



**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, 2023

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



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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, 2023

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STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
For the Year Ended June 30, 2023

AGENCY OFFICIALS

Director (3/7/2024 – Present)	Ms. Raven DeVaughn
Director (Acting) (1/21/2023 – 3/6/2024)	Ms. Raven DeVaughn
Director (Acting) (7/1/2022 – 1/20/2023)	Mr. Anthony Pascente
Assistant Director (Acting) (6/17/2023 – Present)	Mr. Aundra Williams
Assistant Director (5/6/2023 – 6/16/2023)	Vacant
Assistant Director (7/1/2022 – 5/5/2023)	Mr. Mark Mahoney
Assistant Director (1/21/2023 – Present)	Vacant
Assistant Director (Acting) (7/1/2022 – 1/20/2023)	Ms. Raven DeVaughn
Chief of Staff (2/16/2023 – Present)	Mr. Patrick Nolan
Chief of Staff (7/1/2022 – 2/15/2023)	Vacant
Chief Administrative Officer	Ms. Sarah Kerley
Chief Operating Officer (7/10/2023 – Present)	Mr. William McCarty
Chief Operating Officer (Acting) (4/16/2023 – 7/9/2023)	Mr. Sean Neuert
Chief Operating Officer (1/21/2023 – 4/15/2023)	Vacant
Chief Operating Officer (7/1/2022 – 1/20/2023)	Ms. Aysegul Kalaycioglu
Chief Financial Officer	Ms. Karen Pape
General Counsel (12/1/2023 – Present)	Ms. CoreyAnne Gulkewicz
General Counsel (Acting) (5/16/2023 – 11/30/2023)	Ms. CoreyAnne Gulkewicz
General Counsel (7/1/2022 – 5/15/2023)	Mr. Terrence Glavin
Chief Internal Auditor (10/16/23 – Present)	Mr. Butch Stilwell
Chief Internal Auditor (Acting) (6/16/2023 – 10/15/2023)	Ms. Dawn Meier
Chief Internal Auditor (Acting) (5/16/2023 – 6/15/2023)	Mr. Jack Rakers
Chief Internal Auditor (7/1/2022 – 5/15/2023)	Mr. Jack Rakers

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 22, 2024

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, 2023. Based on this evaluation, we assert that during the year ended June 30, 2023, 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, 2022, as the valuation date and used update procedures to roll forward the total OPEB liability to the most recent fiscal year end, June 30, 2023.
- 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

Raven DeVaughn, Director

SIGNED ORIGINAL ON FILE

Karen Pape, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Corey-Anne Gulkewicz, 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, 2023

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, but does identify a material weakness over internal controls over compliance.

SUMMARY OF FINDINGS

Number of	<u>Current</u>	<u>Prior</u>
	<u>Report</u>	<u>Report</u>
Findings	2	0
Repeated Findings	0	0
Prior Recommendations Implemented and Not Repeated	0	1

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Pages</u>	<u>Last/First</u> <u>Report</u>	<u>Description</u>	<u>Finding Type</u>
CURRENT FINDINGS				
2023-001	243-245	New	Failure to charge and collect accurate Group Insurance Reimbursements	Material Weakness
2023-002	246-247	New	Inaccurate and incomplete census data	Significant Deficiency

EXIT CONFERENCE

The Department waived an exit conference in a correspondence from Amy Lange, Audit Liaison, on July 12, 2024. The responses to the recommendations were provided by Amy Lange, Audit Liaison, in a correspondence dated July 19, 2024.

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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, 2023, 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, 2023, 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 and Universities in the State Employee Group Insurance Program as of and for the year ended June 30, 2023, in accordance with the specified requirements set forth in Notes D through M in the Notes to the Schedules, in all material respects.

Sikich LLP previously examined, in accordance with attestation standards established by the American Institute of Certified Public Accountants, Toll Highway Specific Liability Percentage Calculation, 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, 2022 and their report thereon, dated June 28, 2023, expressed an unmodified opinion on those Schedules. Effective as of April 30, 2024, Sikich LLP reorganized and transferred its attest practice to Sikich CPA LLC, a Virginia limited liability company.

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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

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. We consider the deficiencies described in the accompanying Schedule of Findings as item 2023-001 to be a material weakness.

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. We consider the deficiencies described in the accompanying Schedule of Findings as item 2023-002 to be a significant deficiency.

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

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

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

SIGNED ORIGINAL ON FILE

Springfield, Illinois
July 22, 2024

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, 2023

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Adjustment	Adjusted Group Insurance Contributions Paid
0001	General Revenue Fund - relating to Universities	GRF Universities	\$ 836,683,382	\$ 3,527,520	\$ 840,210,902
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies	1,008,048,618	(3,527,520)	1,004,521,098
0001	General Revenue Fund - relating to State Agencies	350			
0001	General Revenue Fund - relating to State Agencies	416			
0001	General Revenue Fund - relating to State Agencies	418			
0001	General Revenue Fund - relating to State Agencies	426			
0001	General Revenue Fund - relating to State Agencies	444			
0001	General Revenue Fund - relating to State Agencies	448			
0001	General Revenue Fund - relating to State Agencies	478			
0001	General Revenue Fund - relating to State Agencies	492			
0001	General Revenue Fund - relating to State Agencies	494			
0001	General Revenue Fund - relating to State Agencies	511			
0001	General Revenue Fund - relating to State Agencies	586			
0001	General Revenue Fund - relating to State Agencies	691			
0001	General Revenue Fund - relating to State Agencies	All Others			

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2023

Fund #	Fund Name	Agency #	Adjusted Contributions Related to Retirees @32.13%	Adjusted Primary Allocation
0001	General Revenue Fund - relating to Universities	<i>GRF Universities</i>	\$ 269,959,763	35.3394%
0001	General Revenue Fund - relating to State Agencies	<i>GRF State Agencies</i>	322,752,629	42.2503%
0001	General Revenue Fund - relating to State Agencies	350		
0001	General Revenue Fund - relating to State Agencies	416		
0001	General Revenue Fund - relating to State Agencies	418		
0001	General Revenue Fund - relating to State Agencies	426		
0001	General Revenue Fund - relating to State Agencies	444		
0001	General Revenue Fund - relating to State Agencies	448		
0001	General Revenue Fund - relating to State Agencies	478		
0001	General Revenue Fund - relating to State Agencies	492		
0001	General Revenue Fund - relating to State Agencies	494		
0001	General Revenue Fund - relating to State Agencies	511		
0001	General Revenue Fund - relating to State Agencies	586		
0001	General Revenue Fund - relating to State Agencies	691		
0001	General Revenue Fund - relating to State Agencies	All Others		

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2023

Fund #	Fund Name	Agency #	GRF Covered Wages	Secondary Allocation
0001	General Revenue Fund - relating to Universities	<i>GRF Universities</i>		
0001	General Revenue Fund - relating to State Agencies	<i>GRF State Agencies</i>	\$ 3,472,279,514	100.0000%
0001	General Revenue Fund - relating to State Agencies	350	185,724,973	5.3488%
0001	General Revenue Fund - relating to State Agencies	416	7,791,374	0.2244%
0001	General Revenue Fund - relating to State Agencies	418	279,293,861	8.0435%
0001	General Revenue Fund - relating to State Agencies	426	1,044,835,710	30.0908%
0001	General Revenue Fund - relating to State Agencies	444	929,629,421	26.7729%
0001	General Revenue Fund - relating to State Agencies	448	3,795,540	0.1093%
0001	General Revenue Fund - relating to State Agencies	478	73,733,815	2.1235%
0001	General Revenue Fund - relating to State Agencies	492	43,555,886	1.2544%
0001	General Revenue Fund - relating to State Agencies	494	-	0.0000%
0001	General Revenue Fund - relating to State Agencies	511	-	0.0000%
0001	General Revenue Fund - relating to State Agencies	586	19,915,080	0.5735%
0001	General Revenue Fund - relating to State Agencies	691	14,064,065	0.4050%
0001	General Revenue Fund - relating to State Agencies	All Others	869,939,789	25.0539%

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, 2023

Fund #	Fund Name	Agency #	Group Insurance Contributions		Adjusted Group Insurance Contributions
			Paid	Adjustment	
0001	General Revenue	812	\$ -	\$ -	\$ -
0007	Education Assistance Fund	812	45,000,000	-	45,000,000
0011	Road	494	110,283,100	-	110,283,100
0011	Road	360	26,414	-	26,414
0011	Road	510	82,826	-	82,826
0012	Motor Fuel Tax	492	4,876,838	(22,891)	4,853,947
0012	Motor Fuel Tax	494	3,005,170	-	3,005,170
0013	Prevent & Treat Alcohol & Sub	444	388,915	-	388,915
0014	Food & Drug Safety	482	-	-	-
0016	Teacher Certificate Fee Revolving	586	497,005	(1,941)	495,064
0018	Transportation Regulatory	524	1,610,093	-	1,610,093
0021	Financial Institutions	440	671,954	-	671,954
0022	General Professions Dedicated	440	724,078	(3,604)	720,474
0026	Live & Learn	350	82,228	-	82,228
0036	IL Veterans' Rehabilitation	444	654,137	-	654,137
0039	State Boating Act	422	58,016	-	58,016
0040	State Parks	422	14,904	-	14,904
0041	Wildlife & Fish	422	6,100,688	(8,540)	6,092,148
0042	Salmon	422	37,986	-	37,986
0044	Lobbyist Registration Admin	350	91,318	-	91,318
0045	Agricultural Premium	406	-	-	-
0047	Fire Prevention	360	8,293	-	8,293
0047	Fire Prevention	592	2,901,685	(21,427)	2,880,259
0048	Rural/Downstate Health Access	482	-	-	-
0050	Mental Health	444	608,415	-	608,415
0051	Amusement Ride & Patron Safety	452	25,650	-	25,650
0052	Federal Title III SS & Employ	427	23,780,470	(93,720)	23,686,750
0052	Federal Title III SS & Employ	360	17,042	(5,590)	11,453
0054	State Pensions	370	1,588,265	(4,791)	1,583,474
0057	IL State Pharmacy Disciplinary	440	244,456	(9,848)	234,608
0059	Public Utility	524	3,947,041	(6,655)	3,940,387
0060	Alzheimer's Disease Research, Care, and Support	482	1,422	-	1,422
0063	Public Health Services	482	7,706,207	(28,286)	7,677,921
0065	US Environmental Protection	532	2,808,712	(5,490)	2,803,222
0067	Radiation Protection	588	790,890	(5,545)	785,345
0068	Hospital Licensure Fund	482	58,755	-	58,755
0072	Underground Storage Tank	532	1,404,715	-	1,404,715
0072	Underground Storage Tank	592	450,209	-	450,209
0072	Underground Storage Tank	492	265,688	-	265,688
0074	EPA Special State Projects Trust Fund	532	52,731	-	52,731
0075	Compassionate Use of Medical Cannabis	406	173,841	-	173,841
0075	Compassionate Use of Medical Cannabis	482	294,691	-	294,691
0075	Compassionate Use of Medical Cannabis	440	154,520	-	154,520
0075	Compassionate Use of Medical Cannabis	493	59,686	-	59,686
0077	Mines & Minerals UIC	422	42,057	-	42,057
0078	Solid Waste Management	532	1,409,852	-	1,409,852
0081	Vocational Rehabilitation	444	10,232,174	(33,451)	10,198,723
0082	Distance Learning	601	-	-	-
0083	Violent Crime Witness Protection Program	546	8,742	(799)	7,943
0085	IL Gaming Law Enforcement	340	70,737	-	70,737
0085	IL Gaming Law Enforcement	492	-	-	-
0089	Subtitle D Management	532	262,016	(3,194)	258,822
0090	Special Federal Grant Project	295	-	-	-
0091	Clean Air Act (CAA) Permit	532	1,197,185	(9,460)	1,187,724
0093	IL State Medical Disciplinary	440	695,165	(6,377)	688,788
0103	State Treasurer's Admin	370	1,501,022	(1,597)	1,499,425
0117	St Appellate Defender Federal	290	-	-	-
0118	Facility Licensing	482	155,821	-	155,821

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, 2023

Fund #	Fund Name	Agency #	Adjusted Contributions Related to Retirees @32.13%	Adjusted Primary Allocation
0001	General Revenue	812	\$ -	0.0000%
0007	Education Assistance Fund	812	14,458,500	1.8932%
0011	Road	494	35,433,960	4.6385%
0011	Road	360	8,487	0.0011%
0011	Road	510	26,612	0.0035%
0012	Motor Fuel Tax	492	1,559,573	0.2042%
0012	Motor Fuel Tax	494	965,561	0.1264%
0013	Prevent & Treat Alcohol & Sub	444	124,958	0.0164%
0014	Food & Drug Safety	482	-	0.0000%
0016	Teacher Certificate Fee Revolving	586	159,064	0.0208%
0018	Transportation Regulatory	524	517,323	0.0677%
0021	Financial Institutions	440	215,899	0.0283%
0022	General Professions Dedicated	440	231,488	0.0303%
0026	Live & Learn	350	26,420	0.0035%
0036	IL Veterans' Rehabilitation	444	210,174	0.0275%
0039	State Boating Act	422	18,641	0.0024%
0040	State Parks	422	4,789	0.0006%
0041	Wildlife & Fish	422	1,957,407	0.2562%
0042	Salmon	422	12,205	0.0016%
0044	Lobbyist Registration Admin	350	29,341	0.0038%
0045	Agricultural Premium	406	-	0.0000%
0047	Fire Prevention	360	2,665	0.0003%
0047	Fire Prevention	592	925,427	0.1211%
0048	Rural/Downstate Health Access	482	-	0.0000%
0050	Mental Health	444	195,484	0.0256%
0051	Amusement Ride & Patron Safety	452	8,241	0.0011%
0052	Federal Title III SS & Employ	427	7,610,553	0.9963%
0052	Federal Title III SS & Employ	360	3,680	0.0005%
0054	State Pensions	370	508,770	0.0666%
0057	IL State Pharmacy Disciplinary	440	75,380	0.0099%
0059	Public Utility	524	1,266,046	0.1657%
0060	Alzheimer's Disease Research, Care, and Support	482	457	0.0001%
0063	Public Health Services	482	2,466,916	0.3229%
0065	US Environmental Protection	532	900,675	0.1179%
0067	Radiation Protection	588	252,331	0.0330%
0068	Hospital Licensure Fund	482	18,878	0.0025%
0072	Underground Storage Tank	532	451,335	0.0591%
0072	Underground Storage Tank	592	144,652	0.0189%
0072	Underground Storage Tank	492	85,366	0.0112%
0074	EPA Special State Projects Trust Fund	532	16,942	0.0022%
0075	Compassionate Use of Medical Cannabis	406	55,855	0.0073%
0075	Compassionate Use of Medical Cannabis	482	94,684	0.0124%
0075	Compassionate Use of Medical Cannabis	440	49,647	0.0065%
0075	Compassionate Use of Medical Cannabis	493	19,177	0.0025%
0077	Mines & Minerals UIC	422	13,513	0.0018%
0078	Solid Waste Management	532	452,985	0.0593%
0081	Vocational Rehabilitation	444	3,276,850	0.4290%
0082	Distance Learning	601	-	0.0000%
0083	Violent Crime Witness Protection Program	546	2,552	0.0003%
0085	IL Gaming Law Enforcement	340	22,728	0.0030%
0085	IL Gaming Law Enforcement	492	-	0.0000%
0089	Subtitle D Management	532	83,160	0.0109%
0090	Special Federal Grant Project	295	-	0.0000%
0091	Clean Air Act (CAA) Permit	532	381,616	0.0500%
0093	IL State Medical Disciplinary	440	221,308	0.0290%
0103	State Treasurer's Admin	370	481,765	0.0631%
0117	St Appellate Defender Federal	290	-	0.0000%
0118	Facility Licensing	482	50,065	0.0066%

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, 2023

Fund #	Fund Name	Agency #	Group	Adjustment	Adjusted Group
			Insurance		Insurance
			Contributions	Contributions	
			Paid	Paid	
0129	State Gaming	565	\$ 5,478,201	\$ (7,630)	\$ 5,470,571
0129	State Gaming	444	21,290		21,290
0131	Council on Dev Disabilities	558	141,094	-	141,094
0137	Plugging & Restoration	422	118,345	(6,377)	111,968
0141	Capital Development	511	3,205,323	(3,194)	3,202,129
0141	Capital Development	422	230,942		230,942
0141	Capital Development	507	163,120		163,120
0144	SBE Special Purpose Trust	586	1,039,592	-	1,039,592
0145	Explosives Regulatory	422	13,640	-	13,640
0146	Aggregate Operations Regulatory	422	12,987	-	12,987
0147	Coal Mining Regulatory	422	-	-	-
0148	Mental Health Reporting	444	65,247	-	65,247
0148	Mental Health Reporting	493	32,730	-	32,730
0151	Reg CPA Admin & Disciplinary	440	100,943	(4,991)	95,953
0152	State Crime Laboratory	493	304,571	(1,996)	302,575
0156	Motor Vehicle Theft Prevention	546/350	232,788	-	232,788
0159	SBE Teacher Certification Institution	586	150,088	(1,109)	148,979
0161	SBE GED Testing Fund	684	4,598	-	4,598
0163	Weights & Measures	406	565,473	-	565,473
0163	Weights & Measures	360	-	-	-
0166	State Police Merit BD Public Safety	591	66,052	-	66,052
0167	Division of Corp Regis LLP	350	40,903	-	40,903
0169	IL Independent Tax Tribunal	564	-	-	-
0175	IL School Asbestos Abatement	482	54,625	-	54,625
0177	CHIP Board Payroll Trust	527	-	-	-
0182	Driver Services Administration	350	125,287	-	125,287
0184	ICJIA Violence Prevention	546	33,522	-	33,522
0185	Secretary of State Spec Lic Pl	350	288,832	-	288,832
0193	Loc Govt Health Insurance Res	416	145,031	-	145,031
0195	IPTIP Administrative Trust	370	372,033	-	372,033
0199	Illinois Fisheries Management	422	325,160	(2,129)	323,030
0203	Tchr Health Insurance Security	416	203,209	-	203,209
0207	Pollution Control Board St Tr	532	-	-	-
0209	State Police Firearm Services	493	2,058,285	-	2,058,285
0211	DHS Technology Initiative	444	109,899	-	109,899
0214	Brownfields Redevelopment	532	-	-	-
0215	Capital Develop Brd Revolving	510	87,792	-	87,792
0215	Capital Develop Brd Revolving	511	243,243	-	243,243
0218	Professions Indirect Cost	440	2,437,511	(2,662)	2,434,849
0218	Professions Indirect Cost	360	46,020	-	46,020
0220	DCFS Children's Services	360/418	130,505	-	130,505
0238	IL Health Facilities Planning	482	107,318	-	107,318
0240	Emergency Public Health	482	93,034	-	93,034
0242	ISAC Accounts Receivable	691	-	-	-
0243	Credit Union	440	477,908	-	477,908
0244	Savings & Resid Finance Reg	440	411,383	-	411,383
0255	DOL Federal Indirect Cost Fund	452	8,421	-	8,421
0258	Nursing Dedicated & Professional	440/482	302,260	-	302,260
0259	Optometric Licn & Disc Brd	440	32,389	-	32,389
0261	Underground Resource Conserv	422	178,349	-	178,349
0270	Water Revolving	532	2,946,532	(15,571)	2,930,961
0274	Self-Insurers Administration	563	-	-	-
0276	Drunk&Drugged Driving Prevention	444	68,820	-	68,820
0285	Long Term Care Monitor/Receive	482	3,006,137	(10,529)	2,995,608
0286	IL Affordable Housing Trust	492	9,548	-	9,548
0287	Home Care Services Agy Licensure	482	145,242	-	145,242
0288	Community Water Supply Lab	532	100,504	-	100,504
0290	Fertilizer Control	406	149,487	-	149,487

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, 2023

Fund #	Fund Name	Agency #	Adjusted Contributions Related to Retirees @32.13%	Adjusted Primary Allocation
0129	State Gaming	565	\$ 1,757,694	0.2301%
0129	State Gaming	444	6,841	0.0009%
0131	Council on Dev Disabilities	558	45,333	0.0059%
0137	Plugging & Restoration	422	35,975	0.0047%
0141	Capital Development	511	1,028,844	0.1347%
0141	Capital Development	422	74,202	0.0097%
0141	Capital Development	507	52,410	0.0069%
0144	SBE Special Purpose Trust	586	334,021	0.0437%
0145	Explosives Regulatory	422	4,383	0.0006%
0146	Aggregate Operations Regulatory	422	4,173	0.0005%
0147	Coal Mining Regulatory	422	-	0.0000%
0148	Mental Health Reporting	444	20,964	0.0027%
0148	Mental Health Reporting	493	10,516	0.0014%
0151	Reg CPA Admin & Disciplinary	440	30,830	0.0040%
0152	State Crime Laboratory	493	97,217	0.0127%
0156	Motor Vehicle Theft Prevention	546/350	74,795	0.0098%
0159	SBE Teacher Certification Institution	586	47,867	0.0063%
0161	SBE GED Testing Fund	684	1,477	0.0002%
0163	Weights & Measures	406	181,686	0.0238%
0163	Weights & Measures	360	-	0.0000%
0166	State Police Merit BD Public Safety	591	21,222	0.0028%
0167	Division of Corp Regis LLP	350	13,142	0.0017%
0169	IL Independent Tax Tribunal	564	-	0.0000%
0175	IL School Asbestos Abatement	482	17,551	0.0023%
0177	CHIP Board Payroll Trust	527	-	0.0000%
0182	Driver Services Administration	350	40,255	0.0053%
0184	ICJIA Violence Prevention	546	10,771	0.0014%
0185	Secretary of State Spec Lic Pl	350	92,802	0.0121%
0193	Loc Govt Health Insurance Res	416	46,599	0.0061%
0195	IPTIP Administrative Trust	370	119,534	0.0156%
0199	Illinois Fisheries Management	422	103,790	0.0136%
0203	Tchr Health Insurance Security	416	65,291	0.0085%
0207	Pollution Control Board St Tr	532	-	0.0000%
0209	State Police Firearm Services	493	661,327	0.0866%
0211	DHS Technology Initiative	444	35,310	0.0046%
0214	Brownfields Redevelopment	532	-	0.0000%
0215	Capital Develop Brd Revolving	510	28,208	0.0037%
0215	Capital Develop Brd Revolving	511	78,154	0.0102%
0218	Professions Indirect Cost	440	782,317	0.1024%
0218	Professions Indirect Cost	360	14,786	0.0019%
0220	DCFS Children's Services	360/418	41,931	0.0055%
0238	IL Health Facilities Planning	482	34,481	0.0045%
0240	Emergency Public Health	482	29,892	0.0039%
0242	ISAC Accounts Receivable	691	-	0.0000%
0243	Credit Union	440	153,552	0.0201%
0244	Savings & Resid Finance Reg	440	132,177	0.0173%
0255	DOL Federal Indirect Cost Fund	452	2,706	0.0004%
0258	Nursing Dedicated & Professional	440/482	97,116	0.0127%
0259	Optometric Licn & Disc Brd	440	10,407	0.0014%
0261	Underground Resource Conserv	422	57,304	0.0075%
0270	Water Revolving	532	941,718	0.1233%
0274	Self-Insurers Administration	563	-	0.0000%
0276	Drunk&Drugged Driving Prevention	444	22,112	0.0029%
0285	Long Term Care Monitor/Receive	482	962,489	0.1260%
0286	IL Affordable Housing Trust	492	3,068	0.0004%
0287	Home Care Services Agy Licensure	482	46,666	0.0061%
0288	Community Water Supply Lab	532	32,292	0.0042%
0290	Fertilizer Control	406	48,030	0.0063%

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, 2023

Fund #	Fund Name	Agency #	Group Insurance Contributions		Adjusted Group Insurance Contributions
			Paid	Adjustment	
0292	Security Investors Education	350	\$ 26,488	\$ -	\$ 26,488
0294	Used Tire Management	532/482	949,182	(2,928)	946,254
0298	Natural Areas Acquisition	422	1,000,656	(1,996)	998,660
0299	Open Space Lands Acquis&Devel	422	89,538	-	89,538
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-
0324	State COVID Urgent Remediation Emergency	420	21,270	-	21,270
0324	State COVID Urgent Remediation Emergency	546	231,086	(1,331)	229,755
0324	State COVID Urgent Remediation Emergency	588	-	-	-
0326	African American HIV/Aids	482	-	-	-
0327	Tattoo & Body Prng Estab Regis	482	5,012	-	5,012
0329	County Provider Trust	478	583,995	-	583,995
0333	Federal Support Agreement Rev	466	816,827	-	816,827
0335	Criminal Justice Info Projects	546	489,380	(3,993)	485,388
0336	Environmental Lab Certificate	532	23,905	-	23,905
0339	Illinois Community College Board Contracts and Grants	684	102,859	(532)	102,327
0340	Public Health Lab Serv Rev	482	-	-	-
0342	Audit Expense	103	-	-	-
0344	Care Prov for Persons with DD	478	-	-	-
0345	Long Term Care Provider	478	80,577	-	80,577
0345	Long Term Care Provider	482	59,638	-	59,638
0347	Employment and Training	444	946,522	(2,157)	944,365
0350	ICCB Federal Trust	684	21,118	-	21,118
0357	Child Labor Enforcement	452	50,611	-	50,611
0359	IMSA Special Purposes Trust Fund	692	25,930	-	25,930
0360	Lead Poisoning Screening	482	542,517	(3,194)	539,323
0362	Securities Audit & Enforcement	350	720,832	(665)	720,167
0363	Dept of Business Serv Sp Ops	350	2,109,891	(3,194)	2,106,697
0368	Drug Treatment	444	137,631	-	137,631
0369	Feed Control	360	36,375	-	36,375
0369	Feed Control	406	218,705	-	218,705
0370	Tanning Facility Permit	482	17,434	-	17,434
0372	Plumbing Licensure & Program	482	307,426	-	307,426
0384	Tax Compliance & Admin	492	8,130,212	(24,240)	8,105,972
0385	Board of Higher Education State Contracts and Grants	601	7,481	-	7,481
0386	Appraisal Administration	440	25,569	-	25,569
0387	Small Bus Environmental Assist	420	34,981	-	34,981
0394	Gaining Early Awareness & Read	444	-	-	-
0396	Senior Health Insurance Prog	402	91,949	-	91,949
0398	EMS Assistance	482	-	-	-
0408	DHS Special Purpose Trust	444	748,678	(133)	748,545
0410	SBE Federal Dept of Agriculture	586	1,027,480	(3,194)	1,024,286
0421	Public Aid Recoveries Trust	478	5,953,053	(6,965)	5,946,088
0422	Electric Vehicle Rebate	532	3,065	-	3,065
0425	IL Power Agency Operations	360/445	480,222	(8,739)	471,482
0427	Energy Transition Assistance	420	14,824	-	14,824
0428	Supreme Court Historic Preserv	210	117,492	-	117,492
0434	Court of Claims Admin & Grant	528	297	-	297
0435	Charitable Trust Stabilization Fund	370	8,583	-	8,583
0438	IL State Fair	406	-	-	-
0439	Federal Agricultural Marketing Services	406	4,320	-	4,320
0440	Agricultural Master	406	149,688	-	149,688
0445	Sex Offender Investigation	493	-	-	-
0447	GI Education	497	151,644	-	151,644
0449	Intpreters For The Deaf	526	-	-	-
0453	Monitoring Device Driving Permit	350	315,707	-	315,707
0455	IL State Toll Highway ISP Active Related Employees	557	4,303,712	(9,848)	4,293,863
0455	IL State Toll Highway Active Related Employees	557	-	-	-

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, 2023

Fund #	Fund Name	Agency #	Adjusted Contributions Related to Retirees @32.13%	Adjusted Primary Allocation
0292	Security Investors Education	350	\$ 8,511	0.0011%
0294	Used Tire Management	532/482	304,031	0.0398%
0298	Natural Areas Acquisition	422	320,869	0.0420%
0299	Open Space Lands Acquis&Devel	422	28,768	0.0038%
0318	ICJIA Vio Prevent Sp Prj	546	-	0.0000%
0318	ICJIA Vio Prevent Sp Prj	482	-	0.0000%
0324	State COVID Urgent Remediation Emergency	420	6,834	0.0009%
0324	State COVID Urgent Remediation Emergency	546	73,820	0.0097%
0324	State COVID Urgent Remediation Emergency	588	-	0.0000%
0326	African American HIV/Aids	482	-	0.0000%
0327	Tatoo & Body Prng Estab Regis	482	1,610	0.0002%
0329	County Provider Trust	478	187,638	0.0246%
0333	Federal Support Agreement Rev	466	262,447	0.0344%
0335	Criminal Justice Info Projects	546	155,955	0.0204%
0336	Environmental Lab Certificate	532	7,681	0.0010%
0339	Illinois Community College Board Contracts and Grants	684	32,878	0.0043%
0340	Public Health Lab Serv Rev	482	-	0.0000%
0342	Audit Expense	103	-	0.0000%
0344	Care Prov for Persons with DD	478	-	0.0000%
0345	Long Term Care Provider	478	25,889	0.0034%
0345	Long Term Care Provider	482	19,162	0.0025%
0347	Employment and Training	444	303,424	0.0397%
0350	ICCB Federal Trust	684	6,785	0.0009%
0357	Child Labor Enforcement	452	16,261	0.0021%
0359	IMSA Special Purposes Trust Fund	692	8,331	0.0011%
0360	Lead Poisoning Screening	482	173,284	0.0227%
0362	Securities Audit & Enforcement	350	231,389	0.0303%
0363	Dept of Business Serv Sp Ops	350	676,882	0.0886%
0368	Drug Treatment	444	44,221	0.0058%
0369	Feed Control	360	11,687	0.0015%
0369	Feed Control	406	70,270	0.0092%
0370	Tanning Facility Permit	482	5,602	0.0007%
0372	Plumbing Licensure & Program	482	98,776	0.0129%
0384	Tax Compliance & Admin	492	2,604,449	0.3409%
0385	Board of Higher Education State Contracts and Grants	601	2,404	0.0003%
0386	Appraisal Administration	440	8,215	0.0011%
0387	Small Bus Environmental Assist	420	11,240	0.0015%
0394	Gaining Early Awareness & Read	444	-	0.0000%
0396	Senior Health Insurance Prog	402	29,543	0.0039%
0398	EMS Assistance	482	-	0.0000%
0408	DHS Special Purpose Trust	444	240,507	0.0315%
0410	SBE Federal Dept of Agriculture	586	329,103	0.0431%
0421	Public Aid Recoveries Trust	478	1,910,478	0.2501%
0422	Electric Vehicle Rebate	532	985	0.0001%
0425	IL Power Agency Operations	360/445	151,487	0.0198%
0427	Energy Transition Assistance	420	4,763	0.0006%
0428	Supreme Court Historic Preserv	210	37,750	0.0049%
0434	Court of Claims Admin & Grant	528	95	0.0000%
0435	Charitable Trust Stabilization Fund	370	2,758	0.0004%
0438	IL State Fair	406	-	0.0000%
0439	Federal Agricultural Marketing Services	406	1,388	0.0002%
0440	Agricultural Master	406	48,095	0.0063%
0445	Sex Offender Investigation	493	-	0.0000%
0447	GI Education	497	48,723	0.0064%
0449	Intpreters For The Deaf	526	-	0.0000%
0453	Monitoring Device Driving Permit	350	101,437	0.0133%
0455	IL State Toll Highway ISP Active Related Employees	557	1,379,618	0.1806%
0455	IL State Toll Highway Active Related Employees	557	9,162,325	1.1994%

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, 2023

Fund #	Fund Name	Agency #	Group Insurance Contributions	Adjustment	Adjusted Group Insurance Contributions
			Paid		Paid
0473	Teachers Retirement System	593	\$ 5,610,851	\$ (46,987)	\$ 5,563,864
0476	Wholesale Meat	406	1,065,570	(932)	1,064,639
0480	Secretary of State ID Security	350	456,717	-	456,717
0483	Secretary of State Spec Serv	350	1,120,489	-	1,120,489
0484	Nuclear Civil Protection Planning Fund	588	45,700	-	45,700
0488	Criminal Justice Trust	546	435,643	(5,723)	429,920
0491	Federal Aid Disaster	588	199,993	-	199,993
0495	Old Age Survivors Insurance	444	7,158,033	(15,905)	7,142,128
0497	Federal Civil Prepared Admin	588	2,247	-	2,247
0502	Early Intervention Service Rev	444	207,681	-	207,681
0505	Athletics Supervision and Reg	440	-	-	-
0506	Small Business Credit Initiatv	420	64,631	(3,194)	61,437
0509	DHS Community Services	444	307,083	-	307,083
0514	State Asset Forfeiture	493	50,731	-	50,731
0522	Money Follows the Person Budget Transfer	478	-	-	-
0523	Dept of Corrections Reimburse	425	93,920	-	93,920
0523	Dept of Corrections Reimburse	426	223,770	-	223,770
0524	Health Facilities Plan Review	482	109,233	-	109,233
0531	Energy Efficiency Portfolio	420	-	-	-
0533	Attorney General Tobacco	340	209,662	-	209,662
0534	IL Workers' Comp Comm Operatns	563/446/360	2,933,880	(6,654)	2,927,226
0535	Sex Offender Registration	493	15,779	-	15,779
0536	Leads Maintenance	493	-	-	-
0537	State Offender DNA Identification	493	-	-	-
0538	IL Historic Sites	422	137,588	-	137,588
0539	Death Penalty Abolition	546	3,288	-	3,288
0542	Ag Court Order & Vol Comply	340	1,144,455	(10,536)	1,133,918
0543	Comptrollers Admin Fund	360	-	-	-
0546	Public Pension Regulation	446	57,643	-	57,643
0548	Drycleaner Environmental Response Trust	532	69,131	-	69,131
0549	IL Charity Bureau	340	263,019	-	263,019
0550	Supplemental Low Income Energy	420	225,196	-	225,196
0560	SBE Federal Agency Services	586	43,140	-	43,140
0561	SBE Federal Dept of Education	586	3,096,956	(1,863)	3,095,093
0562	Pawnbroker Regulation	440	9,001	-	9,001
0566	DCFS Federal Projects	418	19,932	-	19,932
0568	School Infrastructure	511	-	-	-
0568	School Infrastructure	586	27,092	-	27,092
0568	School Infrastructure	507	11,216	-	11,216
0576	Pesticide Control	406/482	651,378	(3,194)	648,184
0577	Community College Health Insur	416	28,470	-	28,470
0579	Savings Institutions Regulatory Fund	440	18,001	-	18,001
0580	Fire Prevention Division	592	-	-	-
0581	Juvenile Acct Incentive Block	444	-	-	-
0582	DCFS Special Purpose Fund	418	99,422	-	99,422
0592	DHS Federal Projects	444	63,640	-	63,640
0600	Attorney General Whistleblower	340	-	-	-
0606	Health Information Exchange	534	-	-	-
0607	Special Projects Division	442	98,458	-	98,458
0608	Partners for Conservation	422/406	441,460	-	441,460
0612	Statewide 9-1-1 Fund	493	158,524	-	158,524
0618	Services for Older Americans	402	302,173	-	302,173
0622	Motor Vehicle License Plate	350	356,628	-	356,628
0627	Public Transportation	509	145,535	-	145,535
0632	Horse Racing	579	374,343	(9,882)	364,461
0635	Death Certificate Surcharge	482	-	-	-
0635	Death Certificate Surcharge	520	26,711	-	26,711
0636	Commerce & Comm Affairs Asst	420	169,323	-	169,323

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, 2023

Fund #	Fund Name	Agency #	Adjusted Contributions Related to Retirees @32.13%	Adjusted Primary Allocation
0473	Teachers Retirement System	593	\$ 1,787,670	0.2340%
0476	Wholesale Meat	406	342,068	0.0448%
0480	Secretary of State ID Security	350	146,743	0.0192%
0483	Secretary of State Spec Serv	350	360,013	0.0471%
0484	Nuclear Civil Protection Planning Fund	588	14,684	0.0019%
0488	Criminal Justice Trust	546	138,133	0.0181%
0491	Federal Aid Disaster	588	64,258	0.0084%
0495	Old Age Survivors Insurance	444	2,294,766	0.3004%
0497	Federal Civil Prepared Admin	588	722	0.0001%
0502	Early Intervention Service Rev	444	66,728	0.0087%
0505	Athletics Supervision and Reg	440	-	0.0000%
0506	Small Business Credit Initiatv	420	19,740	0.0026%
0509	DHS Community Services	444	98,666	0.0129%
0514	State Asset Forfeiture	493	16,300	0.0021%
0522	Money Follows the Person Budget Transfer	478	-	0.0000%
0523	Dept of Corrections Reimburse	425	30,177	0.0040%
0523	Dept of Corrections Reimburse	426	71,897	0.0094%
0524	Health Facilities Plan Review	482	35,097	0.0046%
0531	Energy Efficiency Portfolio	420	-	0.0000%
0533	Attorney General Tobacco	340	67,365	0.0088%
0534	IL Workers' Comp Comm Operatns	563/446/360	940,518	0.1231%
0535	Sex Offender Registration	493	5,070	0.0007%
0536	Leads Maintenance	493	-	0.0000%
0537	State Offender DNA Identification	493	-	0.0000%
0538	IL Historic Sites	422	44,207	0.0058%
0539	Death Penalty Abolition	546	1,056	0.0001%
0542	Ag Court Order & Vol Comply	340	364,328	0.0477%
0543	Comptrollers Admin Fund	360	-	0.0000%
0546	Public Pension Regulation	446	18,521	0.0024%
0548	Drycleaner Environmental Response Trust	532	22,212	0.0029%
0549	IL Charity Bureau	340	84,508	0.0111%
0550	Supplemental Low Income Energy	420	72,355	0.0095%
0560	SBE Federal Agency Services	586	13,861	0.0018%
0561	SBE Federal Dept of Education	586	994,453	0.1302%
0562	Pawnbroker Regulation	440	2,892	0.0004%
0566	DCFS Federal Projects	418	6,404	0.0008%
0568	School Infrastructure	511	-	0.0000%
0568	School Infrastructure	586	8,705	0.0011%
0568	School Infrastructure	507	3,604	0.0005%
0576	Pesticide Control	406/482	208,262	0.0273%
0577	Community College Health Insur	416	9,147	0.0012%
0579	Savings Institutions Regulatory Fund	440	5,784	0.0008%
0580	Fire Prevention Division	592	-	0.0000%
0581	Juvenile Acct Incentive Block	444	-	0.0000%
0582	DCFS Special Purpose Fund	418	31,944	0.0042%
0592	DHS Federal Projects	444	20,447	0.0027%
0600	Attorney General Whistleblower	340	-	0.0000%
0606	Health Information Exchange	534	-	0.0000%
0607	Special Projects Division	442	31,634	0.0041%
0608	Partners for Conservation	422/406	141,841	0.0186%
0612	Statewide 9-1-1 Fund	493	50,934	0.0067%
0618	Services for Older Americans	402	97,088	0.0127%
0622	Motor Vehicle License Plate	350	114,585	0.0150%
0627	Public Transportation	509	46,761	0.0061%
0632	Horse Racing	579	117,101	0.0153%
0635	Death Certificate Surcharge	482	-	0.0000%
0635	Death Certificate Surcharge	520	8,582	0.0011%
0636	Commerce & Comm Affairs Asst	420	54,404	0.0071%

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, 2023

Fund #	Fund Name	Agency #	Group Insurance Contributions		Adjusted Group Insurance Contributions
			Paid	Adjustment	
0642	DHS State Projects	444	\$ 18,879	\$ -	\$ 18,879
0644	Commitment to Human Services Fund	402	1,199,207	-	1,199,207
0646	Alcoholism & Substance Abuse	444	71,683	-	71,683
0649	Motor Carrier Safety Inspection	493	276,707	-	276,707
0654	Healthy Smiles	482	11,798	-	11,798
0659	Historic Property Admistration Fund	420/422	24,553	-	24,553
0660	Academic Quality Assurance Fund	601	11,572	-	11,572
0664	Student Loan Operations	691	145,921	(1,930)	143,991
0667	Disaster Response and Recovery	588	58,883	-	58,883
0668	College Savings Pool Administr	370	261,297	(2,263)	259,034
0673	Dept of Insurance Fed Trust	446	-	-	-
0674	State Charter School Comm	586	-	-	-
0675	Electronics Recycling	532	-	-	-
0689	Agriculture Pesticide Control	406	60,016	-	60,016
0690	DHS Project Resources	482	-	-	-
0692	ICCB Adult Education Fund	684	155,506	-	155,506
0698	Long Term Care Ombudsman Fund	402	-	-	-
0700	USDA Women, Infants & Children	444	539,664	-	539,664
0701	Federal Student Incentive Tr	691	257,582	-	257,582
0702	Assist Living & Shared Hou Reg	482	230,589	-	230,589
0705	State Police Whistleblower Rew	493	-	-	-
0708	Illinois Standard Bred Breeders	406	33,470	-	33,470
0709	Illinois Thoroughbred Breeders	406	26,488	-	26,488
0710	Homeland Security Emerg Prepar	588	779,953	-	779,953
0711	State Lottery	458	3,400,139	(4,702)	3,395,436
0711	State Lottery	360	18,726	-	18,726
0718	Community Mental Health Medical	444	212,139	-	212,139
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-
0724	Dept of Labor Federal Projects	452	164,945	-	164,945
0726	Federal Industrial Services	452	236,690	(1,464)	235,226
0727	Serving Illinois Commission	444	19,032	-	19,032
0731	IL Clean Water	532	1,389,265	(4,126)	1,385,139
0732	Secretary of State DUI Adminis	350	319,742	-	319,742
0733	Tobacco Settlement Recovery	482	3,653	-	3,653
0733	Tobacco Settlement Recovery	444	42,431	-	42,431
0736	BHE State Projects	601	-	-	-
0737	Energy Administration	420	50,682	-	50,682
0740	Medicaid Buy In Program Revolv	478	63,493	-	63,493
0745	State's Attorney Appel Prosec Co	295	193,876	(133)	193,743
0746	Home Inspection Administration	440	-	-	-
	Private Business and Vocational Schools Quality				
0751	Assurance Fund	601	17,418	-	17,418
0755	State Employees Def Comp Plan	416	105,831	-	105,831
0757	Child Support Administrative	478	17,303,559	(19,830)	17,283,729
0762	Local Initiative	444	145,887	-	145,887
0763	Tourism Promotions	420/422	1,473,054	(3,882)	1,469,173
0765	Federal Surface Mining Control	422	328,611	(2,928)	325,683
0772	Career and Technical Education	684	91,952	(3,327)	88,625
0773	ISAC Loan Purch Prog Payroll	691	81,788	(9,251)	72,537
0776	Pres Libr & Museum Operating	541	-	-	-
0790	Private Sewage Disposal Program	482	31,372	-	31,372
0792	Cemetery Oversight Lncls&Dscpln	440	97,233	-	97,233
0795	Bank & Trust Company	440/360	1,777,714	(3,194)	1,774,520
0796	Nuclear Safety Emerg Preparedness	588/360	1,357,989	(5,545)	1,352,444
0798	Rehab Servs EL & Second ED Act	444	-	-	-
0801	AG State Proj & Crt Order Dist	340	639,989	(6,044)	633,945
0802	Personal Property Tax Replace	360	12,543,512	(19,841)	12,523,671
0802	Personal Property Tax Replace	492	3,966,627	(12,445)	3,954,183

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, 2023

Fund #	Fund Name	Agency #	Adjusted Contributions Related to Retirees @32.13%	Adjusted Primary Allocation
0642	DHS State Projects	444	\$ 6,066	0.0008%
0644	Commitment to Human Services Fund	402	385,305	0.0504%
0646	Alcoholism & Substance Abuse	444	23,032	0.0030%
0649	Motor Carrier Safety Inspection	493	88,906	0.0116%
0654	Healthy Smiles	482	3,791	0.0005%
0659	Historic Property Admnsitration Fund	420/422	7,889	0.0010%
0660	Academic Quality Assurance Fund	601	3,718	0.0005%
0664	Student Loan Operations	691	46,264	0.0061%
0667	Disaster Response and Recovery	588	18,919	0.0025%
0668	College Savings Pool Administr	370	83,228	0.0109%
0673	Dept of Insurance Fed Trust	446	-	0.0000%
0674	State Charter School Comm	586	-	0.0000%
0675	Electronics Recycling	532	-	0.0000%
0689	Agriculture Pesticide Control	406	19,283	0.0025%
0690	DHS Project Resources	482	-	0.0000%
0692	ICCB Adult Education Fund	684	49,964	0.0065%
0698	Long Term Care Ombudsman Fund	402	-	0.0000%
0700	USDA Women, Infants & Children	444	173,394	0.0227%
0701	Federal Student Incentive Tr	691	82,761	0.0108%
0702	Assist Living & Shared Hou Reg	482	74,088	0.0097%
0705	State Police Whistleblower Rew	493	-	0.0000%
0708	Illinois Standard Bred Breeders	406	10,754	0.0014%
0709	Illinois Thoroughbred Breeders	406	8,511	0.0011%
0710	Homeland Security Emerg Prepar	588	250,599	0.0328%
0711	State Lottery	458	1,090,954	0.1428%
0711	State Lottery	360	6,017	0.0008%
0718	Community Mental Health Medical	444	68,160	0.0089%
0722	Comptroller Debt Recovery Trust Fund	360	-	0.0000%
0724	Dept of Labor Federal Projects	452	52,997	0.0069%
0726	Federal Industrial Services	452	75,578	0.0099%
0727	Serving Illinois Commission	444	6,115	0.0008%
0731	IL Clean Water	532	445,045	0.0583%
0732	Secretary of State DUI Adminis	350	102,733	0.0134%
0733	Tobacco Settlement Recovery	482	1,174	0.0002%
0733	Tobacco Settlement Recovery	444	13,633	0.0018%
0736	BHE State Projects	601	-	0.0000%
0737	Energy Administration	420	16,284	0.0021%
0740	Medicaid Buy In Program Revolv	478	20,400	0.0027%
0745	State's Attorney Appel Prosec Co	295	62,250	0.0081%
0746	Home Inspection Administration	440	-	0.0000%
	Private Business and Vocational Schools Quality			
0751	Assurance Fund	601	5,596	0.0007%
0755	State Employees Def Comp Plan	416	34,003	0.0045%
0757	Child Support Administrative	478	5,553,262	0.7270%
0762	Local Initiative	444	46,874	0.0061%
0763	Tourism Promotions	420/422	472,045	0.0618%
0765	Federal Surface Mining Control	422	104,642	0.0137%
0772	Career and Technical Education	684	28,475	0.0037%
0773	ISAC Loan Purch Prog Payroll	691	23,306	0.0031%
0776	Pres Libr & Museum Operating	541	-	0.0000%
0790	Private Sewage Disposal Program	482	10,080	0.0013%
0792	Cemetery Oversight Lnns&Dscpln	440	31,241	0.0041%
0795	Bank & Trust Company	440/360	570,153	0.0746%
0796	Nuclear Safety Emerg Preparedness	588/360	434,540	0.0569%
0798	Rehab Servs EL & Second ED Act	444	-	0.0000%
0801	AG State Proj & Crt Order Dist	340	203,687	0.0267%
0802	Personal Property Tax Replace	360	4,023,856	0.5267%
0802	Personal Property Tax Replace	492	1,270,479	0.1663%

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, 2023

Fund #	Fund Name	Agency #	Group	Adjustment	Adjusted Group
			Insurance		Insurance
			Contributions	Contributions	
			Paid	Paid	
0802	Personal Property Tax Replace	580	\$ 909,430		\$ 909,430
0802	Personal Property Tax Replace	548	186,389		186,389
0802	Personal Property Tax Replace	295	127,875	(3,061)	124,814
0817	State Police Operations Assistance	493	83,452	-	83,452
0821	Dram Shop	567/444/492	1,069,452	-	1,069,452
0823	IL State Dental Disciplinary	440	63,572	-	63,572
0826	Argriculture Federal Projects	406	-	-	-
0828	Hazardous Waste	532	813,094	(1,156)	811,937
0829	Comm Assoc Manager Lcns & Disc	440	18,426	-	18,426
0831	Natural Resources Restoration Trust	422	-	-	-
0838	Public Health Federal Projects	482	-	-	-
0850	Real Estate License Admin	360/440	592,522	-	592,522
0855	National Flood Insurance Program	422	89,843	-	89,843
0859	Federal Energy	420/532	58,822	-	58,822
0862	Industrial Hemp Regulatory	406	24,759	-	24,759
0863	Cycle Rider Safety Training	494	41,104	-	41,104
0870	Low Income Energy Block Grant	420	455,841	-	455,841
0871	Community Services Block Grant	420	192,374	-	192,374
0872	Maternal & Child Health Serv Blk	482	307,752	-	307,752
0872	Maternal & Child Health Serv Blk	444	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	168,312	-	168,312
0875	Com Dev/Small City Blk Grant	420	105,698	-	105,698
0876	Community MH Servs Block Grant	444	97,724	-	97,724
0879	Traffic & Crim Conviction Sur	569	-	-	-
0882	Sheffield 2/1982 Agreed Order	588	-	-	-
0883	Intra-Agency Services	420	866,947	(1,331)	865,616
0884	DNR Special Projects	422	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-
0887	State Police Law Enforcement Admin	493	6,100	-	6,100
0888	Design Professional Admin & In	440	133,786	-	133,786
0893	Firearm Dealer License Certification	493	-	-	-
0894	DNR Federal Projects	422	192,029	(6,433)	185,595
0896	Public Health Spec State Projects	482	1,104	-	1,104
0897	Veterans' Affairs Fed Projects	497	-	-	-
0898	Cannabis Business Development	420	-	-	-
0903	State Surplus Property Rev	416	-	-	-
0904	IL State Police Federal Projs	493	657,941	(6,654)	651,287
0905	IL Forestry Development	422	338,636	-	338,636
0906	State Police Services	493	1,156,317	(3,727)	1,152,590
0908	Cannabis Expungment	340	20,934	-	20,934
0909	Illinois Wildlife Preservation	422	69,178	-	69,178
0911	Juvenile Justice Trust	444	-	-	-
0912	Cannabis Regulation Fund	406	387,596		387,596
0912	Cannabis Regulation Fund	420	28,529		28,529
0912	Cannabis Regulation Fund	440	542,486	(9,251)	533,235
0912	Cannabis Regulation Fund	493	99,846		99,846
0912	Cannabis Regulation Fund	546	-		-
0913	Federal Workforce Training	420	1,054,494	(3,604)	1,050,890
0920	Metabolic Screening and Treatment Fund	482	565,813	-	565,813
0921	DHS Recoveries Trust	444	895,389	(1,464)	893,925
0922	Insurance Producer Admin	446/360	2,364,655	(8,185)	2,356,470
0925	Coal Technology Assist	422	698,351	(266)	698,085
0929	Violent Crime Victims Assist	340	-	-	-
0938	Hearing Instrument Dispen Exam	482	-	-	-
0940	Self-Insurers Security	563	126,582	-	126,582
0942	Low-Level Rad Waste Fac Dev&Op	588	46,322	-	46,322
0944	Enviro Protection Permit & Insp	532	1,757,259	(14,074)	1,743,185
0947	Governor's Grant Fund	310	67,557	(1,156)	66,400

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, 2023

Fund #	Fund Name	Agency #	Adjusted Contributions Related to Retirees @32.13%	Adjusted Primary Allocation
0802	Personal Property Tax Replace	580	\$ 292,200	0.0383%
0802	Personal Property Tax Replace	548	59,887	0.0078%
0802	Personal Property Tax Replace	295	40,103	0.0052%
0817	State Police Operations Assistance	493	26,813	0.0035%
0821	Dram Shop	567/444/492	343,615	0.0450%
0823	IL State Dental Disciplinary	440	20,426	0.0027%
0826	Argriculture Federal Projects	406	-	0.0000%
0828	Hazardous Waste	532	260,875	0.0342%
0829	Comm Assoc Manager Lcns & Disc	440	5,920	0.0008%
0831	Natural Resources Restoration Trust	422	-	0.0000%
0838	Public Health Federal Projects	482	-	0.0000%
0850	Real Estate License Admin	360/440	190,377	0.0249%
0855	National Flood Insurance Program	422	28,866	0.0038%
0859	Federal Energy	420/532	18,899	0.0025%
0862	Industrial Hemp Regulatory	406	7,955	0.0010%
0863	Cycle Rider Safety Training	494	13,207	0.0017%
0870	Low Income Energy Block Grant	420	146,462	0.0192%
0871	Community Services Block Grant	420	61,810	0.0081%
0872	Maternal & Child Health Serv Blk	482	98,881	0.0129%
0872	Maternal & Child Health Serv Blk	444	-	0.0000%
0873	Preventative Health&Hlth Serv Bl	482	54,079	0.0071%
0875	Com Dev/Small City Blk Grant	420	33,961	0.0044%
0876	Community MH Servs Block Grant	444	31,399	0.0041%
0879	Traffic & Crim Conviction Sur	569	-	0.0000%
0882	Sheffield 2/1982 Agreed Order	588	-	0.0000%
0883	Intra-Agency Services	420	278,122	0.0364%
0884	DNR Special Projects	422	-	0.0000%
0885	Wage Theft Prevention Fund	452	-	0.0000%
0887	State Police Law Enforcement Admin	493	1,960	0.0003%
0888	Design Professional Admin & In	440	42,985	0.0056%
0893	Firearm Dealer License Certification	493	-	0.0000%
0894	DNR Federal Projects	422	59,632	0.0078%
0896	Public Health Spec State Projects	482	355	0.0000%
0897	Veterans' Affairs Fed Projects	497	-	0.0000%
0898	Cannabis Business Development	420	-	0.0000%
0903	State Surplus Property Rev	416	-	0.0000%
0904	IL State Police Federal Projs	493	209,258	0.0274%
0905	IL Forestry Development	422	108,804	0.0142%
0906	State Police Services	493	370,327	0.0485%
0908	Cannabis Expungment	340	6,726	0.0009%
0909	Illinois Wildlife Preservation	422	22,227	0.0029%
0911	Juvenile Justice Trust	444	-	0.0000%
0912	Cannabis Regulation Fund	406	124,535	0.0163%
0912	Cannabis Regulation Fund	420	9,166	0.0012%
0912	Cannabis Regulation Fund	440	171,328	0.0224%
0912	Cannabis Regulation Fund	493	32,081	0.0042%
0912	Cannabis Regulation Fund	546	-	0.0000%
0913	Federal Workforce Training	420	337,651	0.0442%
0920	Metabolic Screening and Treatment Fund	482	181,796	0.0238%
0921	DHS Recoveries Trust	444	287,218	0.0376%
0922	Insurance Producer Admin	446/360	757,134	0.0991%
0925	Coal Technology Assist	422	224,295	0.0294%
0929	Violent Crime Victims Assist	340	-	0.0000%
0938	Hearing Instrument Dispen Exam	482	-	0.0000%
0940	Self-Insurers Security	563	40,671	0.0053%
0942	Low-Level Rad Waste Fac Dev&Op	588	14,883	0.0019%
0944	Enviro Protection Permit & Insp	532	560,085	0.0733%
0947	Governor's Grant Fund	310	21,334	0.0028%

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, 2023

Fund #	Fund Name	Agency #	Group Insurance Contributions		Adjusted Group Insurance Contributions
			Paid	Adjustment	
0951	Narcotics Profit Forfeiture	295	\$ 105,797	\$ -	\$ 105,797
0962	Park & Conservation	422/360	1,240,902	(13,177)	1,227,725
0963	Vehicle Inspection	532	1,139,581	-	1,139,581
0963	Vehicle Inspection	350	520,608	(9,251)	511,357
0969	Local Tourism Fund	420	18,096	-	18,096
0971	Build Illinois Bond	420/482/507	505,445	(13,952)	491,493
0973	IL Capital Revolving Loan	420	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-
0983	BHE Federal Grants	601	75,335	-	75,335
0988	Attorney General Federal Grant	340	20,411	-	20,411
0991	Abandoned Minded Lands Reclam	422	646,536	-	646,536
0997	Insurance Financial Regulation	446	2,198,702	(13,043)	2,185,659
UNIV	Illinois Board of Examiners	647	109,081	-	109,081
UNIV	Chicago State Univ	608	398,341	(27,382)	370,959
UNIV	Eastern IL Univ	612	570,864	(6,388)	564,475
UNIV	Governor's State Univ	616	618,679	(82,612)	536,067
UNIV	Northeastern State Univ	620	1,090,794	(4,126)	1,086,668
UNIV	Western IL Univ	628	1,176,904	(8,872)	1,168,032
UNIV	Illinois State Univ	636	1,562,055	(9,567)	1,552,488
UNIV	Northern IL Univ	644	3,419,693	-	3,419,693
UNIV	Southern IL Univ	664	10,843,051	(170,481)	10,672,569
UNIV	University of IL	676	87,407,399	(3,218,092)	84,189,306
UNIV	University of IL - Foundation	676A	3,505,319	(48,867)	3,456,452
UNIV	University of IL - Alumni Association	676B	347,127	-	347,127
Grand Total Primary Allocation*			\$ 2,353,325,858	\$ (4,294,453)	\$ 2,349,031,405

**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, 2023

Fund #	Fund Name	Agency #	Adjusted Contributions Related to Retirees @32.13%	Adjusted Primary Allocation
0951	Narcotics Profit Forfeiture	295	\$ 33,993	0.0044%
0962	Park & Conservation	422/360	394,468	0.0516%
0963	Vehicle Inspection	532	366,148	0.0479%
0963	Vehicle Inspection	350	164,299	0.0215%
0969	Local Tourism Fund	420	5,814	0.0008%
0971	Build Illinois Bond	420/482/507	157,917	0.0207%
0973	IL Capital Revolving Loan	420	-	0.0000%
0982	Adeline Jay Geo-Karis IL Beach	422	-	0.0000%
0983	BHE Federal Grants	601	24,205	0.0032%
0988	Attorney General Federal Grant	340	6,558	0.0009%
0991	Abandoned Minded Lands Reclam	422	207,732	0.0272%
0997	Insurance Financial Regulation	446	702,252	0.0919%
UNIV	Illinois Board of Examiners	647	35,048	0.0046%
UNIV	Chicago State Univ	608	119,189	0.0156%
UNIV	Eastern IL Univ	612	181,366	0.0237%
UNIV	Governor's State Univ	616	172,238	0.0225%
UNIV	Northeastern State Univ	620	349,147	0.0457%
UNIV	Western IL Univ	628	375,289	0.0491%
UNIV	Illinois State Univ	636	498,815	0.0653%
UNIV	Northern IL Univ	644	1,098,747	0.1438%
UNIV	Southern IL Univ	664	3,429,097	0.4489%
UNIV	University of IL	676	27,050,024	3.5410%
UNIV	University of IL - Foundation	676A	1,110,558	0.1454%
UNIV	University of IL - Alumni Association	676B	111,532	0.0146%
Grand Total Primary Allocation*			\$ 763,906,123	100.0000%

**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, 2023

Notes:

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

(b) Source: Comptroller's SAMs DataWarehouse FY 2023 Expenditures coded with detail object code "1180" Group Insurance Contributions (GI Contributions). Comptroller's SAMs Data Warehouse FY 2023 Expenditures coded with detail object code "1120" and Fund "0001" (GRF Covered Payroll).

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

0301 Working Capital Revolving	\$	-
0303 State Garage Revolving		3,415,335
0304 Technology Mgmt Revolving		21,313,847
0314 Facilities Management Revolving		6,663,224
0317 Professional Services		4,863,160
0332 Workers' Compensation Revolving		113,579
0342 Audit Expense Fund		-
0407 Grant Accountability and Transparency Fund		354,319
0477 Judges Retirement System		144,742
0479 State Employees' Retirement Sys		2,347,770
0481 General Assembly Retirement		29,738
0529 IL State Board of Investments		275,008
		<u>39,520,722</u>

(d) Excluded Toll Highway Reimbursements:

0455 Illinois State Toll Highway 1180 payments	45,967,850
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(e) GRF Supplemental Appropriation not representative of long term funding:

0001 General Revenue Fund	-
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(f) Excluded reimbursement payments made from GRF. These payments should not have been made as GRF employees are exempt from reimbursement payments. Immaterial

0001 General Revenue Fund	422	2
0001 General Revenue Fund	493	694,520
0001 General Revenue Fund	586	11,873
		<u>706,395</u>

Reconciliation of Total Contributions to SAMS Warehouse

Total Contributions from Schedule of Employer Allocation by Fund	763,906,123
Add:	
Contributions Related to Active Employee costs	1,594,287,615
GRF Supp Approp exclusions (e) above	-
GRF Exclusions (f) above	706,395
Toll Highway exclusions (d) above	45,967,850
Revolving Fund Exclusions (c) above	39,520,722
Rate Error Adjustments	4,294,453
Rounding	(7)
Less:	
Actual amounts billed to THA for ISP Employees	(4,303,712)
University contributions from UBA	(111,049,306)
Estimated amount for THA Active Employees (Retiree Coverage)	<u>(9,162,325)</u>
TOTAL SAMS WAREHOUSE GI CONTRIBUTIONS	<u><u>\$ 2,324,167,808</u></u>

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, 2023

Fund #	Type	Fund Name	Agency #	University Estimated Funding	Less: University State Appropriation Repayment	Allocation of GRF Estimated Funding	Allocation (Funding/GRF Estimated Contribution)	Allocation of GRF Expense to Universities/ State Agencies	Add Specific Allocation of Actual Cash Pmts	Total On Behalf Expense Calculation	Allocation of GRF Liability to Universities	Add Specific Allocation of Actual Cash Pmts	Total On Behalf Liability Calculation*
0001	UNIV	Chicago State UNIV	608	\$ 11,643,722	\$ 1,024,000	\$ 10,619,722	1.2639%	\$ (11,543,204)	\$ (595,432)	\$ (12,138,636)	\$ 76,925,749	\$ 7,419,656	\$ 84,345,405
0001	UNIV	Eastern Illinois UNIV	612	23,613,524	1,713,300	21,900,224	2.6065%	(23,805,176)	(996,243)	(24,801,419)	158,641,478	12,414,157	171,055,636
0001	UNIV	Governors State UNIV	616	13,906,323	656,200	13,250,123	1.5770%	(14,402,748)	(381,565)	(14,784,313)	95,982,203	4,754,666	100,736,869
0001	UNIV	Northeastern Illinois UNIV	620	17,269,784	1,072,600	16,197,184	1.9278%	(17,606,606)	(623,691)	(18,230,297)	117,333,222	7,771,800	125,105,022
0001	UNIV	Western Illinois UNIV	628	26,998,346	1,944,800	25,053,546	2.9818%	(27,232,793)	(1,130,855)	(28,363,648)	181,483,660	14,091,550	195,575,211
0001	UNIV	Illinois State UNIV	636	67,265,628	3,078,300	64,187,328	7.6394%	(69,770,674)	(1,789,958)	(71,560,633)	464,962,866	22,304,617	487,267,483
0001	UNIV	Northern Illinois UNIV	644	53,780,102	3,541,300	50,238,802	5.9793%	(54,608,973)	(2,059,182)	(56,668,155)	363,922,882	25,659,403	389,582,285
0001	UNIV	Southern Illinois UNIV	664	137,591,082	7,076,300	130,514,782	15.5336%	(141,868,438)	(4,114,701)	(145,983,138)	945,433,827	51,273,158	996,706,985
0001	UNIV	University of Illinois	676	533,142,391	24,893,200	508,249,191	60.4907%	(552,461,832)	(14,474,806)	(566,936,637)	3,681,693,490	180,370,105	3,862,063,595
				<u>\$ 885,210,902</u>	<u>\$ 45,000,000</u>	<u>\$ 840,210,902</u>	100.0000%	<u>\$ (913,300,444)</u>	<u>\$ (26,166,433)</u>	<u>\$ (939,466,877)</u>	<u>\$ 6,086,379,377</u>	<u>\$ 326,059,114</u>	<u>\$ 6,412,438,491</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	0.0430%	2.2756%	\$ (595,432)	\$ 7,419,656
		Eastern Illinois UNIV	612	1,713,300	1,713,300	0.0719%	3.8073%	(996,243)	12,414,157
		Governors State UNIV	616	656,200	656,200	0.0276%	1.4582%	(381,565)	4,754,666
		Northeastern Illinois UNIV	620	1,072,600	1,072,600	0.0450%	2.3836%	(623,691)	7,771,800
		Western Illinois UNIV	628	1,944,800	1,944,800	0.0817%	4.3218%	(1,130,855)	14,091,550
		Illinois State UNIV	636	3,078,300	3,078,300	0.1292%	6.8407%	(1,789,958)	22,304,617
		Northern Illinois UNIV	644	3,541,300	3,541,300	0.1487%	7.8696%	(2,059,182)	25,659,403
		Southern Illinois UNIV	664	7,076,300	7,076,300	0.2971%	15.7251%	(4,114,701)	51,273,158
		University of Illinois	676	24,893,200	24,893,200	1.0451%	55.3182%	(14,474,806)	180,370,105
0007		Education Assistance Fund		<u>\$ 45,000,000</u>	<u>\$ 45,000,000</u>	<u>1.8893%</u>	100.0000%	<u>\$ (26,166,433)</u>	<u>\$ 326,059,114</u>

In FY 2023, 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	\$ 885,210,902
Less University State Appropriation Repayment	(45,000,000)
Net University General Revenue Requested Appropriation	840,210,902
State Agency General Revenue Requested Appropriation	1,004,521,098
Total General Revenue Appropriation Reconciliation	\$ 1,844,732,000

Note: The On Behalf calculation for the universities is required to identify the amount of OPEB payments made by the State on behalf of the Universities. The Universities use the calculated amounts to record revenue and expense on their financial statements. The Calculation should be based on the \$45 million specific State appropriation plus the University piece of the GRF estimated contribution which equates to \$881.683 million less \$45 million.

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

STATE OF ILLINOIS
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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
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FUND	Fund Name	Agency #	FY 23 Primary Allocation	FY 23 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0001	General Revenue Requested - relating to Universities	GRF Universities	35.3394%		\$ 5,802,010,036	\$ 6,086,379,377
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	42.2503%	100.0000%	7,393,424,247	7,276,619,154
0001	General Revenue Requested - relating to State Agencies	350		5.3488%	415,244,279	389,211,805
0001	General Revenue Requested - relating to State Agencies	416		0.2244%	17,359,760	16,328,733
0001	General Revenue Requested - relating to State Agencies	418		8.0435%	588,109,932	585,294,862
0001	General Revenue Requested - relating to State Agencies	426		30.0908%	2,240,628,972	2,189,592,916
0001	General Revenue Requested - relating to State Agencies	444		26.7729%	2,012,053,868	1,948,161,969
0001	General Revenue Requested - relating to State Agencies	448		0.1093%	8,931,256	7,953,345
0001	General Revenue Requested - relating to State Agencies	478		2.1235%	158,071,410	154,519,008
0001	General Revenue Requested - relating to State Agencies	492		1.2544%	101,703,944	91,277,911
0001	General Revenue Requested - relating to State Agencies	494		0.0000%	-	-
0001	General Revenue Requested - relating to State Agencies	511		0.0000%	-	-
0001	General Revenue Requested - relating to State Agencies	586		0.5735%	45,757,903	41,731,411
0001	General Revenue Requested - relating to State Agencies	691		0.4050%	30,179,958	29,470,308
0001	General Revenue Requested - relating to State Agencies	All Others		25.0539%	1,775,382,965	1,823,076,886
0001	General Revenue	812	0.0000%		-	-
0007	Education Assistance Fund	812	1.8932%		318,118,874	326,059,114
0011	Road	494	4.6385%		925,986,398	798,872,385
0011	Road	360	0.0011%		187,882	189,449
0011	Road	510	0.0035%		529,486	602,793
0012	Motor Fuel Tax	492	0.2042%		32,554,876	35,168,641
0012	Motor Fuel Tax	494	0.1264%		20,069,244	21,769,423
0013	Prevent & Treat Alcohol & Sub	444	0.0164%		2,869,475	2,824,514
0014	Food & Drug Safety	482	0.0000%		-	-
0016	Teacher Certificate Fee Revolving	586	0.0208%		3,330,641	3,582,310
0018	Transportation Regulatory	524	0.0677%		10,470,168	11,659,731
0021	Financial Institutions	440	0.0283%		4,987,421	4,874,009
0022	General Professions Dedicated	440	0.0303%		4,065,090	5,218,461
0026	Live & Learn	350	0.0035%		546,567	602,793
0036	IL Veterans' Rehabilitation	444	0.0275%		3,347,721	4,736,227

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FUND	Fund Name	Agency #	Deferred Outflows			
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ 105,803,044	\$ 18,911,965	\$ 2,192,720,157	\$ 2,317,435,166
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	126,493,676	22,610,360	236,763,539	385,867,575
0001	General Revenue Requested - relating to State Agencies	350	6,765,894	1,209,383	33,884,933	41,860,210
0001	General Revenue Requested - relating to State Agencies	416	283,852	50,738	972,416	1,307,006
0001	General Revenue Requested - relating to State Agencies	418	10,174,519	1,818,664	12,585,999	24,579,182
0001	General Revenue Requested - relating to State Agencies	426	38,062,959	6,803,638	39,018,950	83,885,547
0001	General Revenue Requested - relating to State Agencies	444	33,866,025	6,053,449	22,273,008	62,192,482
0001	General Revenue Requested - relating to State Agencies	448	138,258	24,713	14,194,575	14,357,546
0001	General Revenue Requested - relating to State Agencies	478	2,686,093	480,131	963,656	4,129,880
0001	General Revenue Requested - relating to State Agencies	492	1,586,737	283,624	2,083,434	3,953,795
0001	General Revenue Requested - relating to State Agencies	494	-	-	189,473	189,473
0001	General Revenue Requested - relating to State Agencies	511	-	-	91,400	91,400
0001	General Revenue Requested - relating to State Agencies	586	725,441	129,670	4,047,490	4,902,601
0001	General Revenue Requested - relating to State Agencies	691	512,299	91,572	10,428,091	11,031,962
0001	General Revenue Requested - relating to State Agencies	All Others	31,691,599	5,664,778	96,030,114	133,386,491
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	5,668,074	1,013,151	91,281,226	97,962,451
0011	Road	494	13,887,260	2,482,306	216,839,239	233,208,805
0011	Road	360	3,293	589	60,372	64,254
0011	Road	510	10,479	1,873	746,397	758,749
0012	Motor Fuel Tax	492	611,357	109,278	14,567,750	15,288,385
0012	Motor Fuel Tax	494	378,430	67,643	21,988,730	22,434,803
0013	Prevent & Treat Alcohol & Sub	444	49,100	8,777	351,139	409,016
0014	Food & Drug Safety	482	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	62,273	11,131	2,753,054	2,826,458
0018	Transportation Regulatory	524	202,688	36,230	5,281,721	5,520,639
0021	Financial Institutions	440	84,728	15,145	2,706,247	2,806,120
0022	General Professions Dedicated	440	90,716	16,215	3,532,026	3,638,957
0026	Live & Learn	350	10,479	1,873	297,493	309,845
0036	IL Veterans' Rehabilitation	444	82,333	14,717	6,367,845	6,464,895

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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ 1,256,543,306	\$ 4,436,579,804	\$ 196,528,165	\$ 5,889,651,275
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	1,502,270,314	5,304,188,168	2,716,566,053	9,523,024,535
0001	General Revenue Requested - relating to State Agencies	350	80,353,435	283,710,417	206,065,173	570,129,025
0001	General Revenue Requested - relating to State Agencies	416	3,371,095	11,902,598	10,122,854	25,396,547
0001	General Revenue Requested - relating to State Agencies	418	120,835,113	426,642,375	121,849,214	669,326,702
0001	General Revenue Requested - relating to State Agencies	426	452,045,156	1,596,072,653	1,002,433,548	3,050,551,357
0001	General Revenue Requested - relating to State Agencies	444	402,201,329	1,420,084,994	799,718,359	2,622,004,682
0001	General Revenue Requested - relating to State Agencies	448	1,641,981	5,797,478	1,875,430	9,314,889
0001	General Revenue Requested - relating to State Agencies	478	31,900,710	112,634,436	46,287,012	190,822,158
0001	General Revenue Requested - relating to State Agencies	492	18,844,479	66,535,736	65,464,624	150,844,839
0001	General Revenue Requested - relating to State Agencies	494	-	-	1,508,037	1,508,037
0001	General Revenue Requested - relating to State Agencies	511	-	-	727,469	727,469
0001	General Revenue Requested - relating to State Agencies	586	8,615,520	30,419,519	23,364,655	62,399,694
0001	General Revenue Requested - relating to State Agencies	691	6,084,195	21,481,962	3,627,136	31,193,293
0001	General Revenue Requested - relating to State Agencies	All Others	376,377,301	1,328,906,000	433,522,542	2,138,805,843
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	67,315,455	237,676,159	-	304,991,614
0011	Road	494	164,928,553	582,326,677	562,333,185	1,309,588,415
0011	Road	360	39,112	138,096	20	177,228
0011	Road	510	124,448	439,397	-	563,845
0012	Motor Fuel Tax	492	7,260,625	25,635,681	2,423,555	35,319,861
0012	Motor Fuel Tax	494	4,494,334	15,868,512	17,363,603	37,726,449
0013	Prevent & Treat Alcohol & Sub	444	583,126	2,058,889	161,162	2,803,177
0014	Food & Drug Safety	482	-	-	76,108	76,108
0016	Teacher Certificate Fee Revolving	586	739,574	2,611,274	188,598	3,539,446
0018	Transportation Regulatory	524	2,407,171	8,499,195	597,689	11,504,055
0021	Financial Institutions	440	1,006,247	3,552,839	1,593,362	6,152,448
0022	General Professions Dedicated	440	1,077,360	3,803,923	31,143	4,912,426
0026	Live & Learn	350	124,448	439,397	62,050	625,895
0036	IL Veterans' Rehabilitation	444	977,802	3,452,406	-	4,430,208

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FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ (1,440,960,572)	\$ 527,660,128	\$ (913,300,444)
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	(1,722,751,836)	(735,942,201)	(2,458,694,037)
0001	General Revenue Requested - relating to State Agencies	350	(92,146,550)	(63,309,928)	(155,456,478)
0001	General Revenue Requested - relating to State Agencies	416	(3,865,855)	(4,847,697)	(8,713,552)
0001	General Revenue Requested - relating to State Agencies	418	(138,569,544)	(29,042,222)	(167,611,766)
0001	General Revenue Requested - relating to State Agencies	426	(518,389,809)	(275,179,616)	(793,569,425)
0001	General Revenue Requested - relating to State Agencies	444	(461,230,626)	(219,568,243)	(680,798,869)
0001	General Revenue Requested - relating to State Agencies	448	(1,882,968)	3,893,374	2,010,406
0001	General Revenue Requested - relating to State Agencies	478	(36,582,635)	(12,665,033)	(49,247,668)
0001	General Revenue Requested - relating to State Agencies	492	(21,610,199)	(18,778,694)	(40,388,893)
0001	General Revenue Requested - relating to State Agencies	494	-	(31,666)	(31,666)
0001	General Revenue Requested - relating to State Agencies	511	-	(15,275)	(15,275)
0001	General Revenue Requested - relating to State Agencies	586	(9,879,982)	(2,755,229)	(12,635,211)
0001	General Revenue Requested - relating to State Agencies	691	(6,977,145)	7,192,096	214,951
0001	General Revenue Requested - relating to State Agencies	All Others	(431,616,523)	(120,834,068)	(552,450,591)
0001	General Revenue	812	-	-	-
0007	Education Assistance Fund	812	(77,195,044)	51,028,611	(26,166,433)
0011	Road	494	(189,134,382)	(39,128,809)	(228,263,191)
0011	Road	360	(44,852)	35,724	(9,128)
0011	Road	510	(142,712)	299,989	157,277
0012	Motor Fuel Tax	492	(8,326,235)	926,476	(7,399,759)
0012	Motor Fuel Tax	494	(5,153,948)	9,037,739	3,883,791
0013	Prevent & Treat Alcohol & Sub	444	(668,708)	274,047	(394,661)
0014	Food & Drug Safety	482	-	(523,487)	(523,487)
0016	Teacher Certificate Fee Revolving	586	(848,118)	1,139,229	291,111
0018	Transportation Regulatory	524	(2,760,461)	899,701	(1,860,760)
0021	Financial Institutions	440	(1,153,930)	(275,227)	(1,429,157)
0022	General Professions Dedicated	440	(1,235,480)	962,103	(273,377)
0026	Live & Learn	350	(142,712)	31,774	(110,938)
0036	IL Veterans' Rehabilitation	444	(1,121,310)	2,283,013	1,161,703

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FUND	Fund Name	Agency #	FY 23 Primary Allocation	FY 23 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0039	State Boating Act	422	0.0024%		\$ 6,370,918	\$ 413,343
0040	State Parks	422	0.0006%		4,714,137	103,336
0041	Wildlife & Fish	422	0.2562%		48,729,833	44,124,416
0042	Salmon	422	0.0016%		324,524	275,562
0044	Lobbyist Registration Admin	350	0.0038%		956,492	654,461
0045	Agricultural Premium	406	0.0000%		-	-
0047	Fire Prevention	360	0.0003%		-	51,668
0047	Fire Prevention	592	0.1211%		18,719,908	20,856,623
0048	Rural/Downstate Health Access	482	0.0000%		68,321	-
0050	Mental Health	444	0.0256%		4,030,929	4,408,997
0051	Amusement Ride & Patron Safety	452	0.0011%		170,802	189,449
0052	Federal Title III SS & Employ	427	0.9963%		163,662,553	171,589,212
0052	Federal Title III SS & Employ	360	0.0005%		119,561	86,113
0054	State Pensions	370	0.0666%		10,555,569	11,470,282
0057	IL State Pharmacy Disciplinary	440	0.0099%		1,673,860	1,705,042
0059	Public Utility	524	0.1657%		25,005,425	28,537,923
0060	Alzheimer's Disease Research, Care, and Support	482	0.0001%		-	17,223
0063	Public Health Services	482	0.3229%		56,176,804	55,611,921
0065	US Environmental Protection	532	0.1179%		18,190,422	20,305,498
0067	Radiation Protection	588/360	0.0330%		5,687,709	5,683,473
0068	Hospital Licensure Fund	482	0.0025%		649,048	430,566
0072	Underground Storage Tank	532	0.0591%		8,318,061	10,178,583
0072	Underground Storage Tank	592	0.0189%		3,040,277	3,255,080
0072	Underground Storage Tank	492	0.0112%		1,759,261	1,928,936
0074	EPA Special State Projects Trust Fund	532	0.0022%		256,203	378,898
0075	Compassionate Use of Medical Cannabis	406	0.0073%		1,332,256	1,257,253
0075	Compassionate Use of Medical Cannabis	482	0.0124%		2,305,828	2,135,608
0075	Compassionate Use of Medical Cannabis	440	0.0065%		1,229,775	1,119,472
0075	Compassionate Use of Medical Cannabis	493	0.0025%		461,166	430,566
0077	Mines & Minerals UIC	422	0.0018%		-	310,008
0078	Solid Waste Management	532/420	0.0593%		8,898,788	10,213,028

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FUND	Fund Name	Agency #	Deferred Outflows			
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0039	State Boating Act	422	\$ 7,185	\$ 1,284	\$ 147,432	\$ 155,901
0040	State Parks	422	1,796	321	2,771,541	2,773,658
0041	Wildlife & Fish	422	767,040	137,106	24,645,945	25,550,091
0042	Salmon	422	4,790	856	185,371	191,017
0044	Lobbyist Registration Admin	350	11,377	2,034	308,679	322,090
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	360	898	161	92,076	93,135
0047	Fire Prevention	592	362,563	64,807	11,114,894	11,542,264
0048	Rural/Downstate Health Access	482	-	-	38,107	38,107
0050	Mental Health	444	76,644	13,700	1,393,319	1,483,663
0051	Amusement Ride & Patron Safety	452	3,293	589	153,544	157,426
0052	Federal Title III SS & Employ	427	2,982,834	533,173	65,185,834	68,701,841
0052	Federal Title III SS & Employ	360	1,497	268	49,073	50,838
0054	State Pensions	370	199,395	35,641	4,900,522	5,135,558
0057	IL State Pharmacy Disciplinary	440	29,640	5,298	702,101	737,039
0059	Public Utility	524	496,091	88,675	15,847,347	16,432,113
0060	Alzheimer's Disease Research, Care, and Support	482	299	54	30,691	31,044
0063	Public Health Services	482	966,734	172,801	23,938,756	25,078,291
0065	US Environmental Protection	532	352,982	63,094	7,225,197	7,641,273
0067	Radiation Protection	588/360	98,799	17,660	2,131,735	2,248,194
0068	Hospital Licensure Fund	482	7,485	1,338	361,389	370,212
0072	Underground Storage Tank	532	176,940	31,628	6,578,647	6,787,215
0072	Underground Storage Tank	592	56,585	10,114	1,082,900	1,149,599
0072	Underground Storage Tank	492	33,532	5,994	899,176	938,702
0074	EPA Special State Projects Trust Fund	532	6,587	1,177	383,799	391,563
0075	Compassionate Use of Medical Cannabis	406	21,856	3,907	198,792	224,555
0075	Compassionate Use of Medical Cannabis	482	37,125	6,636	921,747	965,508
0075	Compassionate Use of Medical Cannabis	440	19,460	3,478	777,601	800,539
0075	Compassionate Use of Medical Cannabis	493	7,485	1,338	444,985	453,808
0077	Mines & Minerals UIC	422	5,389	963	553,706	560,058
0078	Solid Waste Management	532/420	177,539	31,735	5,942,449	6,151,723

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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0039	State Boating Act	422	\$ 85,335	\$ 301,301	\$ 14,542,981	\$ 14,929,617
0040	State Parks	422	21,334	75,325	11,533,509	11,630,168
0041	Wildlife & Fish	422	9,109,560	32,163,866	9,176,972	50,450,398
0042	Salmon	422	56,890	200,867	100,808	358,565
0044	Lobbyist Registration Admin	350	135,114	477,060	607,033	1,219,207
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	360	10,667	37,663	-	48,330
0047	Fire Prevention	592	4,305,885	15,203,139	64,473	19,573,497
0048	Rural/Downstate Health Access	482	-	-	122,773	122,773
0050	Mental Health	444	910,245	3,213,876	706,765	4,830,886
0051	Amusement Ride & Patron Safety	452	39,112	138,096	167,335	344,543
0052	Federal Title III SS & Employ	427	35,424,883	125,077,518	9,432,284	169,934,685
0052	Federal Title III SS & Employ	360	17,778	62,771	142,482	223,031
0054	State Pensions	370	2,368,059	8,361,099	3,396,309	14,125,467
0057	IL State Pharmacy Disciplinary	440	352,009	1,242,866	136,484	1,731,359
0059	Public Utility	524	5,891,702	20,802,313	1,471,989	28,166,004
0060	Alzheimer's Disease Research, Care, and Support	482	3,556	12,554	-	16,110
0063	Public Health Services	482	11,481,175	40,537,519	4,311,503	56,330,197
0065	US Environmental Protection	532	4,192,104	14,801,405	4,093,177	23,086,686
0067	Radiation Protection	588/360	1,173,363	4,142,887	101,987	5,418,237
0068	Hospital Licensure Fund	482	88,891	313,855	562,535	965,281
0072	Underground Storage Tank	532	2,101,386	7,419,534	118,700	9,639,620
0072	Underground Storage Tank	592	672,017	2,372,744	33,644	3,078,405
0072	Underground Storage Tank	492	398,232	1,406,071	66,947	1,871,250
0074	EPA Special State Projects Trust Fund	532	78,224	276,192	49,297	403,713
0075	Compassionate Use of Medical Cannabis	406	259,562	916,457	479,700	1,655,719
0075	Compassionate Use of Medical Cannabis	482	440,900	1,556,721	436,790	2,434,411
0075	Compassionate Use of Medical Cannabis	440	231,117	816,023	235,932	1,283,072
0075	Compassionate Use of Medical Cannabis	493	88,891	313,855	84,977	487,723
0077	Mines & Minerals UIC	422	64,002	225,976	257,169	547,147
0078	Solid Waste Management	532/420	2,108,497	7,444,642	436,529	9,989,668

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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0039	State Boating Act	422	\$ (97,860)	\$ (4,062,613)	\$ (4,160,473)
0040	State Parks	422	(24,465)	(2,564,068)	(2,588,533)
0041	Wildlife & Fish	422	(10,446,530)	7,393,685	(3,052,845)
0042	Salmon	422	(65,240)	23,927	(41,313)
0044	Lobbyist Registration Admin	350	(154,945)	(81,634)	(236,579)
0045	Agricultural Premium	406	-	-	-
0047	Fire Prevention	360	(12,232)	21,579	9,347
0047	Fire Prevention	592	(4,937,841)	3,525,810	(1,412,031)
0048	Rural/Downstate Health Access	482	-	(11,377)	(11,377)
0050	Mental Health	444	(1,043,837)	117,307	(926,530)
0051	Amusement Ride & Patron Safety	452	(44,852)	62,615	17,763
0052	Federal Title III SS & Employ	427	(40,624,035)	11,147,173	(29,476,862)
0052	Federal Title III SS & Employ	360	(20,387)	(56,975)	(77,362)
0054	State Pensions	370	(2,715,608)	926,437	(1,789,171)
0057	IL State Pharmacy Disciplinary	440	(403,672)	78,357	(325,315)
0059	Public Utility	524	(6,756,401)	3,444,993	(3,311,408)
0060	Alzheimer's Disease Research, Care, and Support	482	(4,077)	7,193	3,116
0063	Public Health Services	482	(13,166,216)	7,004,381	(6,161,835)
0065	US Environmental Protection	532	(4,807,361)	657,660	(4,149,701)
0067	Radiation Protection	588/360	(1,345,572)	863,918	(481,654)
0068	Hospital Licensure Fund	482	(101,937)	(71,901)	(173,838)
0072	Underground Storage Tank	532	(2,409,797)	2,018,361	(391,436)
0072	Underground Storage Tank	592	(770,646)	202,135	(568,511)
0072	Underground Storage Tank	492	(456,679)	191,323	(265,356)
0074	EPA Special State Projects Trust Fund	532	(89,705)	24,599	(65,106)
0075	Compassionate Use of Medical Cannabis	406	(297,657)	(92,984)	(390,641)
0075	Compassionate Use of Medical Cannabis	482	(505,609)	341,842	(163,767)
0075	Compassionate Use of Medical Cannabis	440	(265,037)	129,987	(135,050)
0075	Compassionate Use of Medical Cannabis	493	(101,937)	95,473	(6,464)
0077	Mines & Minerals UIC	422	(73,395)	19,264	(54,131)
0078	Solid Waste Management	532/420	(2,417,952)	1,583,426	(834,526)

STATE OF ILLINOIS
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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	FY 23 Primary Allocation	FY 23 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0081	Vocational Rehabilitation	444	0.4290%		\$ 69,892,211	\$ 73,885,147
0082	Distance Learning	601	0.0000%		85,401	-
0083	Violent Crime Witness Protection Program	546	0.0003%		-	51,668
0085	IL Gaming Law Enforcement	340	0.0030%		427,005	516,679
0085	IL Gaming Law Enforcement	492	0.0000%		-	-
0089	Subtitle D Management	532	0.0109%		1,947,144	1,877,268
0090	Special Federal Grant Project	295	0.0000%		-	-
0091	Clean Air Act (CAA) Permit	532	0.0500%		10,931,333	8,611,322
0093	IL State Medical Disciplinary	440	0.0290%		3,911,368	4,994,567
0103	State Treasurer's Admin	370	0.0631%		11,699,942	10,867,489
0117	St Appellate Defender Federal	290	0.0000%		-	-
0118	Facility Licensing	482	0.0066%		2,391,229	1,136,695
0129	State Gaming	565	0.2301%		35,953,838	39,629,306
0129	State Gaming	444	0.0009%		290,364	155,004
0131	Council on Dev Disabilities	558	0.0059%		922,331	1,016,136
0137	Plugging & Restoration	422	0.0047%		1,229,775	809,464
0141	Capital Development	511	0.1347%		21,640,624	23,198,903
0141	Capital Development	422	0.0097%		802,770	1,670,597
0141	Capital Development	507	0.0069%		1,093,133	1,188,363
0144	SBE Special Purpose Trust	586	0.0437%		4,833,699	7,526,296
0145	Explosives Regulatory	422	0.0006%		187,882	103,336
0146	Aggregate Operations Regulatory	422	0.0005%		222,043	86,113
0147	Coal Mining Regulatory	422	0.0000%		-	-
0148	Mental Health Reporting	444	0.0027%		341,604	465,011
0148	Mental Health Reporting	493	0.0014%		222,043	241,117
0151	Reg CPA Admin & Disciplinary	440	0.0040%		683,208	688,906
0152	State Crime Laboratory	493	0.0127%		1,742,181	2,187,276
0156	Motor Vehicle Theft Prevention	546/350	0.0098%		1,947,144	1,687,819
0159	SBE Teacher Certification Institution	586	0.0063%		1,093,133	1,085,027
0161	SBE GED Testing Fund	684	0.0002%		34,160	34,445
0163	Weights & Measures	406	0.0238%		4,782,458	4,098,989

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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	Deferred Outflows			
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0081	Vocational Rehabilitation	444	\$ 1,284,388	\$ 229,580	\$ 25,587,816	\$ 27,101,784
0082	Distance Learning	601	-	-	84,616	84,616
0083	Violent Crime Witness Protection Program	546	898	161	92,076	93,135
0085	IL Gaming Law Enforcement	340	8,982	1,605	403,229	413,816
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	32,634	5,833	1,176,659	1,215,126
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	149,696	26,758	4,088,497	4,264,951
0093	IL State Medical Disciplinary	440	86,823	15,519	3,798,666	3,901,008
0103	State Treasurer's Admin	370	188,916	33,768	6,707,009	6,929,693
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	19,760	3,532	1,621,970	1,645,262
0129	State Gaming	565	688,899	123,139	16,227,025	17,039,063
0129	State Gaming	444	2,695	482	261,680	264,857
0131	Council on Dev Disabilities	558	17,664	3,157	520,657	541,478
0137	Plugging & Restoration	422	14,071	2,515	1,267,717	1,284,303
0141	Capital Development	511	403,280	72,085	10,771,035	11,246,400
0141	Capital Development	422	29,041	5,191	2,056,863	2,091,095
0141	Capital Development	507	20,658	3,693	837,579	861,930
0144	SBE Special Purpose Trust	586	130,834	23,386	8,042,438	8,196,658
0145	Explosives Regulatory	422	1,796	321	102,628	104,745
0146	Aggregate Operations Regulatory	422	1,497	268	98,578	100,343
0147	Coal Mining Regulatory	422	-	-	47,978	47,978
0148	Mental Health Reporting	444	8,084	1,445	359,345	368,874
0148	Mental Health Reporting	493	4,191	749	201,877	206,817
0151	Reg CPA Admin & Disciplinary	440	11,976	2,141	236,179	250,296
0152	State Crime Laboratory	493	38,023	6,796	2,019,589	2,064,408
0156	Motor Vehicle Theft Prevention	546/350	29,340	5,244	2,204,285	2,238,869
0159	SBE Teacher Certification Institution	586	18,862	3,371	1,141,247	1,163,480
0161	SBE GED Testing Fund	684	599	107	-	706
0163	Weights & Measures	406	71,255	12,737	1,626,547	1,710,539

STATE OF ILLINOIS
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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0081	Vocational Rehabilitation	444	\$ 15,253,713	\$ 53,857,528	\$ 2,672,917	\$ 71,784,158
0082	Distance Learning	601	-	-	163,391	163,391
0083	Violent Crime Witness Protection Program	546	10,667	37,663	-	48,330
0085	IL Gaming Law Enforcement	340	106,669	376,626	494,419	977,714
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	387,565	1,368,408	298,640	2,054,613
0090	Special Federal Grant Project	295	-	-	16,220	16,220
0091	Clean Air Act (CAA) Permit	532	1,777,822	6,277,101	4,776,612	12,831,535
0093	IL State Medical Disciplinary	440	1,031,137	3,640,719	23,664	4,695,520
0103	State Treasurer's Admin	370	2,243,611	7,921,702	1,657,361	11,822,674
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	234,673	828,577	2,271,198	3,334,448
0129	State Gaming	565	8,181,537	28,887,220	7,841,156	44,909,913
0129	State Gaming	444	32,001	112,988	245,536	390,525
0131	Council on Dev Disabilities	558	209,783	740,698	39,676	990,157
0137	Plugging & Restoration	422	167,115	590,048	802,227	1,559,390
0141	Capital Development	511	4,789,453	16,910,511	44,637	21,744,601
0141	Capital Development	422	344,897	1,217,758	713,615	2,276,270
0141	Capital Development	507	245,339	866,240	532,964	1,644,543
0144	SBE Special Purpose Trust	586	1,553,816	5,486,186	71,096	7,111,098
0145	Explosives Regulatory	422	21,334	75,325	176,511	273,170
0146	Aggregate Operations Regulatory	422	17,778	62,771	255,473	336,022
0147	Coal Mining Regulatory	422	-	-	108,466	108,466
0148	Mental Health Reporting	444	96,002	338,963	-	434,965
0148	Mental Health Reporting	493	49,779	175,759	327,772	553,310
0151	Reg CPA Admin & Disciplinary	440	142,226	502,168	9,974	654,368
0152	State Crime Laboratory	493	451,567	1,594,384	57,194	2,103,145
0156	Motor Vehicle Theft Prevention	546/350	348,453	1,230,312	1,604,781	3,183,546
0159	SBE Teacher Certification Institution	586	224,006	790,915	949,302	1,964,223
0161	SBE GED Testing Fund	684	7,111	25,108	48,484	80,703
0163	Weights & Measures	406	846,243	2,987,900	3,086,968	6,921,111

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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0081	Vocational Rehabilitation	444	\$ (17,492,433)	\$ 4,167,896	\$ (13,324,537)
0082	Distance Learning	601	-	(2,520)	(2,520)
0083	Violent Crime Witness Protection Program	546	(12,232)	21,579	9,347
0085	IL Gaming Law Enforcement	340	(122,325)	(271,790)	(394,115)
0085	IL Gaming Law Enforcement	492	-	-	-
0089	Subtitle D Management	532	(444,446)	232,515	(211,931)
0090	Special Federal Grant Project	295	-	(111,562)	(111,562)
0091	Clean Air Act (CAA) Permit	532	(2,038,745)	98,712	(1,940,033)
0093	IL State Medical Disciplinary	440	(1,182,472)	1,083,303	(99,169)
0103	State Treasurer's Admin	370	(2,572,896)	5,605,979	3,033,083
0117	St Appellate Defender Federal	290	-	-	-
0118	Facility Licensing	482	(269,114)	407,213	138,099
0129	State Gaming	565	(9,382,305)	2,395,611	(6,986,694)
0129	State Gaming	444	(36,697)	44,972	8,275
0131	Council on Dev Disabilities	558	(240,572)	141,419	(99,153)
0137	Plugging & Restoration	422	(191,642)	102,319	(89,323)
0141	Capital Development	511	(5,492,379)	3,442,527	(2,049,852)
0141	Capital Development	422	(395,517)	402,175	6,658
0141	Capital Development	507	(281,347)	152,359	(128,988)
0144	SBE Special Purpose Trust	586	(1,781,863)	2,509,773	727,910
0145	Explosives Regulatory	422	(24,465)	61,483	37,018
0146	Aggregate Operations Regulatory	422	(20,387)	53,990	33,603
0147	Coal Mining Regulatory	422	-	(15,126)	(15,126)
0148	Mental Health Reporting	444	(110,092)	156,129	46,037
0148	Mental Health Reporting	493	(57,085)	(188,734)	(245,819)
0151	Reg CPA Admin & Disciplinary	440	(163,100)	75,565	(87,535)
0152	State Crime Laboratory	493	(517,841)	550,074	32,233
0156	Motor Vehicle Theft Prevention	546/350	(399,594)	890,228	490,634
0159	SBE Teacher Certification Institution	586	(256,882)	(1,025)	(257,907)
0161	SBE GED Testing Fund	684	(8,155)	(42,711)	(50,866)
0163	Weights & Measures	406	(970,443)	(658,934)	(1,629,377)

STATE OF ILLINOIS
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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	FY 23 Primary Allocation	FY 23 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0163	Weights & Measures	360	0.0000%		\$ -	\$ -
0166	State Police Merit BD Public Safety	591	0.0028%		461,166	482,234
0167	Division of Corp Regis LLP	350	0.0017%		307,444	292,785
0169	IL Independent Tax Tribunal	564	0.0000%		102,481	-
0175	IL School Asbestos Abatement	482	0.0023%		358,684	396,121
0177	CHIP Board Payroll Trust	527	0.0000%		136,642	-
0182	Driver Services Administration	350	0.0053%		1,793,422	912,800
0184	ICJIA Violence Prevention	546	0.0014%		290,364	241,117
0185	Secretary of State Spec Lic Pl	350	0.0121%		1,110,214	2,083,940
0193	Loc Govt Health Insurance Res	416	0.0061%		905,251	1,050,581
0195	IPTIP Administrative Trust	370	0.0156%		2,288,748	2,686,733
0199	Illinois Fisheries Management	422	0.0136%		614,887	2,342,280
0203	Tchr Health Insurance Security	416	0.0085%		1,246,855	1,463,925
0207	Pollution Control Board St Tr	532	0.0000%		-	-
0209	State Police Firearm Services	493	0.0866%		13,647,086	14,914,811
0211	DHS Technology Initiative	444	0.0046%		1,298,096	792,242
0214	Brownfields Redevelopment	532	0.0000%		-	-
0215	Capital Develop Brd Revolving	510	0.0037%		683,208	637,238
0215	Capital Develop Brd Revolving	511	0.0102%		-	1,756,710
0218	Professions Indirect Cost	440	0.1024%		16,021,235	17,635,988
0218	Professions Indirect Cost	360	0.0019%		324,524	327,230
0220	DCFS Children's Services	360/418	0.0055%		836,930	947,245
0238	IL Health Facilities Planning	482	0.0045%		700,289	775,019
0240	Emergency Public Health	482	0.0039%		427,005	671,683
0242	ISAC Accounts Receivable	691	0.0000%		-	-
0243	Credit Union	440	0.0201%		2,698,673	3,461,752
0244	Savings & Resid Finance Reg	440	0.0173%		2,903,635	2,979,518
0255	DOL Federal Indirect Cost Fund	452	0.0004%		170,802	68,891
0258	Nursing Dedicated & Professional	440/482	0.0127%		1,622,620	2,187,276
0259	Optometric Licn & Disc Brd	440	0.0014%		273,283	241,117
0261	Underground Resource Conserv	422	0.0075%		1,076,053	1,291,698

STATE OF ILLINOIS
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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
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FUND	Fund Name	Agency #	Deferred Outflows			
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0163	Weights & Measures	360	\$ -	\$ -	\$ -	\$ -
0166	State Police Merit BD Public Safety	591	8,383	1,498	2,024,333	2,034,214
0167	Division of Corp Regis LLP	350	5,090	910	380,537	386,537
0169	IL Independent Tax Tribunal	564	-	-	133,160	133,160
0175	IL School Asbestos Abatement	482	6,886	1,231	311,085	319,202
0177	CHIP Board Payroll Trust	527	-	-	38,019	38,019
0182	Driver Services Administration	350	15,868	2,836	1,462,051	1,480,755
0184	ICJIA Violence Prevention	546	4,191	749	173,527	178,467
0185	Secretary of State Spec Lic Pl	350	36,226	6,475	1,779,913	1,822,614
0193	Loc Govt Health Insurance Res	416	18,263	3,264	811,647	833,174
0195	IPTIP Administrative Trust	370	46,705	8,348	1,517,096	1,572,149
0199	Illinois Fisheries Management	422	40,717	7,278	3,319,294	3,367,289
0203	Tehr Health Insurance Security	416	25,448	4,549	615,469	645,466
0207	Pollution Control Board St Tr	532	-	-	57,069	57,069
0209	State Police Firearm Services	493	259,273	46,344	12,169,076	12,474,693
0211	DHS Technology Initiative	444	13,772	2,462	416,532	432,766
0214	Brownfields Redevelopment	532	-	-	-	-
0215	Capital Develop Brd Revolving	510	11,077	1,980	779,935	792,992
0215	Capital Develop Brd Revolving	511	30,538	5,459	3,130,571	3,166,568
0218	Professions Indirect Cost	440	306,577	54,800	6,358,345	6,719,722
0218	Professions Indirect Cost	360	5,688	1,017	98,105	104,810
0220	DCFS Children's Services	360/418	16,467	2,943	1,353,280	1,372,690
0238	IL Health Facilities Planning	482	13,473	2,408	296,648	312,529
0240	Emergency Public Health	482	11,676	2,087	637,208	650,971
0242	ISAC Accounts Receivable	691	-	-	191,910	191,910
0243	Credit Union	440	60,178	10,757	2,484,523	2,555,458
0244	Savings & Resid Finance Reg	440	51,795	9,258	928,851	989,904
0255	DOL Federal Indirect Cost Fund	452	1,198	214	201,422	202,834
0258	Nursing Dedicated & Professional	440/482	38,023	6,796	1,286,307	1,331,126
0259	Optometric Licn & Disc Brd	440	4,191	749	100,448	105,388
0261	Underground Resource Conserv	422	22,454	4,014	872,409	898,877

STATE OF ILLINOIS
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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0163	Weights & Measures	360	\$ -	\$ -	\$ 99,750	\$ 99,750
0166	State Police Merit BD Public Safety	591	99,558	351,518	2,730,883	3,181,959
0167	Division of Corp Regis LLP	350	60,446	213,421	86,588	360,455
0169	IL Independent Tax Tribunal	564	-	-	212,652	212,652
0175	IL School Asbestos Abatement	482	81,780	288,747	788,442	1,158,969
0177	CHIP Board Payroll Trust	527	-	-	445,340	445,340
0182	Driver Services Administration	350	188,449	665,373	1,881,814	2,735,636
0184	ICJIA Violence Prevention	546	49,779	175,759	115,669	341,207
0185	Secretary of State Spec Lic Pl	350	430,233	1,519,058	867,083	2,816,374
0193	Loc Govt Health Insurance Res	416	216,894	765,806	188,680	1,171,380
0195	IPTIP Administrative Trust	370	554,680	1,958,456	217,150	2,730,286
0199	Illinois Fisheries Management	422	483,568	1,707,372	59,559	2,250,499
0203	Tchr Health Insurance Security	416	302,230	1,067,107	62,138	1,431,475
0207	Pollution Control Board St Tr	532	-	-	80,414	80,414
0209	State Police Firearm Services	493	3,079,188	10,871,939	-	13,951,127
0211	DHS Technology Initiative	444	163,560	577,493	948,439	1,689,492
0214	Brownfields Redevelopment	532	-	-	419,271	419,271
0215	Capital Develop Brd Revolving	510	131,559	464,505	105,233	701,297
0215	Capital Develop Brd Revolving	511	362,676	1,280,529	-	1,643,205
0218	Professions Indirect Cost	440	3,640,980	12,855,503	1,667,567	18,164,050
0218	Professions Indirect Cost	360	67,557	238,530	70,748	376,835
0220	DCFS Children's Services	360/418	195,560	690,481	16	886,057
0238	IL Health Facilities Planning	482	160,004	564,939	90,583	815,526
0240	Emergency Public Health	482	138,670	489,614	680,718	1,309,002
0242	ISAC Accounts Receivable	691	-	-	331,637	331,637
0243	Credit Union	440	714,684	2,523,395	379,739	3,617,818
0244	Savings & Resid Finance Reg	440	615,126	2,171,877	121,497	2,908,500
0255	DOL Federal Indirect Cost Fund	452	14,223	50,217	184,151	248,591
0258	Nursing Dedicated & Professional	440/482	451,567	1,594,384	437,876	2,483,827
0259	Optometric Licn & Disc Brd	440	49,779	175,759	61,382	286,920
0261	Underground Resource Conserv	422	266,673	941,565	541,407	1,749,645

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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
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FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0163	Weights & Measures	360	\$ -	\$ (137,958)	\$ (137,958)
0166	State Police Merit BD Public Safety	591	(114,170)	(1,264,649)	(1,378,819)
0167	Division of Corp Regis LLP	350	(69,317)	42,327	(26,990)
0169	IL Independent Tax Tribunal	564	-	(15,602)	(15,602)
0175	IL School Asbestos Abatement	482	(93,782)	38,977	(54,805)
0177	CHIP Board Payroll Trust	527	-	(139,684)	(139,684)
0182	Driver Services Administration	350	(216,107)	564,221	348,114
0184	ICJIA Violence Prevention	546	(57,085)	5,417	(51,668)
0185	Secretary of State Spec Lic Pl	350	(493,376)	466,669	(26,707)
0193	Loc Govt Health Insurance Res	416	(248,727)	262,090	13,363
0195	IPTIP Administrative Trust	370	(636,088)	263,253	(372,835)
0199	Illinois Fisheries Management	422	(554,539)	814,817	260,278
0203	Tchr Health Insurance Security	416	(346,587)	138,612	(207,975)
0207	Pollution Control Board St Tr	532	-	1,536	1,536
0209	State Police Firearm Services	493	(3,531,107)	4,693,640	1,162,533
0211	DHS Technology Initiative	444	(187,565)	38,074	(149,491)
0214	Brownfields Redevelopment	532	-	(437,026)	(437,026)
0215	Capital Develop Brd Revolving	510	(150,867)	330,873	180,006
0215	Capital Develop Brd Revolving	511	(415,904)	733,678	317,774
0218	Professions Indirect Cost	440	(4,175,350)	1,124,382	(3,050,968)
0218	Professions Indirect Cost	360	(77,472)	(34,346)	(111,818)
0220	DCFS Children's Services	360/418	(224,262)	453,443	229,181
0238	IL Health Facilities Planning	482	(183,487)	14,468	(169,019)
0240	Emergency Public Health	482	(159,022)	185,921	26,899
0242	ISAC Accounts Receivable	691	-	(62,113)	(62,113)
0243	Credit Union	440	(819,576)	389,061	(430,515)
0244	Savings & Resid Finance Reg	440	(705,406)	144,001	(561,405)
0255	DOL Federal Indirect Cost Fund	452	(16,310)	44,315	28,005
0258	Nursing Dedicated & Professional	440/482	(517,841)	83,994	(433,847)
0259	Optometric Licn & Disc Brd	440	(57,085)	47,115	(9,970)
0261	Underground Resource Conserv	422	(305,812)	553,843	248,031

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FUND	Fund Name	Agency #	FY 23 Primary Allocation	FY 23 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0270	Water Revolving	532	0.1233%		\$ 19,232,314	\$ 21,235,521
0274	Self-Insurers Administration	563	0.0000%		427,005	-
0276	Drunk & Drugged Driving Prevention	444	0.0029%		546,567	499,457
0285	Long Term Care Monitor/Receive	482	0.1260%		18,087,940	21,700,533
0286	IL Affordable Housing Trust	492	0.0004%		68,321	68,891
0287	Home Care Services Agy Licensure	482	0.0061%		1,793,422	1,050,581
0288	Community Water Supply Lab	532	0.0042%		888,171	723,351
0290	Fertilizer Control	406	0.0063%		1,708,021	1,085,027
0292	Security Investors Education	350	0.0011%		153,722	189,449
0294	Used Tire Management	532/482	0.0398%		6,234,276	6,854,613
0298	Natural Areas Acquisition	422	0.0420%		9,906,521	7,233,511
0299	Open Space Lands Acquis&Devel	422	0.0038%		1,041,893	654,461
0318	ICJIA Vio Prevent Sp Prj	546	0.0000%		-	-
0318	ICJIA Vio Prevent Sp Prj	482	0.0000%		-	-
0324	State COVID Urgent Remediation Emergency	420	0.0009%		392,845	155,004
0324	State COVID Urgent Remediation Emergency	546	0.0097%		153,722	1,670,597
0324	State COVID Urgent Remediation Emergency	588	0.0000%		34,160	-
0326	African American HIV/Aids	482	0.0000%		-	-
0327	Tattoo & Body Prncg Estab Regis	482	0.0002%		204,962	34,445
0329	County Provider Trust	478	0.0246%		4,457,934	4,236,771
0333	Federal Support Agreement Rev	466	0.0344%		9,940,681	5,924,590
0335	Criminal Justice Info Projects	546	0.0204%		2,391,229	3,513,420
0336	Environmental Lab Certificate	532	0.0010%		256,203	172,226
0339	Illinois Community College Board Contracts and Grants Fund	684	0.0043%		273,283	740,574
0340	Public Health Lab Serv Rev	482	0.0000%		-	-
0342	Audit Expense	103	0.0000%		-	-
0344	Care Prov for Persons with DD	478	0.0000%		-	-
0345	Long Term Care Provider	478	0.0034%		649,048	585,570
0345	Long Term Care Provider	482	0.0025%		614,887	430,566
0347	Employment and Training	444	0.0397%		5,294,864	6,837,390
0350	ICCB Federal Trust	684	0.0009%		239,123	155,004

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FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0270	Water Revolving	532	\$ 369,149	\$ 65,984	\$ 12,698,782	\$ 13,133,915
0274	Self-Insurers Administration	563	-	-	273,870	273,870
0276	Drunk & Drugged Driving Prevention	444	8,682	1,552	341,773	352,007
0285	Long Term Care Monitor/Receive	482	377,233	67,429	11,411,612	11,856,274
0286	IL Affordable Housing Trust	492	1,198	214	31,917	33,329
0287	Home Care Services Agy Licensure	482	18,263	3,264	941,013	962,540
0288	Community Water Supply Lab	532	12,574	2,248	162,908	177,730
0290	Fertilizer Control	406	18,862	3,371	400,267	422,500
0292	Security Investors Education	350	3,293	589	171,673	175,555
0294	Used Tire Management	532/482	119,158	21,299	3,267,303	3,407,760
0298	Natural Areas Acquisition	422	125,744	22,476	6,012,041	6,160,261
0299	Open Space Lands Acquis&Devel	422	11,377	2,034	33,715	47,126
0318	ICJIA Vio Prevent Sp Prj	546	-	-	9,984	9,984
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	2,695	482	624,355	627,532
0324	State COVID Urgent Remediation Emergency	546	29,041	5,191	2,945,198	2,979,430
0324	State COVID Urgent Remediation Emergency	588	-	-	1,027,231	1,027,231
0326	African American HIV/Aids	482	-	-	-	-
0327	Tattoo & Body Prcng Estab Regis	482	599	107	159,642	160,348
0329	County Provider Trust	478	73,650	13,165	1,090,895	1,177,710
0333	Federal Support Agreement Rev	466	102,991	18,409	1,615,707	1,737,107
0335	Criminal Justice Info Projects	546	61,076	10,917	5,155,875	5,227,868
0336	Environmental Lab Certificate	532	2,994	535	58,726	62,255
0339	Illinois Community College Board Contracts and Grants Fund	684	12,874	2,301	1,263,015	1,278,190
0340	Public Health Lab Serv Rev	482	-	-	-	-
0342	Audit Expense	103	-	-	26,219	26,219
0344	Care Prov for Persons with DD	478	-	-	12	12
0345	Long Term Care Provider	478	10,179	1,820	280,667	292,666
0345	Long Term Care Provider	482	7,485	1,338	135,678	144,501
0347	Employment and Training	444	118,858	21,246	11,085,397	11,225,501
0350	ICCB Federal Trust	684	2,695	482	235,595	238,772

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0270	Water Revolving	532	\$ 4,384,109	\$ 15,479,332	\$ 614,773	\$ 20,478,214
0274	Self-Insurers Administration	563	-	-	985,801	985,801
0276	Drunk & Drugged Driving Prevention	444	103,114	364,072	399,972	867,158
0285	Long Term Care Monitor/Receive	482	4,480,112	15,818,295	5,285,621	25,584,028
0286	IL Affordable Housing Trust	492	14,223	50,217	6	64,446
0287	Home Care Services Agy Licensure	482	216,894	765,806	1,370,211	2,352,911
0288	Community Water Supply Lab	532	149,337	527,276	387,545	1,064,158
0290	Fertilizer Control	406	224,006	790,915	1,188,112	2,203,033
0292	Security Investors Education	350	39,112	138,096	9,936	187,144
0294	Used Tire Management	532/482	1,415,146	4,996,573	468,931	6,880,650
0298	Natural Areas Acquisition	422	1,493,371	5,272,765	4,995,900	11,762,036
0299	Open Space Lands Acquis&Devel	422	135,114	477,060	972,326	1,584,500
0318	ICJIA Vio Prevent Sp Prj	546	-	-	79,462	79,462
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	32,001	112,988	429,686	574,675
0324	State COVID Urgent Remediation Emergency	546	344,897	1,217,758	-	1,562,655
0324	State COVID Urgent Remediation Emergency	588	-	-	1,454,544	1,454,544
0326	African American HIV/Aids	482	-	-	1,248	1,248
0327	Tattoo & Body Prng Estab Regis	482	7,111	25,108	314,404	346,623
0329	County Provider Trust	478	874,688	3,088,334	695,469	4,658,491
0333	Federal Support Agreement Rev	466	1,223,142	4,318,646	10,283,111	15,824,899
0335	Criminal Justice Info Projects	546	725,351	2,561,057	-	3,286,408
0336	Environmental Lab Certificate	532	35,556	125,542	164,644	325,742
0339	Illinois Community College Board Contracts and Grants Fund	684	152,893	539,831	1,248	693,972
0340	Public Health Lab Serv Rev	482	-	-	214,381	214,381
0342	Audit Expense	103	-	-	595,967	595,967
0344	Care Prov for Persons with DD	478	-	-	153,444	153,444
0345	Long Term Care Provider	478	120,892	426,843	202,190	749,925
0345	Long Term Care Provider	482	88,891	313,855	377,297	780,043
0347	Employment and Training	444	1,411,591	4,984,018	-	6,395,609
0350	ICCB Federal Trust	684	32,001	112,988	179,660	324,649

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FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0270	Water Revolving	532	\$ (5,027,545)	\$ 3,765,652	\$ (1,261,893)
0274	Self-Insurers Administration	563	-	(241,413)	(241,413)
0276	Drunk & Drugged Driving Prevention	444	(118,247)	(91,415)	(209,662)
0285	Long Term Care Monitor/Receive	482	(5,137,638)	1,665,367	(3,472,271)
0286	IL Affordable Housing Trust	492	(16,310)	34,350	18,040
0287	Home Care Services Agy Licensure	482	(248,727)	5,348	(243,379)
0288	Community Water Supply Lab	532	(171,255)	(95,190)	(266,445)
0290	Fertilizer Control	406	(256,882)	(131,512)	(388,394)
0292	Security Investors Education	350	(44,852)	39,273	(5,579)
0294	Used Tire Management	532/482	(1,622,841)	431,234	(1,191,607)
0298	Natural Areas Acquisition	422	(1,712,546)	671,857	(1,040,689)
0299	Open Space Lands Acquis&Devel	422	(154,945)	(137,447)	(292,392)
0318	ICJIA Vio Prevent Sp Prj	546	-	(1,669)	(1,669)
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-
0324	State COVID Urgent Remediation Emergency	420	(36,697)	89,883	53,186
0324	State COVID Urgent Remediation Emergency	546	(395,517)	707,553	312,036
0324	State COVID Urgent Remediation Emergency	588	-	29,847	29,847
0326	African American HIV/Aids	482	-	(8,581)	(8,581)
0327	Tattoo & Body Prong Estab Regis	482	(8,155)	(17,051)	(25,206)
0329	County Provider Trust	478	(1,003,063)	18,491	(984,572)
0333	Federal Support Agreement Rev	466	(1,402,657)	(2,684,323)	(4,086,980)
0335	Criminal Justice Info Projects	546	(831,808)	1,598,273	766,465
0336	Environmental Lab Certificate	532	(40,775)	(35,381)	(76,156)
0339	Illinois Community College Board Contracts and Grants Fund	684	(175,332)	318,208	142,876
0340	Public Health Lab Serv Rev	482	-	(298,367)	(298,367)
0342	Audit Expense	103	-	(347,202)	(347,202)
0344	Care Prov for Persons with DD	478	-	(78,118)	(78,118)
0345	Long Term Care Provider	478	(138,635)	38,757	(99,878)
0345	Long Term Care Provider	482	(101,937)	(34,196)	(136,133)
0347	Employment and Training	444	(1,618,764)	3,194,528	1,575,764
0350	ICCB Federal Trust	684	(36,697)	(112,554)	(149,251)

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
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FUND	Fund Name	Agency #	FY 23 Primary Allocation	FY 23 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0357	Child Labor Enforcement	452	0.0021%		\$ 580,727	\$ 361,676
0359	IMSA Special Purposes Trust Fund	692	0.0011%		222,043	189,449
0360	Lead Poisoning Screening	482	0.0227%		3,450,202	3,909,540
0362	Securities Audit & Enforcement	350	0.0303%		6,012,233	5,218,461
0363	Dept of Business Serv Sp Ops	350	0.0886%		14,022,851	15,259,263
0368	Drug Treatment	444	0.0058%		683,208	998,913
0369	Feed Control	360	0.0015%		239,123	258,340
0369	Feed Control	406	0.0092%		1,673,860	1,584,483
0370	Tanning Facility Permit	482	0.0007%		17,080	120,559
0372	Plumbing Licensure & Program	482	0.0129%		2,613,272	2,221,721
0384	Tax Compliance & Admin	492	0.3409%		49,532,603	58,711,997
0385	Board of Higher Education State Contracts and Grants	601	0.0003%		-	51,668
0386	Appraisal Administration	440	0.0011%		341,604	189,449
0387	Small Bus Environmental Assist	420	0.0015%		136,642	258,340
0394	Gaining Early Awareness & Read	444	0.0000%		-	-
0396	Senior Health Insurance Prog	402/446	0.0039%		597,807	671,683
0398	EMS Assistance	482	0.0000%		-	-
0408	DHS Special Purpose Trust	444	0.0315%		9,018,350	5,425,133
0410	SBE Federal Dept of Agriculture	586	0.0431%		7,532,372	7,422,960
0421	Public Aid Recoveries Trust	478	0.2501%		38,994,115	43,073,835
0422	Electric Vehicle Rebate	532	0.0001%		-	17,223
0425	IL Power Agency Operations	360/445	0.0198%		2,357,069	3,410,084
0427	Energy Transition Assistance	420	0.0006%		-	103,336
0428	Supreme Court Historic Preserv	210	0.0049%		683,208	843,910
0434	Court of Claims Admin & Grant	528	0.0000%		-	-
0435	Charitable Trust Stabilization Fund	370	0.0004%		68,321	68,891
0438	IL State Fair	406	0.0000%		-	-
0439	Federal Agricultural Marketing Services	406	0.0002%		-	34,445
0440	Agricultural Master	406	0.0063%		1,110,214	1,085,027
0445	Sex Offender Investigation	493	0.0000%		-	-
0447	GI Education	497	0.0064%		1,093,133	1,102,249

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FUND	Fund Name	Agency #	Deferred Outflows			
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0357	Child Labor Enforcement	452	\$ 6,287	\$ 1,124	\$ 275,275	\$ 282,686
0359	IMSA Special Purposes Trust Fund	692	3,293	589	113,840	117,722
0360	Lead Poisoning Screening	482	67,962	12,148	1,593,990	1,674,100
0362	Securities Audit & Enforcement	350	90,716	16,215	260,299	367,230
0363	Dept of Business Serv Sp Ops	350	265,261	47,415	7,192,872	7,505,548
0368	Drug Treatment	444	17,365	3,104	1,482,650	1,503,119
0369	Feed Control	360	4,491	803	317,352	322,646
0369	Feed Control	406	27,544	4,923	461,274	493,741
0370	Tanning Facility Permit	482	2,096	375	207,829	210,300
0372	Plumbing Licensure & Program	482	38,621	6,903	690,822	736,346
0384	Tax Compliance & Admin	492	1,020,625	182,434	15,934,386	17,137,445
0385	Board of Higher Education State Contracts and Grants	601	898	161	92,076	93,135
0386	Appraisal Administration	440	3,293	589	-	3,882
0387	Small Bus Environmental Assist	420	4,491	803	249,373	254,667
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	11,676	2,087	295,535	309,298
0398	EMS Assistance	482	-	-	1,248	1,248
0408	DHS Special Purpose Trust	444	94,308	16,857	4,613,675	4,724,840
0410	SBE Federal Dept of Agriculture	586	129,038	23,065	2,923,116	3,075,219
0421	Public Aid Recoveries Trust	478	748,777	133,842	18,173,095	19,055,714
0422	Electric Vehicle Rebate	532	299	54	30,691	31,044
0425	IL Power Agency Operations	360/445	59,279	10,596	3,819,169	3,889,044
0427	Energy Transition Assistance	420	1,796	321	184,151	186,268
0428	Supreme Court Historic Preserv	210	14,670	2,622	636,164	653,456
0434	Court of Claims Admin & Grant	528	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	1,198	214	29,816	31,228
0438	IL State Fair	406	-	-	3,745	3,745
0439	Federal Agricultural Marketing Services	406	599	107	61,384	62,090
0440	Agricultural Master	406	18,862	3,371	136,209	158,442
0445	Sex Offender Investigation	493	-	-	-	-
0447	GI Education	497	19,161	3,425	648,636	671,222

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0357	Child Labor Enforcement	452	\$ 74,669	\$ 263,638	\$ 446,170	\$ 784,477
0359	IMSA Special Purposes Trust Fund	692	39,112	138,096	130,901	308,109
0360	Lead Poisoning Screening	482	807,131	2,849,804	342,828	3,999,763
0362	Securities Audit & Enforcement	350	1,077,360	3,803,923	1,960,488	6,841,771
0363	Dept of Business Serv Sp Ops	350	3,150,301	11,123,023	873,213	15,146,537
0368	Drug Treatment	444	206,227	728,144	92,035	1,026,406
0369	Feed Control	360	53,335	188,313	-	241,648
0369	Feed Control	406	327,119	1,154,987	361,597	1,843,703
0370	Tanning Facility Permit	482	24,890	87,879	216,717	329,486
0372	Plumbing Licensure & Program	482	458,678	1,619,492	736,605	2,814,775
0384	Tax Compliance & Admin	492	12,121,191	42,797,276	1,949,342	56,867,809
0385	Board of Higher Education State Contracts and Grants	601	10,667	37,663	-	48,330
0386	Appraisal Administration	440	39,112	138,096	495,495	672,703
0387	Small Bus Environmental Assist	420	53,335	188,313	183,675	425,323
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	138,670	489,614	269,374	897,658
0398	EMS Assistance	482	-	-	9,933	9,933
0408	DHS Special Purpose Trust	444	1,120,028	3,954,574	6,878,967	11,953,569
0410	SBE Federal Dept of Agriculture	586	1,532,483	5,410,861	673,964	7,617,308
0421	Public Aid Recoveries Trust	478	8,892,666	31,398,060	1,085,328	41,376,054
0422	Electric Vehicle Rebate	532	3,556	12,554	-	16,110
0425	IL Power Agency Operations	360/445	704,018	2,485,732	-	3,189,750
0427	Energy Transition Assistance	420	21,334	75,325	-	96,659
0428	Supreme Court Historic Preserv	210	174,227	615,156	19,828	809,211
0434	Court of Claims Admin & Grant	528	-	-	7,486	7,486
0435	Charitable Trust Stabilization Fund	370	14,223	50,217	213,751	278,191
0438	IL State Fair	406	-	-	69,530	69,530
0439	Federal Agricultural Marketing Services	406	7,111	25,108	-	32,219
0440	Agricultural Master	406	224,006	790,915	180,494	1,195,415
0445	Sex Offender Investigation	493	-	-	52,158	52,158
0447	GI Education	497	227,561	803,469	40,912	1,071,942

STATE OF ILLINOIS
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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0357	Child Labor Enforcement	452	\$ (85,627)	\$ (84,511)	\$ (170,138)
0359	IMSA Special Purposes Trust Fund	692	(44,852)	27,353	(17,499)
0360	Lead Poisoning Screening	482	(925,590)	1,435,693	510,103
0362	Securities Audit & Enforcement	350	(1,235,480)	(1,018,150)	(2,253,630)
0363	Dept of Business Serv Sp Ops	350	(3,612,656)	1,786,282	(1,826,374)
0368	Drug Treatment	444	(236,494)	195,301	(41,193)
0369	Feed Control	360	(61,162)	129,347	68,185
0369	Feed Control	406	(375,129)	(91,402)	(466,531)
0370	Tanning Facility Permit	482	(28,542)	51,354	22,812
0372	Plumbing Licensure & Program	482	(525,996)	462,179	(63,817)
0384	Tax Compliance & Admin	492	(13,900,164)	520,681	(13,379,483)
0385	Board of Higher Education State Contracts and Grants	601	(12,232)	21,579	9,347
0386	Appraisal Administration	440	(44,852)	(243,309)	(288,161)
0387	Small Bus Environmental Assist	420	(61,162)	(19,975)	(81,137)
0394	Gaining Early Awareness & Read	444	-	-	-
0396	Senior Health Insurance Prog	402/446	(159,022)	(145,334)	(304,356)
0398	EMS Assistance	482	-	(208)	(208)
0408	DHS Special Purpose Trust	444	(1,284,409)	(562,931)	(1,847,340)
0410	SBE Federal Dept of Agriculture	586	(1,757,398)	880,709	(876,689)
0421	Public Aid Recoveries Trust	478	(10,197,803)	3,949,104	(6,248,699)
0422	Electric Vehicle Rebate	532	(4,077)	7,193	3,116
0425	IL Power Agency Operations	360/445	(807,343)	1,186,144	378,801
0427	Energy Transition Assistance	420	(24,465)	43,158	18,693
0428	Supreme Court Historic Preserv	210	(199,797)	237,150	37,353
0434	Court of Claims Admin & Grant	528	-	(51,490)	(51,490)
0435	Charitable Trust Stabilization Fund	370	(16,310)	(151,228)	(167,538)
0438	IL State Fair	406	-	(35,786)	(35,786)
0439	Federal Agricultural Marketing Services	406	(8,155)	14,386	6,231
0440	Agricultural Master	406	(256,882)	(60,794)	(317,676)
0445	Sex Offender Investigation	493	-	(61,116)	(61,116)
0447	GI Education	497	(260,959)	180,360	(80,599)

STATE OF ILLINOIS
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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	FY 23 Primary Allocation	FY 23 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0449	Interpreters for the Deaf	526	0.0000%		\$ 17,080	\$ -
0453	Monitoring Device Driving Permit	350	0.0133%		1,605,540	2,290,612
0455	IL State Toll Highway ISP Active Related Employees	557	0.1806%		28,763,070	31,104,097
0455	IL State Toll Highway Active Related Employees	557	1.1994%		199,838,434	206,568,403
0473	Teachers Retirement System	593	0.2340%		35,578,073	40,300,989
0476	Wholesale Meat	406	0.0448%		7,737,334	7,715,745
0480	Secretary of State ID Security	350	0.0192%		2,630,352	3,306,748
0483	Secretary of State Spec Serv	350	0.0471%		5,756,030	8,111,866
0484	Nuclear Civil Protection Planning Fund	588	0.0019%		341,604	327,230
0488	Criminal Justice Trust	546	0.0181%		3,006,117	3,117,299
0491	Federal Aid Disaster	588	0.0084%		1,349,336	1,446,702
0495	Old Age Survivors Insurance	444	0.3004%		51,479,747	51,736,825
0497	Federal Civil Prepared Admin	588	0.0001%		34,160	17,223
0502	Early Intervention Service Rev	444	0.0087%		1,554,299	1,498,370
0505	Athletics Supervision and Reg	440	0.0000%		-	-
0506	Small Business Credit Initiativ	420	0.0026%		358,684	447,789
0509	DHS Community Service	444	0.0129%		888,171	2,221,721
0514	State Asset Forfeiture	493	0.0021%		444,085	361,676
0522	Money Follows the Person Budget Transfer	478	0.0000%		-	-
0523	Dept of Corrections Reimburse	425	0.0040%		836,930	688,906
0523	Dept of Corrections Reimburse	426	0.0094%		1,332,256	1,618,929
0524	Health Facilities Plan Review	482	0.0046%		905,251	792,242
0531	Energy Efficiency Portfolio	420	0.0000%		-	-
0533	Attorney General Tobacco	340	0.0088%		2,032,545	1,515,593
0534	IL Workers' Comp Comm Operatns	563/446/360	0.1231%		20,479,169	21,201,076
0535	Sex Offender Registration	493	0.0007%		239,123	120,559
0536	Leads Maintenance	493	0.0000%		-	-
0537	State Offender DNA Identification	493	0.0000%		273,283	-
0538	IL Historic Sites	422	0.0058%		1,332,256	998,913
0539	Death Penalty Abolition	546	0.0001%		51,241	17,223
0542	Ag Court Order & Vol Comply	340	0.0477%		11,392,499	8,215,202

STATE OF ILLINOIS
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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	Deferred Outflows			
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0449	Interpreters for the Deaf	526	\$ -	\$ -	\$ 84,815	\$ 84,815
0453	Monitoring Device Driving Permit	350	39,819	7,118	1,294,422	1,341,359
0455	IL State Toll Highway ISP Active Related Employees	557	540,700	96,649	13,248,326	13,885,675
0455	IL State Toll Highway Active Related Employees	557	3,590,898	641,862	326,629,517	330,862,277
0473	Teachers Retirement System	593	700,575	125,226	20,634,830	21,460,631
0476	Wholesale Meat	406	134,127	23,975	2,807,479	2,965,581
0480	Secretary of State ID Security	350	57,483	10,275	4,055,771	4,123,529
0483	Secretary of State Spec Serv	350	141,013	25,206	6,613,712	6,779,931
0484	Nuclear Civil Protection Planning Fund	588	5,688	1,017	426,190	432,895
0488	Criminal Justice Trust	546	54,190	9,686	1,777,470	1,841,346
0491	Federal Aid Disaster	588	25,149	4,495	1,143,605	1,173,249
0495	Old Age Survivors Insurance	444	899,371	160,760	10,662,204	11,722,335
0497	Federal Civil Prepared Admin	588	299	54	10,619	10,972
0502	Early Intervention Service Rev	444	26,047	4,656	495,720	526,423
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	7,784	1,391	548,461	557,636
0509	DHS Community Service	444	38,621	6,903	3,650,348	3,695,872
0514	State Asset Forfeiture	493	6,287	1,124	89,898	97,309
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	11,976	2,141	350,871	364,988
0523	Dept of Corrections Reimburse	426	28,143	5,030	1,059,363	1,092,536
0524	Health Facilities Plan Review	482	13,772	2,462	480,162	496,396
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	26,346	4,709	546,468	577,523
0534	IL Workers' Comp Comm Operatns	563/446/360	368,551	65,877	6,042,738	6,477,166
0535	Sex Offender Registration	493	2,096	375	89,879	92,350
0536	Leads Maintenance	493	-	-	-	-
0537	State Offender DNA Identification	493	-	-	496,314	496,314
0538	IL Historic Sites	422	17,365	3,104	1,277,774	1,298,243
0539	Death Penalty Abolition	546	299	54	29,979	30,332
0542	Ag Court Order & Vol Comply	340	142,810	25,527	5,427,860	5,596,197

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0449	Interpreters for the Deaf	526	\$ -	\$ -	\$ 281,516	\$ 281,516
0453	Monitoring Device Driving Permit	350	472,901	1,669,709	678,091	2,820,701
0455	IL State Toll Highway ISP Active Related Employees	557	6,421,493	22,672,889	1,122,098	30,216,480
0455	IL State Toll Highway Active Related Employees	557	42,646,396	150,575,103	-	193,221,499
0473	Teachers Retirement System	593	8,320,207	29,376,834	621,997	38,319,038
0476	Wholesale Meat	406	1,592,929	5,624,283	905,523	8,122,735
0480	Secretary of State ID Security	350	682,684	2,410,407	1,709,534	4,802,625
0483	Secretary of State Spec Serv	350	1,674,708	5,913,029	1,146,043	8,733,780
0484	Nuclear Civil Protection Planning Fund	588	67,557	238,530	70,424	376,511
0488	Criminal Justice Trust	546	643,572	2,272,311	532,528	3,448,411
0491	Federal Aid Disaster	588	298,674	1,054,553	19,128	1,372,355
0495	Old Age Survivors Insurance	444	10,681,155	37,712,824	4,897,047	53,291,026
0497	Federal Civil Prepared Admin	588	3,556	12,554	30,696	46,806
0502	Early Intervention Service Rev	444	309,341	1,092,216	364,705	1,766,262
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	92,447	326,409	69,523	488,379
0509	DHS Community Service	444	458,678	1,619,492	-	2,078,170
0514	State Asset Forfeiture	493	74,669	263,638	173,291	511,598
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	142,226	502,168	613,966	1,258,360
0523	Dept of Corrections Reimburse	426	334,231	1,180,095	278,852	1,793,178
0524	Health Facilities Plan Review	482	163,560	577,493	969,125	1,710,178
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	312,897	1,104,770	1,814,143	3,231,810
0534	IL Workers' Comp Comm Operatns	563/446/360	4,376,998	15,454,223	1,421,132	21,252,353
0535	Sex Offender Registration	493	24,890	87,879	224,762	337,531
0536	Leads Maintenance	493	-	-	502,098	502,098
0537	State Offender DNA Identification	493	-	-	1,665,019	1,665,019
0538	IL Historic Sites	422	206,227	728,144	667,481	1,601,852
0539	Death Penalty Abolition	546	3,556	12,554	63,880	79,990
0542	Ag Court Order & Vol Comply	340	1,696,042	5,988,355	6,575,769	14,260,166

STATE OF ILLINOIS
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FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0449	Interpreters for the Deaf	526	\$ -	\$ 5,346	\$ 5,346
0453	Monitoring Device Driving Permit	350	(542,306)	568,706	26,400
0455	IL State Toll Highway ISP Active Related Employees	557	(7,363,947)	1,476,672	(5,887,275)
0455	IL State Toll Highway Active Related Employees	557	(48,905,417)	99,064,081	50,158,664
0473	Teachers Retirement System	593	(9,541,327)	5,843,307	(3,698,020)
0476	Wholesale Meat	406	(1,826,716)	(98,491)	(1,925,207)
0480	Secretary of State ID Security	350	(782,878)	1,293,142	510,264
0483	Secretary of State Spec Serv	350	(1,920,498)	1,975,020	54,522
0484	Nuclear Civil Protection Planning Fund	588	(77,472)	131,056	53,584
0488	Criminal Justice Trust	546	(738,026)	99,074	(638,952)
0491	Federal Aid Disaster	588	(342,509)	481,591	139,082
0495	Old Age Survivors Insurance	444	(12,248,781)	(814,531)	(13,063,312)
0497	Federal Civil Prepared Admin	588	(4,077)	1,812	(2,265)
0502	Early Intervention Service Rev	444	(354,742)	51,535	(303,207)
0505	Athletics Supervision and Reg	440	-	-	-
0506	Small Business Credit Initiatv	420	(106,015)	189,502	83,487
0509	DHS Community Service	444	(525,996)	992,937	466,941
0514	State Asset Forfeiture	493	(85,627)	86,351	724
0522	Money Follows the Person Budget Transfer	478	-	-	-
0523	Dept of Corrections Reimburse	425	(163,100)	(174,410)	(337,510)
0523	Dept of Corrections Reimburse	426	(383,284)	116,116	(267,168)
0524	Health Facilities Plan Review	482	(187,565)	16,369	(171,196)
0531	Energy Efficiency Portfolio	420	-	-	-
0533	Attorney General Tobacco	340	(358,819)	162,865	(195,954)
0534	IL Workers' Comp Comm Operatns	563/446/360	(5,019,390)	(712,010)	(5,731,400)
0535	Sex Offender Registration	493	(28,542)	(14,813)	(43,355)
0536	Leads Maintenance	493	-	(237,486)	(237,486)
0537	State Offender DNA Identification	493	-	(169,657)	(169,657)
0538	IL Historic Sites	422	(236,494)	(10,163)	(246,657)
0539	Death Penalty Abolition	546	(4,077)	(13,749)	(17,826)
0542	Ag Court Order & Vol Comply	340	(1,944,963)	381,772	(1,563,191)

STATE OF ILLINOIS
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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	FY 23 Primary Allocation	FY 23 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0543	Comptrollers Admin Fund	360	0.0000%		\$ -	\$ -
0546	Public Pension Regulation	446	0.0024%		717,369	413,343
0548	Drycleaner Environmental Response Trust	532	0.0029%		546,567	499,457
0549	IL Charity Bureau	340	0.0111%		1,810,502	1,911,714
0550	Supplemental Low Income Energy	420	0.0095%		1,127,294	1,636,151
0560	SBE Federal Agency Services	586	0.0018%		307,444	310,008
0561	SBE Federal Dept of Education	586	0.1302%		20,803,693	22,423,884
0562	Pawnbroker Regulation	440	0.0004%		119,561	68,891
0566	DCFS Federal Projects	418	0.0008%		102,481	137,781
0568	School Infrastructure	511	0.0000%		-	-
0568	School Infrastructure	586	0.0011%		85,401	189,449
0568	School Infrastructure	507	0.0005%		68,321	86,113
0576	Pesticide Control	406/482	0.0273%		5,653,549	4,701,782
0577	Community College Health Insur	416	0.0012%		17,080	206,672
0579	Savings Institutions Regulatory Fund	440	0.0008%		136,642	137,781
0580	Fire Prevenetion Division	592	0.0000%		256,203	-
0581	Juvenile Acct Incentive Block	444	0.0000%		-	-
0582	DCFS Special Purpose Fund	418	0.0042%		854,010	723,351
0592	DHS Federal Projects	444	0.0027%		580,727	465,011
0600	Attorney General Whistleblower	340	0.0000%		4,389,613	-
0606	Health Information Exchange	534	0.0000%		-	-
0607	Special Projects Division	442	0.0041%		1,349,336	706,128
0608	Partners for Conservation	422/406	0.0186%		1,998,384	3,203,412
0612	Statewide 9-1-1 Fund	493	0.0067%		1,195,615	1,153,917
0618	Services for Older Americans	402	0.0127%		1,554,299	2,187,276
0622	Motor Vehicle License Plate	350	0.0150%		2,339,988	2,583,397
0627	Public Transportation	509	0.0061%		973,572	1,050,581
0632	Horse Racing	579	0.0153%		2,527,871	2,635,065
0635	Death Certificate Surcharge	482	0.0000%		-	-
0635	Death Certificate Surcharge	520	0.0011%		119,561	189,449
0636	Commerce & Comm Affairs Asst	420	0.0071%		1,229,775	1,222,808

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FUND	Fund Name	Agency #	Deferred Outflows			
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0543	Comptrollers Admin Fund	360	\$ -	\$ -	\$ -	\$ -
0546	Public Pension Regulation	446	7,185	1,284	-	8,469
0548	Drycleaner Environmental Response Trust	532	8,682	1,552	689,685	699,919
0549	IL Charity Bureau	340	33,232	5,940	236,562	275,734
0550	Supplemental Low Income Energy	420	28,442	5,084	1,118,210	1,151,736
0560	SBE Federal Agency Services	586	5,389	963	190,666	197,018
0561	SBE Federal Dept of Education	586	389,807	69,677	15,482,385	15,941,869
0562	Pawnbroker Regulation	440	1,198	214	94,036	95,448
0566	DCFS Federal Projects	418	2,395	428	156,779	159,602
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	3,293	589	190,850	194,732
0568	School Infrastructure	507	1,497	268	51,074	52,839
0576	Pesticide Control	406/482	81,734	14,610	1,565,860	1,662,204
0577	Community College Health Insur	416	3,593	642	345,102	349,337
0579	Savings Institutions Regulatory Fund	440	2,395	428	65,079	67,902
0580	Fire Prevenetion Division	592	-	-	329,734	329,734
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	12,574	2,248	674,261	689,083
0592	DHS Federal Projects	444	8,084	1,445	344,873	354,402
0600	Attorney General Whistleblower	340	-	-	1,192,198	1,192,198
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	12,275	2,194	1,284	15,753
0608	Partners for Conservation	422/406	55,687	9,954	2,417,259	2,482,900
0612	Statewide 9-1-1 Fund	493	20,059	3,586	422,158	445,803
0618	Services for Older Americans	402	38,023	6,796	1,694,479	1,739,298
0622	Motor Vehicle License Plate	350	44,909	8,027	2,259,699	2,312,635
0627	Public Transportation	509	18,263	3,264	689,552	711,079
0632	Horse Racing	579	45,807	8,188	639,468	693,463
0635	Death Certificate Surcharge	482	-	-	39,802	39,802
0635	Death Certificate Surcharge	520	3,293	589	238,826	242,708
0636	Commerce & Comm Affairs Asst	420	21,257	3,800	604,101	629,158

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, 2023

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0543	Comptrollers Admin Fund	360	\$ -	\$ -	\$ -	\$ -
0546	Public Pension Regulation	446	85,335	301,301	968,592	1,355,228
0548	Drycleaner Environmental Response Trust	532	103,114	364,072	92,077	559,263
0549	IL Charity Bureau	340	394,676	1,393,516	437,792	2,225,984
0550	Supplemental Low Income Energy	420	337,786	1,192,649	330,171	1,860,606
0560	SBE Federal Agency Services	586	64,002	225,976	29,783	319,761
0561	SBE Federal Dept of Education	586	4,629,449	16,345,571	138,039	21,113,059
0562	Pawnbroker Regulation	440	14,223	50,217	113,183	177,623
0566	DCFS Federal Projects	418	28,445	100,434	29,014	157,893
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	39,112	138,096	59,600	236,808
0568	School Infrastructure	507	17,778	62,771	9,928	90,477
0576	Pesticide Control	406/482	970,691	3,427,297	2,450,869	6,848,857
0577	Community College Health Insur	416	42,668	150,650	387,017	580,335
0579	Savings Institutions Regulatory Fund	440	28,445	100,434	156,402	285,281
0580	Fire Prevenetion Division	592	-	-	649,101	649,101
0581	Juvenile Acct Incentive Block	444	-	-	4,991	4,991
0582	DCFS Special Purpose Fund	418	149,337	527,276	334,901	1,011,514
0592	DHS Federal Projects	444	96,002	338,963	399,828	834,793
0600	Attorney General Whistleblower	340	-	-	10,444,424	10,444,424
0606	Health Information Exchange	534	-	-	2,495	2,495
0607	Special Projects Division	442	145,781	514,722	2,059,823	2,720,326
0608	Partners for Conservation	422/406	661,350	2,335,082	819,994	3,816,426
0612	Statewide 9-1-1 Fund	493	238,228	841,132	211,129	1,290,489
0618	Services for Older Americans	402	451,567	1,594,384	202,739	2,248,690
0622	Motor Vehicle License Plate	350	533,347	1,883,130	672,001	3,088,478
0627	Public Transportation	509	216,894	765,806	192,784	1,175,484
0632	Horse Racing	579	544,014	1,920,793	266,849	2,731,656
0635	Death Certificate Surcharge	482	-	-	811,149	811,149
0635	Death Certificate Surcharge	520	39,112	138,096	-	177,208
0636	Commerce & Comm Affairs Asst	420	252,451	891,348	229,283	1,373,082

STATE OF ILLINOIS
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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0543	Comptrollers Admin Fund	360	\$ -	\$ -	\$ -
0546	Public Pension Regulation	446	(97,860)	(301,149)	(399,009)
0548	Drycleaner Environmental Response Trust	532	(118,247)	255,363	137,116
0549	IL Charity Bureau	340	(452,601)	(67,031)	(519,632)
0550	Supplemental Low Income Energy	420	(387,362)	79,119	(308,243)
0560	SBE Federal Agency Services	586	(73,395)	119,648	46,253
0561	SBE Federal Dept of Education	586	(5,308,892)	4,945,636	(363,256)
0562	Pawnbroker Regulation	440	(16,310)	(13,254)	(29,564)
0566	DCFS Federal Projects	418	(32,620)	(10,800)	(43,420)
0568	School Infrastructure	511	-	-	-
0568	School Infrastructure	586	(44,852)	25,275	(19,577)
0568	School Infrastructure	507	(20,387)	7,521	(12,866)
0576	Pesticide Control	406/482	(1,113,155)	(436,662)	(1,549,817)
0577	Community College Health Insur	416	(48,930)	(1,888)	(50,818)
0579	Savings Institutions Regulatory Fund	440	(32,620)	(36,695)	(69,315)
0580	Fire Prevenetion Division	592	-	19,094	19,094
0581	Juvenile Acct Incentive Block	444	-	(34,326)	(34,326)
0582	DCFS Special Purpose Fund	418	(171,255)	184,378	13,123
0592	DHS Federal Projects	444	(110,092)	15,059	(95,033)
0600	Attorney General Whistleblower	340	-	(2,227,628)	(2,227,628)
0606	Health Information Exchange	534	-	(17,164)	(17,164)
0607	Special Projects Division	442	(167,177)	(592,010)	(759,187)
0608	Partners for Conservation	422/406	(758,413)	345,400	(413,013)
0612	Statewide 9-1-1 Fund	493	(273,192)	107,375	(165,817)
0618	Services for Older Americans	402	(517,841)	348,397	(169,444)
0622	Motor Vehicle License Plate	350	(611,624)	1,008,630	397,006
0627	Public Transportation	509	(248,727)	162,090	(86,637)
0632	Horse Racing	579	(623,856)	(206,304)	(830,160)
0635	Death Certificate Surcharge	482	-	(319,158)	(319,158)
0635	Death Certificate Surcharge	520	(44,852)	90,144	45,292
0636	Commerce & Comm Affairs Asst	420	(289,502)	81,002	(208,500)

STATE OF ILLINOIS
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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
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FUND	Fund Name	Agency #	FY 23 Primary Allocation	FY 23 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0642	DHS State Projects	444	0.0008%		\$ -	\$ 137,781
0644	Commitment to Human Services Fund	402/546	0.0504%		8,130,179	8,680,213
0646	Alcoholism & Substance Abuse	444	0.0030%		580,727	516,679
0649	Motor Carrier Safety Inspection	493	0.0116%		1,195,615	1,997,827
0654	Healthy Smiles	482	0.0005%		307,444	86,113
0659	Historic Property Admnsitration Fund	420/422	0.0010%		204,962	172,226
0660	Academic Quality Assurance Fund	601	0.0005%		187,882	86,113
0664	Student Loan Operations	691	0.0061%		2,630,352	1,050,581
0667	Disaster Response and Resovery	588	0.0025%		-	430,566
0668	College Savings Pool Administr	370	0.0109%		1,007,732	1,877,268
0673	Dept of Insurance Fed Trust	446	0.0000%		-	-
0674	State Charter School Comm	586	0.0000%		-	-
0675	Electronics Recycling	532	0.0000%		-	-
0689	Agriculture Pesticide Control	406	0.0025%		307,444	430,566
0690	DHS Project Resources	482	0.0000%		-	-
0692	ICCB Adult Education Fund	684	0.0065%		1,383,497	1,119,472
0698	Long Term Care Ombudsman Fund	402	0.0000%		-	-
0700	USDA Women, Infants & Children	444	0.0227%		3,723,485	3,909,540
0701	Federal Student Incentive Tr	691	0.0108%		1,656,780	1,860,046
0702	Assist Living & Shared Hou Reg	482	0.0097%		1,076,053	1,670,597
0705	State Police Whistleblower Rew	493	0.0000%		-	-
0708	Illinois Standard Bred Breeders	406	0.0014%		204,962	241,117
0709	Illinois Thoroughbred Breeders	406	0.0011%		153,722	189,449
0710	Homeland Security Emerg Prepar	588	0.0328%		7,190,768	5,649,028
0711	State Lottery	458	0.1428%		22,836,238	24,593,937
0711	State Lottery	360	0.0008%		136,642	137,781
0718	Community Mental Health Medical	444	0.0089%		1,315,176	1,532,815
0722	Comptroller Debt Recovery Trust Fund	360	0.0000%		17,080	-
0724	Dept of Labor Federal Projects	452	0.0069%		1,041,893	1,188,363
0726	Federal Industrial Services	452	0.0099%		1,622,620	1,705,042
0727	Serving Illinois Commission	444	0.0008%		-	137,781

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STATE EMPLOYEES GROUP INSURANCE PROGRAM
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FUND	Fund Name	Agency #	Deferred Outflows			
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0642	DHS State Projects	444	\$ 2,395	\$ 428	\$ 245,535	\$ 248,358
0644	Commitment to Human Services Fund	402/546	150,893	26,972	8,091,445	8,269,310
0646	Alcoholism & Substance Abuse	444	8,982	1,605	860,702	871,289
0649	Motor Carrier Safety Inspection	493	34,729	6,208	1,411,826	1,452,763
0654	Healthy Smiles	482	1,497	268	380,474	382,239
0659	Historic Property Administration Fund	420/422	2,994	535	258,212	261,741
0660	Academic Quality Assurance Fund	601	1,497	268	11,246	13,011
0664	Student Loan Operations	691	18,263	3,264	1,053,609	1,075,136
0667	Disaster Response and Recovery	588	7,485	1,338	767,297	776,120
0668	College Savings Pool Administration	370	32,634	5,833	1,991,017	2,029,484
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	-	-	4,997	4,997
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	7,485	1,338	243,552	252,375
0690	DHS Project Resources	482	-	-	19,869	19,869
0692	ICCB Adult Education Fund	684	19,460	3,478	480,323	503,261
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	67,962	12,148	1,990,227	2,070,337
0701	Federal Student Incentive Tr	691	32,334	5,780	1,569,105	1,607,219
0702	Assist Living & Shared Housing Reg	482	29,041	5,191	2,393,732	2,427,964
0705	State Police Whistleblower Rew	493	-	-	1,654,984	1,654,984
0708	Illinois Standard Bred Breeders	406	4,191	749	308,681	313,621
0709	Illinois Thoroughbred Breeders	406	3,293	589	243,440	247,322
0710	Homeland Security Emerg Prepar	588	98,200	17,553	2,811,335	2,927,088
0711	State Lottery	458	427,531	76,420	9,382,523	9,886,474
0711	State Lottery	360	2,395	428	107,568	110,391
0718	Community Mental Health Medical	444	26,646	4,763	712,717	744,126
0722	Comptroller Debt Recovery Trust Fund	360	-	-	27,146	27,146
0724	Dept of Labor Federal Projects	452	20,658	3,693	662,160	686,511
0726	Federal Industrial Services	452	29,640	5,298	918,723	953,661
0727	Serving Illinois Commission	444	2,395	428	245,535	248,358

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0642	DHS State Projects	444	\$ 28,445	\$ 100,434	\$ -	\$ 128,879
0644	Commitment to Human Services Fund	402/546	1,792,045	6,327,318	-	8,119,363
0646	Alcoholism & Substance Abuse	444	106,669	376,626	122,767	606,062
0649	Motor Carrier Safety Inspection	493	412,455	1,456,287	616,437	2,485,179
0654	Healthy Smiles	482	17,778	62,771	533,431	613,980
0659	Historic Property Admnsitration Fund	420/422	35,556	125,542	130,913	292,011
0660	Academic Quality Assurance Fund	601	17,778	62,771	358,739	439,288
0664	Student Loan Operations	691	216,894	765,806	11,467,909	12,450,609
0667	Disaster Response and Resovery	588	88,891	313,855	-	402,746
0668	College Savings Pool Administr	370	387,565	1,368,408	1,037,849	2,793,822
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	-	-	363,972	363,972
0675	Electronics Recycling	532	-	-	33,687	33,687
0689	Agriculture Pesticide Control	406	88,891	313,855	387,663	790,409
0690	DHS Project Resources	482	-	-	38,049	38,049
0692	ICCB Adult Education Fund	684	231,117	816,023	560,515	1,607,655
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	807,131	2,849,804	188,514	3,845,449
0701	Federal Student Incentive Tr	691	384,010	1,355,854	4,978	1,744,842
0702	Assist Living & Shared Hou Reg	482	344,897	1,217,758	1,760,460	3,323,115
0705	State Police Whistleblower Rew	493	-	-	2,333,255	2,333,255
0708	Illinois Standard Bred Breeders	406	49,779	175,759	22,711	248,249
0709	Illinois Thoroughbred Breeders	406	39,112	138,096	-	177,208
0710	Homeland Security Emerg Prepar	588	1,166,251	4,117,778	3,514,386	8,798,415
0711	State Lottery	458	5,077,460	17,927,401	1,216,140	24,221,001
0711	State Lottery	360	28,445	100,434	86,418	215,297
0718	Community Mental Health Medical	444	316,452	1,117,324	119,099	1,552,875
0722	Comptroller Debt Recovery Trust Fund	360	-	-	64,378	64,378
0724	Dept of Labor Federal Projects	452	245,339	866,240	-	1,111,579
0726	Federal Industrial Services	452	352,009	1,242,866	-	1,594,875
0727	Serving Illinois Commission	444	28,445	100,434	-	128,879

STATE OF ILLINOIS
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STATE EMPLOYEES GROUP INSURANCE PROGRAM
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For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0642	DHS State Projects	444	\$ (32,620)	\$ 57,544	\$ 24,924
0644	Commitment to Human Services Fund	402/546	(2,055,055)	4,377,160	2,322,105
0646	Alcoholism & Substance Abuse	444	(122,325)	257,060	134,735
0649	Motor Carrier Safety Inspection	493	(472,989)	(43,022)	(516,011)
0654	Healthy Smiles	482	(20,387)	(716)	(21,103)
0659	Historic Property Administration Fund	420/422	(40,775)	45,290	4,515
0660	Academic Quality Assurance Fund	601	(20,387)	(104,276)	(124,663)
0664	Student Loan Operations	691	(248,727)	(6,433,279)	(6,682,006)
0667	Disaster Response and Recovery	588	(101,937)	179,823	77,886
0668	College Savings Pool Administration	370	(444,446)	(93,530)	(537,976)
0673	Dept of Insurance Fed Trust	446	-	-	-
0674	State Charter School Comm	586	-	(157,486)	(157,486)
0675	Electronics Recycling	532	-	(231,708)	(231,708)
0689	Agriculture Pesticide Control	406	(101,937)	60,298	(41,639)
0690	DHS Project Resources	482	-	196	196
0692	ICCB Adult Education Fund	684	(265,037)	82,904	(182,133)
0698	Long Term Care Ombudsman Fund	402	-	-	-
0700	USDA Women, Infants & Children	444	(925,590)	608,236	(317,354)
0701	Federal Student Incentive Tr	691	(440,369)	513,227	72,858
0702	Assist Living & Shared Housing Reg	482	(395,517)	421,590	26,073
0705	State Police Whistleblower Rew	493	-	35,982	35,982
0708	Illinois Standard Bred Breeders	406	(57,085)	120,480	63,395
0709	Illinois Thoroughbred Breeders	406	(44,852)	93,060	48,208
0710	Homeland Security Emergency Prepar	588	(1,337,417)	(380,225)	(1,717,642)
0711	State Lottery	458	(5,822,656)	1,972,673	(3,849,983)
0711	State Lottery	360	(32,620)	(4,844)	(37,464)
0718	Community Mental Health Medical	444	(362,897)	294,069	(68,828)
0722	Comptroller Debt Recovery Trust Fund	360	-	(230,615)	(230,615)
0724	Dept of Labor Federal Projects	452	(281,347)	367,728	86,381
0726	Federal Industrial Services	452	(403,672)	464,137	60,465
0727	Serving Illinois Commission	444	(32,620)	57,544	24,924

STATE OF ILLINOIS
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FUND	Fund Name	Agency #	FY 23 Primary Allocation	FY 23 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0731	IL Clean Water	532	0.0583%		\$ 10,863,012	\$ 10,040,802
0732	Secretary of State DUI Adminis	350	0.0134%		1,537,219	2,307,834
0733	Tobacco Settlement Recovery	482	0.0002%		17,080	34,445
0733	Tobacco Settlement Recovery	444	0.0018%		307,444	310,008
0736	BHE State Projects	601	0.0000%		85,401	-
0737	Energy Administration	420	0.0021%		290,364	361,676
0740	Medicaid Buy In Program Revolv	478	0.0027%		187,882	465,011
0745	State's Attorney Appel Prosec Co	295	0.0081%		102,481	1,395,034
0746	Home Inspection Administration	440	0.0000%		136,642	-
0751	Private Business and Vocational Schools Quality Assurance Fund	601	0.0007%		136,642	120,559
0755	State Employees Def Comp Plan	416	0.0045%		956,492	775,019
0757	Child Support Administrative	478	0.7270%		117,921,756	125,208,629
0762	Local Initiative	444	0.0061%		905,251	1,050,581
0763	Tourism Promotions	420/422	0.0618%		10,658,050	10,643,595
0765	Federal Surface Mining Control	422	0.0137%		2,801,154	2,359,502
0772	Career and Technical Education	684	0.0037%		546,567	637,238
0773	ISAC Loan Purch Prog Payroll	691	0.0031%		614,887	533,902
0776	Pres Libr & Museum Operating	541	0.0000%		-	-
0790	Private Sewage Disposal Program	482	0.0013%		222,043	223,894
0792	Cemetery Oversight Lcns&Dscpln	440	0.0041%		854,010	706,128
0795	Bank & Trust Company	440/360	0.0746%		12,075,707	12,848,093
0796	Nuclear Safety Emerg Preparedness	588/360	0.0569%		10,231,045	9,799,685
0798	Rehab Servs EL & Second ED Act	444	0.0000%		-	-
0801	AG State Proj & Crt Order Dist	340	0.0267%		8,471,783	4,598,446
0802	Personal Property Tax Replace	360	0.5267%		87,689,788	90,711,671
0802	Personal Property Tax Replace	492	0.1663%		26,730,526	28,641,259
0802	Personal Property Tax Replace	580	0.0383%		5,995,153	6,596,273
0802	Personal Property Tax Replace	548	0.0078%		1,229,775	1,343,366
0802	Personal Property Tax Replace	295	0.0052%		990,652	895,578
0817	State Police Operations Assist	493	0.0035%		717,369	602,793
0821	Dram Shop	567/444/492	0.0450%		6,422,158	7,750,190

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	Deferred Outflows			
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0731	IL Clean Water	532	\$ 174,545	\$ 31,199	\$ 1,656,322	\$ 1,862,066
0732	Secretary of State DUI Adminis	350	40,118	7,171	2,303,351	2,350,640
0733	Tobacco Settlement Recovery	482	599	107	60,497	61,203
0733	Tobacco Settlement Recovery	444	5,389	963	323,171	329,523
0736	BHE State Projects	601	-	-	135,729	135,729
0737	Energy Administration	420	6,287	1,124	132,732	140,143
0740	Medicaid Buy In Program Revolv	478	8,084	1,445	681,293	690,822
0745	State's Attorney Appel Prosec Co	295	24,251	4,335	2,962,373	2,990,959
0746	Home Inspection Administration	440	-	-	126,329	126,329
0751	Private Business and Vocational Schools Quality Assurance Fund	601	2,096	375	8	2,479
0755	State Employees Def Comp Plan	416	13,473	2,408	477,303	493,184
0757	Child Support Administrative	478	2,176,574	389,056	50,912,130	53,477,760
0762	Local Initiative	444	18,263	3,264	725,844	747,371
0763	Tourism Promotions	420/422	185,024	33,072	2,513,546	2,731,642
0765	Federal Surface Mining Control	422	41,017	7,332	1,348,337	1,396,686
0772	Career and Technical Education	684	11,077	1,980	622,551	635,608
0773	ISAC Loan Purch Prog Payroll	691	9,281	1,659	148,814	159,754
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	3,892	696	70,517	75,105
0792	Cemetery Oversight Lcns&Dscpln	440	12,275	2,194	802,154	816,623
0795	Bank & Trust Company	440/360	223,346	39,922	4,470,219	4,733,487
0796	Nuclear Safety Emerg Preparedness	588/360	170,354	30,450	2,678,404	2,879,208
0798	Rehab Servs EL & Second ED Act	444	-	-	4,993	4,993
0801	AG State Proj & Crt Order Dist	340	79,937	14,289	3,291,345	3,385,571
0802	Personal Property Tax Replace	360	1,576,893	281,865	30,429,769	32,288,527
0802	Personal Property Tax Replace	492	497,888	88,996	11,031,454	11,618,338
0802	Personal Property Tax Replace	580	114,667	20,496	2,805,543	2,940,706
0802	Personal Property Tax Replace	548	23,353	4,174	369,541	397,068
0802	Personal Property Tax Replace	295	15,568	2,783	667,635	685,986
0817	State Police Operations Assist	493	10,479	1,873	728,783	741,135
0821	Dram Shop	567/444/492	134,726	24,082	4,209,523	4,368,331

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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, 2023

FUND	Fund Name	Agency #	Deferred Inflows			
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources
0731	IL Clean Water	532	\$ 2,072,941	\$ 7,319,100	\$ 1,966,174	\$ 11,358,215
0732	Secretary of State DUI Adminis	350	476,456	1,682,263	561,904	2,720,623
0733	Tobacco Settlement Recovery	482	7,111	25,108	64,517	96,736
0733	Tobacco Settlement Recovery	444	64,002	225,976	9,926	299,904
0736	BHE State Projects	601	-	-	153,459	153,459
0737	Energy Administration	420	74,669	263,638	128,933	467,240
0740	Medicaid Buy In Program Revolv	478	96,002	338,963	162,065	597,030
0745	State's Attorney Appel Prosec Co	295	288,007	1,016,890	1,142,648	2,447,545
0746	Home Inspection Administration	440	-	-	259,259	259,259
0751	Private Business and Vocational Schools Quality Assurance Fund	601	24,890	87,879	401,915	514,684
0755	State Employees Def Comp Plan	416	160,004	564,939	419,602	1,144,545
0757	Child Support Administrative	478	25,849,533	91,269,051	7,083,662	124,202,246
0762	Local Initiative	444	216,894	765,806	49,613	1,032,313
0763	Tourism Promotions	420/422	2,197,388	7,758,497	1,670,666	11,626,551
0765	Federal Surface Mining Control	422	487,123	1,719,926	1,196,041	3,403,090
0772	Career and Technical Education	684	131,559	464,505	7,483	603,547
0773	ISAC Loan Purch Prog Payroll	691	110,225	389,180	299,945	799,350
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	46,223	163,205	9,918	219,346
0792	Cemetery Oversight Lcns&Dscpln	440	145,781	514,722	486,085	1,146,588
0795	Bank & Trust Company	440/360	2,652,511	9,365,435	1,127,650	13,145,596
0796	Nuclear Safety Emerg Preparedness	588/360	2,023,162	7,143,341	4,962,156	14,128,659
0798	Rehab Servs EL & Second ED Act	444	-	-	124,915	124,915
0801	AG State Proj & Crt Order Dist	340	949,357	3,351,972	8,533,305	12,834,634
0802	Personal Property Tax Replace	360	18,727,578	66,122,984	4,822,738	89,673,300
0802	Personal Property Tax Replace	492	5,913,036	20,877,639	1,110,864	27,901,539
0802	Personal Property Tax Replace	580	1,361,812	4,808,260	-	6,170,072
0802	Personal Property Tax Replace	548	277,340	979,228	285,589	1,542,157
0802	Personal Property Tax Replace	295	184,893	652,819	184,152	1,021,864
0817	State Police Operations Assist	493	124,448	439,397	214,843	778,688
0821	Dram Shop	567/444/492	1,600,040	5,649,391	16,138	7,265,569

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FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0731	IL Clean Water	532	\$ (2,377,177)	\$ (387,404)	\$ (2,764,581)
0732	Secretary of State DUI Adminis	350	(546,384)	819,763	273,379
0733	Tobacco Settlement Recovery	482	(8,155)	8,109	(46)
0733	Tobacco Settlement Recovery	444	(73,395)	153,515	80,120
0736	BHE State Projects	601	-	5,466	5,466
0737	Energy Administration	420	(85,627)	(46,082)	(131,709)
0740	Medicaid Buy In Program Revolv	478	(110,092)	119,773	9,681
0745	State's Attorney Appel Prosec Co	295	(330,277)	523,120	192,843
0746	Home Inspection Administration	440	-	(81,675)	(81,675)
0751	Private Business and Vocational Schools Quality Assurance Fund	601	(28,542)	(149,278)	(177,820)
0755	State Employees Def Comp Plan	416	(183,487)	(111,651)	(295,138)
0757	Child Support Administrative	478	(29,643,354)	8,197,457	(21,445,897)
0762	Local Initiative	444	(248,727)	297,762	49,035
0763	Tourism Promotions	420/422	(2,519,889)	215,956	(2,303,933)
0765	Federal Surface Mining Control	422	(558,616)	75,058	(483,558)
0772	Career and Technical Education	684	(150,867)	182,438	31,571
0773	ISAC Loan Purch Prog Payroll	691	(126,402)	(79,257)	(205,659)
0776	Pres Libr & Museum Operating	541	-	-	-
0790	Private Sewage Disposal Program	482	(53,007)	26,740	(26,267)
0792	Cemetery Oversight Lcns&Dscpln	440	(167,177)	13,746	(153,431)
0795	Bank & Trust Company	440/360	(3,041,808)	352,854	(2,688,954)
0796	Nuclear Safety Emerg Preparedness	588/360	(2,320,092)	(701,094)	(3,021,186)
0798	Rehab Servs EL & Second ED Act	444	-	(35,502)	(35,502)
0801	AG State Proj & Crt Order Dist	340	(1,088,690)	(830,901)	(1,919,591)
0802	Personal Property Tax Replace	360	(21,476,141)	3,721,615	(17,754,526)
0802	Personal Property Tax Replace	492	(6,780,866)	1,937,277	(4,843,589)
0802	Personal Property Tax Replace	580	(1,561,679)	948,677	(613,002)
0802	Personal Property Tax Replace	548	(318,044)	(188,208)	(506,252)
0802	Personal Property Tax Replace	295	(212,029)	369,168	157,139
0817	State Police Operations Assist	493	(142,712)	316,250	173,538
0821	Dram Shop	567/444/492	(1,834,871)	1,428,416	(406,455)

STATE OF ILLINOIS
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STATE EMPLOYEES GROUP INSURANCE PROGRAM
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
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FUND	Fund Name	Agency #	FY 23 Primary Allocation	FY 23 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0823	IL State Dental Disciplinary	440	0.0027%		\$ 717,369	\$ 465,011
0826	Agriculture Federal Projects	406	0.0000%		204,962	-
0828	Hazardous Waste	532	0.0342%		5,141,143	5,890,145
0829	Comm Assoc Manager Lcns & Disc	440	0.0008%		34,160	137,781
0831	Natural Resources Restoration Trust	422	0.0000%		256,203	-
0838	Public Health Federal Projects	482	0.0000%		204,962	-
0850	Real Estate License Admin	360/440	0.0249%		5,209,463	4,288,439
0855	National Flood Insurance Program	422	0.0038%		529,486	654,461
0859	Federal Energy	420/532	0.0025%		409,925	430,566
0862	Industrial Hemp Regulatory	406	0.0010%		34,160	172,226
0863	Cycle Rider Safety Training	494	0.0017%		392,845	292,785
0870	Low Income Energy Block Grant	420	0.0192%		3,245,240	3,306,748
0871	Community Services Block Grant	420	0.0081%		973,572	1,395,034
0872	Maternal & Child Health Serv Blk	482	0.0129%		478,246	2,221,721
0872	Maternal & Child Health Serv Blk	444	0.0000%		-	-
0873	Preventative Health&Hlth Serv Bl	482	0.0071%		1,366,417	1,222,808
0875	Com Dev/Small City Blk Grant	420	0.0044%		1,041,893	757,796
0876	Community MH Servs Block Grant	444	0.0041%		597,807	706,128
0879	Traffic & Crim Conviction Sur	569/493	0.0000%		-	-
0882	Sheffield 2/1982 Agreed Order	588	0.0000%		-	-
0883	Intra-Agency Services	420	0.0364%		6,063,474	6,269,043
0884	DNR Special Projects	422	0.0000%		-	-
0885	Wage Theft Prevention Fund	452	0.0000%		-	-
0887	State Police Law Enforcement Admin	493	0.0003%		819,850	51,668
0888	Design Professional Admin & In	440	0.0056%		854,010	964,468
0893	Firearm Dealer License Certification	493	0.0000%		119,561	-
0894	DNR Federal Projects	422	0.0078%		1,844,662	1,343,366
0896	Public Health Spec State Projects	482	0.0000%		136,642	-
0897	Veterans' Affairs Fed Projects	497	0.0000%		-	-
0898	Cannabis Business Development	420	0.0000%		-	-
0903	State Surplus Property Rev	416	0.0000%		-	-

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For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	Deferred Outflows			
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0823	IL State Dental Disciplinary	440	\$ 8,084	\$ 1,445	\$ 254,008	\$ 263,537
0826	Agriculture Federal Projects	406	-	-	454,896	454,896
0828	Hazardous Waste	532	102,392	18,302	2,574,722	2,695,416
0829	Comm Assoc Manager Lens & Disc	440	2,395	428	238,443	241,266
0831	Natural Resources Restoration Trust	422	-	-	407,187	407,187
0838	Public Health Federal Projects	482	-	-	611,228	611,228
0850	Real Estate License Admin	360/440	74,548	13,325	3,005,530	3,093,403
0855	National Flood Insurance Program	422	11,377	2,034	500,961	514,372
0859	Federal Energy	420/532	7,485	1,338	377,975	386,798
0862	Industrial Hemp Regulatory	406	2,994	535	299,827	303,356
0863	Cycle Rider Safety Training	494	5,090	910	207,668	213,668
0870	Low Income Energy Block Grant	420	57,483	10,275	1,709,168	1,776,926
0871	Community Services Block Grant	420	24,251	4,335	1,292,144	1,320,730
0872	Maternal & Child Health Serv Blk	482	38,621	6,903	3,099,879	3,145,403
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	21,257	3,800	527,810	552,867
0875	Com Dev/Small City Blk Grant	420	13,173	2,355	798,146	813,674
0876	Community MH Servs Block Grant	444	12,275	2,194	382,807	397,276
0879	Traffic & Crim Conviction Sur	569/493	-	-	456,245	456,245
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-
0883	Intra-Agency Services	420	108,978	19,480	2,061,834	2,190,292
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	898	161	1,092,890	1,093,949
0888	Design Professional Admin & In	440	16,766	2,997	636,935	656,698
0893	Firearm Dealer License Certification	493	-	-	174,456	174,456
0894	DNR Federal Projects	422	23,353	4,174	278,087	305,614
0896	Public Health Spec State Projects	482	-	-	26,221	26,221
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	-	57,069	57,069
0903	State Surplus Property Rev	416	-	-	51,178	51,178

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0823	IL State Dental Disciplinary	440	\$ 96,002	\$ 338,963	\$ 693,521	\$ 1,128,486
0826	Agriculture Federal Projects	406	-	-	615,626	615,626
0828	Hazardous Waste	532	1,216,030	4,293,537	379,801	5,889,368
0829	Comm Assoc Manager Lcns & Disc	440	28,445	100,434	-	128,879
0831	Natural Resources Restoration Trust	422	-	-	460,378	460,378
0838	Public Health Federal Projects	482	-	-	989,696	989,696
0850	Real Estate License Admin	360/440	885,355	3,125,996	2,428,746	6,440,097
0855	National Flood Insurance Program	422	135,114	477,060	107,591	719,765
0859	Federal Energy	420/532	88,891	313,855	25	402,771
0862	Industrial Hemp Regulatory	406	35,556	125,542	-	161,098
0863	Cycle Rider Safety Training	494	60,446	213,421	362,960	636,827
0870	Low Income Energy Block Grant	420	682,684	2,410,407	155,070	3,248,161
0871	Community Services Block Grant	420	288,007	1,016,890	206,444	1,511,341
0872	Maternal & Child Health Serv Blk	482	458,678	1,619,492	1,507,279	3,585,449
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	252,451	891,348	425,161	1,568,960
0875	Com Dev/Small City Blk Grant	420	156,448	552,385	679,416	1,388,249
0876	Community MH Servs Block Grant	444	145,781	514,722	19,869	680,372
0879	Traffic & Crim Conviction Sur	569/493	-	-	4,630,956	4,630,956
0882	Sheffield 2/1982 Agreed Order	588	-	-	41,027	41,027
0883	Intra-Agency Services	420	1,294,254	4,569,730	378,802	6,242,786
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	10,667	37,663	1,381,134	1,429,464
0888	Design Professional Admin & In	440	199,116	703,035	165,103	1,067,254
0893	Firearm Dealer License Certification	493	-	-	214,843	214,843
0894	DNR Federal Projects	422	277,340	979,228	1,200,958	2,457,526
0896	Public Health Spec State Projects	482	-	-	1,513,448	1,513,448
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	-	80,414	80,414
0903	State Surplus Property Rev	416	-	-	1,436,692	1,436,692

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FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0823	IL State Dental Disciplinary	440	\$ (110,092)	\$ (35,840)	\$ (145,932)
0826	Agriculture Federal Projects	406	-	14,399	14,399
0828	Hazardous Waste	532	(1,394,502)	934,467	(460,035)
0829	Comm Assoc Manager Lcns & Disc	440	(32,620)	59,731	27,111
0831	Natural Resources Restoration Trust	422	-	16,400	16,400
0838	Public Health Federal Projects	482	-	(32,438)	(32,438)
0850	Real Estate License Admin	360/440	(1,015,295)	22,860	(992,435)
0855	National Flood Insurance Program	422	(154,945)	108,026	(46,919)
0859	Federal Energy	420/532	(101,937)	168,187	66,250
0862	Industrial Hemp Regulatory	406	(40,775)	74,116	33,341
0863	Cycle Rider Safety Training	494	(69,317)	63,317	(6,000)
0870	Low Income Energy Block Grant	420	(782,878)	421,710	(361,168)
0871	Community Services Block Grant	420	(330,277)	194,176	(136,101)
0872	Maternal & Child Health Serv Blk	482	(525,996)	33,037	(492,959)
0872	Maternal & Child Health Serv Blk	444	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(289,502)	(72,060)	(361,562)
0875	Com Dev/Small City Blk Grant	420	(179,410)	(1,128)	(180,538)
0876	Community MH Servs Block Grant	444	(167,177)	46,645	(120,532)
0879	Traffic & Crim Conviction Sur	569/493	-	(1,450,870)	(1,450,870)
0882	Sheffield 2/1982 Agreed Order	588	-	(103,607)	(103,607)
0883	Intra-Agency Services	420	(1,484,206)	370,780	(1,113,426)
0884	DNR Special Projects	422	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-
0887	State Police Law Enforcement Admin	493	(12,232)	87,890	75,658
0888	Design Professional Admin & In	440	(228,339)	15,240	(213,099)
0893	Firearm Dealer License Certification	493	-	8,679	8,679
0894	DNR Federal Projects	422	(318,044)	(384,758)	(702,802)
0896	Public Health Spec State Projects	482	-	(368,095)	(368,095)
0897	Veterans' Affairs Fed Projects	497	-	-	-
0898	Cannabis Business Development	420	-	1,536	1,536
0903	State Surplus Property Rev	416	-	(308,834)	(308,834)

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FUND	Fund Name	Agency #	FY 23 Primary Allocation	FY 23 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0904	IL State Police Federal Projs	493	0.0274%		\$ 4,936,180	\$ 4,719,005
0905	IL Forestry Development	422	0.0142%		-	2,445,616
0906	State Police Services	493	0.0485%		8,625,505	8,352,983
0908	Cannabis Expungement	340	0.0009%		170,802	155,004
0909	Illinois Wildlife Preservation	422	0.0029%		-	499,457
0911	Juvenile Justice Trust	444	0.0000%		-	-
0912	Cannabis Regulation Fund	406	0.0163%		1,639,700	2,807,291
0912	Cannabis Regulation Fund	420	0.0012%		85,401	206,672
0912	Cannabis Regulation Fund	440	0.0224%		2,749,913	3,857,872
0912	Cannabis Regulation Fund	493	0.0042%		427,005	723,351
0912	Cannabis Regulation Fund	546	0.0000%		-	-
0913	Federal Workforce Training	420	0.0442%		7,498,211	7,612,409
0920	Metabolic Screening and Treatment	482	0.0238%		4,235,892	4,098,989
0921	DHS Recoveries Trust	444	0.0376%		8,813,387	6,475,714
0922	Insurance Producer Admin	446/360	0.0991%		14,210,733	17,067,641
0925	Coal Technology Assist	422/420	0.0294%		4,543,335	5,063,458
0929	Violent Crime Victims Assist	340	0.0000%		-	-
0938	Hearing Instrument Dispen Exam	482	0.0000%		-	-
0940	Self-Insurers Security	563	0.0053%		409,925	912,800
0942	Low-Level Rad Waste Fac Dev&Op	588	0.0019%		273,283	327,230
0944	Enviro Protection Permit & Insp	532	0.0733%		10,299,365	12,624,199
0947	Governor's Grant Fund	310	0.0028%		1,076,053	482,234
0951	Narcotics Profit Forfeiture	295	0.0044%		1,041,893	757,796
0962	Park & Conservation	422/360	0.0516%		19,300,635	8,886,885
0963	Vehicle Inspection	532	0.0479%		6,712,522	8,249,647
0963	Vehicle Inspection	350	0.0215%		2,732,833	3,702,869
0969	Local Tourism Fund	420	0.0008%		85,401	137,781
0971	Build Illinois Bond	420/482/507	0.0207%		3,023,197	3,565,088
0973	IL Capital Revolving Loan	420	0.0000%		-	-
0982	Adeline Jay Geo-Karis IL Beach	422	0.0000%		-	-
0983	BHE Federal Grants	601	0.0032%		119,561	551,125

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FUND	Fund Name	Agency #	Deferred Outflows			
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0904	IL State Police Federal Projs	493	\$ 82,033	\$ 14,663	\$ 2,168,156	\$ 2,264,852
0905	IL Forestry Development	422	42,514	7,599	6,222,436	6,272,549
0906	State Police Services	493	145,205	25,955	2,440,315	2,611,475
0908	Cannabis Expungement	340	2,695	482	380,457	383,634
0909	Illinois Wildlife Preservation	422	8,682	1,552	890,064	900,298
0911	Juvenile Justice Trust	444	-	-	124,067	124,067
0912	Cannabis Regulation Fund	406	48,801	8,723	4,561,189	4,618,713
0912	Cannabis Regulation Fund	420	3,593	642	350,572	354,807
0912	Cannabis Regulation Fund	440	67,064	11,987	5,170,174	5,249,225
0912	Cannabis Regulation Fund	493	12,574	2,248	1,169,280	1,184,102
0912	Cannabis Regulation Fund	546	-	-	288,093	288,093
0913	Federal Workforce Training	420	132,331	23,654	2,808,371	2,964,356
0920	Metabolic Screening and Treatment	482	71,255	12,737	33,772	117,764
0921	DHS Recoveries Trust	444	112,571	20,122	2,751,344	2,884,037
0922	Insurance Producer Admin	446/360	296,697	53,034	9,351,796	9,701,527
0925	Coal Technology Assist	422/420	88,021	15,733	1,958,439	2,062,193
0929	Violent Crime Victims Assist	340	-	-	68	68
0938	Hearing Instrument Dispen Exam	482	-	-	-	-
0940	Self-Insurers Security	563	15,868	2,836	1,067,152	1,085,856
0942	Low-Level Rad Waste Fac Dev&Op	588	5,688	1,017	180,621	187,326
0944	Enviro Protection Permit & Insp	532	219,454	39,227	12,093,000	12,351,681
0947	Governor's Grant Fund	310	8,383	1,498	1,171,574	1,181,455
0951	Narcotics Profit Forfeiture	295	13,173	2,355	1,496,954	1,512,482
0962	Park & Conservation	422/360	154,486	27,614	2,515,487	2,697,587
0963	Vehicle Inspection	532	143,408	25,634	5,756,123	5,925,165
0963	Vehicle Inspection	350	64,369	11,506	2,462,772	2,538,647
0969	Local Tourism Fund	420	2,395	428	349,072	351,895
0971	Build Illinois Bond	420/482/507	61,974	11,078	3,109,506	3,182,558
0973	IL Capital Revolving Loan	420	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	9,581	1,712	902,845	914,138

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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0904	IL State Police Federal Projs	493	\$ 974,246	\$ 3,439,851	\$ 1,464,391	\$ 5,878,488
0905	IL Forestry Development	422	504,901	1,782,697	3,916,886	6,204,484
0906	State Police Services	493	1,724,487	6,088,788	1,118,730	8,932,005
0908	Cannabis Expungement	340	32,001	112,988	295,328	440,317
0909	Illinois Wildlife Preservation	422	103,114	364,072	-	467,186
0911	Juvenile Justice Trust	444	-	-	187,633	187,633
0912	Cannabis Regulation Fund	406	579,570	2,046,335	-	2,625,905
0912	Cannabis Regulation Fund	420	42,668	150,650	-	193,318
0912	Cannabis Regulation Fund	440	796,464	2,812,141	-	3,608,605
0912	Cannabis Regulation Fund	493	149,337	527,276	-	676,613
0912	Cannabis Regulation Fund	546	-	-	660,667	660,667
0913	Federal Workforce Training	420	1,571,595	5,548,957	393,242	7,513,794
0920	Metabolic Screening and Treatment	482	846,243	2,987,900	846,349	4,680,492
0921	DHS Recoveries Trust	444	1,336,922	4,720,380	6,686,194	12,743,496
0922	Insurance Producer Admin	446/360	3,523,643	12,441,215	2,307,337	18,272,195
0925	Coal Technology Assist	422/420	1,045,359	3,690,935	128,803	4,865,097
0929	Violent Crime Victims Assist	340	-	-	2,813,312	2,813,312
0938	Hearing Instrument Dispen Exam	482	-	-	4,991	4,991
0940	Self-Insurers Security	563	188,449	665,373	115,445	969,267
0942	Low-Level Rad Waste Fac Dev&Op	588	67,557	238,530	51,127	357,214
0944	Enviro Protection Permit & Insp	532	2,606,287	9,202,230	1,740,325	13,548,842
0947	Governor's Grant Fund	310	99,558	351,518	1,074,216	1,525,292
0951	Narcotics Profit Forfeiture	295	156,448	552,385	864,237	1,573,070
0962	Park & Conservation	422/360	1,834,712	6,477,968	32,336,745	40,649,425
0963	Vehicle Inspection	532	1,703,154	6,013,463	1,018,230	8,734,847
0963	Vehicle Inspection	350	764,463	2,699,154	4,951	3,468,568
0969	Local Tourism Fund	420	28,445	100,434	380,196	509,075
0971	Build Illinois Bond	420/482/507	736,018	2,598,720	726,914	4,061,652
0973	IL Capital Revolving Loan	420	-	-	94,432	94,432
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	113,781	401,734	-	515,515

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For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0904	IL State Police Federal Projs	493	\$ (1,117,232)	\$ 265,374	\$ (851,858)
0905	IL Forestry Development	422	(579,004)	122,263	(456,741)
0906	State Police Services	493	(1,977,583)	(63,779)	(2,041,362)
0908	Cannabis Expungement	340	(36,697)	85,914	49,217
0909	Illinois Wildlife Preservation	422	(118,247)	208,595	90,348
0911	Juvenile Justice Trust	444	-	3,683	3,683
0912	Cannabis Regulation Fund	406	(664,631)	1,284,066	619,435
0912	Cannabis Regulation Fund	420	(48,930)	91,781	42,851
0912	Cannabis Regulation Fund	440	(913,358)	1,847,880	934,522
0912	Cannabis Regulation Fund	493	(171,255)	331,486	160,231
0912	Cannabis Regulation Fund	546	-	10,024	10,024
0913	Federal Workforce Training	420	(1,802,251)	457,538	(1,344,713)
0920	Metabolic Screening and Treatment	482	(970,443)	(70,553)	(1,040,996)
0921	DHS Recoveries Trust	444	(1,533,136)	(1,277,490)	(2,810,626)
0922	Insurance Producer Admin	446/360	(4,040,793)	232,334	(3,808,459)
0925	Coal Technology Assist	422/420	(1,198,782)	1,505,112	306,330
0929	Violent Crime Victims Assist	340	-	(1,935,973)	(1,935,973)
0938	Hearing Instrument Dispen Exam	482	-	(34,326)	(34,326)
0940	Self-Insurers Security	563	(216,107)	299,855	83,748
0942	Low-Level Rad Waste Fac Dev&Op	588	(77,472)	109,318	31,846
0944	Enviro Protection Permit & Insp	532	(2,988,800)	2,225,038	(763,762)
0947	Governor's Grant Fund	310	(114,170)	290,237	176,067
0951	Narcotics Profit Forfeiture	295	(179,410)	294,962	115,552
0962	Park & Conservation	422/360	(2,103,985)	(8,782,652)	(10,886,637)
0963	Vehicle Inspection	532	(1,953,118)	97,595	(1,855,523)
0963	Vehicle Inspection	350	(876,660)	647,135	(229,525)
0969	Local Tourism Fund	420	(32,620)	(61,404)	(94,024)
0971	Build Illinois Bond	420/482/507	(844,040)	1,132,992	288,952
0973	IL Capital Revolving Loan	420	-	(173,304)	(173,304)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-
0983	BHE Federal Grants	601	(130,480)	241,413	110,933

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FUND	Fund Name	Agency #	FY 23	FY 23	Beginning Total OPEB Liability	Ending Total OPEB Liability
			Primary Allocation	Secondary Allocation		
0988	Attorney General Federal Grant	340	0.0009%		\$ 273,283	\$ 155,004
0991	Abandoned Minded Lands Reclam	422	0.0272%		4,235,892	4,684,559
0997	Insurance Financial Regulation	446	0.0919%		15,901,674	15,827,611
UNIV	Illinois Board of Examiners	536	0.0046%		768,609	792,242
UNIV	Chicago State Univ	608	0.0156%		2,920,716	2,686,733
UNIV	Eastern IL Univ	612	0.0237%		6,917,484	4,081,767
UNIV	Governor's State Univ	616	0.0225%		4,338,373	3,875,095
UNIV	Northeastern State Univ	620	0.0457%		10,111,483	7,870,749
UNIV	Western IL Univ	628	0.0491%		8,950,029	8,456,319
UNIV	Illinois State Univ	636	0.0653%		9,052,510	11,246,387
UNIV	Northern IL Univ	644	0.1438%		21,606,463	24,766,163
UNIV	Southern IL Univ	664	0.4489%		71,224,467	77,312,453
UNIV	University of IL	676	3.5410%		593,776,352	609,853,857
UNIV	University of IL - Foundation	676A	0.1454%		23,194,922	25,041,726
UNIV	University of IL - Alumni Association	676B	0.0146%		2,032,545	2,514,506
	Total		<u>100.0000%</u>	<u>100.0000%</u>	<u>\$ 17,080,208,026</u>	<u>\$ 17,222,644,937</u>
0455	IL State Toll Highway	557	0.0000%		-	-
Grand Total*					<u>\$ 17,080,208,026</u>	<u>\$ 17,222,644,937</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
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For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0988	Attorney General Federal Grant	340	\$ 2,695	\$ 482	\$ 76,079	\$ 79,256
0991	Abandoned Minded Lands Reclam	422	81,434	14,556	2,037,613	2,133,603
0997	Insurance Financial Regulation	446	275,141	49,181	3,907,801	4,232,123
UNIV	Illinois Board of Examiners	536	13,772	2,462	1,252,255	1,268,489
UNIV	Chicago State Univ	608	46,705	8,348	1,047,270	1,102,323
UNIV	Eastern IL Univ	612	70,956	12,683	6,427,206	6,510,845
UNIV	Governor's State Univ	616	67,363	12,041	2,569,646	2,649,050
UNIV	Northeastern State Univ	620	136,822	24,456	-	161,278
UNIV	Western IL Univ	628	147,001	26,276	3,500,578	3,673,855
UNIV	Illinois State Univ	636	195,502	34,945	4,660,372	4,890,819
UNIV	Northern IL Univ	644	430,525	76,955	11,489,190	11,996,670
UNIV	Southern IL Univ	664	1,343,967	240,230	35,394,194	36,978,391
UNIV	University of IL	676	10,601,442	1,894,976	222,101,359	234,597,777
UNIV	University of IL - Foundation	676A	435,315	77,811	11,979,136	12,492,262
UNIV	University of IL - Alumni Association	676B	43,711	7,813	1,820,913	1,872,437
	Total		\$ 299,391,189	\$ 53,515,265	\$ 4,241,528,179	\$ 4,594,434,633
0455	IL State Toll Highway	557	-	-	2,099,875	2,099,875
Grand Total*			\$ 299,391,189	\$ 53,515,265	\$ 4,243,628,054	\$ 4,596,534,508

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

STATE OF ILLINOIS
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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0988	Attorney General Federal Grant	340	\$ 32,001	\$ 112,988	\$ 378,941	\$ 523,930
0991	Abandoned Minded Lands Reclam	422	967,135	3,414,743	31,136	4,413,014
0997	Insurance Financial Regulation	446	3,267,637	11,537,312	869,952	15,674,901
UNIV	Illinois Board of Examiners	536	163,560	577,493	-	741,053
UNIV	Chicago State Univ	608	554,680	1,958,456	580,608	3,093,744
UNIV	Eastern IL Univ	612	842,688	2,975,346	5,222,321	9,040,355
UNIV	Governor's State Univ	616	800,020	2,824,696	1,465,065	5,089,781
UNIV	Northeastern State Univ	620	1,624,929	5,737,270	11,250,627	18,612,826
UNIV	Western IL Univ	628	1,745,821	6,164,113	1,201,001	9,110,935
UNIV	Illinois State Univ	636	2,321,836	8,197,894	3,349,094	13,868,824
UNIV	Northern IL Univ	644	5,113,016	18,052,943	192,203	23,358,162
UNIV	Southern IL Univ	664	15,961,287	56,355,814	4,524,951	76,842,052
UNIV	University of IL	676	125,905,359	444,544,306	26,870,095	597,319,760
UNIV	University of IL - Foundation	676A	5,169,907	18,253,810	-	23,423,717
UNIV	University of IL - Alumni Association	676B	519,124	1,832,914	79,341	2,431,379
	Total		\$ 3,555,644,134	\$12,554,202,380	\$ 3,900,740,877	\$20,010,587,391
0455	IL State Toll Highway	557	-	-	342,887,177	342,887,177
Grand Total*			\$ 3,555,644,134	\$12,554,202,380	\$ 4,243,628,054	\$20,353,474,568

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

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For the Year Ended June 30, 2023

FUND	Fund Name	Agency #	OPEB Expense		
			Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0988	Attorney General Federal Grant	340	\$ (36,697)	\$ (123,028)	\$ (159,725)
0991	Abandoned Minded Lands Reclam	422	(1,109,077)	557,747	(551,330)
0997	Insurance Financial Regulation	446	(3,747,213)	625,951	(3,121,262)
UNIV	Illinois Board of Examiners	536	(187,565)	380,075	192,510
UNIV	Chicago State Univ	608	(636,088)	248,242	(387,846)
UNIV	Eastern IL Univ	612	(966,365)	650,733	(315,632)
UNIV	Governor's State Univ	616	(917,435)	(420,445)	(1,337,880)
UNIV	Northeastern State Univ	620	(1,863,413)	(3,986,977)	(5,850,390)
UNIV	Western IL Univ	628	(2,002,048)	1,040,246	(961,802)
UNIV	Illinois State Univ	636	(2,662,601)	305,459	(2,357,142)
UNIV	Northern IL Univ	644	(5,863,431)	3,115,317	(2,748,114)
UNIV	Southern IL Univ	664	(18,303,853)	8,844,819	(9,459,034)
UNIV	University of IL	676	(144,383,927)	56,247,247	(88,136,680)
UNIV	University of IL - Foundation	676A	(5,928,671)	5,741,746	(186,925)
UNIV	University of IL - Alumni Association	676B	(595,314)	1,219,037	623,723
	Total		\$ (4,077,490,185)	\$ 106,559,675	\$ (3,970,930,510)
0455	IL State Toll Highway	557	-	(106,559,675)	(106,559,675)
Grand Total*			\$ (4,077,490,185)	\$ -	\$ (4,077,490,185)

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

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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Fund	Fund Name	Agency #	FY22		FY23	
			22 Primary Allocation	22 Secondary Allocation	23 Primary Allocation	23 Secondary Allocation
0001	General Revenue Requested - relating to Universities	GRF Universities	33.9692%		35.3394%	
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	43.2865%	100.0000%	42.2503%	100.0000%
0001	General Revenue Requested - relating to State Agencies	350		5.6164%		5.3488%
0001	General Revenue Requested - relating to State Agencies	416		0.2348%		0.2244%
0001	General Revenue Requested - relating to State Agencies	418		7.9545%		8.0435%
0001	General Revenue Requested - relating to State Agencies	426		30.3057%		30.0908%
0001	General Revenue Requested - relating to State Agencies	444		27.2141%		26.7729%
0001	General Revenue Requested - relating to State Agencies	448		0.1208%		0.1093%
0001	General Revenue Requested - relating to State Agencies	478		2.1380%		2.1235%
0001	General Revenue Requested - relating to State Agencies	492		1.3756%		1.2544%
0001	General Revenue Requested - relating to State Agencies	494		0.0000%		0.0000%
0001	General Revenue Requested - relating to State Agencies	511		0.0000%		0.0000%
0001	General Revenue Requested - relating to State Agencies	586		0.6189%		0.5735%
0001	General Revenue Requested - relating to State Agencies	691		0.4082%		0.4050%
0001	General Revenue Requested - relating to State Agencies	All Others		24.0130%		25.0539%
0001	General Revenue	812	0.0000%		0.0000%	
0007	Education Assistance Fund	812	1.8625%		1.8932%	
0011	Road	494	5.4214%		4.6385%	
0011	Road	360	0.0011%		0.0011%	
0011	Road	510	0.0031%		0.0035%	
0012	Motor Fuel Tax	492	0.1906%		0.2042%	
0012	Motor Fuel Tax	494	0.1175%		0.1264%	
0013	Prevent & Treat Alcohol & Sub	444	0.0168%		0.0164%	
0014	Food & Drug Safety	482	0.0000%		0.0000%	
0016	Teacher Certificate Fee Revolving	586	0.0195%		0.0208%	
0018	Transportation Regulatory	524	0.0613%		0.0677%	
0021	Financial Institutions	440	0.0292%		0.0283%	
0022	General Professions Dedicated	440	0.0238%		0.0303%	
0026	Live & Learn	350	0.0032%		0.0035%	
0036	IL Veterans' Rehabilitation	444	0.0196%		0.0275%	
0039	State Boating Act	422	0.0373%		0.0024%	
0040	State Parks	422	0.0276%		0.0006%	
0041	Wildlife & Fish	422	0.2853%		0.2562%	
0042	Salmon	422	0.0019%		0.0016%	
0044	Lobbyist Registration Admin	350	0.0056%		0.0038%	
0045	Agricultural Premium	406	0.0000%		0.0000%	
0047	Fire Prevention	360	0.0000%		0.0003%	
0047	Fire Prevention	592	0.1096%		0.1211%	

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ (1,407,864,096)	\$ (1,093,708,492)	\$ (903,702,954)	\$ (186,714,341)	\$ 19,773,889
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	(3,271,254,917)	(3,171,943,562)	(2,084,014,754)	(582,232,330)	(27,711,394)
0001	General Revenue Requested - relating to State Agencies	350	(173,690,283)	(186,493,107)	(124,174,643)	(40,204,330)	(3,706,454)
0001	General Revenue Requested - relating to State Agencies	416	(11,568,587)	(6,311,910)	(4,483,861)	(1,576,557)	(148,626)
0001	General Revenue Requested - relating to State Agencies	418	(233,034,498)	(227,777,247)	(143,947,616)	(38,498,940)	(1,489,219)
0001	General Revenue Requested - relating to State Agencies	426	(1,046,667,415)	(1,021,112,744)	(691,211,661)	(197,549,210)	(10,124,776)
0001	General Revenue Requested - relating to State Agencies	444	(909,486,836)	(877,300,134)	(587,718,027)	(174,220,915)	(11,086,290)
0001	General Revenue Requested - relating to State Agencies	448	1,268,151	1,477,078	2,135,465	287,835	(125,871)
0001	General Revenue Requested - relating to State Agencies	478	(69,332,917)	(61,927,621)	(42,295,943)	(12,426,823)	(708,972)
0001	General Revenue Requested - relating to State Agencies	492	(61,154,429)	(43,547,921)	(29,667,150)	(11,166,546)	(1,354,997)
0001	General Revenue Requested - relating to State Agencies	494	(1,145,433)	(173,133)	-	-	-
0001	General Revenue Requested - relating to State Agencies	511	(552,550)	(83,520)	-	-	-
0001	General Revenue Requested - relating to State Agencies	586	(17,683,774)	(19,750,734)	(14,441,650)	(5,084,660)	(536,279)
0001	General Revenue Requested - relating to State Agencies	691	(6,217,875)	(5,258,617)	(6,335,951)	(2,210,059)	(138,830)
0001	General Revenue Requested - relating to State Agencies	All Others	(741,988,471)	(723,683,952)	(441,873,717)	(99,582,125)	1,708,920
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(60,258,671)	(75,834,559)	(57,319,306)	(13,855,955)	239,328
0011	Road	494	(251,997,672)	(354,099,249)	(324,613,881)	(129,777,843)	(15,890,964)
0011	Road	360	(26,824)	(44,814)	(32,547)	(8,587)	(204)
0011	Road	510	101,021	116,855	(30,932)	928	7,034
0012	Motor Fuel Tax	492	(9,034,806)	(6,179,545)	(4,489,557)	(550,943)	223,373
0012	Motor Fuel Tax	494	(5,572,204)	(1,994,258)	(6,234,454)	(1,638,244)	147,518
0013	Prevent & Treat Alcohol & Sub	444	(761,208)	(834,795)	(606,142)	(181,299)	(10,716)
0014	Food & Drug Safety	482	(76,110)	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	(270,760)	(70,071)	(337,811)	(55,459)	21,115
0018	Transportation Regulatory	524	(2,817,889)	(2,046,026)	(1,233,251)	3,380	110,367
0021	Financial Institutions	440	(1,730,545)	(581,815)	(728,958)	(282,495)	(22,514)
0022	General Professions Dedicated	440	(577,331)	(501,116)	(499,262)	185,032	119,207
0026	Live & Learn	350	(152,580)	(88,368)	(73,975)	(6,236)	5,111
0036	IL Veterans' Rehabilitation	444	719,691	844,108	(13,493)	337,773	146,607
0039	State Boating Act	422	(5,065,686)	(3,396,850)	(3,001,461)	(2,639,132)	(670,583)
0040	State Parks	422	(3,237,028)	(1,223,541)	(1,887,453)	(1,989,927)	(518,560)
0041	Wildlife & Fish	422	(8,127,645)	(6,942,074)	(5,977,964)	(3,246,467)	(606,156)
0042	Salmon	422	(15,706)	(60,969)	(54,330)	(30,491)	(6,056)
0044	Lobbyist Registration Admin	350	(268,405)	(208,021)	(225,784)	(159,644)	(35,265)
0045	Agricultural Premium	406	-	-	-	-	-
0047	Fire Prevention	360	4,524	5,881	10,159	18,535	5,704
0047	Fire Prevention	592	(3,323,243)	(2,724,309)	(2,155,403)	(26,699)	198,423

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Actual and Expected Experience

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ (342,856,554)	\$ (357,933,310)	\$ (365,452,774)	\$ (88,999,314)	\$ 4,501,709
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	(409,904,872)	(427,930,013)	(436,919,962)	(106,403,845)	5,382,053
0001	General Revenue Requested - relating to State Agencies	350	(21,924,992)	(22,889,121)	(23,369,975)	(5,691,329)	287,875
0001	General Revenue Requested - relating to State Agencies	416	(919,827)	(960,275)	(980,448)	(238,770)	12,077
0001	General Revenue Requested - relating to State Agencies	418	(32,970,698)	(34,420,551)	(35,143,657)	(8,558,593)	432,905
0001	General Revenue Requested - relating to State Agencies	426	(123,343,655)	(128,767,564)	(131,472,712)	(32,017,768)	1,619,503
0001	General Revenue Requested - relating to State Agencies	444	(109,743,421)	(114,569,274)	(116,976,145)	(28,487,395)	1,440,932
0001	General Revenue Requested - relating to State Agencies	448	(448,026)	(467,728)	(477,554)	(116,299)	5,883
0001	General Revenue Requested - relating to State Agencies	478	(8,704,330)	(9,087,094)	(9,277,995)	(2,259,486)	114,288
0001	General Revenue Requested - relating to State Agencies	492	(5,141,847)	(5,367,954)	(5,480,724)	(1,334,730)	67,512
0001	General Revenue Requested - relating to State Agencies	494	-	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	511	-	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	586	(2,350,804)	(2,454,179)	(2,505,736)	(610,226)	30,866
0001	General Revenue Requested - relating to State Agencies	691	(1,660,115)	(1,733,117)	(1,769,526)	(430,936)	21,797
0001	General Revenue Requested - relating to State Agencies	All Others	(102,697,157)	(107,213,156)	(109,465,490)	(26,658,313)	1,348,415
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(18,367,489)	(19,175,180)	(19,578,012)	(4,767,866)	241,165
0011	Road	494	(45,001,899)	(46,980,811)	(47,967,783)	(11,681,674)	590,875
0011	Road	360	(10,672)	(11,141)	(11,375)	(2,770)	140
0011	Road	510	(33,956)	(35,450)	(36,194)	(8,814)	446
0012	Motor Fuel Tax	492	(1,981,112)	(2,068,229)	(2,111,679)	(514,261)	26,012
0012	Motor Fuel Tax	494	(1,226,310)	(1,280,236)	(1,307,131)	(318,328)	16,101
0013	Prevent & Treat Alcohol & Sub	444	(159,110)	(166,107)	(169,596)	(41,302)	2,089
0014	Food & Drug Safety	482	-	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	(201,798)	(210,672)	(215,098)	(52,383)	2,650
0018	Transportation Regulatory	524	(656,813)	(685,696)	(700,101)	(170,497)	8,624
0021	Financial Institutions	440	(274,562)	(286,635)	(292,657)	(71,271)	3,605
0022	General Professions Dedicated	440	(293,965)	(306,892)	(313,339)	(76,308)	3,860
0026	Live & Learn	350	(33,956)	(35,450)	(36,194)	(8,814)	446
0036	IL Veterans' Rehabilitation	444	(266,800)	(278,532)	(284,384)	(69,256)	3,503
0039	State Boating Act	422	(23,284)	(24,308)	(24,819)	(6,044)	306
0040	State Parks	422	(5,821)	(6,077)	(6,205)	(1,511)	76
0041	Wildlife & Fish	422	(2,485,607)	(2,594,909)	(2,649,422)	(645,218)	32,636
0042	Salmon	422	(15,523)	(16,206)	(16,546)	(4,029)	204
0044	Lobbyist Registration Admin	350	(36,867)	(38,488)	(39,297)	(9,570)	484
0045	Agricultural Premium	406	-	-	-	-	-
0047	Fire Prevention	360	(2,911)	(3,039)	(3,102)	(756)	38
0047	Fire Prevention	592	(1,174,891)	(1,226,555)	(1,252,323)	(304,980)	15,426

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Assumption Changes

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ (1,666,121,688)	\$ (1,491,161,142)	\$ (979,804,330)	\$ (269,542,613)	\$ (11,038,043)
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	(1,991,945,001)	(1,782,769,535)	(1,171,412,841)	(322,253,813)	(13,196,618)
0001	General Revenue Requested - relating to State Agencies	350	(106,545,154)	(95,356,777)	(62,656,530)	(17,236,712)	(705,861)
0001	General Revenue Requested - relating to State Agencies	416	(4,469,925)	(4,000,535)	(2,628,650)	(723,138)	(29,613)
0001	General Revenue Requested - relating to State Agencies	418	(160,222,096)	(143,397,068)	(94,222,592)	(25,920,485)	(1,061,470)
0001	General Revenue Requested - relating to State Agencies	426	(599,392,186)	(536,449,615)	(352,487,495)	(96,968,750)	(3,970,968)
0001	General Revenue Requested - relating to State Agencies	444	(533,301,443)	(477,299,105)	(313,621,189)	(86,276,691)	(3,533,117)
0001	General Revenue Requested - relating to State Agencies	448	(2,177,196)	(1,948,567)	(1,280,354)	(352,223)	(14,424)
0001	General Revenue Requested - relating to State Agencies	478	(42,298,952)	(37,857,111)	(24,874,952)	(6,843,060)	(280,230)
0001	General Revenue Requested - relating to State Agencies	492	(24,986,958)	(22,363,061)	(14,694,203)	(4,042,352)	(165,538)
0001	General Revenue Requested - relating to State Agencies	494	-	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	511	-	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	586	(11,423,805)	(10,224,183)	(6,718,053)	(1,848,126)	(75,683)
0001	General Revenue Requested - relating to State Agencies	691	(8,067,377)	(7,220,217)	(4,744,222)	(1,305,128)	(53,446)
0001	General Revenue Requested - relating to State Agencies	All Others	(499,059,909)	(446,653,296)	(293,484,601)	(80,737,148)	(3,306,268)
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(89,257,361)	(79,884,386)	(52,490,013)	(14,439,919)	(591,329)
0011	Road	494	(218,688,078)	(195,723,498)	(128,604,968)	(35,379,022)	(1,448,807)
0011	Road	360	(51,861)	(46,415)	(30,498)	(8,390)	(344)
0011	Road	510	(165,012)	(147,684)	(97,039)	(26,695)	(1,093)
0012	Motor Fuel Tax	492	(9,627,273)	(8,616,307)	(5,661,557)	(1,557,485)	(63,781)
0012	Motor Fuel Tax	494	(5,959,291)	(5,333,502)	(3,504,510)	(964,085)	(39,480)
0013	Prevent & Treat Alcohol & Sub	444	(773,199)	(692,005)	(454,699)	(125,087)	(5,122)
0014	Food & Drug Safety	482	-	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	(980,643)	(877,665)	(576,691)	(158,647)	(6,497)
0018	Transportation Regulatory	524	(3,191,804)	(2,856,631)	(1,877,020)	(516,365)	(21,146)
0021	Financial Institutions	440	(1,334,240)	(1,194,131)	(784,633)	(215,851)	(8,839)
0022	General Professions Dedicated	440	(1,428,533)	(1,278,521)	(840,084)	(231,106)	(9,464)
0026	Live & Learn	350	(165,012)	(147,684)	(97,039)	(26,695)	(1,093)
0036	IL Veterans' Rehabilitation	444	(1,296,523)	(1,160,374)	(762,453)	(209,750)	(8,589)
0039	State Boating Act	422	(113,151)	(101,269)	(66,541)	(18,305)	(750)
0040	State Parks	422	(28,288)	(25,317)	(16,635)	(4,576)	(187)
0041	Wildlife & Fish	422	(12,078,880)	(10,810,469)	(7,103,286)	(1,954,103)	(80,022)
0042	Salmon	422	(75,434)	(67,513)	(44,361)	(12,204)	(500)
0044	Lobbyist Registration Admin	350	(179,156)	(160,343)	(105,357)	(28,984)	(1,187)
0045	Agricultural Premium	406	-	-	-	-	-
0047	Fire Prevention	360	(14,144)	(12,659)	(8,318)	(2,288)	(94)
0047	Fire Prevention	592	(5,709,416)	(5,109,866)	(3,357,564)	(923,661)	(37,825)

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Change in Proportionate Share FY19 Layer

Fund	Fund Name	Agency #	FY19 Base Layer		2019	2020
			Deferred Outflow	Deferred Inflow		
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ -	\$ 442,245,335	\$ (85,949,896)	\$ (85,949,896)
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	912,454,747	108,913,451	156,167,351	156,167,351
0001	General Revenue Requested - relating to State Agencies	350	-	108,913,451	(21,167,207)	(21,167,207)
0001	General Revenue Requested - relating to State Agencies	416	8,014,397	-	1,557,589	1,557,589
0001	General Revenue Requested - relating to State Agencies	418	65,020,580	-	12,636,677	12,636,677
0001	General Revenue Requested - relating to State Agencies	426	293,521,570	-	57,045,588	57,045,588
0001	General Revenue Requested - relating to State Agencies	444	282,213,291	-	54,847,837	54,847,837
0001	General Revenue Requested - relating to State Agencies	448	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	478	34,104,947	-	6,628,258	6,628,258
0001	General Revenue Requested - relating to State Agencies	492	73,735,250	-	14,330,363	14,330,363
0001	General Revenue Requested - relating to State Agencies	494	6,705,666	-	1,303,239	1,303,239
0001	General Revenue Requested - relating to State Agencies	511	3,234,775	-	628,675	628,675
0001	General Revenue Requested - relating to State Agencies	586	6,947,515	-	1,350,242	1,350,242
0001	General Revenue Requested - relating to State Agencies	691	22,171,149	-	4,308,938	4,308,938
0001	General Revenue Requested - relating to State Agencies	All Others	116,785,607	-	22,697,152	22,697,152
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	22,050,437	-	4,285,478	4,285,478
0011	Road	494	-	305,979,362	(59,466,746)	(59,466,746)
0011	Road	360	75	-	15	15
0011	Road	510	-	-	-	-
0012	Motor Fuel Tax	492	-	9,916,745	(1,927,308)	(1,927,308)
0012	Motor Fuel Tax	494	44,699,843	-	8,687,364	8,687,364
0013	Prevent & Treat Alcohol & Sub	444	619,809	-	120,459	120,459
0014	Food & Drug Safety	482	-	2,693,545	(523,487)	(523,487)
0016	Teacher Certificate Fee Revolving	586	1,370,001	-	266,258	266,258
0018	Transportation Regulatory	524	-	788,882	(153,318)	(153,318)
0021	Financial Institutions	440	-	924,068	(179,592)	(179,592)
0022	General Professions Dedicated	440	-	1,102,184	(214,208)	(214,208)
0026	Live & Learn	350	-	87,998	(17,102)	(17,102)
0036	IL Veterans' Rehabilitation	444	-	-	-	-
0039	State Boating Act	422	5,217,777	-	1,014,069	1,014,069
0040	State Parks	422	3,846,341	-	747,532	747,532
0041	Wildlife & Fish	422	5,760,872	-	1,119,619	1,119,619
0042	Salmon	422	-	309,019	(60,057)	(60,057)
0044	Lobbyist Registration Admin	350	-	176,116	(34,228)	(34,228)
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	360	-	-	-	-
0047	Fire Prevention	592	-	212,251	(41,251)	(41,251)

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ (85,949,896)	\$ (85,949,896)	\$ (85,949,896)	\$ (12,495,855)
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	156,167,351	156,167,351	156,167,351	22,704,541
0001	General Revenue Requested - relating to State Agencies	350	(21,167,207)	(21,167,207)	(21,167,207)	(3,077,416)
0001	General Revenue Requested - relating to State Agencies	416	1,557,589	1,557,589	1,557,589	226,452
0001	General Revenue Requested - relating to State Agencies	418	12,636,677	12,636,677	12,636,677	1,837,195
0001	General Revenue Requested - relating to State Agencies	426	57,045,588	57,045,588	57,045,588	8,293,630
0001	General Revenue Requested - relating to State Agencies	444	54,847,837	54,847,837	54,847,837	7,974,106
0001	General Revenue Requested - relating to State Agencies	448	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	478	6,628,258	6,628,258	6,628,258	963,657
0001	General Revenue Requested - relating to State Agencies	492	14,330,363	14,330,363	14,330,363	2,083,435
0001	General Revenue Requested - relating to State Agencies	494	1,303,239	1,303,239	1,303,239	189,471
0001	General Revenue Requested - relating to State Agencies	511	628,675	628,675	628,675	91,400
0001	General Revenue Requested - relating to State Agencies	586	1,350,242	1,350,242	1,350,242	196,305
0001	General Revenue Requested - relating to State Agencies	691	4,308,938	4,308,938	4,308,938	626,459
0001	General Revenue Requested - relating to State Agencies	All Others	22,697,152	22,697,152	22,697,152	3,299,847
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	4,285,478	4,285,478	4,285,478	623,047
0011	Road	494	(59,466,746)	(59,466,746)	(59,466,746)	(8,645,632)
0011	Road	360	15	15	15	-
0011	Road	510	-	-	-	-
0012	Motor Fuel Tax	492	(1,927,308)	(1,927,308)	(1,927,308)	(280,205)
0012	Motor Fuel Tax	494	8,687,364	8,687,364	8,687,364	1,263,023
0013	Prevent & Treat Alcohol & Sub	444	120,459	120,459	120,459	17,514
0014	Food & Drug Safety	482	(523,487)	(523,487)	(523,487)	(76,110)
0016	Teacher Certificate Fee Revolving	586	266,258	266,258	266,258	38,711
0018	Transportation Regulatory	524	(153,318)	(153,318)	(153,318)	(22,292)
0021	Financial Institutions	440	(179,592)	(179,592)	(179,592)	(26,108)
0022	General Professions Dedicated	440	(214,208)	(214,208)	(214,208)	(31,144)
0026	Live & Learn	350	(17,102)	(17,102)	(17,102)	(2,488)
0036	IL Veterans' Rehabilitation	444	-	-	-	-
0039	State Boating Act	422	1,014,069	1,014,069	1,014,069	147,432
0040	State Parks	422	747,532	747,532	747,532	108,681
0041	Wildlife & Fish	422	1,119,619	1,119,619	1,119,619	162,777
0042	Salmon	422	(60,057)	(60,057)	(60,057)	(8,734)
0044	Lobbyist Registration Admin	350	(34,228)	(34,228)	(34,228)	(4,976)
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	360	-	-	-	-
0047	Fire Prevention	592	(41,251)	(41,251)	(41,251)	(5,996)

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Change in Proportionate Share FY20 Layer

Fund	Fund Name	Agency #	FY20 Base Layer		FY20 Base Layer	
			Deferred Outflow	Deferred Inflow	2020	2021
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ -	\$ 835,648,605	\$ (162,904,094)	\$ (162,904,094)
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	579,538,831	172,050,084	79,437,196	79,437,196
0001	General Revenue Requested - relating to State Agencies	350	153,863,772	-	29,994,710	29,994,710
0001	General Revenue Requested - relating to State Agencies	416	-	29,790,129	(5,807,386)	(5,807,386)
0001	General Revenue Requested - relating to State Agencies	418	48,807,867	-	9,514,766	9,514,766
0001	General Revenue Requested - relating to State Agencies	426	139,516,685	-	27,197,841	27,197,841
0001	General Revenue Requested - relating to State Agencies	444	64,928,051	-	12,657,288	12,657,288
0001	General Revenue Requested - relating to State Agencies	448	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	478	-	25,403,042	(4,952,153)	(4,952,153)
0001	General Revenue Requested - relating to State Agencies	492	-	101,922,549	(19,869,117)	(19,869,117)
0001	General Revenue Requested - relating to State Agencies	494	-	6,847,653	(1,334,904)	(1,334,904)
0001	General Revenue Requested - relating to State Agencies	511	-	3,303,270	(643,950)	(643,950)
0001	General Revenue Requested - relating to State Agencies	586	17,487,350	-	3,409,042	3,409,042
0001	General Revenue Requested - relating to State Agencies	691	-	4,783,441	(932,500)	(932,500)
0001	General Revenue Requested - relating to State Agencies	All Others	154,935,106	-	30,203,559	30,203,559
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	138,619,389	-	27,022,919	27,022,919
0011	Road	494	776,453,439	-	151,364,386	151,364,386
0011	Road	360	135,373	-	26,390	26,390
0011	Road	510	-	-	-	-
0012	Motor Fuel Tax	492	-	9,732,467	(1,897,279)	(1,897,279)
0012	Motor Fuel Tax	494	-	25,162,742	(4,905,308)	(4,905,308)
0013	Prevent & Treat Alcohol & Sub	444	767,828	-	149,683	149,683
0014	Food & Drug Safety	482	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	-	856,380	(166,946)	(166,946)
0018	Transportation Regulatory	524	-	2,612,759	(509,340)	(509,340)
0021	Financial Institutions	440	-	5,862,244	(1,142,805)	(1,142,805)
0022	General Professions Dedicated	440	542,348	-	105,727	105,727
0026	Live & Learn	350	-	270,466	(52,726)	(52,726)
0036	IL Veterans' Rehabilitation	444	-	-	-	-
0039	State Boating Act	422	-	10,641,344	(2,074,459)	(2,074,459)
0040	State Parks	422	-	12,492,371	(2,435,304)	(2,435,304)
0041	Wildlife & Fish	422	-	1,115,389	(217,438)	(217,438)
0042	Salmon	422	360,919	-	70,359	70,359
0044	Lobbyist Registration Admin	350	-	225,238	(43,909)	(43,909)
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	360	-	-	-	-
0047	Fire Prevention	592	-	265,526	(51,763)	(51,763)

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ (162,904,094)	\$ (162,904,094)	\$ (162,904,094)	\$ (21,128,135)
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	79,437,196	79,437,196	79,437,196	10,302,767
0001	General Revenue Requested - relating to State Agencies	350	29,994,710	29,994,710	29,994,710	3,890,222
0001	General Revenue Requested - relating to State Agencies	416	(5,807,386)	(5,807,386)	(5,807,386)	(753,199)
0001	General Revenue Requested - relating to State Agencies	418	9,514,766	9,514,766	9,514,766	1,234,037
0001	General Revenue Requested - relating to State Agencies	426	27,197,841	27,197,841	27,197,841	3,527,480
0001	General Revenue Requested - relating to State Agencies	444	12,657,288	12,657,288	12,657,288	1,641,611
0001	General Revenue Requested - relating to State Agencies	448	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	478	(4,952,153)	(4,952,153)	(4,952,153)	(642,277)
0001	General Revenue Requested - relating to State Agencies	492	(19,869,117)	(19,869,117)	(19,869,117)	(2,576,964)
0001	General Revenue Requested - relating to State Agencies	494	(1,334,904)	(1,334,904)	(1,334,904)	(173,133)
0001	General Revenue Requested - relating to State Agencies	511	(643,950)	(643,950)	(643,950)	(83,520)
0001	General Revenue Requested - relating to State Agencies	586	3,409,042	3,409,042	3,409,042	442,140
0001	General Revenue Requested - relating to State Agencies	691	(932,500)	(932,500)	(932,500)	(120,941)
0001	General Revenue Requested - relating to State Agencies	All Others	30,203,559	30,203,559	30,203,559	3,917,311
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	27,022,919	27,022,919	27,022,919	3,504,794
0011	Road	494	151,364,386	151,364,386	151,364,386	19,631,509
0011	Road	360	26,390	26,390	26,390	3,423
0011	Road	510	-	-	-	-
0012	Motor Fuel Tax	492	(1,897,279)	(1,897,279)	(1,897,279)	(246,072)
0012	Motor Fuel Tax	494	(4,905,308)	(4,905,308)	(4,905,308)	(636,202)
0013	Prevent & Treat Alcohol & Sub	444	149,683	149,683	149,683	19,413
0014	Food & Drug Safety	482	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	(166,946)	(166,946)	(166,946)	(21,650)
0018	Transportation Regulatory	524	(509,340)	(509,340)	(509,340)	(66,059)
0021	Financial Institutions	440	(1,142,805)	(1,142,805)	(1,142,805)	(148,219)
0022	General Professions Dedicated	440	105,727	105,727	105,727	13,713
0026	Live & Learn	350	(52,726)	(52,726)	(52,726)	(6,836)
0036	IL Veterans' Rehabilitation	444	-	-	-	-
0039	State Boating Act	422	(2,074,459)	(2,074,459)	(2,074,459)	(269,049)
0040	State Parks	422	(2,435,304)	(2,435,304)	(2,435,304)	(315,851)
0041	Wildlife & Fish	422	(217,438)	(217,438)	(217,438)	(28,199)
0042	Salmon	422	70,359	70,359	70,359	9,124
0044	Lobbyist Registration Admin	350	(43,909)	(43,909)	(43,909)	(5,693)
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	360	-	-	-	-
0047	Fire Prevention	592	(51,763)	(51,763)	(51,763)	(6,711)

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Change in Proportionate Share FY21 Layer

Fund	Fund Name	Agency #	FY21 Base Layer		FY21 Base Layer	
			Deferred Outflow	Deferred Inflow	2021	2022
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ 2,139,951,741	\$ -	\$ 412,485,281	\$ 412,485,281
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	25,009,915	3,192,931,763	(610,631,113)	(610,631,113)
0001	General Revenue Requested - relating to State Agencies	350	-	217,146,725	(41,856,003)	(41,856,003)
0001	General Revenue Requested - relating to State Agencies	416	1,768,790	-	340,942	340,942
0001	General Revenue Requested - relating to State Agencies	418	-	233,904,254	(45,086,092)	(45,086,092)
0001	General Revenue Requested - relating to State Agencies	426	-	972,175,627	(187,391,203)	(187,391,203)
0001	General Revenue Requested - relating to State Agencies	444	-	830,226,091	(160,029,794)	(160,029,794)
0001	General Revenue Requested - relating to State Agencies	448	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	478	-	39,597,973	(7,632,686)	(7,632,686)
0001	General Revenue Requested - relating to State Agencies	492	-	23,942,989	(4,615,118)	(4,615,118)
0001	General Revenue Requested - relating to State Agencies	494	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	511	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	586	-	14,672,561	(2,828,202)	(2,828,202)
0001	General Revenue Requested - relating to State Agencies	691	23,241,125	-	4,479,831	4,479,831
0001	General Revenue Requested - relating to State Agencies	All Others	-	861,265,543	(166,012,788)	(166,012,788)
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	31,761,286	-	6,122,130	6,122,130
0011	Road	494	108,701,375	-	20,952,676	20,952,676
0011	Road	360	-	47	(9)	(9)
0011	Road	510	1,262,964	-	243,442	243,442
0012	Motor Fuel Tax	492	9,374,646	-	1,807,005	1,807,005
0012	Motor Fuel Tax	494	42,666,759	-	8,224,209	8,224,209
0013	Prevent & Treat Alcohol & Sub	444	-	91,039	(17,548)	(17,548)
0014	Food & Drug Safety	482	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	3,743,356	-	721,549	721,549
0018	Transportation Regulatory	524	1,395,852	-	269,057	269,057
0021	Financial Institutions	440	4,464,654	-	860,582	860,582
0022	General Professions Dedicated	440	2,660,395	-	512,803	512,803
0026	Live & Learn	350	270,520	-	52,144	52,144
0036	IL Veterans' Rehabilitation	444	7,983,742	-	1,538,902	1,538,902
0039	State Boating Act	422	-	588,553	(113,446)	(113,446)
0040	State Parks	422	6,314,037	-	1,217,059	1,217,059
0041	Wildlife & Fish	422	17,356,487	-	3,345,541	3,345,541
0042	Salmon	422	45,031	-	8,680	8,680
0044	Lobbyist Registration Admin	350	495,955	-	95,598	95,598
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	360	-	-	-	-
0047	Fire Prevention	592	7,438,593	-	1,433,822	1,433,822

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ 412,485,281	\$ 412,485,281	\$ 412,485,281	\$ 77,525,336
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	(610,631,113)	(610,631,113)	(610,631,113)	(114,766,283)
0001	General Revenue Requested - relating to State Agencies	350	(41,856,003)	(41,856,003)	(41,856,003)	(7,866,710)
0001	General Revenue Requested - relating to State Agencies	416	340,942	340,942	340,942	64,080
0001	General Revenue Requested - relating to State Agencies	418	(45,086,092)	(45,086,092)	(45,086,092)	(8,473,794)
0001	General Revenue Requested - relating to State Agencies	426	(187,391,203)	(187,391,203)	(187,391,203)	(35,219,612)
0001	General Revenue Requested - relating to State Agencies	444	(160,029,794)	(160,029,794)	(160,029,794)	(30,077,121)
0001	General Revenue Requested - relating to State Agencies	448	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	478	(7,632,686)	(7,632,686)	(7,632,686)	(1,434,543)
0001	General Revenue Requested - relating to State Agencies	492	(4,615,118)	(4,615,118)	(4,615,118)	(867,399)
0001	General Revenue Requested - relating to State Agencies	494	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	511	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	586	(2,828,202)	(2,828,202)	(2,828,202)	(531,551)
0001	General Revenue Requested - relating to State Agencies	691	4,479,831	4,479,831	4,479,831	841,970
0001	General Revenue Requested - relating to State Agencies	All Others	(166,012,788)	(166,012,788)	(166,012,788)	(31,201,603)
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	6,122,130	6,122,130	6,122,130	1,150,636
0011	Road	494	20,952,676	20,952,676	20,952,676	3,937,995
0011	Road	360	(9)	(9)	(9)	(2)
0011	Road	510	243,442	243,442	243,442	45,754
0012	Motor Fuel Tax	492	1,807,005	1,807,005	1,807,005	339,621
0012	Motor Fuel Tax	494	8,224,209	8,224,209	8,224,209	1,545,714
0013	Prevent & Treat Alcohol & Sub	444	(17,548)	(17,548)	(17,548)	(3,299)
0014	Food & Drug Safety	482	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	721,549	721,549	721,549	135,611
0018	Transportation Regulatory	524	269,057	269,057	269,057	50,567
0021	Financial Institutions	440	860,582	860,582	860,582	161,744
0022	General Professions Dedicated	440	512,803	512,803	512,803	96,380
0026	Live & Learn	350	52,144	52,144	52,144	9,800
0036	IL Veterans' Rehabilitation	444	1,538,902	1,538,902	1,538,902	289,232
0039	State Boating Act	422	(113,446)	(113,446)	(113,446)	(21,323)
0040	State Parks	422	1,217,059	1,217,059	1,217,059	228,742
0041	Wildlife & Fish	422	3,345,541	3,345,541	3,345,541	628,782
0042	Salmon	422	8,680	8,680	8,680	1,631
0044	Lobbyist Registration Admin	350	95,598	95,598	95,598	17,965
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	360	-	-	-	-
0047	Fire Prevention	592	1,433,822	1,433,822	1,433,822	269,483

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Change in Proportionate Share FY22 Layer

Fund	Fund Name	Agency #	FY22 Base Layer		FY22 Base Layer	
			Deferred Outflow	Deferred Inflow	2022	2023
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ 1,400,626,986	\$ -	\$ 265,471,369	\$ 265,471,369
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	22,860,372	1,533,814,880	(286,382,584)	(286,382,584)
0001	General Revenue Requested - relating to State Agencies	350	-	94,772,273	(17,962,902)	(17,962,902)
0001	General Revenue Requested - relating to State Agencies	416	-	2,362,486	(447,780)	(447,780)
0001	General Revenue Requested - relating to State Agencies	418	-	15,213,751	(2,883,577)	(2,883,577)
0001	General Revenue Requested - relating to State Agencies	426	-	754,009,984	(142,913,189)	(142,913,189)
0001	General Revenue Requested - relating to State Agencies	444	-	492,524,381	(93,351,854)	(93,351,854)
0001	General Revenue Requested - relating to State Agencies	448	22,860,372	-	4,332,898	4,332,898
0001	General Revenue Requested - relating to State Agencies	478	-	24,661,480	(4,674,276)	(4,674,276)
0001	General Revenue Requested - relating to State Agencies	492	-	20,662,080	(3,916,240)	(3,916,240)
0001	General Revenue Requested - relating to State Agencies	494	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	511	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	586	-	15,011,822	(2,845,304)	(2,845,304)
0001	General Revenue Requested - relating to State Agencies	691	-	1,385,902	(262,680)	(262,680)
0001	General Revenue Requested - relating to State Agencies	All Others	-	113,210,721	(21,457,680)	(21,457,680)
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	60,092,877	-	11,389,855	11,389,855
0011	Road	494	-	504,732,336	(95,665,719)	(95,665,719)
0011	Road	360	49,213	-	9,328	9,328
0011	Road	510	146,540	-	27,775	27,775
0012	Motor Fuel Tax	492	10,371,665	-	1,965,820	1,965,820
0012	Motor Fuel Tax	494	-	19,039,486	(3,608,697)	(3,608,697)
0013	Prevent & Treat Alcohol & Sub	444	264,976	-	50,223	50,223
0014	Food & Drug Safety	482	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	1,186,358	-	224,859	224,859
0018	Transportation Regulatory	524	4,394,669	-	832,955	832,955
0021	Financial Institutions	440	1,325,989	-	251,325	251,325
0022	General Professions Dedicated	440	476,111	-	90,241	90,241
0026	Live & Learn	350	147,089	-	27,879	27,879
0036	IL Veterans' Rehabilitation	444	927,893	-	175,871	175,871
0039	State Boating Act	422	-	1,996,687	(378,447)	(378,447)
0040	State Parks	422	-	798,081	(151,266)	(151,266)
0041	Wildlife & Fish	422	27,641,510	-	5,239,103	5,239,103
0042	Salmon	422	139,946	-	26,525	26,525
0044	Lobbyist Registration Admin	350	160,273	-	30,378	30,378
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	360	-	-	-	-
0047	Fire Prevention	592	7,163,831	-	1,357,815	1,357,815

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Change in Proportionate Share FY22 Layer (Continued)

Fund	Fund Name	Agency #	2024	2025	2026	2027
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ 265,471,369	\$ 265,471,369	\$ 265,471,369	\$ 73,270,141
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	(286,382,584)	(286,382,584)	(286,382,584)	(79,041,588)
0001	General Revenue Requested - relating to State Agencies	350	(17,962,902)	(17,962,902)	(17,962,902)	(4,957,763)
0001	General Revenue Requested - relating to State Agencies	416	(447,780)	(447,780)	(447,780)	(123,586)
0001	General Revenue Requested - relating to State Agencies	418	(2,883,577)	(2,883,577)	(2,883,577)	(795,866)
0001	General Revenue Requested - relating to State Agencies	426	(142,913,189)	(142,913,189)	(142,913,189)	(39,444,039)
0001	General Revenue Requested - relating to State Agencies	444	(93,351,854)	(93,351,854)	(93,351,854)	(25,765,111)
0001	General Revenue Requested - relating to State Agencies	448	4,332,898	4,332,898	4,332,898	1,195,882
0001	General Revenue Requested - relating to State Agencies	478	(4,674,276)	(4,674,276)	(4,674,276)	(1,290,100)
0001	General Revenue Requested - relating to State Agencies	492	(3,916,240)	(3,916,240)	(3,916,240)	(1,080,880)
0001	General Revenue Requested - relating to State Agencies	494	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	511	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	586	(2,845,304)	(2,845,304)	(2,845,304)	(785,302)
0001	General Revenue Requested - relating to State Agencies	691	(262,680)	(262,680)	(262,680)	(72,502)
0001	General Revenue Requested - relating to State Agencies	All Others	(21,457,680)	(21,457,680)	(21,457,680)	(5,922,321)
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	11,389,855	11,389,855	11,389,855	3,143,602
0011	Road	494	(95,665,719)	(95,665,719)	(95,665,719)	(26,403,741)
0011	Road	360	9,328	9,328	9,328	2,573
0011	Road	510	27,775	27,775	27,775	7,665
0012	Motor Fuel Tax	492	1,965,820	1,965,820	1,965,820	542,565
0012	Motor Fuel Tax	494	(3,608,697)	(3,608,697)	(3,608,697)	(996,001)
0013	Prevent & Treat Alcohol & Sub	444	50,223	50,223	50,223	13,861
0014	Food & Drug Safety	482	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	224,859	224,859	224,859	62,063
0018	Transportation Regulatory	524	832,955	832,955	832,955	229,894
0021	Financial Institutions	440	251,325	251,325	251,325	69,364
0022	General Professions Dedicated	440	90,241	90,241	90,241	24,906
0026	Live & Learn	350	27,879	27,879	27,879	7,694
0036	IL Veterans' Rehabilitation	444	175,871	175,871	175,871	48,538
0039	State Boating Act	422	(378,447)	(378,447)	(378,447)	(104,452)
0040	State Parks	422	(151,266)	(151,266)	(151,266)	(41,751)
0041	Wildlife & Fish	422	5,239,103	5,239,103	5,239,103	1,445,995
0042	Salmon	422	26,525	26,525	26,525	7,321
0044	Lobbyist Registration Admin	350	30,378	30,378	30,378	8,383
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	360	-	-	-	-
0047	Fire Prevention	592	1,357,815	1,357,815	1,357,815	374,756

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Change in Proportionate Share FY23 Layer

Fund	Fund Name	Agency #	FY23 Base Layer		FY23 Base Layer	
			Deferred Outflow	Deferred Inflow	2023	2024
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ 519,097,448	\$ -	\$ 98,557,445	\$ 98,557,445
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	72,345,058	464,907,307	(74,533,084)	(74,533,084)
0001	General Revenue Requested - relating to State Agencies	350	-	64,881,098	(12,318,526)	(12,318,526)
0001	General Revenue Requested - relating to State Agencies	416	-	2,586,405	(491,063)	(491,063)
0001	General Revenue Requested - relating to State Agencies	418	-	16,980,634	(3,223,996)	(3,223,996)
0001	General Revenue Requested - relating to State Agencies	426	-	153,366,576	(29,118,653)	(29,118,653)
0001	General Revenue Requested - relating to State Agencies	444	-	177,452,695	(33,691,718)	(33,691,718)
0001	General Revenue Requested - relating to State Agencies	448	-	2,314,955	(439,525)	(439,525)
0001	General Revenue Requested - relating to State Agencies	478	-	10,713,915	(2,034,177)	(2,034,177)
0001	General Revenue Requested - relating to State Agencies	492	-	24,799,891	(4,708,584)	(4,708,584)
0001	General Revenue Requested - relating to State Agencies	494	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	511	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	586	-	9,696,492	(1,841,006)	(1,841,006)
0001	General Revenue Requested - relating to State Agencies	691	-	2,114,646	(401,493)	(401,493)
0001	General Revenue Requested - relating to State Agencies	All Others	72,345,058	-	13,735,657	13,735,657
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	11,630,632	-	2,208,228	2,208,228
0011	Road	494	-	296,600,062	(56,313,406)	(56,313,406)
0011	Road	360	-	-	-	-
0011	Road	510	151,541	-	28,772	28,772
0012	Motor Fuel Tax	492	5,152,332	-	978,238	978,238
0012	Motor Fuel Tax	494	3,371,747	-	640,170	640,170
0013	Prevent & Treat Alcohol & Sub	444	-	151,538	(28,771)	(28,771)
0014	Food & Drug Safety	482	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	492,502	-	93,508	93,508
0018	Transportation Regulatory	524	2,424,629	-	460,348	460,348
0021	Financial Institutions	440	-	340,965	(64,737)	(64,737)
0022	General Professions Dedicated	440	2,462,511	-	467,540	467,540
0026	Live & Learn	350	113,653	-	21,579	21,579
0036	IL Veterans' Rehabilitation	444	2,992,898	-	568,241	568,241
0039	State Boating Act	422	-	13,221,794	(2,510,331)	(2,510,331)
0040	State Parks	422	-	10,228,894	(1,942,089)	(1,942,089)
0041	Wildlife & Fish	422	-	11,024,475	(2,093,141)	(2,093,141)
0042	Salmon	422	-	113,655	(21,579)	(21,579)
0044	Lobbyist Registration Admin	350	-	681,927	(129,473)	(129,473)
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	360	113,655	-	21,579	21,579
0047	Fire Prevention	592	4,356,752	-	827,186	827,186

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Change in Proportionate Share FY23 Layer (Continued)

Fund	Fund Name	Agency #	2025	2026	2027	2028
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ 98,557,445	\$ 98,557,445	\$ 98,557,445	\$ 26,310,223
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	(74,533,084)	(74,533,084)	(74,533,084)	(19,896,829)
0001	General Revenue Requested - relating to State Agencies	350	(12,318,526)	(12,318,526)	(12,318,526)	(3,288,468)
0001	General Revenue Requested - relating to State Agencies	416	(491,063)	(491,063)	(491,063)	(131,090)
0001	General Revenue Requested - relating to State Agencies	418	(3,223,996)	(3,223,996)	(3,223,996)	(860,654)
0001	General Revenue Requested - relating to State Agencies	426	(29,118,653)	(29,118,653)	(29,118,653)	(7,773,311)
0001	General Revenue Requested - relating to State Agencies	444	(33,691,718)	(33,691,718)	(33,691,718)	(8,994,105)
0001	General Revenue Requested - relating to State Agencies	448	(439,525)	(439,525)	(439,525)	(117,330)
0001	General Revenue Requested - relating to State Agencies	478	(2,034,177)	(2,034,177)	(2,034,177)	(543,030)
0001	General Revenue Requested - relating to State Agencies	492	(4,708,584)	(4,708,584)	(4,708,584)	(1,256,971)
0001	General Revenue Requested - relating to State Agencies	494	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	511	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	586	(1,841,006)	(1,841,006)	(1,841,006)	(491,462)
0001	General Revenue Requested - relating to State Agencies	691	(401,493)	(401,493)	(401,493)	(107,181)
0001	General Revenue Requested - relating to State Agencies	All Others	13,735,657	13,735,657	13,735,657	3,666,773
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	2,208,228	2,208,228	2,208,228	589,492
0011	Road	494	(56,313,406)	(56,313,406)	(56,313,406)	(15,033,032)
0011	Road	360	-	-	-	-
0011	Road	510	28,772	28,772	28,772	7,681
0012	Motor Fuel Tax	492	978,238	978,238	978,238	261,142
0012	Motor Fuel Tax	494	640,170	640,170	640,170	170,897
0013	Prevent & Treat Alcohol & Sub	444	(28,771)	(28,771)	(28,771)	(7,683)
0014	Food & Drug Safety	482	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	93,508	93,508	93,508	24,962
0018	Transportation Regulatory	524	460,348	460,348	460,348	122,889
0021	Financial Institutions	440	(64,737)	(64,737)	(64,737)	(17,280)
0022	General Professions Dedicated	440	467,540	467,540	467,540	124,811
0026	Live & Learn	350	21,579	21,579	21,579	5,758
0036	IL Veterans' Rehabilitation	444	568,241	568,241	568,241	151,693
0039	State Boating Act	422	(2,510,331)	(2,510,331)	(2,510,331)	(670,139)
0040	State Parks	422	(1,942,089)	(1,942,089)	(1,942,089)	(518,449)
0041	Wildlife & Fish	422	(2,093,141)	(2,093,141)	(2,093,141)	(558,770)
0042	Salmon	422	(21,579)	(21,579)	(21,579)	(5,760)
0044	Lobbyist Registration Admin	350	(129,473)	(129,473)	(129,473)	(34,562)
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	360	21,579	21,579	21,579	5,760
0047	Fire Prevention	592	827,186	827,186	827,186	220,822

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Fund	Fund Name	Agency #	FY22		FY23	
			22 Primary Allocation	22 Secondary Allocation	23 Primary Allocation	23 Secondary Allocation
0048	Rural/Downstate Health Access	482	0.0004%		0.0000%	
0050	Mental Health	444	0.0236%		0.0256%	
0051	Amusement Ride & Patron Safety	452	0.0010%		0.0011%	
0052	Federal Title III SS & Employ	427	0.9582%		0.9963%	
0052	Federal Title III SS & Employ	360	0.0007%		0.0005%	
0054	State Pensions	370	0.0618%		0.0666%	
0057	IL State Pharmacy Disciplinary	440	0.0098%		0.0099%	
0059	Public Utility	524	0.1464%		0.1657%	
0060	Alzheimer's Disease Research, Care, and Support	482	0.0000%		0.0001%	
0063	Public Health Services	482	0.3289%		0.3229%	
0065	US Environmental Protection	532	0.1065%		0.1179%	
0067	Radiation Protection	588/360	0.0333%		0.0330%	
0068	Hospital Licensure Fund	482	0.0038%		0.0025%	
0072	Underground Storage Tank	532	0.0487%		0.0591%	
0072	Underground Storage Tank	592	0.0178%		0.0189%	
0072	Underground Storage Tank	492	0.0103%		0.0112%	
0074	EPA Special State Projects Trust Fund	532	0.0015%		0.0022%	
0075	Compassionate Use of Medical Cannabis	406	0.0078%		0.0073%	
0075	Compassionate Use of Medical Cannabis	482	0.0135%		0.0124%	
0075	Compassionate Use of Medical Cannabis	440	0.0072%		0.0065%	
0075	Compassionate Use of Medical Cannabis	493	0.0027%		0.0025%	
0077	Mines & Minerals UIC	422	0.0000%		0.0018%	
0078	Solid Waste Management	532/420	0.0521%		0.0593%	
0081	Vocational Rehabilitation	444	0.4092%		0.4290%	
0082	Distance Learning	601	0.0005%		0.0000%	
0083	Violent Crime Witness Protection Program	546	0.0000%		0.0003%	
0085	IL Gaming Law Enforcement	340	0.0025%		0.0030%	
0085	IL Gaming Law Enforcement	492	0.0000%		0.0000%	
0089	Subtitle D Management	532	0.0114%		0.0109%	
0090	Special Federal Grant Project	295	0.0000%		0.0000%	
0091	Clean Air Act (CAA) Permit	532	0.0640%		0.0500%	
0093	IL State Medical Disciplinary	440	0.0229%		0.0290%	
0103	State Treasurer's Admin	370	0.0685%		0.0631%	
0117	St Appellate Defender Federal	290	0.0000%		0.0000%	
0118	Facility Licensing	482	0.0140%		0.0066%	
0129	State Gaming	565	0.2105%		0.2301%	
0129	State Gaming	444	0.0017%		0.0009%	
0131	Council on Dev Disabilities	558	0.0054%		0.0059%	

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0048	Rural/Downstate Health Access	482	\$ (11,380)	\$ (19,034)	\$ (20,173)	\$ (26,401)	\$ (7,679)
0050	Mental Health	444	(1,301,764)	(1,011,673)	(910,942)	(156,512)	33,667
0051	Amusement Ride & Patron Safety	452	(51,279)	(47,394)	(72,929)	(17,231)	1,715
0052	Federal Title III SS & Employ	427	(43,173,413)	(31,308,905)	(22,888,426)	(4,409,409)	547,310
0052	Federal Title III SS & Employ	360	(56,076)	(64,143)	(31,045)	(16,999)	(3,931)
0054	State Pensions	370	(4,944,032)	(2,380,842)	(1,556,416)	(188,475)	79,852
0057	IL State Pharmacy Disciplinary	440	(440,586)	(288,939)	(210,587)	(54,298)	89
0059	Public Utility	524	(5,837,577)	(3,948,556)	(2,569,832)	282,122	339,948
0060	Alzheimer's Disease Research, Care, and Support	482	1,508	1,960	3,386	6,178	1,901
0063	Public Health Services	482	(11,943,157)	(8,680,023)	(7,836,603)	(2,617,186)	(174,934)
0065	US Environmental Protection	532	(5,657,927)	(4,814,981)	(4,480,768)	(688,829)	197,095
0067	Radiation Protection	588/360	(953,803)	(986,176)	(932,360)	(285,841)	(11,862)
0068	Hospital Licensure Fund	482	(192,078)	(85,232)	(170,036)	(122,296)	(25,425)
0072	Underground Storage Tank	532	(1,430,012)	(1,086,269)	(822,842)	297,950	188,766
0072	Underground Storage Tank	592	(674,526)	(662,672)	(522,046)	(87,190)	17,627
0072	Underground Storage Tank	492	(401,524)	(297,561)	(229,838)	(18,836)	15,212
0074	EPA Special State Projects Trust Fund	532	(34,475)	(36,268)	5,806	39,751	13,032
0075	Compassionate Use of Medical Cannabis	406	(427,434)	(533,857)	(346,620)	(112,300)	(10,953)
0075	Compassionate Use of Medical Cannabis	482	(561,298)	(462,514)	(288,378)	(133,299)	(23,415)
0075	Compassionate Use of Medical Cannabis	440	(173,595)	(125,364)	(102,130)	(66,802)	(14,644)
0075	Compassionate Use of Medical Cannabis	493	(24,666)	5,677	1,249	(11,874)	(4,303)
0077	Mines & Minerals UIC	422	(90,420)	(29,975)	3,676	95,403	34,229
0078	Solid Waste Management	532/420	(1,788,391)	(1,183,929)	(1,050,599)	57,691	127,284
0081	Vocational Rehabilitation	444	(18,026,054)	(13,940,279)	(10,960,466)	(2,056,422)	300,847
0082	Distance Learning	601	(17,195)	(12,039)	(10,897)	(29,046)	(9,599)
0083	Violent Crime Witness Protection Program	546	4,524	5,881	10,159	18,535	5,704
0085	IL Gaming Law Enforcement	340	(391,090)	(185,183)	(23,239)	26,569	9,044
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	(350,601)	(188,012)	(200,176)	(89,079)	(11,620)
0090	Special Federal Grant Project	295	(16,219)	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	(2,663,935)	(2,065,012)	(2,187,874)	(1,371,696)	(278,070)
0093	IL State Medical Disciplinary	440	(426,192)	(424,540)	(287,965)	232,425	111,767
0103	State Treasurer's Admin	370	89,520	(1,905,072)	(2,079,611)	(882,460)	(115,360)
0117	St Appellate Defender Federal	290	-	-	-	-	-
0118	Facility Licensing	482	(107,424)	(277,370)	(590,706)	(570,372)	(143,314)
0129	State Gaming	565	(10,402,704)	(8,022,450)	(8,339,425)	(1,440,067)	333,797
0129	State Gaming	444	(13,535)	(18,373)	(27,856)	(50,378)	(15,526)
0131	Council on Dev Disabilities	558	(201,397)	(145,400)	(106,118)	(4,277)	8,512

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Actual and Expected Experience

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0048	Rural/Downstate Health Access	482	\$ -	\$ -	\$ -	\$ -	\$ -
0050	Mental Health	444	(248,367)	(259,288)	(264,735)	(64,471)	3,261
0051	Amusement Ride & Patron Safety	452	(10,672)	(11,141)	(11,375)	(2,770)	140
0052	Federal Title III SS & Employ	427	(9,665,925)	(10,090,974)	(10,302,965)	(2,509,098)	126,914
0052	Federal Title III SS & Employ	360	(4,851)	(5,064)	(5,171)	(1,259)	64
0054	State Pensions	370	(646,141)	(674,555)	(688,726)	(167,727)	8,484
0057	IL State Pharmacy Disciplinary	440	(96,048)	(100,272)	(102,378)	(24,932)	1,261
0059	Public Utility	524	(1,607,592)	(1,678,284)	(1,713,541)	(417,302)	21,108
0060	Alzheimer's Disease Research, Care, and Support	482	(970)	(1,013)	(1,034)	(252)	13
0063	Public Health Services	482	(3,132,718)	(3,270,476)	(3,339,182)	(813,197)	41,133
0065	US Environmental Protection	532	(1,143,845)	(1,194,144)	(1,219,231)	(296,921)	15,019
0067	Radiation Protection	588/360	(320,160)	(334,239)	(341,261)	(83,108)	4,204
0068	Hospital Licensure Fund	482	(24,255)	(25,321)	(25,853)	(6,296)	318
0072	Underground Storage Tank	532	(573,378)	(598,591)	(611,167)	(148,838)	7,528
0072	Underground Storage Tank	592	(183,364)	(191,428)	(195,449)	(47,598)	2,408
0072	Underground Storage Tank	492	(108,660)	(113,439)	(115,822)	(28,206)	1,427
0074	EPA Special State Projects Trust Fund	532	(21,344)	(22,283)	(22,751)	(5,541)	280
0075	Compassionate Use of Medical Cannabis	406	(70,823)	(73,938)	(75,491)	(18,384)	930
0075	Compassionate Use of Medical Cannabis	482	(120,303)	(125,593)	(128,231)	(31,228)	1,580
0075	Compassionate Use of Medical Cannabis	440	(63,062)	(65,835)	(67,218)	(16,370)	828
0075	Compassionate Use of Medical Cannabis	493	(24,255)	(25,321)	(25,853)	(6,296)	318
0077	Mines & Minerals UIC	422	(17,463)	(18,231)	(18,614)	(4,533)	229
0078	Solid Waste Management	532/420	(575,318)	(600,617)	(613,235)	(149,342)	7,554
0081	Vocational Rehabilitation	444	(4,162,081)	(4,345,105)	(4,436,387)	(1,080,401)	54,648
0082	Distance Learning	601	-	-	-	-	-
0083	Violent Crime Witness Protection Program	546	(2,911)	(3,039)	(3,102)	(756)	38
0085	IL Gaming Law Enforcement	340	(29,105)	(30,385)	(31,024)	(7,555)	382
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	(105,750)	(110,400)	(112,719)	(27,451)	1,388
0090	Special Federal Grant Project	295	-	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	(485,091)	(506,422)	(517,061)	(125,921)	6,369
0093	IL State Medical Disciplinary	440	(281,353)	(293,725)	(299,896)	(73,034)	3,694
0103	State Treasurer's Admin	370	(612,185)	(639,105)	(652,531)	(158,912)	8,038
0117	St Appellate Defender Federal	290	-	-	-	-	-
0118	Facility Licensing	482	(64,032)	(66,848)	(68,252)	(16,622)	841
0129	State Gaming	565	(2,232,389)	(2,330,556)	(2,379,516)	(579,488)	29,311
0129	State Gaming	444	(8,732)	(9,116)	(9,307)	(2,267)	115
0131	Council on Dev Disabilities	558	(57,241)	(59,758)	(61,013)	(14,859)	752

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Assumption Changes

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0048	Rural/Downstate Health Access	482	\$ -	\$ -	\$ -	\$ -	\$ -
0050	Mental Health	444	(1,206,945)	(1,080,203)	(709,774)	(195,258)	(7,996)
0051	Amusement Ride & Patron Safety	452	(51,861)	(46,415)	(30,498)	(8,390)	(344)
0052	Federal Title III SS & Employ	427	(46,971,851)	(42,039,306)	(27,622,966)	(7,599,034)	(311,188)
0052	Federal Title III SS & Employ	360	(23,573)	(21,098)	(13,863)	(3,814)	(156)
0054	State Pensions	370	(3,139,943)	(2,810,216)	(1,846,522)	(507,975)	(20,802)
0057	IL State Pharmacy Disciplinary	440	(466,748)	(417,735)	(274,483)	(75,510)	(3,092)
0059	Public Utility	524	(7,812,141)	(6,991,783)	(4,594,124)	(1,263,836)	(51,755)
0060	Alzheimer's Disease Research, Care, and Support	482	(4,715)	(4,220)	(2,773)	(763)	(31)
0063	Public Health Services	482	(15,223,538)	(13,624,904)	(8,952,580)	(2,462,841)	(100,856)
0065	US Environmental Protection	532	(5,558,548)	(4,974,841)	(3,268,842)	(899,253)	(36,825)
0067	Radiation Protection	588/360	(1,555,828)	(1,392,449)	(914,943)	(251,699)	(10,307)
0068	Hospital Licensure Fund	482	(117,866)	(105,489)	(69,314)	(19,068)	(781)
0072	Underground Storage Tank	532	(2,786,346)	(2,493,750)	(1,638,580)	(450,771)	(18,460)
0072	Underground Storage Tank	592	(891,065)	(797,494)	(524,013)	(144,155)	(5,903)
0072	Underground Storage Tank	492	(528,038)	(472,589)	(310,526)	(85,425)	(3,498)
0074	EPA Special State Projects Trust Fund	532	(103,722)	(92,830)	(60,996)	(16,780)	(687)
0075	Compassionate Use of Medical Cannabis	406	(344,168)	(308,027)	(202,397)	(55,679)	(2,280)
0075	Compassionate Use of Medical Cannabis	482	(584,614)	(523,223)	(343,797)	(94,578)	(3,873)
0075	Compassionate Use of Medical Cannabis	440	(306,451)	(274,270)	(180,216)	(49,577)	(2,030)
0075	Compassionate Use of Medical Cannabis	493	(117,866)	(105,489)	(69,314)	(19,068)	(781)
0077	Mines & Minerals UIC	422	(84,863)	(75,952)	(49,906)	(13,729)	(562)
0078	Solid Waste Management	532/420	(2,795,775)	(2,502,189)	(1,644,125)	(452,296)	(18,522)
0081	Vocational Rehabilitation	444	(20,225,759)	(18,101,839)	(11,894,261)	(3,272,092)	(133,995)
0082	Distance Learning	601	-	-	-	-	-
0083	Violent Crime Witness Protection Program	546	(14,144)	(12,659)	(8,318)	(2,288)	(94)
0085	IL Gaming Law Enforcement	340	(141,439)	(126,586)	(83,177)	(22,882)	(937)
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	(513,895)	(459,930)	(302,209)	(83,137)	(3,405)
0090	Special Federal Grant Project	295	-	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	(2,357,315)	(2,109,771)	(1,386,278)	(381,363)	(15,617)
0093	IL State Medical Disciplinary	440	(1,367,242)	(1,223,667)	(804,041)	(221,190)	(9,058)
0103	State Treasurer's Admin	370	(2,974,931)	(2,662,532)	(1,749,482)	(481,280)	(19,709)
0117	St Appellate Defender Federal	290	-	-	-	-	-
0118	Facility Licensing	482	(311,166)	(278,490)	(182,989)	(50,340)	(2,061)
0129	State Gaming	565	(10,848,362)	(9,709,168)	(6,379,649)	(1,755,031)	(71,870)
0129	State Gaming	444	(42,432)	(37,976)	(24,953)	(6,865)	(281)
0131	Council on Dev Disabilities	558	(278,163)	(248,953)	(163,581)	(45,001)	(1,843)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0048	Rural/Downstate Health Access	482	\$ 20	\$ -	\$ 4	\$ 4
0050	Mental Health	444	-	218,196	(42,406)	(42,406)
0051	Amusement Ride & Patron Safety	452	309,215	-	60,096	60,096
0052	Federal Title III SS & Employ	427	-	13,951,121	(2,711,385)	(2,711,385)
0052	Federal Title III SS & Employ	360	-	176,538	(34,310)	(34,310)
0054	State Pensions	370	12,549,476	-	2,438,977	2,438,977
0057	IL State Pharmacy Disciplinary	440	-	264,026	(51,313)	(51,313)
0059	Public Utility	524	-	825,809	(160,495)	(160,495)
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-
0063	Public Health Services	482	3,559,951	-	691,872	691,872
0065	US Environmental Protection	532	-	2,328,847	(452,609)	(452,609)
0067	Radiation Protection	588/360	-	350,795	(68,177)	(68,177)
0068	Hospital Licensure Fund	482	-	132,111	(25,676)	(25,676)
0072	Underground Storage Tank	532	533,737	-	103,731	103,731
0072	Underground Storage Tank	592	-	1,190,711	(231,413)	(231,413)
0072	Underground Storage Tank	492	-	264,038	(51,315)	(51,315)
0074	EPA Special State Projects Trust Fund	532	-	397,311	(77,217)	(77,217)
0075	Compassionate Use of Medical Cannabis	406	-	484,905	(94,241)	(94,241)
0075	Compassionate Use of Medical Cannabis	482	1,193,452	-	231,946	231,946
0075	Compassionate Use of Medical Cannabis	440	-	396,953	(77,147)	(77,147)
0075	Compassionate Use of Medical Cannabis	493	-	132,350	(25,722)	(25,722)
0077	Mines & Minerals UIC	422	44,308	-	8,611	8,611
0078	Solid Waste Management	532/420	4,358	-	847	847
0081	Vocational Rehabilitation	444	-	13,208,805	(2,567,116)	(2,567,116)
0082	Distance Learning	601	88,345	-	17,170	17,170
0083	Violent Crime Witness Protection Program	546	-	-	-	-
0085	IL Gaming Law Enforcement	340	-	308,518	(59,960)	(59,960)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	-	219,934	(42,744)	(42,744)
0090	Special Federal Grant Project	295	-	574,034	(111,563)	(111,563)
0091	Clean Air Act (CAA) Permit	532	-	480,221	(93,330)	(93,330)
0093	IL State Medical Disciplinary	440	-	837,482	(162,764)	(162,764)
0103	State Treasurer's Admin	370	11,616,005	-	2,257,558	2,257,558
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	839,538	-	163,163	163,163
0129	State Gaming	565	-	1,700,451	(330,481)	(330,481)
0129	State Gaming	444	44,221	-	8,594	8,594
0131	Council on Dev Disabilities	558	44,625	-	8,673	8,673

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For the Year Ended June 30, 2023

Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
			\$ 4	\$ 4	\$ 4	\$
0048	Rural/Downstate Health Access	482				-
0050	Mental Health	444	(42,406)	(42,406)	(42,406)	(6,166)
0051	Amusement Ride & Patron Safety	452	60,096	60,096	60,096	8,735
0052	Federal Title III SS & Employ	427	(2,711,385)	(2,711,385)	(2,711,385)	(394,196)
0052	Federal Title III SS & Employ	360	(34,310)	(34,310)	(34,310)	(4,988)
0054	State Pensions	370	2,438,977	2,438,977	2,438,977	354,591
0057	IL State Pharmacy Disciplinary	440	(51,313)	(51,313)	(51,313)	(7,461)
0059	Public Utility	524	(160,495)	(160,495)	(160,495)	(23,334)
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-
0063	Public Health Services	482	691,872	691,872	691,872	100,591
0065	US Environmental Protection	532	(452,609)	(452,609)	(452,609)	(65,802)
0067	Radiation Protection	588/360	(68,177)	(68,177)	(68,177)	(9,910)
0068	Hospital Licensure Fund	482	(25,676)	(25,676)	(25,676)	(3,731)
0072	Underground Storage Tank	532	103,731	103,731	103,731	15,082
0072	Underground Storage Tank	592	(231,413)	(231,413)	(231,413)	(33,646)
0072	Underground Storage Tank	492	(51,315)	(51,315)	(51,315)	(7,463)
0074	EPA Special State Projects Trust Fund	532	(77,217)	(77,217)	(77,217)	(11,226)
0075	Compassionate Use of Medical Cannabis	406	(94,241)	(94,241)	(94,241)	(13,700)
0075	Compassionate Use of Medical Cannabis	482	231,946	231,946	231,946	33,722
0075	Compassionate Use of Medical Cannabis	440	(77,147)	(77,147)	(77,147)	(11,218)
0075	Compassionate Use of Medical Cannabis	493	(25,722)	(25,722)	(25,722)	(3,740)
0077	Mines & Minerals UIC	422	8,611	8,611	8,611	1,253
0078	Solid Waste Management	532/420	847	847	847	123
0081	Vocational Rehabilitation	444	(2,567,116)	(2,567,116)	(2,567,116)	(373,225)
0082	Distance Learning	601	17,170	17,170	17,170	2,495
0083	Violent Crime Witness Protection Program	546	-	-	-	-
0085	IL Gaming Law Enforcement	340	(59,960)	(59,960)	(59,960)	(8,718)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	(42,744)	(42,744)	(42,744)	(6,214)
0090	Special Federal Grant Project	295	(111,563)	(111,563)	(111,563)	(16,219)
0091	Clean Air Act (CAA) Permit	532	(93,330)	(93,330)	(93,330)	(13,571)
0093	IL State Medical Disciplinary	440	(162,764)	(162,764)	(162,764)	(23,662)
0103	State Treasurer's Admin	370	2,257,558	2,257,558	2,257,558	328,215
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	163,163	163,163	163,163	23,723
0129	State Gaming	565	(330,481)	(330,481)	(330,481)	(48,046)
0129	State Gaming	444	8,594	8,594	8,594	1,251
0131	Council on Dev Disabilities	558	8,673	8,673	8,673	1,260

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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
0048	Rural/Downstate Health Access	482	\$ 45,122	\$ -	\$ 8,796	\$ 8,796
0050	Mental Health	444	-	990,844	(193,158)	(193,158)
0051	Amusement Ride & Patron Safety	452	-	45,037	(8,780)	(8,780)
0052	Federal Title III SS & Employ	427	-	41,039,896	(8,000,452)	(8,000,452)
0052	Federal Title III SS & Employ	360	90,271	-	17,598	17,598
0054	State Pensions	370	-	15,421,866	(3,006,389)	(3,006,389)
0057	IL State Pharmacy Disciplinary	440	-	585,869	(114,211)	(114,211)
0059	Public Utility	524	-	6,578,013	(1,282,339)	(1,282,339)
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-
0063	Public Health Services	482	-	11,215,671	(2,186,420)	(2,186,420)
0065	US Environmental Protection	532	-	1,436,612	(280,058)	(280,058)
0067	Radiation Protection	588/360	1,129,203	-	220,131	220,131
0068	Hospital Licensure Fund	482	-	541,094	(105,483)	(105,483)
0072	Underground Storage Tank	532	-	538,990	(105,072)	(105,072)
0072	Underground Storage Tank	592	632,435	-	123,289	123,289
0072	Underground Storage Tank	492	-	270,112	(52,657)	(52,657)
0074	EPA Special State Projects Trust Fund	532	135,386	-	26,393	26,393
0075	Compassionate Use of Medical Cannabis	406	902,671	-	175,970	175,970
0075	Compassionate Use of Medical Cannabis	482	-	450,353	(87,793)	(87,793)
0075	Compassionate Use of Medical Cannabis	440	-	44,835	(8,740)	(8,740)
0075	Compassionate Use of Medical Cannabis	493	-	90,146	(17,573)	(17,573)
0077	Mines & Minerals UIC	422	-	315,673	(61,538)	(61,538)
0078	Solid Waste Management	532/420	-	1,982,180	(386,413)	(386,413)
0081	Vocational Rehabilitation	444	-	10,442,390	(2,035,674)	(2,035,674)
0082	Distance Learning	601	-	45,089	(8,790)	(8,790)
0083	Violent Crime Witness Protection Program	546	-	-	-	-
0085	IL Gaming Law Enforcement	340	-	1,082,270	(210,981)	(210,981)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	-	631,018	(123,013)	(123,013)
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	-	2,116,821	(412,660)	(412,660)
0093	IL State Medical Disciplinary	440	903,075	-	176,048	176,048
0103	State Treasurer's Admin	370	11,504,530	-	2,242,731	2,242,731
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	1,037,849	-	202,322	202,322
0129	State Gaming	565	-	7,610,419	(1,483,600)	(1,483,600)
0129	State Gaming	444	45,147	-	8,801	8,801
0131	Council on Dev Disabilities	558	-	180,156	(35,120)	(35,120)

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0048	Rural/Downstate Health Access	482	\$ 8,796	\$ 8,796	\$ 8,796	\$ 1,142
0050	Mental Health	444	(193,158)	(193,158)	(193,158)	(25,054)
0051	Amusement Ride & Patron Safety	452	(8,780)	(8,780)	(8,780)	(1,137)
0052	Federal Title III SS & Employ	427	(8,000,452)	(8,000,452)	(8,000,452)	(1,037,636)
0052	Federal Title III SS & Employ	360	17,598	17,598	17,598	2,281
0054	State Pensions	370	(3,006,389)	(3,006,389)	(3,006,389)	(389,921)
0057	IL State Pharmacy Disciplinary	440	(114,211)	(114,211)	(114,211)	(14,814)
0059	Public Utility	524	(1,282,339)	(1,282,339)	(1,282,339)	(166,318)
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-
0063	Public Health Services	482	(2,186,420)	(2,186,420)	(2,186,420)	(283,571)
0065	US Environmental Protection	532	(280,058)	(280,058)	(280,058)	(36,322)
0067	Radiation Protection	588/360	220,131	220,131	220,131	28,548
0068	Hospital Licensure Fund	482	(105,483)	(105,483)	(105,483)	(13,679)
0072	Underground Storage Tank	532	(105,072)	(105,072)	(105,072)	(13,630)
0072	Underground Storage Tank	592	123,289	123,289	123,289	15,990
0072	Underground Storage Tank	492	(52,657)	(52,657)	(52,657)	(6,827)
0074	EPA Special State Projects Trust Fund	532	26,393	26,393	26,393	3,421
0075	Compassionate Use of Medical Cannabis	406	175,970	175,970	175,970	22,821
0075	Compassionate Use of Medical Cannabis	482	(87,793)	(87,793)	(87,793)	(11,388)
0075	Compassionate Use of Medical Cannabis	440	(8,740)	(8,740)	(8,740)	(1,135)
0075	Compassionate Use of Medical Cannabis	493	(17,573)	(17,573)	(17,573)	(2,281)
0077	Mines & Minerals UIC	422	(61,538)	(61,538)	(61,538)	(7,983)
0078	Solid Waste Management	532/420	(386,413)	(386,413)	(386,413)	(50,115)
0081	Vocational Rehabilitation	444	(2,035,674)	(2,035,674)	(2,035,674)	(264,020)
0082	Distance Learning	601	(8,790)	(8,790)	(8,790)	(1,139)
0083	Violent Crime Witness Protection Program	546	-	-	-	-
0085	IL Gaming Law Enforcement	340	(210,981)	(210,981)	(210,981)	(27,365)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	(123,013)	(123,013)	(123,013)	(15,953)
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	(412,660)	(412,660)	(412,660)	(53,521)
0093	IL State Medical Disciplinary	440	176,048	176,048	176,048	22,835
0103	State Treasurer's Admin	370	2,242,731	2,242,731	2,242,731	290,875
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	202,322	202,322	202,322	26,239
0129	State Gaming	565	(1,483,600)	(1,483,600)	(1,483,600)	(192,419)
0129	State Gaming	444	8,801	8,801	8,801	1,142
0131	Council on Dev Disabilities	558	(35,120)	(35,120)	(35,120)	(4,556)

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Change in Proportionate Share FY21 Layer

Fund	Fund Name	Agency #	FY21 Base Layer		FY21 Base Layer	
			Deferred Outflow	Deferred Inflow	2021	2022
0048	Rural/Downstate Health Access	482	\$ -	\$ 15	\$ (3)	\$ (3)
0050	Mental Health	444	1,848,267	-	356,262	356,262
0051	Amusement Ride & Patron Safety	452	270,587	-	52,157	52,157
0052	Federal Title III SS & Employ	427	43,580,414	-	8,400,320	8,400,320
0052	Federal Title III SS & Employ	360	-	180,471	(34,787)	(34,787)
0054	State Pensions	370	3,290,290	-	634,218	634,218
0057	IL State Pharmacy Disciplinary	440	495,812	-	95,570	95,570
0059	Public Utility	524	7,346,958	-	1,416,159	1,416,159
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-
0063	Public Health Services	482	25,834,347	-	4,979,686	4,979,686
0065	US Environmental Protection	532	8,835,669	-	1,703,115	1,703,115
0067	Radiation Protection	588/360	2,479,574	-	477,949	477,949
0068	Hospital Licensure Fund	482	856,906	-	165,172	165,172
0072	Underground Storage Tank	532	3,787,185	-	729,997	729,997
0072	Underground Storage Tank	592	720,934	-	138,963	138,963
0072	Underground Storage Tank	492	631,098	-	121,647	121,647
0074	EPA Special State Projects Trust Fund	532	-	90,271	(17,400)	(17,400)
0075	Compassionate Use of Medical Cannabis	406	-	677,061	(130,507)	(130,507)
0075	Compassionate Use of Medical Cannabis	482	89,700	-	17,290	17,290
0075	Compassionate Use of Medical Cannabis	440	450,852	-	86,904	86,904
0075	Compassionate Use of Medical Cannabis	493	270,590	-	52,157	52,157
0077	Mines & Minerals UIC	422	-	37	(7)	(7)
0078	Solid Waste Management	532/420	4,869,657	-	938,648	938,648
0081	Vocational Rehabilitation	444	21,724,725	-	4,187,538	4,187,538
0082	Distance Learning	601	-	9	(2)	(2)
0083	Violent Crime Witness Protection Program	546	-	-	-	-
0085	IL Gaming Law Enforcement	340	-	586,521	(113,055)	(113,055)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	1,172,433	-	225,992	225,992
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	5,681,057	-	1,095,049	1,095,049
0093	IL State Medical Disciplinary	440	1,623,031	-	312,846	312,846
0103	State Treasurer's Admin	370	5,004,174	-	964,577	964,577
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	2,435,344	-	469,423	469,423
0129	State Gaming	565	24,212,785	-	4,667,123	4,667,123
0129	State Gaming	444	135,283	-	26,076	26,076
0131	Council on Dev Disabilities	558	315,547	-	60,823	60,823

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
			\$ (3)	\$ (3)	\$ (3)	\$ -
0048	Rural/Downstate Health Access	482				
0050	Mental Health	444	356,262	356,262	356,262	66,957
0051	Amusement Ride & Patron Safety	452	52,157	52,157	52,157	9,802
0052	Federal Title III SS & Employ	427	8,400,320	8,400,320	8,400,320	1,578,814
0052	Federal Title III SS & Employ	360	(34,787)	(34,787)	(34,787)	(6,536)
0054	State Pensions	370	634,218	634,218	634,218	119,200
0057	IL State Pharmacy Disciplinary	440	95,570	95,570	95,570	17,962
0059	Public Utility	524	1,416,159	1,416,159	1,416,159	266,163
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-
0063	Public Health Services	482	4,979,686	4,979,686	4,979,686	935,917
0065	US Environmental Protection	532	1,703,115	1,703,115	1,703,115	320,094
0067	Radiation Protection	588/360	477,949	477,949	477,949	89,829
0068	Hospital Licensure Fund	482	165,172	165,172	165,172	31,046
0072	Underground Storage Tank	532	729,997	729,997	729,997	137,200
0072	Underground Storage Tank	592	138,963	138,963	138,963	26,119
0072	Underground Storage Tank	492	121,647	121,647	121,647	22,863
0074	EPA Special State Projects Trust Fund	532	(17,400)	(17,400)	(17,400)	(3,271)
0075	Compassionate Use of Medical Cannabis	406	(130,507)	(130,507)	(130,507)	(24,526)
0075	Compassionate Use of Medical Cannabis	482	17,290	17,290	17,290	3,250
0075	Compassionate Use of Medical Cannabis	440	86,904	86,904	86,904	16,332
0075	Compassionate Use of Medical Cannabis	493	52,157	52,157	52,157	9,805
0077	Mines & Minerals UIC	422	(7)	(7)	(7)	(2)
0078	Solid Waste Management	532/420	938,648	938,648	938,648	176,417
0081	Vocational Rehabilitation	444	4,187,538	4,187,538	4,187,538	787,035
0082	Distance Learning	601	(2)	(2)	(2)	1
0083	Violent Crime Witness Protection Program	546	-	-	-	-
0085	IL Gaming Law Enforcement	340	(113,055)	(113,055)	(113,055)	(21,246)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	225,992	225,992	225,992	42,473
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	1,095,049	1,095,049	1,095,049	205,812
0093	IL State Medical Disciplinary	440	312,846	312,846	312,846	58,801
0103	State Treasurer's Admin	370	964,577	964,577	964,577	181,289
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	469,423	469,423	469,423	88,229
0129	State Gaming	565	4,667,123	4,667,123	4,667,123	877,170
0129	State Gaming	444	26,076	26,076	26,076	4,903
0131	Council on Dev Disabilities	558	60,823	60,823	60,823	11,432

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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
0048	Rural/Downstate Health Access	482	\$ 45,366	\$ -	\$ 8,599	\$ 8,599
0050	Mental Health	444	-	776,887	(147,249)	(147,249)
0051	Amusement Ride & Patron Safety	452	-	253,519	(48,051)	(48,051)
0052	Federal Title III SS & Employ	427	56,549,148	-	10,718,186	10,718,186
0052	Federal Title III SS & Employ	360	47,015	-	8,911	8,911
0054	State Pensions	370	2,713,827	-	514,372	514,372
0057	IL State Pharmacy Disciplinary	440	744,546	-	141,119	141,119
0059	Public Utility	524	10,992,206	-	2,083,436	2,083,436
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-
0063	Public Health Services	482	20,844,512	-	3,950,817	3,950,817
0065	US Environmental Protection	532	-	5,976,558	(1,132,782)	(1,132,782)
0067	Radiation Protection	588/360	1,348,515	-	255,594	255,594
0068	Hospital Licensure Fund	482	-	65,459	(12,407)	(12,407)
0072	Underground Storage Tank	532	2,857,700	-	541,641	541,641
0072	Underground Storage Tank	592	486,316	-	92,175	92,175
0072	Underground Storage Tank	492	574,614	-	108,911	108,911
0074	EPA Special State Projects Trust Fund	532	224,086	-	42,473	42,473
0075	Compassionate Use of Medical Cannabis	406	-	43,483	(8,242)	(8,242)
0075	Compassionate Use of Medical Cannabis	482	1,369,239	-	259,522	259,522
0075	Compassionate Use of Medical Cannabis	440	946,105	-	179,322	179,322
0075	Compassionate Use of Medical Cannabis	493	532,861	-	100,997	100,997
0077	Mines & Minerals UIC	422	-	302,183	(57,275)	(57,275)
0078	Solid Waste Management	532/420	2,703,703	-	512,453	512,453
0081	Vocational Rehabilitation	444	16,666,612	-	3,158,948	3,158,948
0082	Distance Learning	601	132,254	-	25,067	25,067
0083	Violent Crime Witness Protection Program	546	-	-	-	-
0085	IL Gaming Law Enforcement	340	402,256	-	76,243	76,243
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	1,098,688	-	208,243	208,243
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	2,725,913	-	516,663	516,663
0093	IL State Medical Disciplinary	440	1,679,896	-	318,403	318,403
0103	State Treasurer's Admin	370	2,793,805	-	529,531	529,531
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	551,776	-	104,582	104,582
0129	State Gaming	565	-	9,851,576	(1,867,243)	(1,867,243)
0129	State Gaming	444	311,523	-	59,045	59,045
0131	Council on Dev Disabilities	558	375,019	-	71,080	71,080

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Fund	Fund Name	Agency #	2024	2025	2026	2027
0048	Rural/Downstate Health Access	482	\$ 8,599	\$ 8,599	\$ 8,599	\$ 2,371
0050	Mental Health	444	(147,249)	(147,249)	(147,249)	(40,642)
0051	Amusement Ride & Patron Safety	452	(48,051)	(48,051)	(48,051)	(13,264)
0052	Federal Title III SS & Employ	427	10,718,186	10,718,186	10,718,186	2,958,218
0052	Federal Title III SS & Employ	360	8,911	8,911	8,911	2,460
0054	State Pensions	370	514,372	514,372	514,372	141,967
0057	IL State Pharmacy Disciplinary	440	141,119	141,119	141,119	38,951
0059	Public Utility	524	2,083,436	2,083,436	2,083,436	575,026
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-
0063	Public Health Services	482	3,950,817	3,950,817	3,950,817	1,090,427
0065	US Environmental Protection	532	(1,132,782)	(1,132,782)	(1,132,782)	(312,648)
0067	Radiation Protection	588/360	255,594	255,594	255,594	70,545
0068	Hospital Licensure Fund	482	(12,407)	(12,407)	(12,407)	(3,424)
0072	Underground Storage Tank	532	541,641	541,641	541,641	149,495
0072	Underground Storage Tank	592	92,175	92,175	92,175	25,441
0072	Underground Storage Tank	492	108,911	108,911	108,911	30,059
0074	EPA Special State Projects Trust Fund	532	42,473	42,473	42,473	11,721
0075	Compassionate Use of Medical Cannabis	406	(8,242)	(8,242)	(8,242)	(2,273)
0075	Compassionate Use of Medical Cannabis	482	259,522	259,522	259,522	71,629
0075	Compassionate Use of Medical Cannabis	440	179,322	179,322	179,322	49,495
0075	Compassionate Use of Medical Cannabis	493	100,997	100,997	100,997	27,876
0077	Mines & Minerals UIC	422	(57,275)	(57,275)	(57,275)	(15,808)
0078	Solid Waste Management	532/420	512,453	512,453	512,453	141,438
0081	Vocational Rehabilitation	444	3,158,948	3,158,948	3,158,948	871,872
0082	Distance Learning	601	25,067	25,067	25,067	6,919
0083	Violent Crime Witness Protection Program	546	-	-	-	-
0085	IL Gaming Law Enforcement	340	76,243	76,243	76,243	21,041
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	208,243	208,243	208,243	57,473
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	516,663	516,663	516,663	142,598
0093	IL State Medical Disciplinary	440	318,403	318,403	318,403	87,881
0103	State Treasurer's Admin	370	529,531	529,531	529,531	146,150
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	104,582	104,582	104,582	28,866
0129	State Gaming	565	(1,867,243)	(1,867,243)	(1,867,243)	(515,361)
0129	State Gaming	444	59,045	59,045	59,045	16,298
0131	Council on Dev Disabilities	558	71,080	71,080	71,080	19,619

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Change in Proportionate Share FY23 Layer

Fund	Fund Name	Agency #	FY23 Base Layer	FY23 Base Layer	2023		2024	
			Deferred Outflow	Deferred Inflow				
0048	Rural/Downstate Health Access	482	\$ -	\$ 151,539	\$ (28,772)	\$ (28,772)		
0050	Mental Health	444	757,697	-	143,859	143,859		
0051	Amusement Ride & Patron Safety	452	37,884	-	7,193	7,193		
0052	Federal Title III SS & Employ	427	14,434,109	-	2,740,505	2,740,505		
0052	Federal Title III SS & Employ	360	-	75,769	(14,386)	(14,386)		
0054	State Pensions	370	1,818,470	-	345,260	345,260		
0057	IL State Pharmacy Disciplinary	440	37,885	-	7,193	7,193		
0059	Public Utility	524	7,311,765	-	1,388,234	1,388,234		
0060	Alzheimer's Disease Research, Care, and Support	482	37,884	-	7,193	7,193		
0063	Public Health Services	482	-	2,273,086	(431,575)	(431,575)		
0065	US Environmental Protection	532	4,318,866	-	819,993	819,993		
0067	Radiation Protection	588/360	-	113,654	(21,579)	(21,579)		
0068	Hospital Licensure Fund	482	-	492,502	(93,508)	(93,508)		
0072	Underground Storage Tank	532	3,940,018	-	748,064	748,064		
0072	Underground Storage Tank	592	416,732	-	79,122	79,122		
0072	Underground Storage Tank	492	340,963	-	64,736	64,736		
0074	EPA Special State Projects Trust Fund	532	265,194	-	50,351	50,351		
0075	Compassionate Use of Medical Cannabis	406	-	189,423	(35,964)	(35,964)		
0075	Compassionate Use of Medical Cannabis	482	-	416,732	(79,122)	(79,122)		
0075	Compassionate Use of Medical Cannabis	440	-	265,192	(50,350)	(50,350)		
0075	Compassionate Use of Medical Cannabis	493	-	75,770	(14,386)	(14,386)		
0077	Mines & Minerals UIC	422	681,927	-	129,473	129,473		
0078	Solid Waste Management	532/420	2,727,707	-	517,891	517,891		
0081	Vocational Rehabilitation	444	7,501,189	-	1,424,199	1,424,199		
0082	Distance Learning	601	-	189,424	(35,965)	(35,965)		
0083	Violent Crime Witness Protection Program	546	113,655	-	21,579	21,579		
0085	IL Gaming Law Enforcement	340	189,424	-	35,965	35,965		
0085	IL Gaming Law Enforcement	492	-	-	-	-		
0089	Subtitle D Management	532	-	189,423	(35,964)	(35,964)		
0090	Special Federal Grant Project	295	-	-	-	-		
0091	Clean Air Act (CAA) Permit	532	-	5,303,872	(1,007,010)	(1,007,010)		
0093	IL State Medical Disciplinary	440	2,310,971	-	438,768	438,768		
0103	State Treasurer's Admin	370	-	2,045,779	(388,418)	(388,418)		
0117	St Appellate Defender Federal	290	-	-	-	-		
0118	Facility Licensing	482	-	2,803,474	(532,276)	(532,276)		
0129	State Gaming	565	7,425,421	-	1,409,813	1,409,813		
0129	State Gaming	444	-	303,080	(57,544)	(57,544)		
0131	Council on Dev Disabilities	558	189,423	-	35,964	35,964		

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Change in Proportionate Share FY23 Layer (Continued)

Fund	Fund Name	Agency #	2025	2026	2027	2028
0048	Rural/Downstate Health Access	482	\$ (28,772)	\$ (28,772)	\$ (28,772)	\$ (7,679)
0050	Mental Health	444	143,859	143,859	143,859	38,402
0051	Amusement Ride & Patron Safety	452	7,193	7,193	7,193	1,919
0052	Federal Title III SS & Employ	427	2,740,505	2,740,505	2,740,505	731,584
0052	Federal Title III SS & Employ	360	(14,386)	(14,386)	(14,386)	(3,839)
0054	State Pensions	370	345,260	345,260	345,260	92,170
0057	IL State Pharmacy Disciplinary	440	7,193	7,193	7,193	1,920
0059	Public Utility	524	1,388,234	1,388,234	1,388,234	370,595
0060	Alzheimer's Disease Research, Care, and Support	482	7,193	7,193	7,193	1,919
0063	Public Health Services	482	(431,575)	(431,575)	(431,575)	(115,211)
0065	US Environmental Protection	532	819,993	819,993	819,993	218,901
0067	Radiation Protection	588/360	(21,579)	(21,579)	(21,579)	(5,759)
0068	Hospital Licensure Fund	482	(93,508)	(93,508)	(93,508)	(24,962)
0072	Underground Storage Tank	532	748,064	748,064	748,064	199,698
0072	Underground Storage Tank	592	79,122	79,122	79,122	21,122
0072	Underground Storage Tank	492	64,736	64,736	64,736	17,283
0074	EPA Special State Projects Trust Fund	532	50,351	50,351	50,351	13,439
0075	Compassionate Use of Medical Cannabis	406	(35,964)	(35,964)	(35,964)	(9,603)
0075	Compassionate Use of Medical Cannabis	482	(79,122)	(79,122)	(79,122)	(21,122)
0075	Compassionate Use of Medical Cannabis	440	(50,350)	(50,350)	(50,350)	(13,442)
0075	Compassionate Use of Medical Cannabis	493	(14,386)	(14,386)	(14,386)	(3,840)
0077	Mines & Minerals UIC	422	129,473	129,473	129,473	34,562
0078	Solid Waste Management	532/420	517,891	517,891	517,891	138,252
0081	Vocational Rehabilitation	444	1,424,199	1,424,199	1,424,199	380,194
0082	Distance Learning	601	(35,965)	(35,965)	(35,965)	(9,599)
0083	Violent Crime Witness Protection Program	546	21,579	21,579	21,579	5,760
0085	IL Gaming Law Enforcement	340	35,965	35,965	35,965	9,599
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	(35,964)	(35,964)	(35,964)	(9,603)
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	(1,007,010)	(1,007,010)	(1,007,010)	(268,822)
0093	IL State Medical Disciplinary	440	438,768	438,768	438,768	117,131
0103	State Treasurer's Admin	370	(388,418)	(388,418)	(388,418)	(103,689)
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	(532,276)	(532,276)	(532,276)	(142,094)
0129	State Gaming	565	1,409,813	1,409,813	1,409,813	376,356
0129	State Gaming	444	(57,544)	(57,544)	(57,544)	(15,360)
0131	Council on Dev Disabilities	558	35,964	35,964	35,964	9,603

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Fund	Fund Name	Agency #	FY22		FY23	
			22 Primary Allocation	22 Secondary Allocation	23 Primary Allocation	23 Secondary Allocation
0137	Plugging & Restoration	422	0.0072%		0.0047%	
0141	Capital Development	511	0.1267%		0.1347%	
0141	Capital Development	422	0.0047%		0.0097%	
0141	Capital Development	507	0.0064%		0.0069%	
0144	SBE Special Purpose Trust	586	0.0283%		0.0437%	
0145	Explosives Regulatory	422	0.0011%		0.0006%	
0146	Aggregate Operations Regulatory	422	0.0013%		0.0005%	
0147	Coal Mining Regulatory	422	0.0000%		0.0000%	
0148	Mental Health Reporting	444	0.0020%		0.0027%	
0148	Mental Health Reporting	493	0.0013%		0.0014%	
0151	Reg CPA Admin & Disciplinary	440	0.0040%		0.0040%	
0152	State Crime Laboratory	493	0.0102%		0.0127%	
0156	Motor Vehicle Theft Prevention	546/350	0.0114%		0.0098%	
0159	SBE Teacher Certification Institution	586	0.0064%		0.0063%	
0161	SBE GED Testing Fund	684	0.0002%		0.0002%	
0163	Weights & Measures	406	0.0280%		0.0238%	
0163	Weights & Measures	360	0.0000%		0.0000%	
0166	State Police Merit BD Public Safety	591	0.0027%		0.0028%	
0167	Division of Corp Regis LLP	350	0.0018%		0.0017%	
0169	IL Independent Tax Tribunal	564	0.0006%		0.0000%	
0175	IL School Asbestos Abatement	482	0.0021%		0.0023%	
0177	CHIP Board Payroll Trust	527	0.0008%		0.0000%	
0182	Driver Services Administration	350	0.0105%		0.0053%	
0184	ICJIA Violence Prevention	546	0.0017%		0.0014%	
0185	Secretary of State Spec Lic Pl	350	0.0065%		0.0121%	
0193	Loc Govt Health Insurance Res	416	0.0053%		0.0061%	
0195	IPTIP Administrative Trust	370	0.0134%		0.0156%	
0199	Illinois Fisheries Management	422	0.0036%		0.0136%	
0203	Tchr Health Insurance Security	416	0.0073%		0.0085%	
0207	Pollution Control Board St Tr	532	0.0000%		0.0000%	
0209	State Police Firearm Services	493	0.0799%		0.0866%	
0211	DHS Technology Initiative	444	0.0076%		0.0046%	
0214	Brownfields Redevelopment	532	0.0000%		0.0000%	
0215	Capital Develop Brd Revolving	510	0.0040%		0.0037%	
0215	Capital Develop Brd Revolving	511	0.0000%		0.0102%	
0218	Professions Indirect Cost	440	0.0938%		0.1024%	
0218	Professions Indirect Cost	360	0.0019%		0.0019%	
0220	DCFS Children's Services	360/418	0.0049%		0.0055%	

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0137	Plugging & Restoration	422	\$ 40,467	\$ (56,412)	\$ (61,615)	\$ (148,656)	\$ (48,873)
0141	Capital Development	511	(3,952,528)	(3,299,485)	(2,931,757)	(443,132)	128,699
0141	Capital Development	422	(200,682)	(119,686)	(165,151)	206,127	94,215
0141	Capital Development	507	(129,951)	(240,786)	(342,830)	(77,367)	8,323
0144	SBE Special Purpose Trust	586	443,433	(282,753)	(125,555)	762,809	287,627
0145	Explosives Regulatory	422	(1,969)	(50,174)	(62,573)	(43,991)	(9,714)
0146	Aggregate Operations Regulatory	422	(55,127)	(58,952)	(50,680)	(55,466)	(15,451)
0147	Coal Mining Regulatory	422	(7,793)	(14,201)	(29,461)	(9,031)	-
0148	Mental Health Reporting	444	(26,722)	(42,473)	(35,630)	25,790	12,940
0148	Mental Health Reporting	493	(195,031)	(53,805)	(79,135)	(20,186)	1,661
0151	Reg CPA Admin & Disciplinary	440	(93,200)	(134,033)	(136,671)	(39,431)	(739)
0152	State Crime Laboratory	493	(179,334)	(130,864)	70,282	155,526	45,656
0156	Motor Vehicle Theft Prevention	546/350	296,429	(201,205)	(699,025)	(308,341)	(32,535)
0159	SBE Teacher Certification Institution	586	7,509	(536,840)	(223,895)	(44,431)	(3,084)
0161	SBE GED Testing Fund	684	(39,421)	(20,723)	(15,587)	(4,229)	(37)
0163	Weights & Measures	406	(2,071,190)	(1,155,076)	(1,293,726)	(605,531)	(85,047)
0163	Weights & Measures	360	(57,290)	(35,922)	(6,539)	-	-
0166	State Police Merit BD Public Safety	591	(133,023)	(933,947)	(115,935)	33,757	1,401
0167	Division of Corp Regis LLP	350	(17,659)	34,529	15,044	(3,596)	(2,233)
0169	IL Independent Tax Tribunal	564	6,400	10,145	(39,275)	(45,246)	(11,519)
0175	IL School Asbestos Abatement	482	(157,829)	(342,372)	(280,434)	(62,546)	3,415
0177	CHIP Board Payroll Trust	527	(110,370)	(97,749)	(110,719)	(73,122)	(15,359)
0182	Driver Services Administration	350	262,927	(355,965)	(609,131)	(451,885)	(100,829)
0184	ICJIA Violence Prevention	546	(52,188)	(26,822)	(46,933)	(30,780)	(6,019)
0185	Secretary of State Spec Lic Pl	350	(580,756)	(503,118)	(247,401)	232,225	105,290
0193	Loc Govt Health Insurance Res	416	(231,453)	(83,467)	(59,538)	22,018	14,232
0195	IPTIP Administrative Trust	370	(572,447)	(332,584)	(312,097)	19,631	39,358
0199	Illinois Fisheries Management	422	(9,714)	88,959	254,410	593,636	189,499
0203	Tchr Health Insurance Security	416	(322,710)	(257,647)	(224,782)	(2,341)	21,470
0207	Pollution Control Board St Tr	532	1,536	1,536	(19,644)	(6,773)	-
0209	State Police Firearm Services	493	(494,067)	(185,942)	(912,463)	3,404	112,633
0211	DHS Technology Initiative	444	(230,847)	(326,153)	(376,479)	(264,791)	(58,455)
0214	Brownfields Redevelopment	532	(356,421)	(59,582)	(3,266)	-	-
0215	Capital Develop Brd Revolving	510	120,535	137,275	(99,447)	(60,226)	(6,443)
0215	Capital Develop Brd Revolving	511	153,827	199,975	345,396	630,192	193,972
0218	Professions Indirect Cost	440	(4,522,403)	(4,458,973)	(2,455,159)	(153,991)	146,197
0218	Professions Indirect Cost	360	(135,064)	(71,677)	(50,718)	(14,215)	(351)
0220	DCFS Children's Services	360/418	118,769	101,644	174,360	81,356	10,502

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Actual and Expected Experience

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0137	Plugging & Restoration	422	\$ (45,599)	\$ (47,604)	\$ (48,604)	\$ (11,837)	\$ 599
0141	Capital Development	511	(1,306,835)	(1,364,302)	(1,392,963)	(339,231)	17,159
0141	Capital Development	422	(94,108)	(98,246)	(100,310)	(24,429)	1,236
0141	Capital Development	507	(66,943)	(69,886)	(71,354)	(17,377)	879
0144	SBE Special Purpose Trust	586	(423,970)	(442,613)	(451,912)	(110,055)	5,567
0145	Explosives Regulatory	422	(5,821)	(6,077)	(6,205)	(1,511)	76
0146	Aggregate Operations Regulatory	422	(4,851)	(5,064)	(5,171)	(1,259)	64
0147	Coal Mining Regulatory	422	-	-	-	-	-
0148	Mental Health Reporting	444	(26,195)	(27,347)	(27,921)	(6,800)	344
0148	Mental Health Reporting	493	(13,583)	(14,180)	(14,478)	(3,526)	178
0151	Reg CPA Admin & Disciplinary	440	(38,807)	(40,514)	(41,365)	(10,074)	510
0152	State Crime Laboratory	493	(123,213)	(128,631)	(131,334)	(31,984)	1,618
0156	Motor Vehicle Theft Prevention	546/350	(95,078)	(99,259)	(101,344)	(24,680)	1,248
0159	SBE Teacher Certification Institution	586	(61,121)	(63,809)	(65,150)	(15,866)	803
0161	SBE GED Testing Fund	684	(1,940)	(2,026)	(2,068)	(504)	25
0163	Weights & Measures	406	(230,903)	(241,057)	(246,121)	(59,938)	3,032
0163	Weights & Measures	360	-	-	-	-	-
0166	State Police Merit BD Public Safety	591	(27,165)	(28,360)	(28,955)	(7,052)	357
0167	Division of Corp Regis LLP	350	(16,493)	(17,218)	(17,580)	(4,281)	217
0169	IL Independent Tax Tribunal	564	-	-	-	-	-
0175	IL School Asbestos Abatement	482	(22,314)	(23,295)	(23,785)	(5,792)	293
0177	CHIP Board Payroll Trust	527	-	-	-	-	-
0182	Driver Services Administration	350	(51,420)	(53,681)	(54,809)	(13,348)	675
0184	ICJIA Violence Prevention	546	(13,583)	(14,180)	(14,478)	(3,526)	178
0185	Secretary of State Spec Lic Pl	350	(117,392)	(122,554)	(125,129)	(30,473)	1,541
0193	Loc Govt Health Insurance Res	416	(59,181)	(61,784)	(63,081)	(15,362)	777
0195	IPTIP Administrative Trust	370	(151,348)	(158,004)	(161,323)	(39,287)	1,987
0199	Illinois Fisheries Management	422	(131,945)	(137,747)	(140,641)	(34,250)	1,732
0203	Tchr Health Insurance Security	416	(82,465)	(86,092)	(87,900)	(21,407)	1,083
0207	Pollution Control Board St Tr	532	-	-	-	-	-
0209	State Police Firearm Services	493	(840,178)	(877,124)	(895,550)	(218,095)	11,032
0211	DHS Technology Initiative	444	(44,628)	(46,591)	(47,570)	(11,585)	586
0214	Brownfields Redevelopment	532	-	-	-	-	-
0215	Capital Develop Brd Revolving	510	(35,897)	(37,475)	(38,263)	(9,318)	471
0215	Capital Develop Brd Revolving	511	(98,959)	(103,310)	(105,481)	(25,688)	1,299
0218	Professions Indirect Cost	440	(993,467)	(1,037,153)	(1,058,942)	(257,886)	13,044
0218	Professions Indirect Cost	360	(18,433)	(19,244)	(19,648)	(4,785)	242
0220	DCFS Children's Services	360/418	(53,360)	(55,706)	(56,877)	(13,851)	701

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Assumption Changes

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0137	Plugging & Restoration	422	\$ (221,588)	\$ (198,319)	\$ (130,310)	\$ (35,848)	\$ (1,468)
0141	Capital Development	511	(6,350,606)	(5,683,724)	(3,734,632)	(1,027,391)	(42,073)
0141	Capital Development	422	(457,319)	(409,296)	(268,938)	(73,984)	(3,030)
0141	Capital Development	507	(325,309)	(291,148)	(191,306)	(52,628)	(2,155)
0144	SBE Special Purpose Trust	586	(2,060,293)	(1,843,940)	(1,211,607)	(333,311)	(13,649)
0145	Explosives Regulatory	422	(28,288)	(25,317)	(16,635)	(4,576)	(187)
0146	Aggregate Operations Regulatory	422	(23,573)	(21,098)	(13,863)	(3,814)	(156)
0147	Coal Mining Regulatory	422	-	-	-	-	-
0148	Mental Health Reporting	444	(127,295)	(113,928)	(74,859)	(20,594)	(843)
0148	Mental Health Reporting	493	(66,005)	(59,074)	(38,816)	(10,678)	(437)
0151	Reg CPA Admin & Disciplinary	440	(188,585)	(168,782)	(110,902)	(30,509)	(1,249)
0152	State Crime Laboratory	493	(598,758)	(535,882)	(352,114)	(96,866)	(3,967)
0156	Motor Vehicle Theft Prevention	546/350	(462,034)	(413,515)	(271,710)	(74,747)	(3,061)
0159	SBE Teacher Certification Institution	586	(297,022)	(265,831)	(174,671)	(48,052)	(1,968)
0161	SBE GED Testing Fund	684	(9,429)	(8,439)	(5,545)	(1,525)	(62)
0163	Weights & Measures	406	(1,122,082)	(1,004,251)	(659,868)	(181,529)	(7,434)
0163	Weights & Measures	360	-	-	-	-	-
0166	State Police Merit BD Public Safety	591	(132,010)	(118,147)	(77,632)	(21,356)	(875)
0167	Division of Corp Regis LLP	350	(80,149)	(71,732)	(47,133)	(12,966)	(531)
0169	IL Independent Tax Tribunal	564	-	-	-	-	-
0175	IL School Asbestos Abatement	482	(108,436)	(97,049)	(63,769)	(17,543)	(718)
0177	CHIP Board Payroll Trust	527	-	-	-	-	-
0182	Driver Services Administration	350	(249,875)	(223,636)	(146,945)	(40,424)	(1,655)
0184	ICJIA Violence Prevention	546	(66,005)	(59,074)	(38,816)	(10,678)	(437)
0185	Secretary of State Spec Lic Pl	350	(570,470)	(510,565)	(335,479)	(92,290)	(3,779)
0193	Loc Govt Health Insurance Res	416	(287,592)	(257,392)	(169,126)	(46,526)	(1,905)
0195	IPTIP Administrative Trust	370	(735,482)	(658,249)	(432,519)	(118,985)	(4,873)
0199	Illinois Fisheries Management	422	(641,190)	(573,858)	(377,067)	(103,731)	(4,248)
0203	Tchr Health Insurance Security	416	(400,743)	(358,661)	(235,667)	(64,832)	(2,655)
0207	Pollution Control Board St Tr	532	-	-	-	-	-
0209	State Police Firearm Services	493	(4,082,869)	(3,654,124)	(2,401,033)	(660,520)	(27,049)
0211	DHS Technology Initiative	444	(216,873)	(194,099)	(127,538)	(35,085)	(1,437)
0214	Brownfields Redevelopment	532	-	-	-	-	-
0215	Capital Develop Brd Revolving	510	(174,441)	(156,123)	(102,585)	(28,221)	(1,156)
0215	Capital Develop Brd Revolving	511	(480,892)	(430,393)	(282,801)	(77,798)	(3,186)
0218	Professions Indirect Cost	440	(4,827,780)	(4,320,812)	(2,839,096)	(781,031)	(31,984)
0218	Professions Indirect Cost	360	(89,578)	(80,171)	(52,679)	(14,492)	(593)
0220	DCFS Children's Services	360/418	(259,305)	(232,075)	(152,491)	(41,950)	(1,718)

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Change in Proportionate Share FY19 Layer

Fund	Fund Name	Agency #	FY19 Base Layer		2019		2020	
			Deferred Outflow	Deferred Inflow				
0137	Plugging & Restoration	422	\$ -	\$ 1,236,262	\$ (240,266)	\$ (240,266)		
0141	Capital Development	511	-	1,579,753	(307,023)	(307,023)		
0141	Capital Development	422	309,650	-	60,180	60,180		
0141	Capital Development	507	-	661,934	(128,646)	(128,646)		
0144	SBE Special Purpose Trust	586	-	2,516,179	(489,017)	(489,017)		
0145	Explosives Regulatory	422	176,669	-	34,335	34,335		
0146	Aggregate Operations Regulatory	422	485,840	-	94,422	94,422		
0147	Coal Mining Regulatory	422	-	44,146	(8,580)	(8,580)		
0148	Mental Health Reporting	444	176,757	-	34,353	34,353		
0148	Mental Health Reporting	493	-	441,281	(85,762)	(85,762)		
0151	Reg CPA Admin & Disciplinary	440	-	352,991	(68,603)	(68,603)		
0152	State Crime Laboratory	493	44,798	-	8,706	8,706		
0156	Motor Vehicle Theft Prevention	546/350	220,869	-	42,926	42,926		
0159	SBE Teacher Certification Institution	586	-	2,207,659	(429,056)	(429,056)		
0161	SBE GED Testing Fund	684	-	88,259	(17,153)	(17,153)		
0163	Weights & Measures	406	356,871	-	69,357	69,357		
0163	Weights & Measures	360	-	485,667	(94,389)	(94,389)		
0166	State Police Merit BD Public Safety	591	-	7,771,535	(1,510,389)	(1,510,389)		
0167	Division of Corp Regis LLP	350	-	220,706	(42,894)	(42,894)		
0169	IL Independent Tax Tribunal	564	-	132,470	(25,745)	(25,745)		
0175	IL School Asbestos Abatement	482	397,724	-	77,297	77,297		
0177	CHIP Board Payroll Trust	527	-	176,474	(34,298)	(34,298)		
0182	Driver Services Administration	350	-	-	-	-		
0184	ICJIA Violence Prevention	546	-	132,350	(25,722)	(25,722)		
0185	Secretary of State Spec Lic Pl	350	2,164,840	-	420,734	420,734		
0193	Loc Govt Health Insurance Res	416	883,662	-	171,739	171,739		
0195	IPTIP Administrative Trust	370	-	307,834	(59,827)	(59,827)		
0199	Illinois Fisheries Management	422	309,443	-	60,140	60,140		
0203	Tchr Health Insurance Security	416	-	131,763	(25,608)	(25,608)		
0207	Pollution Control Board St Tr	532	-	-	-	-		
0209	State Police Firearm Services	493	1,593,437	-	309,683	309,683		
0211	DHS Technology Initiative	444	44,690	-	8,685	8,685		
0214	Brownfields Redevelopment	532	-	485,297	(94,317)	(94,317)		
0215	Capital Develop Brd Revolving	510	-	-	-	-		
0215	Capital Develop Brd Revolving	511	-	-	-	-		
0218	Professions Indirect Cost	440	-	1,050,385	(204,141)	(204,141)		
0218	Professions Indirect Cost	360	-	43,917	(8,535)	(8,535)		
0220	DCFS Children's Services	360/418	132,502	-	25,752	25,752		

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0137	Plugging & Restoration	422	\$ (240,266)	\$ (240,266)	\$ (240,266)	\$ (34,932)
0141	Capital Development	511	(307,023)	(307,023)	(307,023)	(44,638)
0141	Capital Development	422	60,180	60,180	60,180	8,750
0141	Capital Development	507	(128,646)	(128,646)	(128,646)	(18,704)
0144	SBE Special Purpose Trust	586	(489,017)	(489,017)	(489,017)	(71,094)
0145	Explosives Regulatory	422	34,335	34,335	34,335	4,994
0146	Aggregate Operations Regulatory	422	94,422	94,422	94,422	13,730
0147	Coal Mining Regulatory	422	(8,580)	(8,580)	(8,580)	(1,246)
0148	Mental Health Reporting	444	34,353	34,353	34,353	4,992
0148	Mental Health Reporting	493	(85,762)	(85,762)	(85,762)	(12,471)
0151	Reg CPA Admin & Disciplinary	440	(68,603)	(68,603)	(68,603)	(9,976)
0152	State Crime Laboratory	493	8,706	8,706	8,706	1,268
0156	Motor Vehicle Theft Prevention	546/350	42,926	42,926	42,926	6,239
0159	SBE Teacher Certification Institution	586	(429,056)	(429,056)	(429,056)	(62,379)
0161	SBE GED Testing Fund	684	(17,153)	(17,153)	(17,153)	(2,494)
0163	Weights & Measures	406	69,357	69,357	69,357	10,086
0163	Weights & Measures	360	(94,389)	(94,389)	(94,389)	(13,722)
0166	State Police Merit BD Public Safety	591	(1,510,389)	(1,510,389)	(1,510,389)	(219,590)
0167	Division of Corp Regis LLP	350	(42,894)	(42,894)	(42,894)	(6,236)
0169	IL Independent Tax Tribunal	564	(25,745)	(25,745)	(25,745)	(3,745)
0175	IL School Asbestos Abatement	482	77,297	77,297	77,297	11,239
0177	CHIP Board Payroll Trust	527	(34,298)	(34,298)	(34,298)	(4,984)
0182	Driver Services Administration	350	-	-	-	-
0184	ICJIA Violence Prevention	546	(25,722)	(25,722)	(25,722)	(3,740)
0185	Secretary of State Spec Lic Pl	350	420,734	420,734	420,734	61,170
0193	Loc Govt Health Insurance Res	416	171,739	171,739	171,739	24,967
0195	IPTIP Administrative Trust	370	(59,827)	(59,827)	(59,827)	(8,699)
0199	Illinois Fisheries Management	422	60,140	60,140	60,140	8,743
0203	Tchr Health Insurance Security	416	(25,608)	(25,608)	(25,608)	(3,723)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	309,683	309,683	309,683	45,022
0211	DHS Technology Initiative	444	8,685	8,685	8,685	1,265
0214	Brownfields Redevelopment	532	(94,317)	(94,317)	(94,317)	(13,712)
0215	Capital Develop Brd Revolving	510	-	-	-	-
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	(204,141)	(204,141)	(204,141)	(29,680)
0218	Professions Indirect Cost	360	(8,535)	(8,535)	(8,535)	(1,242)
0220	DCFS Children's Services	360/418	25,752	25,752	25,752	3,742

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Change in Proportionate Share FY20 Layer

Fund	Fund Name	Agency #	FY20 Base Layer		FY20 Base Layer	
			Deferred Outflow	Deferred Inflow	2020	2021
0137	Plugging & Restoration	422	\$ 902,253	\$ -	\$ 175,888	\$ 175,888
0141	Capital Development	511	5,938	-	1,158	1,158
0141	Capital Development	422	-	270,321	(52,697)	(52,697)
0141	Capital Development	507	947,539	-	184,716	184,716
0144	SBE Special Purpose Trust	586	5,864,624	-	1,143,269	1,143,269
0145	Explosives Regulatory	422	270,682	-	52,768	52,768
0146	Aggregate Operations Regulatory	422	-	45,037	(8,780)	(8,780)
0147	Coal Mining Regulatory	422	45,116	-	8,795	8,795
0148	Mental Health Reporting	444	135,408	-	26,397	26,397
0148	Mental Health Reporting	493	-	721,575	(140,666)	(140,666)
0151	Reg CPA Admin & Disciplinary	440	406,139	-	79,174	79,174
0152	State Crime Laboratory	493	45,494	-	8,869	8,869
0156	Motor Vehicle Theft Prevention	546/350	3,157,687	-	615,570	615,570
0159	SBE Teacher Certification Institution	586	3,744,151	-	729,897	729,897
0161	SBE GED Testing Fund	684	-	90,186	(17,581)	(17,581)
0163	Weights & Measures	406	-	4,824,495	(940,503)	(940,503)
0163	Weights & Measures	360	-	45,076	(8,787)	(8,787)
0166	State Police Merit BD Public Safety	591	6,089,724	-	1,187,151	1,187,151
0167	Division of Corp Regis LLP	350	-	225,500	(43,960)	(43,960)
0169	IL Independent Tax Tribunal	564	-	-	-	-
0175	IL School Asbestos Abatement	482	1,082,806	-	211,086	211,086
0177	CHIP Board Payroll Trust	527	-	45,019	(8,776)	(8,776)
0182	Driver Services Administration	350	3,789,162	-	738,672	738,672
0184	ICJIA Violence Prevention	546	-	90,146	(17,573)	(17,573)
0185	Secretary of State Spec Lic Pl	350	-	495,493	(96,593)	(96,593)
0193	Loc Govt Health Insurance Res	416	-	856,752	(167,018)	(167,018)
0195	IPTIP Administrative Trust	370	-	946,533	(184,520)	(184,520)
0199	Illinois Fisheries Management	422	-	270,446	(52,722)	(52,722)
0203	Tchr Health Insurance Security	416	-	134,903	(26,298)	(26,298)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	227,832	-	44,414	44,414
0211	DHS Technology Initiative	444	676,956	-	131,968	131,968
0214	Brownfields Redevelopment	532	-	1,668,781	(325,318)	(325,318)
0215	Capital Develop Brd Revolving	510	-	-	-	-
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	2,531,738	-	493,545	493,545
0218	Professions Indirect Cost	360	-	315,619	(61,528)	(61,528)
0220	DCFS Children's Services	360/418	225,565	-	43,972	43,972

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0137	Plugging & Restoration	422	\$ 175,888	\$ 175,888	\$ 175,888	\$ 22,813
0141	Capital Development	511	1,158	1,158	1,158	148
0141	Capital Development	422	(52,697)	(52,697)	(52,697)	(6,836)
0141	Capital Development	507	184,716	184,716	184,716	23,959
0144	SBE Special Purpose Trust	586	1,143,269	1,143,269	1,143,269	148,279
0145	Explosives Regulatory	422	52,768	52,768	52,768	6,842
0146	Aggregate Operations Regulatory	422	(8,780)	(8,780)	(8,780)	(1,137)
0147	Coal Mining Regulatory	422	8,795	8,795	8,795	1,141
0148	Mental Health Reporting	444	26,397	26,397	26,397	3,423
0148	Mental Health Reporting	493	(140,666)	(140,666)	(140,666)	(18,245)
0151	Reg CPA Admin & Disciplinary	440	79,174	79,174	79,174	10,269
0152	State Crime Laboratory	493	8,869	8,869	8,869	1,149
0156	Motor Vehicle Theft Prevention	546/350	615,570	615,570	615,570	79,837
0159	SBE Teacher Certification Institution	586	729,897	729,897	729,897	94,666
0161	SBE GED Testing Fund	684	(17,581)	(17,581)	(17,581)	(2,281)
0163	Weights & Measures	406	(940,503)	(940,503)	(940,503)	(121,980)
0163	Weights & Measures	360	(8,787)	(8,787)	(8,787)	(1,141)
0166	State Police Merit BD Public Safety	591	1,187,151	1,187,151	1,187,151	153,969
0167	Division of Corp Regis LLP	350	(43,960)	(43,960)	(43,960)	(5,700)
0169	IL Independent Tax Tribunal	564	-	-	-	-
0175	IL School Asbestos Abatement	482	211,086	211,086	211,086	27,376
0177	CHIP Board Payroll Trust	527	(8,776)	(8,776)	(8,776)	(1,139)
0182	Driver Services Administration	350	738,672	738,672	738,672	95,802
0184	ICJIA Violence Prevention	546	(17,573)	(17,573)	(17,573)	(2,281)
0185	Secretary of State Spec Lic Pl	350	(96,593)	(96,593)	(96,593)	(12,528)
0193	Loc Govt Health Insurance Res	416	(167,018)	(167,018)	(167,018)	(21,662)
0195	IPTIP Administrative Trust	370	(184,520)	(184,520)	(184,520)	(23,933)
0199	Illinois Fisheries Management	422	(52,722)	(52,722)	(52,722)	(6,836)
0203	Tchr Health Insurance Security	416	(26,298)	(26,298)	(26,298)	(3,413)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	44,414	44,414	44,414	5,762
0211	DHS Technology Initiative	444	131,968	131,968	131,968	17,116
0214	Brownfields Redevelopment	532	(325,318)	(325,318)	(325,318)	(42,191)
0215	Capital Develop Brd Revolving	510	-	-	-	-
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	493,545	493,545	493,545	64,013
0218	Professions Indirect Cost	360	(61,528)	(61,528)	(61,528)	(7,979)
0220	DCFS Children's Services	360/418	43,972	43,972	43,972	5,705

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Change in Proportionate Share FY21 Layer

Fund	Fund Name	Agency #	FY21 Base Layer	FY21 Base Layer	2021		2022	
			Deferred Outflow	Deferred Inflow				
0137	Plugging & Restoration	422	\$ 315,587	\$ -	\$ 60,831	\$ 60,831		
0141	Capital Development	511	9,918,767	-	1,911,887	1,911,887		
0141	Capital Development	422	1,217,635	-	234,705	234,705		
0141	Capital Development	507	1,127,353	-	217,302	217,302		
0144	SBE Special Purpose Trust	586	2,028,779	-	391,056	391,056		
0145	Explosives Regulatory	422	90,163	-	17,379	17,379		
0146	Aggregate Operations Regulatory	422	-	47	(9)	(9)		
0147	Coal Mining Regulatory	422	90,203	-	17,387	17,387		
0148	Mental Health Reporting	444	180,349	-	34,763	34,763		
0148	Mental Health Reporting	493	405,905	-	78,240	78,240		
0151	Reg CPA Admin & Disciplinary	440	315,576	-	60,829	60,829		
0152	State Crime Laboratory	493	-	135,616	(26,141)	(26,141)		
0156	Motor Vehicle Theft Prevention	546/350	3,562,977	-	686,780	686,780		
0159	SBE Teacher Certification Institution	586	-	2,030,254	(391,341)	(391,341)		
0161	SBE GED Testing Fund	684	-	15	(3)	(3)		
0163	Weights & Measures	406	3,832,875	-	738,804	738,804		
0163	Weights & Measures	360	-	180,444	(34,781)	(34,781)		
0166	State Police Merit BD Public Safety	591	-	5,954,649	(1,147,785)	(1,147,785)		
0167	Division of Corp Regis LLP	350	315,732	-	60,859	60,859		
0169	IL Independent Tax Tribunal	564	315,740	-	60,860	60,860		
0175	IL School Asbestos Abatement	482	-	361,112	(69,606)	(69,606)		
0177	CHIP Board Payroll Trust	527	90,147	-	17,376	17,376		
0182	Driver Services Administration	350	1,488,077	-	286,834	286,834		
0184	ICJIA Violence Prevention	546	270,590	-	52,157	52,157		
0185	Secretary of State Spec Lic Pl	350	-	451,544	(87,037)	(87,037)		
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		
0199	Illinois Fisheries Management	422	225,400	-	43,447	43,447		
0203	Tchr Health Insurance Security	416	586,068	-	112,967	112,967		
0207	Pollution Control Board St Tr	532	135,318	-	26,083	26,083		
0209	State Police Firearm Services	493	12,492,564	-	2,407,998	2,407,998		
0211	DHS Technology Initiative	444	631,162	-	121,659	121,659		
0214	Brownfields Redevelopment	532	-	90,221	(17,391)	(17,391)		
0215	Capital Develop Brd Revolving	510	1,849,342	-	356,469	356,469		
0215	Capital Develop Brd Revolving	511	-	-	-	-		
0218	Professions Indirect Cost	440	-	3,883,676	(748,596)	(748,596)		
0218	Professions Indirect Cost	360	90,136	-	17,374	17,374		
0220	DCFS Children's Services	360/418	-	40	(8)	(8)		

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0137	Plugging & Restoration	422	\$ 60,831	\$ 60,831	\$ 60,831	\$ 11,432
0141	Capital Development	511	1,911,887	1,911,887	1,911,887	359,332
0141	Capital Development	422	234,705	234,705	234,705	44,110
0141	Capital Development	507	217,302	217,302	217,302	40,843
0144	SBE Special Purpose Trust	586	391,056	391,056	391,056	73,499
0145	Explosives Regulatory	422	17,379	17,379	17,379	3,268
0146	Aggregate Operations Regulatory	422	(9)	(9)	(9)	(2)
0147	Coal Mining Regulatory	422	17,387	17,387	17,387	3,268
0148	Mental Health Reporting	444	34,763	34,763	34,763	6,534
0148	Mental Health Reporting	493	78,240	78,240	78,240	14,705
0151	Reg CPA Admin & Disciplinary	440	60,829	60,829	60,829	11,431
0152	State Crime Laboratory	493	(26,141)	(26,141)	(26,141)	(4,911)
0156	Motor Vehicle Theft Prevention	546/350	686,780	686,780	686,780	129,077
0159	SBE Teacher Certification Institution	586	(391,341)	(391,341)	(391,341)	(73,549)
0161	SBE GED Testing Fund	684	(3)	(3)	(3)	-
0163	Weights & Measures	406	738,804	738,804	738,804	138,855
0163	Weights & Measures	360	(34,781)	(34,781)	(34,781)	(6,539)
0166	State Police Merit BD Public Safety	591	(1,147,785)	(1,147,785)	(1,147,785)	(215,724)
0167	Division of Corp Regis LLP	350	60,859	60,859	60,859	11,437
0169	IL Independent Tax Tribunal	564	60,860	60,860	60,860	11,440
0175	IL School Asbestos Abatement	482	(69,606)	(69,606)	(69,606)	(13,082)
0177	CHIP Board Payroll Trust	527	17,376	17,376	17,376	3,267
0182	Driver Services Administration	350	286,834	286,834	286,834	53,907
0184	ICJIA Violence Prevention	546	52,157	52,157	52,157	9,805
0185	Secretary of State Spec Lic Pl	350	(87,037)	(87,037)	(87,037)	(16,359)
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
0199	Illinois Fisheries Management	422	43,447	43,447	43,447	8,165
0203	Tchr Health Insurance Security	416	112,967	112,967	112,967	21,233
0207	Pollution Control Board St Tr	532	26,083	26,083	26,083	4,903
0209	State Police Firearm Services	493	2,407,998	2,407,998	2,407,998	452,574
0211	DHS Technology Initiative	444	121,659	121,659	121,659	22,867
0214	Brownfields Redevelopment	532	(17,391)	(17,391)	(17,391)	(3,266)
0215	Capital Develop Brd Revolving	510	356,469	356,469	356,469	66,997
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	(748,596)	(748,596)	(748,596)	(140,696)
0218	Professions Indirect Cost	360	17,374	17,374	17,374	3,266
0220	DCFS Children's Services	360/418	(8)	(8)	(8)	-

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Change in Proportionate Share FY22 Layer

Fund	Fund Name	Agency #	FY22 Base Layer		FY22 Base Layer	
			Deferred Outflow	Deferred Inflow	2022	2023
0137	Plugging & Restoration	422	\$ 1,507,302	\$ -	\$ 285,690	\$ 285,690
0141	Capital Development	511	6,653,416	-	1,261,072	1,261,072
0141	Capital Development	422	-	1,053,401	(199,659)	(199,659)
0141	Capital Development	507	-	828,217	(156,978)	(156,978)
0144	SBE Special Purpose Trust	586	1,882,240	-	356,755	356,755
0145	Explosives Regulatory	422	-	37,125	(7,037)	(7,037)
0146	Aggregate Operations Regulatory	422	136,651	-	25,900	25,900
0147	Coal Mining Regulatory	422	-	172,676	(32,729)	(32,729)
0148	Mental Health Reporting	444	54,158	-	10,265	10,265
0148	Mental Health Reporting	493	-	251,870	(47,739)	(47,739)
0151	Reg CPA Admin & Disciplinary	440	21,977	-	4,165	4,165
0152	State Crime Laboratory	493	1,998,643	-	378,818	378,818
0156	Motor Vehicle Theft Prevention	546/350	-	1,793,632	(339,961)	(339,961)
0159	SBE Teacher Certification Institution	586	510,020	-	96,668	96,668
0161	SBE GED Testing Fund	684	-	42,070	(7,974)	(7,974)
0163	Weights & Measures	406	-	1,184,406	(224,489)	(224,489)
0163	Weights & Measures	360	-	-	-	-
0166	State Police Merit BD Public Safety	591	1,050,887	-	199,183	199,183
0167	Division of Corp Regis LLP	350	398,409	-	75,513	75,513
0169	IL Independent Tax Tribunal	564	-	39,873	(7,557)	(7,557)
0175	IL School Asbestos Abatement	482	-	1,024,517	(194,184)	(194,184)
0177	CHIP Board Payroll Trust	527	-	297,788	(56,442)	(56,442)
0182	Driver Services Administration	350	-	460,341	(87,252)	(87,252)
0184	ICJIA Violence Prevention	546	95,678	-	18,135	18,135
0185	Secretary of State Spec Lic Pl	350	-	914,006	(173,238)	(173,238)
0193	Loc Govt Health Insurance Res	416	503,977	-	95,523	95,523
0195	IPTIP Administrative Trust	370	375,804	-	71,229	71,229
0199	Illinois Fisheries Management	422	235,624	-	44,660	44,660
0203	Tchr Health Insurance Security	416	-	46,232	(8,763)	(8,763)
0207	Pollution Control Board St Tr	532	-	129,508	(24,547)	(24,547)
0209	State Police Firearm Services	493	7,648,193	-	1,449,620	1,449,620
0211	DHS Technology Initiative	444	-	44,583	(8,450)	(8,450)
0214	Brownfields Redevelopment	532	-	-	-	-
0215	Capital Develop Brd Revolving	510	-	21,193	(4,017)	(4,017)
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	5,091,255	-	964,984	964,984
0218	Professions Indirect Cost	360	96,777	-	18,343	18,343
0220	DCFS Children's Services	360/418	1,796,849	-	340,570	340,570

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Change in Proportionate Share FY22 Layer (Continued)

Fund	Fund Name	Agency #	2024	2025	2026	2027
0137	Plugging & Restoration	422	\$ 285,690	\$ 285,690	\$ 285,690	\$ 78,852
0141	Capital Development	511	1,261,072	1,261,072	1,261,072	348,056
0141	Capital Development	422	(199,659)	(199,659)	(199,659)	(55,106)
0141	Capital Development	507	(156,978)	(156,978)	(156,978)	(43,327)
0144	SBE Special Purpose Trust	586	356,755	356,755	356,755	98,465
0145	Explosives Regulatory	422	(7,037)	(7,037)	(7,037)	(1,940)
0146	Aggregate Operations Regulatory	422	25,900	25,900	25,900	7,151
0147	Coal Mining Regulatory	422	(32,729)	(32,729)	(32,729)	(9,031)
0148	Mental Health Reporting	444	10,265	10,265	10,265	2,833
0148	Mental Health Reporting	493	(47,739)	(47,739)	(47,739)	(13,175)
0151	Reg CPA Admin & Disciplinary	440	4,165	4,165	4,165	1,152
0152	State Crime Laboratory	493	378,818	378,818	378,818	104,553
0156	Motor Vehicle Theft Prevention	546/350	(339,961)	(339,961)	(339,961)	(93,827)
0159	SBE Teacher Certification Institution	586	96,668	96,668	96,668	26,680
0161	SBE GED Testing Fund	684	(7,974)	(7,974)	(7,974)	(2,200)
0163	Weights & Measures	406	(224,489)	(224,489)	(224,489)	(61,961)
0163	Weights & Measures	360	-	-	-	-
0166	State Police Merit BD Public Safety	591	199,183	199,183	199,183	54,972
0167	Division of Corp Regis LLP	350	75,513	75,513	75,513	20,844
0169	IL Independent Tax Tribunal	564	(7,557)	(7,557)	(7,557)	(2,088)
0175	IL School Asbestos Abatement	482	(194,184)	(194,184)	(194,184)	(53,597)
0177	CHIP Board Payroll Trust	527	(56,442)	(56,442)	(56,442)	(15,578)
0182	Driver Services Administration	350	(87,252)	(87,252)	(87,252)	(24,081)
0184	ICJIA Violence Prevention	546	18,135	18,135	18,135	5,003
0185	Secretary of State Spec Lic Pl	350	(173,238)	(173,238)	(173,238)	(47,816)
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
0199	Illinois Fisheries Management	422	44,660	44,660	44,660	12,324
0203	Tchr Health Insurance Security	416	(8,763)	(8,763)	(8,763)	(2,417)
0207	Pollution Control Board St Tr	532	(24,547)	(24,547)	(24,547)	(6,773)
0209	State Police Firearm Services	493	1,449,620	1,449,620	1,449,620	400,093
0211	DHS Technology Initiative	444	(8,450)	(8,450)	(8,450)	(2,333)
0214	Brownfields Redevelopment	532	-	-	-	-
0215	Capital Develop Brd Revolving	510	(4,017)	(4,017)	(4,017)	(1,108)
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	964,984	964,984	964,984	266,335
0218	Professions Indirect Cost	360	18,343	18,343	18,343	5,062
0220	DCFS Children's Services	360/418	340,570	340,570	340,570	93,999

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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
0137	Plugging & Restoration	422	\$ -	\$ 947,119	\$ (179,823)	\$ (179,823)
0141	Capital Development	511	3,030,783	-	575,434	575,434
0141	Capital Development	422	1,894,239	-	359,646	359,646
0141	Capital Development	507	189,424	-	35,965	35,965
0144	SBE Special Purpose Trust	586	5,834,259	-	1,107,710	1,107,710
0145	Explosives Regulatory	422	-	189,423	(35,964)	(35,964)
0146	Aggregate Operations Regulatory	422	-	303,079	(57,544)	(57,544)
0147	Coal Mining Regulatory	422	-	-	-	-
0148	Mental Health Reporting	444	265,194	-	50,351	50,351
0148	Mental Health Reporting	493	37,885	-	7,193	7,193
0151	Reg CPA Admin & Disciplinary	440	-	-	-	-
0152	State Crime Laboratory	493	947,120	-	179,823	179,823
0156	Motor Vehicle Theft Prevention	546/350	-	606,157	(115,087)	(115,087)
0159	SBE Teacher Certification Institution	586	-	37,884	(7,193)	(7,193)
0161	SBE GED Testing Fund	684	-	-	-	-
0163	Weights & Measures	406	-	1,591,160	(302,103)	(302,103)
0163	Weights & Measures	360	-	-	-	-
0166	State Police Merit BD Public Safety	591	37,884	-	7,193	7,193
0167	Division of Corp Regis LLP	350	-	37,884	(7,193)	(7,193)
0169	IL Independent Tax Tribunal	564	-	227,309	(43,158)	(43,158)
0175	IL School Asbestos Abatement	482	75,770	-	14,386	14,386
0177	CHIP Board Payroll Trust	527	-	303,079	(57,544)	(57,544)
0182	Driver Services Administration	350	-	1,970,009	(374,032)	(374,032)
0184	ICJIA Violence Prevention	546	-	113,655	(21,579)	(21,579)
0185	Secretary of State Spec Lic Pl	350	2,121,548	-	402,804	402,804
0193	Loc Govt Health Insurance Res	416	303,080	-	57,544	57,544
0195	IPTIP Administrative Trust	370	833,464	-	158,244	158,244
0199	Illinois Fisheries Management	422	3,788,480	-	719,293	719,293
0203	Tchr Health Insurance Security	416	454,617	-	86,315	86,315
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	2,538,280	-	481,926	481,926
0211	DHS Technology Initiative	444	-	1,136,544	(215,788)	(215,788)
0214	Brownfields Redevelopment	532	-	-	-	-
0215	Capital Develop Brd Revolving	510	-	113,653	(21,579)	(21,579)
0215	Capital Develop Brd Revolving	511	3,864,249	-	733,678	733,678
0218	Professions Indirect Cost	440	3,258,092	-	618,591	618,591
0218	Professions Indirect Cost	360	-	-	-	-
0220	DCFS Children's Services	360/418	227,309	-	43,158	43,158

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Change in Proportionate Share FY23 Layer (Continued)

Fund	Fund Name	Agency #	2025	2026	2027	2028
0137	Plugging & Restoration	422	\$ (179,823)	\$ (179,823)	\$ (179,823)	\$ (48,004)
0141	Capital Development	511	575,434	575,434	575,434	153,613
0141	Capital Development	422	359,646	359,646	359,646	96,009
0141	Capital Development	507	35,965	35,965	35,965	9,599
0144	SBE Special Purpose Trust	586	1,107,710	1,107,710	1,107,710	295,709
0145	Explosives Regulatory	422	(35,964)	(35,964)	(35,964)	(9,603)
0146	Aggregate Operations Regulatory	422	(57,544)	(57,544)	(57,544)	(15,359)
0147	Coal Mining Regulatory	422	-	-	-	-
0148	Mental Health Reporting	444	50,351	50,351	50,351	13,439
0148	Mental Health Reporting	493	7,193	7,193	7,193	1,920
0151	Reg CPA Admin & Disciplinary	440	-	-	-	-
0152	State Crime Laboratory	493	179,823	179,823	179,823	48,005
0156	Motor Vehicle Theft Prevention	546/350	(115,087)	(115,087)	(115,087)	(30,722)
0159	SBE Teacher Certification Institution	586	(7,193)	(7,193)	(7,193)	(1,919)
0161	SBE GED Testing Fund	684	-	-	-	-
0163	Weights & Measures	406	(302,103)	(302,103)	(302,103)	(80,645)
0163	Weights & Measures	360	-	-	-	-
0166	State Police Merit BD Public Safety	591	7,193	7,193	7,193	1,919
0167	Division of Corp Regis LLP	350	(7,193)	(7,193)	(7,193)	(1,919)
0169	IL Independent Tax Tribunal	564	(43,158)	(43,158)	(43,158)	(11,519)
0175	IL School Asbestos Abatement	482	14,386	14,386	14,386	3,840
0177	CHIP Board Payroll Trust	527	(57,544)	(57,544)	(57,544)	(15,359)
0182	Driver Services Administration	350	(374,032)	(374,032)	(374,032)	(99,849)
0184	ICJIA Violence Prevention	546	(21,579)	(21,579)	(21,579)	(5,760)
0185	Secretary of State Spec Lic Pl	350	402,804	402,804	402,804	107,528
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
0199	Illinois Fisheries Management	422	719,293	719,293	719,293	192,015
0203	Tchr Health Insurance Security	416	86,315	86,315	86,315	23,042
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	481,926	481,926	481,926	128,650
0211	DHS Technology Initiative	444	(215,788)	(215,788)	(215,788)	(57,604)
0214	Brownfields Redevelopment	532	-	-	-	-
0215	Capital Develop Brd Revolving	510	(21,579)	(21,579)	(21,579)	(5,758)
0215	Capital Develop Brd Revolving	511	733,678	733,678	733,678	195,859
0218	Professions Indirect Cost	440	618,591	618,591	618,591	165,137
0218	Professions Indirect Cost	360	-	-	-	-
0220	DCFS Children's Services	360/418	43,158	43,158	43,158	11,519

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Fund	Fund Name	Agency #	FY22		FY23	
			22 Primary Allocation	22 Secondary Allocation	23 Primary Allocation	23 Secondary Allocation
0238	IL Health Facilities Planning	482	0.0041%		0.0045%	
0240	Emergency Public Health	482	0.0025%		0.0039%	
0242	ISAC Accounts Receivable	691	0.0000%		0.0000%	
0243	Credit Union	440	0.0158%		0.0201%	
0244	Savings & Resid Finance Reg	440	0.0170%		0.0173%	
0255	DOL Federal Indirect Cost Fund	452	0.0010%		0.0004%	
0258	Nursing Dedicated & Professional	440/482	0.0095%		0.0127%	
0259	Optometric Licn & Disc Brd	440	0.0016%		0.0014%	
0261	Underground Resource Conserv	422	0.0063%		0.0075%	
0270	Water Revolving	532	0.1126%		0.1233%	
0274	Self-Insurers Administration	563	0.0025%		0.0000%	
0276	Drunk & Drugged Driving Prevention	444	0.0032%		0.0029%	
0285	Long Term Care Monitor/Receive	482	0.1059%		0.1260%	
0286	IL Affordable Housing Trust	492	0.0004%		0.0004%	
0287	Home Care Services Agy Licensure	482	0.0105%		0.0061%	
0288	Community Water Supply Lab	532	0.0052%		0.0042%	
0290	Fertilizer Control	406	0.0100%		0.0063%	
0292	Security Investors Education	350	0.0009%		0.0011%	
0294	Used Tire Management	532/482	0.0365%		0.0398%	
0298	Natural Areas Acquisition	422	0.0580%		0.0420%	
0299	Open Space Lands Acquis&Devel	422	0.0061%		0.0038%	
0318	ICJIA Vio Prevent Sp Prj	546	0.0000%		0.0000%	
0318	ICJIA Vio Prevent Sp Prj	482	0.0000%		0.0000%	
0324	State COVID Urgent Remediation Emergency	420	0.0023%		0.0009%	
0324	State COVID Urgent Remediation Emergency	546	0.0009%		0.0097%	
0324	State COVID Urgent Remediation Emergency	588	0.0002%		0.0000%	
0326	African American HIV/Aids	482	0.0000%		0.0000%	
0327	Tattoo & Body Prcng Estab Regis	482	0.0012%		0.0002%	
0329	County Provider Trust	478	0.0261%		0.0246%	
0333	Federal Support Agreement Rev	466	0.0582%		0.0344%	
0335	Criminal Justice Info Projects	546	0.0140%		0.0204%	
0336	Environmental Lab Certificate	532	0.0015%		0.0010%	
0339	Illinois Community College Board Contracts and Grants Fund	684	0.0016%		0.0043%	
0340	Public Health Lab Serv Rev	482	0.0000%		0.0000%	
0342	Audit Expense	103	0.0000%		0.0000%	
0344	Care Prov for Persons with DD	478	0.0000%		0.0000%	
0345	Long Term Care Provider	478	0.0038%		0.0034%	

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0238	IL Health Facilities Planning	482	\$ (234,090)	\$ (143,663)	\$ (118,647)	\$ (13,450)	\$ 6,850
0240	Emergency Public Health	482	(145,855)	(292,379)	(251,355)	5,395	26,161
0242	ISAC Accounts Receivable	691	(3,441)	(24,073)	(85,115)	(27,097)	-
0243	Credit Union	440	(739,184)	(355,137)	(208,739)	161,850	78,849
0244	Savings & Resid Finance Reg	440	(766,398)	(591,671)	(452,420)	(110,666)	2,560
0255	DOL Federal Indirect Cost Fund	452	21,574	23,385	(34,453)	(44,668)	(11,593)
0258	Nursing Dedicated & Professional	440/482	(528,146)	(413,844)	(339,988)	70,177	59,099
0259	Optometric Licn & Disc Brd	440	(47,159)	(58,643)	(48,016)	(23,611)	(4,101)
0261	Underground Resource Conserv	422	(151,301)	(340,877)	(344,853)	(35,392)	21,655
0270	Water Revolving	532	(3,369,845)	(2,359,847)	(1,815,763)	18,506	182,654
0274	Self-Insurers Administration	563	(256,141)	(90,316)	(142,880)	(174,589)	(48,005)
0276	Drunk & Drugged Driving Prevention	444	(300,362)	(57,546)	(100,865)	(50,083)	(6,298)
0285	Long Term Care Monitor/Receive	482	(6,357,692)	(3,937,778)	(3,735,351)	(59,583)	362,650
0286	IL Affordable Housing Trust	492	(10,398)	(12,333)	(6,627)	(1,687)	(74)
0287	Home Care Services Agy Licensure	482	(341,549)	(298,739)	(336,533)	(327,934)	(85,617)
0288	Community Water Supply Lab	532	(326,713)	(245,317)	(190,407)	(104,013)	(19,978)
0290	Fertilizer Control	406	(453,127)	(433,811)	(487,423)	(333,957)	(72,212)
0292	Security Investors Education	350	(23,268)	(10,649)	6,179	12,516	3,635
0294	Used Tire Management	532/482	(1,699,894)	(1,153,439)	(668,662)	(6,896)	56,003
0298	Natural Areas Acquisition	422	(1,562,373)	(1,300,730)	(1,231,459)	(1,192,216)	(314,996)
0299	Open Space Lands Acquis&Devel	422	(434,272)	(446,207)	(387,206)	(224,823)	(44,865)
0318	ICJIA Vio Prevent Sp Prj	546	(60,355)	(9,125)	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	38,719	42,791	55,623	(57,230)	(27,048)
0324	State COVID Urgent Remediation Emergency	546	156,126	200,011	338,305	555,149	167,183
0324	State COVID Urgent Remediation Emergency	588	29,847	29,847	(351,411)	(131,757)	(3,840)
0326	African American HIV/Aids	482	(1,247)	-	-	-	-
0327	Tatoo & Body Prcng Estab Regis	482	15,588	(37,252)	(71,759)	(73,614)	(19,239)
0329	County Provider Trust	478	(1,050,310)	(1,005,615)	(1,018,948)	(372,557)	(33,352)
0333	Federal Support Agreement Rev	466	(4,303,723)	(3,525,294)	(3,550,226)	(2,245,189)	(463,364)
0335	Criminal Justice Info Projects	546	423,893	513,679	444,452	440,318	119,119
0336	Environmental Lab Certificate	532	(84,921)	(71,514)	(56,106)	(41,162)	(9,784)
0339	Illinois Community College Board Contracts and Grants Fund	684	81,095	101,797	163,102	187,176	51,051
0340	Public Health Lab Serv Rev	482	(100,363)	(51,380)	(49,092)	(13,548)	-
0342	Audit Expense	103	(501,328)	(68,421)	-	-	-
0344	Care Prov for Persons with DD	478	(70,798)	(69,561)	(13,072)	-	-
0345	Long Term Care Provider	478	(198,601)	(129,527)	(78,972)	(41,849)	(8,309)

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Actual and Expected Experience

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0238	IL Health Facilities Planning	482	\$ (43,658)	\$ (45,578)	\$ (46,536)	\$ (11,333)	\$ 573
0240	Emergency Public Health	482	(37,837)	(39,501)	(40,331)	(9,822)	497
0242	ISAC Accounts Receivable	691	-	-	-	-	-
0243	Credit Union	440	(195,007)	(203,582)	(207,859)	(50,620)	2,560
0244	Savings & Resid Finance Reg	440	(167,842)	(175,222)	(178,903)	(43,569)	2,204
0255	DOL Federal Indirect Cost Fund	452	(3,881)	(4,051)	(4,136)	(1,007)	51
0258	Nursing Dedicated & Professional	440/482	(123,213)	(128,631)	(131,334)	(31,984)	1,618
0259	Optometric Licn & Disc Brd	440	(13,583)	(14,180)	(14,478)	(3,526)	178
0261	Underground Resource Conserv	422	(72,764)	(75,963)	(77,559)	(18,888)	955
0270	Water Revolving	532	(1,196,235)	(1,248,838)	(1,275,073)	(310,521)	15,707
0274	Self-Insurers Administration	563	-	-	-	-	-
0276	Drunk & Drugged Driving Prevention	444	(28,135)	(29,373)	(29,990)	(7,303)	369
0285	Long Term Care Monitor/Receive	482	(1,222,430)	(1,276,185)	(1,302,995)	(317,320)	16,051
0286	IL Affordable Housing Trust	492	(3,881)	(4,051)	(4,136)	(1,007)	51
0287	Home Care Services Agy Licensure	482	(59,181)	(61,784)	(63,081)	(15,362)	777
0288	Community Water Supply Lab	532	(40,748)	(42,539)	(43,433)	(10,577)	535
0290	Fertilizer Control	406	(61,121)	(63,809)	(65,150)	(15,866)	803
0292	Security Investors Education	350	(10,672)	(11,141)	(11,375)	(2,770)	140
0294	Used Tire Management	532/482	(386,132)	(403,112)	(411,581)	(100,233)	5,070
0298	Natural Areas Acquisition	422	(407,477)	(425,395)	(434,332)	(105,773)	5,350
0299	Open Space Lands Acquis&Devel	422	(36,867)	(38,488)	(39,297)	(9,570)	484
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	(8,732)	(9,116)	(9,307)	(2,267)	115
0324	State COVID Urgent Remediation Emergency	546	(94,108)	(98,246)	(100,310)	(24,429)	1,236
0324	State COVID Urgent Remediation Emergency	588	-	-	-	-	-
0326	African American HIV/Aids	482	-	-	-	-	-
0327	Tatoo & Body Prcng Estab Regis	482	(1,940)	(2,026)	(2,068)	(504)	25
0329	County Provider Trust	478	(238,665)	(249,160)	(254,394)	(61,953)	3,134
0333	Federal Support Agreement Rev	466	(333,743)	(348,419)	(355,738)	(86,634)	4,382
0335	Criminal Justice Info Projects	546	(197,917)	(206,620)	(210,961)	(51,376)	2,599
0336	Environmental Lab Certificate	532	(9,702)	(10,128)	(10,341)	(2,518)	127
0339	Illinois Community College Board Contracts and Grants Fund	684	(41,718)	(43,552)	(44,467)	(10,829)	548
0340	Public Health Lab Serv Rev	482	-	-	-	-	-
0342	Audit Expense	103	-	-	-	-	-
0344	Care Prov for Persons with DD	478	-	-	-	-	-
0345	Long Term Care Provider	478	(32,986)	(34,437)	(35,160)	(8,563)	433

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Assumption Changes

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0238	IL Health Facilities Planning	482	\$ (212,158)	\$ (189,879)	\$ (124,765)	\$ (34,323)	\$ (1,406)
0240	Emergency Public Health	482	(183,871)	(164,562)	(108,130)	(29,746)	(1,218)
0242	ISAC Accounts Receivable	691	-	-	-	-	-
0243	Credit Union	440	(947,640)	(848,128)	(557,284)	(153,308)	(6,278)
0244	Savings & Resid Finance Reg	440	(815,631)	(729,981)	(479,652)	(131,952)	(5,404)
0255	DOL Federal Indirect Cost Fund	452	(18,859)	(16,878)	(11,090)	(3,051)	(125)
0258	Nursing Dedicated & Professional	440/482	(598,758)	(535,882)	(352,114)	(96,866)	(3,967)
0259	Optometric Licn & Disc Brd	440	(66,005)	(59,074)	(38,816)	(10,678)	(437)
0261	Underground Resource Conserv	422	(353,597)	(316,466)	(207,942)	(57,204)	(2,343)
0270	Water Revolving	532	(5,813,138)	(5,202,696)	(3,418,560)	(940,441)	(38,512)
0274	Self-Insurers Administration	563	-	-	-	-	-
0276	Drunk & Drugged Driving Prevention	444	(136,724)	(122,367)	(80,404)	(22,119)	(906)
0285	Long Term Care Monitor/Receive	482	(5,940,433)	(5,316,624)	(3,493,419)	(961,034)	(39,355)
0286	IL Affordable Housing Trust	492	(18,859)	(16,878)	(11,090)	(3,051)	(125)
0287	Home Care Services Agy Licensure	482	(287,592)	(257,392)	(169,126)	(46,526)	(1,905)
0288	Community Water Supply Lab	532	(198,014)	(177,221)	(116,447)	(32,034)	(1,312)
0290	Fertilizer Control	406	(297,022)	(265,831)	(174,671)	(48,052)	(1,968)
0292	Security Investors Education	350	(51,861)	(46,415)	(30,498)	(8,390)	(344)
0294	Used Tire Management	532/482	(1,876,422)	(1,679,378)	(1,103,477)	(303,565)	(12,431)
0298	Natural Areas Acquisition	422	(1,980,144)	(1,772,208)	(1,164,473)	(320,345)	(13,118)
0299	Open Space Lands Acquis&Devel	422	(179,156)	(160,343)	(105,357)	(28,984)	(1,187)
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	(42,432)	(37,976)	(24,953)	(6,865)	(281)
0324	State COVID Urgent Remediation Emergency	546	(457,319)	(409,296)	(268,938)	(73,984)	(3,030)
0324	State COVID Urgent Remediation Emergency	588	-	-	-	-	-
0326	African American HIV/Aids	482	-	-	-	-	-
0327	Tatoo & Body Prcng Estab Regis	482	(9,429)	(8,439)	(5,545)	(1,525)	(62)
0329	County Provider Trust	478	(1,159,799)	(1,038,008)	(682,049)	(187,630)	(7,684)
0333	Federal Support Agreement Rev	466	(1,621,832)	(1,451,523)	(953,759)	(262,378)	(10,745)
0335	Criminal Justice Info Projects	546	(961,784)	(860,787)	(565,601)	(155,596)	(6,372)
0336	Environmental Lab Certificate	532	(47,146)	(42,195)	(27,726)	(7,627)	(312)
0339	Illinois Community College Board Contracts and Grants Fund	684	(202,729)	(181,440)	(119,220)	(32,797)	(1,343)
0340	Public Health Lab Serv Rev	482	-	-	-	-	-
0342	Audit Expense	103	-	-	-	-	-
0344	Care Prov for Persons with DD	478	-	-	-	-	-
0345	Long Term Care Provider	478	(160,297)	(143,464)	(94,267)	(25,933)	(1,062)

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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
0238	IL Health Facilities Planning	482	\$ -	\$ 43,701	\$ (8,493)	\$ (8,493)
0240	Emergency Public Health	482	662,694	-	128,794	128,794
0242	ISAC Accounts Receivable	691	-	353,251	(68,654)	(68,654)
0243	Credit Union	440	-	86,715	(16,853)	(16,853)
0244	Savings & Resid Finance Reg	440	-	439,967	(85,507)	(85,507)
0255	DOL Federal Indirect Cost Fund	452	-	-	-	-
0258	Nursing Dedicated & Professional	440/482	-	661,271	(128,517)	(128,517)
0259	Optometric Licn & Disc Brd	440	88,431	-	17,186	17,186
0261	Underground Resource Conserv	422	1,678,478	-	326,210	326,210
0270	Water Revolving	532	759,346	-	147,578	147,578
0274	Self-Insurers Administration	563	88,681	-	17,235	17,235
0276	Drunk & Drugged Driving Prevention	444	265,439	-	51,588	51,588
0285	Long Term Care Monitor/Receive	482	5,178,978	-	1,006,529	1,006,529
0286	IL Affordable Housing Trust	492	132,502	-	25,752	25,752
0287	Home Care Services Agy Licensure	482	739	-	144	144
0288	Community Water Supply Lab	532	-	43,570	(8,468)	(8,468)
0290	Fertilizer Control	406	-	219,901	(42,738)	(42,738)
0292	Security Investors Education	350	64	-	12	12
0294	Used Tire Management	532/482	-	791,283	(153,785)	(153,785)
0298	Natural Areas Acquisition	422	-	923,513	(179,484)	(179,484)
0299	Open Space Lands Acquis&Devel	422	486,481	-	94,547	94,547
0318	ICJIA Vio Prevent Sp Prj	546	353,339	-	68,671	68,671
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	-	-	-	-
0324	State COVID Urgent Remediation Emergency	546	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	-	-	-	-
0326	African American HIV/Aids	482	-	44,157	(8,582)	(8,582)
0327	Tattoo & Body Prcng Estab Regis	482	-	264,939	(51,491)	(51,491)
0329	County Provider Trust	478	-	1,984,801	(385,744)	(385,744)
0333	Federal Support Agreement Rev	466	-	2,024,022	(393,366)	(393,366)
0335	Criminal Justice Info Projects	546	88,400	-	17,180	17,180
0336	Environmental Lab Certificate	532	-	44,005	(8,552)	(8,552)
0339	Illinois Community College Board Contracts and Grants Fund	684	-	44,157	(8,582)	(8,582)
0340	Public Health Lab Serv Rev	482	-	1,192,137	(231,690)	(231,690)
0342	Audit Expense	103	927,938	-	180,344	180,344
0344	Care Prov for Persons with DD	478	-	44,070	(8,565)	(8,565)
0345	Long Term Care Provider	478	265,330	-	51,567	51,567

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0238	IL Health Facilities Planning	482	\$ (8,493)	\$ (8,493)	\$ (8,493)	\$ (1,236)
0240	Emergency Public Health	482	128,794	128,794	128,794	18,724
0242	ISAC Accounts Receivable	691	(68,654)	(68,654)	(68,654)	(9,981)
0243	Credit Union	440	(16,853)	(16,853)	(16,853)	(2,450)
0244	Savings & Resid Finance Reg	440	(85,507)	(85,507)	(85,507)	(12,432)
0255	DOL Federal Indirect Cost Fund	452	-	-	-	-
0258	Nursing Dedicated & Professional	440/482	(128,517)	(128,517)	(128,517)	(18,686)
0259	Optometric Licn & Disc Brd	440	17,186	17,186	17,186	2,501
0261	Underground Resource Conserv	422	326,210	326,210	326,210	47,428
0270	Water Revolving	532	147,578	147,578	147,578	21,456
0274	Self-Insurers Administration	563	17,235	17,235	17,235	2,506
0276	Drunk & Drugged Driving Prevention	444	51,588	51,588	51,588	7,499
0285	Long Term Care Monitor/Receive	482	1,006,529	1,006,529	1,006,529	146,333
0286	IL Affordable Housing Trust	492	25,752	25,752	25,752	3,742
0287	Home Care Services Agy Licensure	482	144	144	144	19
0288	Community Water Supply Lab	532	(8,468)	(8,468)	(8,468)	(1,230)
0290	Fertilizer Control	406	(42,738)	(42,738)	(42,738)	(6,211)
0292	Security Investors Education	350	12	12	12	4
0294	Used Tire Management	532/482	(153,785)	(153,785)	(153,785)	(22,358)
0298	Natural Areas Acquisition	422	(179,484)	(179,484)	(179,484)	(26,093)
0299	Open Space Lands Acquis&Devel	422	94,547	94,547	94,547	13,746
0318	ICJIA Vio Prevent Sp Prj	546	68,671	68,671	68,671	9,984
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	-	-	-	-
0324	State COVID Urgent Remediation Emergency	546	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	-	-	-	-
0326	African American HIV/Aids	482	(8,582)	(8,582)	(8,582)	(1,247)
0327	Tatoo & Body Prcng Estab Regis	482	(51,491)	(51,491)	(51,491)	(7,484)
0329	County Provider Trust	478	(385,744)	(385,744)	(385,744)	(56,081)
0333	Federal Support Agreement Rev	466	(393,366)	(393,366)	(393,366)	(57,192)
0335	Criminal Justice Info Projects	546	17,180	17,180	17,180	2,500
0336	Environmental Lab Certificate	532	(8,552)	(8,552)	(8,552)	(1,245)
0339	Illinois Community College Board Contracts and Grants Fund	684	(8,582)	(8,582)	(8,582)	(1,247)
0340	Public Health Lab Serv Rev	482	(231,690)	(231,690)	(231,690)	(33,687)
0342	Audit Expense	103	180,344	180,344	180,344	26,218
0344	Care Prov for Persons with DD	478	(8,565)	(8,565)	(8,565)	(1,245)
0345	Long Term Care Provider	478	51,567	51,567	51,567	7,495

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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
0238	IL Health Facilities Planning	482	\$ -	\$ 405,708	\$ (79,090)	\$ (79,090)
0240	Emergency Public Health	482	857,281	-	167,121	167,121
0242	ISAC Accounts Receivable	691	180,437	-	35,175	35,175
0243	Credit Union	440	-	1,713,184	(333,974)	(333,974)
0244	Savings & Resid Finance Reg	440	-	495,239	(96,544)	(96,544)
0255	DOL Federal Indirect Cost Fund	452	-	-	-	-
0258	Nursing Dedicated & Professional	440/482	-	224,900	(43,843)	(43,843)
0259	Optometric Licn & Disc Brd	440	90,289	-	17,601	17,601
0261	Underground Resource Conserv	422	1,037,828	-	202,318	202,318
0270	Water Revolving	532	-	2,791,543	(544,193)	(544,193)
0274	Self-Insurers Administration	563	-	992,177	(193,418)	(193,418)
0276	Drunk & Drugged Driving Prevention	444	-	1,398,080	(272,546)	(272,546)
0285	Long Term Care Monitor/Receive	482	-	11,765,851	(2,293,674)	(2,293,674)
0286	IL Affordable Housing Trust	492	20	-	4	4
0287	Home Care Services Agy Licensure	482	-	89,774	(17,501)	(17,501)
0288	Community Water Supply Lab	532	-	360,522	(70,281)	(70,281)
0290	Fertilizer Control	406	90,748	-	17,691	17,691
0292	Security Investors Education	350	-	45,070	(8,786)	(8,786)
0294	Used Tire Management	532/482	-	2,027,785	(395,303)	(395,303)
0298	Natural Areas Acquisition	422	-	268,388	(52,320)	(52,320)
0299	Open Space Lands Acquis&Devel	422	90,675	-	17,676	17,676
0318	ICJIA Vio Prevent Sp Prj	546	-	360,820	(70,339)	(70,339)
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	-	-	-	-
0324	State COVID Urgent Remediation Emergency	546	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	-	-	-	-
0326	African American HIV/Aids	482	-	-	-	-
0327	Tattoo & Body Prcng Estab Regis	482	360,872	-	70,350	70,350
0329	County Provider Trust	478	723,090	-	140,962	140,962
0333	Federal Support Agreement Rev	466	-	3,333,760	(649,894)	(649,894)
0335	Criminal Justice Info Projects	546	52	-	10	10
0336	Environmental Lab Certificate	532	-	45,019	(8,776)	(8,776)
0339	Illinois Community College Board Contracts and Grants					
0339	Fund	684	-	-	-	-
0340	Public Health Lab Serv Rev	482	-	90,166	(17,577)	(17,577)
0342	Audit Expense	103	-	2,706,151	(527,546)	(527,546)
0344	Care Prov for Persons with DD	478	52	-	10	10
0345	Long Term Care Provider	478	-	360,637	(70,304)	(70,304)

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0238	IL Health Facilities Planning	482	\$ (79,090)	\$ (79,090)	\$ (79,090)	\$ (10,258)
0240	Emergency Public Health	482	167,121	167,121	167,121	21,676
0242	ISAC Accounts Receivable	691	35,175	35,175	35,175	4,562
0243	Credit Union	440	(333,974)	(333,974)	(333,974)	(43,314)
0244	Savings & Resid Finance Reg	440	(96,544)	(96,544)	(96,544)	(12,519)
0255	DOL Federal Indirect Cost Fund	452	-	-	-	-
0258	Nursing Dedicated & Professional	440/482	(43,843)	(43,843)	(43,843)	(5,685)
0259	Optometric Licn & Disc Brd	440	17,601	17,601	17,601	2,284
0261	Underground Resource Conserv	422	202,318	202,318	202,318	26,238
0270	Water Revolving	532	(544,193)	(544,193)	(544,193)	(70,578)
0274	Self-Insurers Administration	563	(193,418)	(193,418)	(193,418)	(25,087)
0276	Drunk & Drugged Driving Prevention	444	(272,546)	(272,546)	(272,546)	(35,350)
0285	Long Term Care Monitor/Receive	482	(2,293,674)	(2,293,674)	(2,293,674)	(297,481)
0286	IL Affordable Housing Trust	492	4	4	4	-
0287	Home Care Services Agy Licensure	482	(17,501)	(17,501)	(17,501)	(2,269)
0288	Community Water Supply Lab	532	(70,281)	(70,281)	(70,281)	(9,117)
0290	Fertilizer Control	406	17,691	17,691	17,691	2,293
0292	Security Investors Education	350	(8,786)	(8,786)	(8,786)	(1,140)
0294	Used Tire Management	532/482	(395,303)	(395,303)	(395,303)	(51,270)
0298	Natural Areas Acquisition	422	(52,320)	(52,320)	(52,320)	(6,788)
0299	Open Space Lands Acquis&Devel	422	17,676	17,676	17,676	2,295
0318	ICJIA Vio Prevent Sp Prj	546	(70,339)	(70,339)	(70,339)	(9,125)
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	-	-	-	-
0324	State COVID Urgent Remediation Emergency	546	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	-	-	-	-
0326	African American HIV/Aids	482	-	-	-	-
0327	Tatoo & Body Prcng Estab Regis	482	70,350	70,350	70,350	9,122
0329	County Provider Trust	478	140,962	140,962	140,962	18,280
0333	Federal Support Agreement Rev	466	(649,894)	(649,894)	(649,894)	(84,290)
0335	Criminal Justice Info Projects	546	10	10	10	2
0336	Environmental Lab Certificate	532	(8,776)	(8,776)	(8,776)	(1,139)
0339	Illinois Community College Board Contracts and Grants					
0339	Fund	684	-	-	-	-
0340	Public Health Lab Serv Rev	482	(17,577)	(17,577)	(17,577)	(2,281)
0342	Audit Expense	103	(527,546)	(527,546)	(527,546)	(68,421)
0344	Care Prov for Persons with DD	478	10	10	10	2
0345	Long Term Care Provider	478	(70,304)	(70,304)	(70,304)	(9,117)

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Change in Proportionate Share FY21 Layer

Fund	Fund Name	Agency #	FY21 Base Layer	FY21 Base Layer	2021		2022	
			Deferred Outflow	Deferred Inflow				
0238	IL Health Facilities Planning	482	\$ 315,576	\$ -	\$ 60,829	\$ 60,829		
0240	Emergency Public Health	482	-	45,360	(8,743)	(8,743)		
0242	ISAC Accounts Receivable	691	360,826	-	69,551	69,551		
0243	Credit Union	440	1,172,211	-	225,949	225,949		
0244	Savings & Resid Finance Reg	440	766,122	-	147,673	147,673		
0255	DOL Federal Indirect Cost Fund	452	405,953	-	78,249	78,249		
0258	Nursing Dedicated & Professional	440/482	721,226	-	139,020	139,020		
0259	Optometric Licn & Disc Brd	440	45,043	-	8,682	8,682		
0261	Underground Resource Conserv	422	540,912	-	104,263	104,263		
0270	Water Revolving	532	8,205,601	-	1,581,666	1,581,666		
0274	Self-Insurers Administration	563	496,105	-	95,626	95,626		
0276	Drunk & Drugged Driving Prevention	444	766,725	-	147,790	147,790		
0285	Long Term Care Monitor/Receive	482	12,083,871	-	2,329,220	2,329,220		
0286	IL Affordable Housing Trust	492	-	15	(3)	(3)		
0287	Home Care Services Agy Licensure	482	811,578	-	156,435	156,435		
0288	Community Water Supply Lab	532	89,983	-	17,345	17,345		
0290	Fertilizer Control	406	901,704	-	173,807	173,807		
0292	Security Investors Education	350	-	25	(5)	(5)		
0294	Used Tire Management	532/482	855,619	-	164,924	164,924		
0298	Natural Areas Acquisition	422	3,426,349	-	660,444	660,444		
0299	Open Space Lands Acquis&Devel	422	-	45,465	(8,764)	(8,764)		
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-		
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-		
0324	State COVID Urgent Remediation Emergency	420	-	-	-	-		
0324	State COVID Urgent Remediation Emergency	546	-	-	-	-		
0324	State COVID Urgent Remediation Emergency	588	2,435,718	-	469,496	469,496		
0326	African American HIV/Aids	482	-	-	-	-		
0327	Tatoo & Body Prcng Estab Regis	482	180,383	-	34,770	34,770		
0329	County Provider Trust	478	2,209,082	-	425,810	425,810		
0333	Federal Support Agreement Rev	466	3,831,081	-	738,458	738,458		
0335	Criminal Justice Info Projects	546	2,300,360	-	443,405	443,405		
0336	Environmental Lab Certificate	532	-	65	(13)	(13)		
	Illinois Community College Board Contracts and Grants							
0339	Fund	684	-	-	-	-		
0340	Public Health Lab Serv Rev	482	-	29	(6)	(6)		
0342	Audit Expense	103	-	-	-	-		
0344	Care Prov for Persons with DD	478	-	360,887	(69,563)	(69,563)		
0345	Long Term Care Provider	478	44,966	-	8,667	8,667		

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0238	IL Health Facilities Planning	482	\$ 60,829	\$ 60,829	\$ 60,829	\$ 11,431
0240	Emergency Public Health	482	(8,743)	(8,743)	(8,743)	(1,645)
0242	ISAC Accounts Receivable	691	69,551	69,551	69,551	13,071
0243	Credit Union	440	225,949	225,949	225,949	42,466
0244	Savings & Resid Finance Reg	440	147,673	147,673	147,673	27,757
0255	DOL Federal Indirect Cost Fund	452	78,249	78,249	78,249	14,708
0258	Nursing Dedicated & Professional	440/482	139,020	139,020	139,020	26,126
0259	Optometric Licn & Disc Brd	440	8,682	8,682	8,682	1,633
0261	Underground Resource Conserv	422	104,263	104,263	104,263	19,597
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
0276	Drunk & Drugged Driving Prevention	444	147,790	147,790	147,790	27,775
0285	Long Term Care Monitor/Receive	482	2,329,220	2,329,220	2,329,220	437,771
0286	IL Affordable Housing Trust	492	(3)	(3)	(3)	-
0287	Home Care Services Agy Licensure	482	156,435	156,435	156,435	29,403
0288	Community Water Supply Lab	532	17,345	17,345	17,345	3,258
0290	Fertilizer Control	406	173,807	173,807	173,807	32,669
0292	Security Investors Education	350	(5)	(5)	(5)	-
0294	Used Tire Management	532/482	164,924	164,924	164,924	30,999
0298	Natural Areas Acquisition	422	660,444	660,444	660,444	124,129
0299	Open Space Lands Acquis&Devel	422	(8,764)	(8,764)	(8,764)	(1,645)
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	-	-	-	-
0324	State COVID Urgent Remediation Emergency	546	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	469,496	469,496	469,496	88,238
0326	African American HIV/Aids	482	-	-	-	-
0327	Tattoo & Body Prcng Estab Regis	482	34,770	34,770	34,770	6,533
0329	County Provider Trust	478	425,810	425,810	425,810	80,032
0333	Federal Support Agreement Rev	466	738,458	738,458	738,458	138,791
0335	Criminal Justice Info Projects	546	443,405	443,405	443,405	83,335
0336	Environmental Lab Certificate	532	(13)	(13)	(13)	-
	Illinois Community College Board Contracts and Grants					
0339	Fund	684	-	-	-	-
0340	Public Health Lab Serv Rev	482	(6)	(6)	(6)	1
0342	Audit Expense	103	-	-	-	-
0344	Care Prov for Persons with DD	478	(69,563)	(69,563)	(69,563)	(13,072)
0345	Long Term Care Provider	478	8,667	8,667	8,667	1,631

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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
0238	IL Health Facilities Planning	482	\$ 65,695	\$ -	\$ 12,452	\$ 12,452
0240	Emergency Public Health	482	-	1,065,488	(201,950)	(201,950)
0242	ISAC Accounts Receivable	691	-	518,027	(98,186)	(98,186)
0243	Credit Union	440	1,079,692	-	204,642	204,642
0244	Savings & Resid Finance Reg	440	827,271	-	156,799	156,799
0255	DOL Federal Indirect Cost Fund	452	48,663	-	9,223	9,223
0258	Nursing Dedicated & Professional	440/482	-	595,341	(112,839)	(112,839)
0259	Optometric Licn & Disc Brd	440	95,128	-	18,030	18,030
0261	Underground Resource Conserv	422	-	871,935	(165,264)	(165,264)
0270	Water Revolving	532	9,554,605	-	1,810,956	1,810,956
0274	Self-Insurers Administration	563	100,074	-	18,968	18,968
0276	Drunk & Drugged Driving Prevention	444	17,583	-	3,333	3,333
0285	Long Term Care Monitor/Receive	482	-	4,339,437	(822,486)	(822,486)
0286	IL Affordable Housing Trust	492	45,366	-	8,599	8,599
0287	Home Care Services Agy Licensure	482	964,237	-	182,759	182,759
0288	Community Water Supply Lab	532	201,247	-	38,144	38,144
0290	Fertilizer Control	406	-	74,566	(14,133)	(14,133)
0292	Security Investors Education	350	177,620	-	33,666	33,666
0294	Used Tire Management	532/482	3,049,685	-	578,030	578,030
0298	Natural Areas Acquisition	422	7,355,195	-	1,394,085	1,394,085
0299	Open Space Lands Acquis&Devel	422	-	398,176	(75,469)	(75,469)
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	1,005,523	-	190,584	190,584
0324	State COVID Urgent Remediation Emergency	546	393,465	-	74,576	74,576
0324	State COVID Urgent Remediation Emergency	588	-	2,243,686	(425,263)	(425,263)
0326	African American HIV/Aids	482	-	-	-	-
0327	Tatoo & Body Prcng Estab Regis	482	6,594	-	1,250	1,250
0329	County Provider Trust	478	-	288,295	(54,643)	(54,643)
0333	Federal Support Agreement Rev	466	-	3,522,281	(667,604)	(667,604)
0335	Criminal Justice Info Projects	546	3,573,603	-	677,332	677,332
0336	Environmental Lab Certificate	532	94,578	-	17,926	17,926
0339	Illinois Community College Board Contracts and Grants Fund	684	699,493	-	132,580	132,580
0340	Public Health Lab Serv Rev	482	-	259,013	(49,093)	(49,093)
0342	Audit Expense	103	-	-	-	-
0344	Care Prov for Persons with DD	478	-	-	-	-
0345	Long Term Care Provider	478	409,399	-	77,596	77,596

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Change in Proportionate Share FY22 Layer (Continued)

Fund	Fund Name	Agency #	2024	2025	2026	2027
0238	IL Health Facilities Planning	482	\$ 12,452	\$ 12,452	\$ 12,452	\$ 3,435
0240	Emergency Public Health	482	(201,950)	(201,950)	(201,950)	(55,738)
0242	ISAC Accounts Receivable	691	(98,186)	(98,186)	(98,186)	(27,097)
0243	Credit Union	440	204,642	204,642	204,642	56,482
0244	Savings & Resid Finance Reg	440	156,799	156,799	156,799	43,276
0255	DOL Federal Indirect Cost Fund	452	9,223	9,223	9,223	2,548
0258	Nursing Dedicated & Professional	440/482	(112,839)	(112,839)	(112,839)	(31,146)
0259	Optometric Licn & Disc Brd	440	18,030	18,030	18,030	4,978
0261	Underground Resource Conserv	422	(165,264)	(165,264)	(165,264)	(45,615)
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
0276	Drunk & Drugged Driving Prevention	444	3,333	3,333	3,333	918
0285	Long Term Care Monitor/Receive	482	(822,486)	(822,486)	(822,486)	(227,007)
0286	IL Affordable Housing Trust	492	8,599	8,599	8,599	2,371
0287	Home Care Services Agy Licensure	482	182,759	182,759	182,759	50,442
0288	Community Water Supply Lab	532	38,144	38,144	38,144	10,527
0290	Fertilizer Control	406	(14,133)	(14,133)	(14,133)	(3,901)
0292	Security Investors Education	350	33,666	33,666	33,666	9,290
0294	Used Tire Management	532/482	578,030	578,030	578,030	159,535
0298	Natural Areas Acquisition	422	1,394,085	1,394,085	1,394,085	384,770
0299	Open Space Lands Acquis&Devel	422	(75,469)	(75,469)	(75,469)	(20,831)
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	190,584	190,584	190,584	52,603
0324	State COVID Urgent Remediation Emergency	546	74,576	74,576	74,576	20,585
0324	State COVID Urgent Remediation Emergency	588	(425,263)	(425,263)	(425,263)	(117,371)
0326	African American HIV/Aids	482	-	-	-	-
0327	Tatoo & Body Prcng Estab Regis	482	1,250	1,250	1,250	344
0329	County Provider Trust	478	(54,643)	(54,643)	(54,643)	(15,080)
0333	Federal Support Agreement Rev	466	(667,604)	(667,604)	(667,604)	(184,261)
0335	Criminal Justice Info Projects	546	677,332	677,332	677,332	186,943
0336	Environmental Lab Certificate	532	17,926	17,926	17,926	4,948
0339	Illinois Community College Board Contracts and Grants Fund	684	132,580	132,580	132,580	36,593
0340	Public Health Lab Serv Rev	482	(49,093)	(49,093)	(49,093)	(13,548)
0342	Audit Expense	103	-	-	-	-
0344	Care Prov for Persons with DD	478	-	-	-	-
0345	Long Term Care Provider	478	77,596	77,596	77,596	21,419

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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
0238	IL Health Facilities Planning	482	\$ 151,538	\$ -	\$ 28,771	\$ 28,771
0240	Emergency Public Health	482	530,387	-	100,701	100,701
0242	ISAC Accounts Receivable	691	-	-	-	-
0243	Credit Union	440	1,629,047	-	309,296	309,296
0244	Savings & Resid Finance Reg	440	113,655	-	21,579	21,579
0255	DOL Federal Indirect Cost Fund	452	-	227,309	(43,158)	(43,158)
0258	Nursing Dedicated & Professional	440/482	1,212,313	-	230,173	230,173
0259	Optometric Licn & Disc Brd	440	-	75,767	(14,385)	(14,385)
0261	Underground Resource Conserv	422	454,618	-	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)
0276	Drunk & Drugged Driving Prevention	444	-	113,656	(21,579)	(21,579)
0285	Long Term Care Monitor/Receive	482	7,614,844	-	1,445,778	1,445,778
0286	IL Affordable Housing Trust	492	-	-	-	-
0287	Home Care Services Agy Licensure	482	-	1,666,929	(316,488)	(316,488)
0288	Community Water Supply Lab	532	-	378,846	(71,929)	(71,929)
0290	Fertilizer Control	406	-	1,401,737	(266,138)	(266,138)
0292	Security Investors Education	350	75,769	-	14,386	14,386
0294	Used Tire Management	532/482	1,250,199	-	237,367	237,367
0298	Natural Areas Acquisition	422	-	6,061,568	(1,150,868)	(1,150,868)
0299	Open Space Lands Acquis&Devel	422	-	871,352	(165,438)	(165,438)
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	-	530,387	(100,701)	(100,701)
0324	State COVID Urgent Remediation Emergency	546	3,333,862	-	632,977	632,977
0324	State COVID Urgent Remediation Emergency	588	-	75,770	(14,386)	(14,386)
0326	African American HIV/Aids	482	-	-	-	-
0327	Tatoo & Body Prcng Estab Regis	482	-	378,847	(71,929)	(71,929)
0329	County Provider Trust	478	-	568,272	(107,894)	(107,894)
0333	Federal Support Agreement Rev	466	-	9,016,581	(1,711,916)	(1,711,916)
0335	Criminal Justice Info Projects	546	2,424,627	-	460,347	460,347
0336	Environmental Lab Certificate	532	-	189,424	(35,965)	(35,965)
0339	Illinois Community College Board Contracts and Grants Fund	684	1,022,891	-	194,209	194,209
0340	Public Health Lab Serv Rev	482	-	-	-	-
0342	Audit Expense	103	-	-	-	-
0344	Care Prov for Persons with DD	478	-	-	-	-
0345	Long Term Care Provider	478	-	151,540	(28,772)	(28,772)

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Change in Proportionate Share FY23 Layer (Continued)

Fund	Fund Name	Agency #	2025	2026	2027	2028
0238	IL Health Facilities Planning	482	\$ 28,771	\$ 28,771	\$ 28,771	\$ 7,683
0240	Emergency Public Health	482	100,701	100,701	100,701	26,882
0242	ISAC Accounts Receivable	691	-	-	-	-
0243	Credit Union	440	309,296	309,296	309,296	82,567
0244	Savings & Resid Finance Reg	440	21,579	21,579	21,579	5,760
0255	DOL Federal Indirect Cost Fund	452	(43,158)	(43,158)	(43,158)	(11,519)
0258	Nursing Dedicated & Professional	440/482	230,173	230,173	230,173	61,448
0259	Optometric Licn & Disc Brd	440	(14,385)	(14,385)	(14,385)	(3,842)
0261	Underground Resource Conserv	422	86,315	86,315	86,315	23,043
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)
0276	Drunk & Drugged Driving Prevention	444	(21,579)	(21,579)	(21,579)	(5,761)
0285	Long Term Care Monitor/Receive	482	1,445,778	1,445,778	1,445,778	385,954
0286	IL Affordable Housing Trust	492	-	-	-	-
0287	Home Care Services Agy Licensure	482	(316,488)	(316,488)	(316,488)	(84,489)
0288	Community Water Supply Lab	532	(71,929)	(71,929)	(71,929)	(19,201)
0290	Fertilizer Control	406	(266,138)	(266,138)	(266,138)	(71,047)
0292	Security Investors Education	350	14,386	14,386	14,386	3,839
0294	Used Tire Management	532/482	237,367	237,367	237,367	63,364
0298	Natural Areas Acquisition	422	(1,150,868)	(1,150,868)	(1,150,868)	(307,228)
0299	Open Space Lands Acquis&Devel	422	(165,438)	(165,438)	(165,438)	(44,162)
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	(100,701)	(100,701)	(100,701)	(26,882)
0324	State COVID Urgent Remediation Emergency	546	632,977	632,977	632,977	168,977
0324	State COVID Urgent Remediation Emergency	588	(14,386)	(14,386)	(14,386)	(3,840)
0326	African American HIV/Aids	482	-	-	-	-
0327	Tatoo & Body Prcng Estab Regis	482	(71,929)	(71,929)	(71,929)	(19,202)
0329	County Provider Trust	478	(107,894)	(107,894)	(107,894)	(28,802)
0333	Federal Support Agreement Rev	466	(1,711,916)	(1,711,916)	(1,711,916)	(457,001)
0335	Criminal Justice Info Projects	546	460,347	460,347	460,347	122,892
0336	Environmental Lab Certificate	532	(35,965)	(35,965)	(35,965)	(9,599)
0339	Illinois Community College Board Contracts and Grants Fund	684	194,209	194,209	194,209	51,846
0340	Public Health Lab Serv Rev	482	-	-	-	-
0342	Audit Expense	103	-	-	-	-
0344	Care Prov for Persons with DD	478	-	-	-	-
0345	Long Term Care Provider	478	(28,772)	(28,772)	(28,772)	(7,680)

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Fund	Fund Name	Agency #	FY22		FY23	
			22 Primary Allocation	22 Secondary Allocation	23 Primary Allocation	23 Secondary Allocation
0345	Long Term Care Provider	482	0.0036%		0.0025%	
0347	Employment and Training	444	0.0310%		0.0397%	
0350	ICCB Federal Trust	684	0.0014%		0.0009%	
0357	Child Labor Enforcement	452	0.0034%		0.0021%	
0359	IMSA Special Purposes Trust Fund	692	0.0013%		0.0011%	
0360	Lead Poisoning Screening	482	0.0202%		0.0227%	
0362	Securities Audit & Enforcement	350	0.0352%		0.0303%	
0363	Dept of Business Serv Sp Ops	350	0.0821%		0.0886%	
0368	Drug Treatment	444	0.0040%		0.0058%	
0369	Feed Control	360	0.0014%		0.0015%	
0369	Feed Control	406	0.0098%		0.0092%	
0370	Tanning Facility Permit	482	0.0001%		0.0007%	
0372	Plumbing Licensure & Program	482	0.0153%		0.0129%	
0384	Tax Compliance & Admin	492	0.2900%		0.3409%	
0385	Board of Higher Education State Contracts and Grants	601	0.0000%		0.0003%	
0386	Appraisal Administration	440	0.0020%		0.0011%	
0387	Small Bus Environmental Assist	420	0.0008%		0.0015%	
0394	Gaining Early Awareness & Read	444	0.0000%		0.0000%	
0396	Senior Health Insurance Prog	402/446	0.0035%		0.0039%	
0398	EMS Assistance	482	0.0000%		0.0000%	
0408	DHS Special Purpose Trust	444	0.0528%		0.0315%	
0410	SBE Federal Dept of Agriculture	586	0.0441%		0.0431%	
0421	Public Aid Recoveries Trust	478	0.2283%		0.2501%	
0422	Electric Vehicle Rebate	532	0.0000%		0.0001%	
0425	IL Power Agency Operations	360/445	0.0138%		0.0198%	
0427	Energy Transition Assistance	420	0.0000%		0.0006%	
0428	Supreme Court Historic Preserv	210	0.0040%		0.0049%	
0434	Court of Claims Admin & Grant	528	0.0000%		0.0000%	
0435	Charitable Trust Stabilization Fund	370	0.0004%		0.0004%	
0438	IL State Fair	406	0.0000%		0.0000%	
0439	Federal Agricultural Marketing Services	406	0.0000%		0.0002%	
0440	Agricultural Master	406	0.0065%		0.0063%	
0445	Sex Offender Investigation	493	0.0000%		0.0000%	
0447	GI Education	497	0.0064%		0.0064%	
0449	Interpreters for the Deaf	526	0.0001%		0.0000%	
0453	Monitoring Device Driving Permit	350	0.0094%		0.0133%	
0455	IL State Toll Highway ISP Active Related Employees	557	0.1684%		0.1806%	
0455	IL State Toll Highway Active Related Employees	557	1.1700%		1.1994%	

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0345	Long Term Care Provider	482	\$ (205,719)	\$ (168,836)	\$ (142,731)	\$ (96,674)	\$ (21,585)
0347	Employment and Training	444	937,658	1,117,270	1,683,277	931,973	159,714
0350	ICCB Federal Trust	684	(9,706)	(10,047)	(22,953)	(33,405)	(9,766)
0357	Child Labor Enforcement	452	(159,933)	(112,375)	(106,103)	(98,031)	(25,350)
0359	IMSA Special Purposes Trust Fund	692	(93,883)	(45,335)	(28,727)	(18,395)	(4,045)
0360	Lead Poisoning Screening	482	(881,886)	(969,446)	(520,880)	2,745	43,806
0362	Securities Audit & Enforcement	350	(2,389,307)	(1,886,752)	(1,451,297)	(647,491)	(99,694)
0363	Dept of Business Serv Sp Ops	350	(3,413,065)	(2,367,164)	(1,794,017)	(175,171)	108,424
0368	Drug Treatment	444	56,255	160,849	109,177	116,943	33,489
0369	Feed Control	360	44,075	50,861	(12,475)	(3,105)	1,641
0369	Feed Control	406	(563,245)	(382,918)	(281,737)	(108,842)	(13,221)
0370	Tanning Facility Permit	482	(69,130)	(87,361)	(7,911)	33,827	11,389
0372	Plumbing Licensure & Program	482	(557,409)	(632,057)	(559,448)	(281,044)	(48,471)
0384	Tax Compliance & Admin	492	(16,341,264)	(14,611,195)	(9,770,343)	78,126	914,314
0385	Board of Higher Education State Contracts and Grants	601	4,524	5,881	10,159	18,535	5,704
0386	Appraisal Administration	440	(247,224)	(186,397)	(135,614)	(82,098)	(17,488)
0387	Small Bus Environmental Assist	420	(134,620)	(79,279)	(7,541)	37,619	13,165
0394	Gaining Early Awareness & Read	444	-	-	-	-	-
0396	Senior Health Insurance Prog	402/446	(330,464)	(191,852)	(76,762)	3,762	6,958
0398	EMS Assistance	482	(7,544)	(1,142)	-	-	-
0408	DHS Special Purpose Trust	444	(1,804,204)	(1,989,523)	(1,511,119)	(1,509,056)	(414,823)
0410	SBE Federal Dept of Agriculture	586	(1,790,122)	(1,349,904)	(1,031,920)	(342,969)	(27,174)
0421	Public Aid Recoveries Trust	478	(9,245,243)	(7,237,637)	(5,719,307)	(490,496)	372,341
0422	Electric Vehicle Rebate	532	1,508	1,960	3,386	6,178	1,901
0425	IL Power Agency Operations	360/445	(20,231)	(5,684)	232,220	381,446	111,546
0427	Energy Transition Assistance	420	9,049	11,764	20,318	37,071	11,408
0428	Supreme Court Historic Preserv	210	(100,129)	(72,674)	(35,821)	36,495	16,377
0434	Court of Claims Admin & Grant	528	(7,484)	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	(78,640)	(83,584)	(67,173)	(17,493)	(74)
0438	IL State Fair	406	(57,801)	(7,983)	-	-	-
0439	Federal Agricultural Marketing Services	406	3,017	3,921	6,773	12,357	3,803
0440	Agricultural Master	406	(419,064)	(298,823)	(237,642)	(76,438)	(5,006)
0445	Sex Offender Investigation	493	(46,456)	(5,703)	-	-	-
0447	GI Education	497	(176,211)	(115,456)	(83,168)	(24,704)	(1,184)
0449	Interpreters for the Deaf	526	(46,005)	(47,095)	(74,193)	(27,489)	(1,919)
0453	Monitoring Device Driving Permit	350	(642,311)	(674,974)	(353,411)	118,929	72,426
0455	IL State Toll Highway ISP Active Related Employees	557	(6,504,249)	(4,733,434)	(4,572,786)	(721,194)	200,858
0455	IL State Toll Highway Active Related Employees	557	30,880,453	36,306,821	53,406,787	16,704,026	342,690

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Actual and Expected Experience

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0345	Long Term Care Provider	482	\$ (24,255)	\$ (25,321)	\$ (25,853)	\$ (6,296)	\$ 318
0347	Employment and Training	444	(385,162)	(402,099)	(410,547)	(99,981)	5,057
0350	ICCB Federal Trust	684	(8,732)	(9,116)	(9,307)	(2,267)	115
0357	Child Labor Enforcement	452	(20,374)	(21,270)	(21,717)	(5,289)	268
0359	IMSA Special Purposes Trust Fund	692	(10,672)	(11,141)	(11,375)	(2,770)	140
0360	Lead Poisoning Screening	482	(220,231)	(229,916)	(234,746)	(57,168)	2,892
0362	Securities Audit & Enforcement	350	(293,965)	(306,892)	(313,339)	(76,308)	3,860
0363	Dept of Business Serv Sp Ops	350	(859,581)	(897,381)	(916,233)	(223,132)	11,286
0368	Drug Treatment	444	(56,271)	(58,745)	(59,979)	(14,607)	739
0369	Feed Control	360	(14,553)	(15,193)	(15,512)	(3,778)	191
0369	Feed Control	406	(89,257)	(93,182)	(95,139)	(23,169)	1,172
0370	Tanning Facility Permit	482	(6,791)	(7,090)	(7,239)	(1,763)	89
0372	Plumbing Licensure & Program	482	(125,153)	(130,657)	(133,402)	(32,488)	1,643
0384	Tax Compliance & Admin	492	(3,307,351)	(3,452,788)	(3,525,324)	(858,528)	43,426
0385	Board of Higher Education State Contracts and Grants	601	(2,911)	(3,039)	(3,102)	(756)	38
0386	Appraisal Administration	440	(10,672)	(11,141)	(11,375)	(2,770)	140
0387	Small Bus Environmental Assist	420	(14,553)	(15,193)	(15,512)	(3,778)	191
0394	Gaining Early Awareness & Read	444	-	-	-	-	-
0396	Senior Health Insurance Prog	402/446	(37,837)	(39,501)	(40,331)	(9,822)	497
0398	EMS Assistance	482	-	-	-	-	-
0408	DHS Special Purpose Trust	444	(305,607)	(319,046)	(325,749)	(79,330)	4,013
0410	SBE Federal Dept of Agriculture	586	(418,149)	(436,536)	(445,707)	(108,544)	5,490
0421	Public Aid Recoveries Trust	478	(2,426,426)	(2,533,125)	(2,586,341)	(629,856)	31,859
0422	Electric Vehicle Rebate	532	(970)	(1,013)	(1,034)	(252)	13
0425	IL Power Agency Operations	360/445	(192,096)	(200,543)	(204,756)	(49,865)	2,522
0427	Energy Transition Assistance	420	(5,821)	(6,077)	(6,205)	(1,511)	76
0428	Supreme Court Historic Preserv	210	(47,539)	(49,629)	(50,672)	(12,340)	624
0434	Court of Claims Admin & Grant	528	-	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	(3,881)	(4,051)	(4,136)	(1,007)	51
0438	IL State Fair	406	-	-	-	-	-
0439	Federal Agricultural Marketing Services	406	(1,940)	(2,026)	(2,068)	(504)	25
0440	Agricultural Master	406	(61,121)	(63,809)	(65,150)	(15,866)	803
0445	Sex Offender Investigation	493	-	-	-	-	-
0447	GI Education	497	(62,092)	(64,822)	(66,184)	(16,118)	815
0449	Interpreters for the Deaf	526	-	-	-	-	-
0453	Monitoring Device Driving Permit	350	(129,034)	(134,708)	(137,538)	(33,495)	1,694
0455	IL State Toll Highway ISP Active Related Employees	557	(1,752,149)	(1,829,198)	(1,867,626)	(454,826)	23,006
0455	IL State Toll Highway Active Related Employees	557	(11,636,365)	(12,148,062)	(12,403,268)	(3,020,589)	152,786

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Assumption Changes

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0345	Long Term Care Provider	482	\$ (117,866)	\$ (105,489)	\$ (69,314)	\$ (19,068)	\$ (781)
0347	Employment and Training	444	(1,871,708)	(1,675,159)	(1,100,704)	(302,802)	(12,400)
0350	ICCB Federal Trust	684	(42,432)	(37,976)	(24,953)	(6,865)	(281)
0357	Child Labor Enforcement	452	(99,007)	(88,610)	(58,224)	(16,017)	(656)
0359	IMSA Special Purposes Trust Fund	692	(51,861)	(46,415)	(30,498)	(8,390)	(344)
0360	Lead Poisoning Screening	482	(1,070,221)	(957,836)	(629,370)	(173,139)	(7,090)
0362	Securities Audit & Enforcement	350	(1,428,533)	(1,278,521)	(840,084)	(231,106)	(9,464)
0363	Dept of Business Serv Sp Ops	350	(4,177,162)	(3,738,515)	(2,456,484)	(675,775)	(27,674)
0368	Drug Treatment	444	(273,448)	(244,733)	(160,808)	(44,238)	(1,812)
0369	Feed Control	360	(70,719)	(63,293)	(41,588)	(11,441)	(469)
0369	Feed Control	406	(433,746)	(388,198)	(255,075)	(70,171)	(2,874)
0370	Tanning Facility Permit	482	(33,002)	(29,537)	(19,408)	(5,339)	(219)
0372	Plumbing Licensure & Program	482	(608,187)	(544,321)	(357,660)	(98,392)	(4,029)
0384	Tax Compliance & Admin	492	(16,072,171)	(14,384,422)	(9,451,640)	(2,600,131)	(106,478)
0385	Board of Higher Education State Contracts and Grants	601	(14,144)	(12,659)	(8,318)	(2,288)	(94)
0386	Appraisal Administration	440	(51,861)	(46,415)	(30,498)	(8,390)	(344)
0387	Small Bus Environmental Assist	420	(70,719)	(63,293)	(41,588)	(11,441)	(469)
0394	Gaining Early Awareness & Read	444	-	-	-	-	-
0396	Senior Health Insurance Prog	402/446	(183,871)	(164,562)	(108,130)	(29,746)	(1,218)
0398	EMS Assistance	482	-	-	-	-	-
0408	DHS Special Purpose Trust	444	(1,485,108)	(1,329,156)	(873,355)	(240,259)	(9,839)
0410	SBE Federal Dept of Agriculture	586	(2,032,005)	(1,818,623)	(1,194,971)	(328,735)	(13,462)
0421	Public Aid Recoveries Trust	478	(11,791,288)	(10,553,077)	(6,934,160)	(1,907,576)	(78,117)
0422	Electric Vehicle Rebate	532	(4,715)	(4,220)	(2,773)	(763)	(31)
0425	IL Power Agency Operations	360/445	(933,497)	(835,469)	(548,966)	(151,020)	(6,184)
0427	Energy Transition Assistance	420	(28,288)	(25,317)	(16,635)	(4,576)	(187)
0428	Supreme Court Historic Preserv	210	(231,017)	(206,758)	(135,855)	(37,374)	(1,530)
0434	Court of Claims Admin & Grant	528	-	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	(18,859)	(16,878)	(11,090)	(3,051)	(125)
0438	IL State Fair	406	-	-	-	-	-
0439	Federal Agricultural Marketing Services	406	(9,429)	(8,439)	(5,545)	(1,525)	(62)
0440	Agricultural Master	406	(297,022)	(265,831)	(174,671)	(48,052)	(1,968)
0445	Sex Offender Investigation	493	-	-	-	-	-
0447	GI Education	497	(301,736)	(270,051)	(177,444)	(48,814)	(1,999)
0449	Interpreters for the Deaf	526	-	-	-	-	-
0453	Monitoring Device Driving Permit	350	(627,046)	(561,199)	(368,750)	(101,442)	(4,154)
0455	IL State Toll Highway ISP Active Related Employees	557	(8,514,620)	(7,620,494)	(5,007,234)	(1,377,482)	(56,409)
0455	IL State Toll Highway Active Related Employees	557	(56,547,263)	(50,609,198)	(33,254,026)	(9,148,130)	(374,625)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0345	Long Term Care Provider	482	\$ 177,005	\$ -	\$ 34,401	\$ 34,401
0347	Employment and Training	444	-	-	-	-
0350	ICCB Federal Trust	684	-	927,265	(180,213)	(180,213)
0357	Child Labor Enforcement	452	-	264,646	(51,434)	(51,434)
0359	IMSA Special Purposes Trust Fund	692	353,426	-	68,688	68,688
0360	Lead Poisoning Screening	482	6,184,045	-	1,201,862	1,201,862
0362	Securities Audit & Enforcement	350	-	2,115,325	(411,111)	(411,111)
0363	Dept of Business Serv Sp Ops	350	978,985	-	190,265	190,265
0368	Drug Treatment	444	-	1,148,004	(223,113)	(223,113)
0369	Feed Control	360	-	-	-	-
0369	Feed Control	406	-	308,041	(59,867)	(59,867)
0370	Tanning Facility Permit	482	485,840	-	94,422	94,422
0372	Plumbing Licensure & Program	482	1,723,404	-	334,942	334,942
0384	Tax Compliance & Admin	492	-	15,157,613	(2,945,865)	(2,945,865)
0385	Board of Higher Education State Contracts and Grants	601	-	-	-	-
0386	Appraisal Administration	440	-	352,894	(68,585)	(68,585)
0387	Small Bus Environmental Assist	420	176,842	-	34,369	34,369
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	-	220,238	(42,803)	(42,803)
0398	EMS Assistance	482	44,168	-	8,584	8,584
0408	DHS Special Purpose Trust	444	-	3,308,029	(642,912)	(642,912)
0410	SBE Federal Dept of Agriculture	586	1,328,627	-	258,217	258,217
0421	Public Aid Recoveries Trust	478	-	6,161,394	(1,197,460)	(1,197,460)
0422	Electric Vehicle Rebate	532	-	-	-	-
0425	IL Power Agency Operations	360/445	486,374	-	94,526	94,526
0427	Energy Transition Assistance	420	-	-	-	-
0428	Supreme Court Historic Preserv	210	353,556	-	68,713	68,713
0434	Court of Claims Admin & Grant	528	-	264,939	(51,491)	(51,491)
0435	Charitable Trust Stabilization Fund	370	-	573,937	(111,544)	(111,544)
0438	IL State Fair	406	132,546	-	25,760	25,760
0439	Federal Agricultural Marketing Services	406	-	-	-	-
0440	Agricultural Master	406	771	-	150	150
0445	Sex Offender Investigation	493	-	88,259	(17,153)	(17,153)
0447	GI Education	497	-	43,701	(8,493)	(8,493)
0449	Interpreters for the Deaf	526	309,171	-	60,087	60,087
0453	Monitoring Device Driving Permit	350	2,739,048	-	532,331	532,331
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	-	-	-	-

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
			\$ 34,401	\$ 34,401	\$ 34,401	\$ 5,000
0345	Long Term Care Provider	482	-	-	-	-
0347	Employment and Training	444	-	-	-	-
0350	ICCB Federal Trust	684	(180,213)	(180,213)	(180,213)	(26,200)
0357	Child Labor Enforcement	452	(51,434)	(51,434)	(51,434)	(7,476)
0359	IMSA Special Purposes Trust Fund	692	68,688	68,688	68,688	9,986
0360	Lead Poisoning Screening	482	1,201,862	1,201,862	1,201,862	174,735
0362	Securities Audit & Enforcement	350	(411,111)	(411,111)	(411,111)	(59,770)
0363	Dept of Business Serv Sp Ops	350	190,265	190,265	190,265	27,660
0368	Drug Treatment	444	(223,113)	(223,113)	(223,113)	(32,439)
0369	Feed Control	360	-	-	-	-
0369	Feed Control	406	(59,867)	(59,867)	(59,867)	(8,706)
0370	Tanning Facility Permit	482	94,422	94,422	94,422	13,730
0372	Plumbing Licensure & Program	482	334,942	334,942	334,942	48,694
0384	Tax Compliance & Admin	492	(2,945,865)	(2,945,865)	(2,945,865)	(428,288)
0385	Board of Higher Education State Contracts and Grants	601	-	-	-	-
0386	Appraisal Administration	440	(68,585)	(68,585)	(68,585)	(9,969)
0387	Small Bus Environmental Assist	420	34,369	34,369	34,369	4,997
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	(42,803)	(42,803)	(42,803)	(6,223)
0398	EMS Assistance	482	8,584	8,584	8,584	1,248
0408	DHS Special Purpose Trust	444	(642,912)	(642,912)	(642,912)	(93,469)
0410	SBE Federal Dept of Agriculture	586	258,217	258,217	258,217	37,542
0421	Public Aid Recoveries Trust	478	(1,197,460)	(1,197,460)	(1,197,460)	(174,094)
0422	Electric Vehicle Rebate	532	-	-	-	-
0425	IL Power Agency Operations	360/445	94,526	94,526	94,526	13,744
0427	Energy Transition Assistance	420	-	-	-	-
0428	Supreme Court Historic Preserv	210	68,713	68,713	68,713	9,991
0434	Court of Claims Admin & Grant	528	(51,491)	(51,491)	(51,491)	(7,484)
0435	Charitable Trust Stabilization Fund	370	(111,544)	(111,544)	(111,544)	(16,217)
0438	IL State Fair	406	25,760	25,760	25,760	3,746
0439	Federal Agricultural Marketing Services	406	-	-	-	-
0440	Agricultural Master	406	150	150	150	21
0445	Sex Offender Investigation	493	(17,153)	(17,153)	(17,153)	(2,494)
0447	GI Education	497	(8,493)	(8,493)	(8,493)	(1,236)
0449	Interpreters for the Deaf	526	60,087	60,087	60,087	8,736
0453	Monitoring Device Driving Permit	350	532,331	532,331	532,331	77,393
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	-	-	-	-

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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
0345	Long Term Care Provider	482	\$ -	\$ 180,208	\$ (35,130)	\$ (35,130)
0347	Employment and Training	444	-	-	-	-
0350	ICCB Federal Trust	684	180,449	-	35,177	35,177
0357	Child Labor Enforcement	452	-	180,259	(35,140)	(35,140)
0359	IMSA Special Purposes Trust Fund	692	-	315,659	(61,536)	(61,536)
0360	Lead Poisoning Screening	482	91,503	-	17,838	17,838
0362	Securities Audit & Enforcement	350	-	1,801,848	(351,258)	(351,258)
0363	Dept of Business Serv Sp Ops	350	-	3,965,064	(772,963)	(772,963)
0368	Drug Treatment	444	-	270,616	(52,755)	(52,755)
0369	Feed Control	360	-	-	-	-
0369	Feed Control	406	-	766,222	(149,370)	(149,370)
0370	Tanning Facility Permit	482	45,181	-	8,808	8,808
0372	Plumbing Licensure & Program	482	496,982	-	96,883	96,883
0384	Tax Compliance & Admin	492	1,417,737	-	276,378	276,378
0385	Board of Higher Education State Contracts and Grants	601	-	-	-	-
0386	Appraisal Administration	440	-	270,439	(52,720)	(52,720)
0387	Small Bus Environmental Assist	420	-	315,634	(61,531)	(61,531)
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	-	676,308	(131,842)	(131,842)
0398	EMS Assistance	482	-	45,102	(8,792)	(8,792)
0408	DHS Special Purpose Trust	444	2,483,227	-	484,088	484,088
0410	SBE Federal Dept of Agriculture	586	-	1,666,671	(324,906)	(324,906)
0421	Public Aid Recoveries Trust	478	-	4,137,708	(806,618)	(806,618)
0422	Electric Vehicle Rebate	532	-	-	-	-
0425	IL Power Agency Operations	360/445	361,266	-	70,426	70,426
0427	Energy Transition Assistance	420	-	-	-	-
0428	Supreme Court Historic Preserv	210	-	90,035	(17,552)	(17,552)
0434	Court of Claims Admin & Grant	528	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	135,386	-	26,393	26,393
0438	IL State Fair	406	-	315,718	(61,547)	(61,547)
0439	Federal Agricultural Marketing Services	406	-	-	-	-
0440	Agricultural Master	406	-	540,845	(105,434)	(105,434)
0445	Sex Offender Investigation	493	-	225,513	(43,962)	(43,962)
0447	GI Education	497	-	180,162	(35,121)	(35,121)
0449	Interpreters for the Deaf	526	-	45,064	(8,785)	(8,785)
0453	Monitoring Device Driving Permit	350	91,027	-	17,745	17,745
0455	IL State Toll Highway ISP Active Related Employees	557	-	3,329,436	(649,051)	(649,051)
0455	IL State Toll Highway Active Related Employees	557	-	-	-	-

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0345	Long Term Care Provider	482	\$ (35,130)	\$ (35,130)	\$ (35,130)	\$ (4,558)
0347	Employment and Training	444	-	-	-	-
0350	ICCB Federal Trust	684	35,177	35,177	35,177	4,564
0357	Child Labor Enforcement	452	(35,140)	(35,140)	(35,140)	(4,559)
0359	IMSA Special Purposes Trust Fund	692	(61,536)	(61,536)	(61,536)	(7,979)
0360	Lead Poisoning Screening	482	17,838	17,838	17,838	2,313
0362	Securities Audit & Enforcement	350	(351,258)	(351,258)	(351,258)	(45,558)
0363	Dept of Business Serv Sp Ops	350	(772,963)	(772,963)	(772,963)	(100,249)
0368	Drug Treatment	444	(52,755)	(52,755)	(52,755)	(6,841)
0369	Feed Control	360	-	-	-	-
0369	Feed Control	406	(149,370)	(149,370)	(149,370)	(19,372)
0370	Tanning Facility Permit	482	8,808	8,808	8,808	1,141
0372	Plumbing Licensure & Program	482	96,883	96,883	96,883	12,567
0384	Tax Compliance & Admin	492	276,378	276,378	276,378	35,847
0385	Board of Higher Education State Contracts and Grants	601	-	-	-	-
0386	Appraisal Administration	440	(52,720)	(52,720)	(52,720)	(6,839)
0387	Small Bus Environmental Assist	420	(61,531)	(61,531)	(61,531)	(7,979)
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	(131,842)	(131,842)	(131,842)	(17,098)
0398	EMS Assistance	482	(8,792)	(8,792)	(8,792)	(1,142)
0408	DHS Special Purpose Trust	444	484,088	484,088	484,088	62,787
0410	SBE Federal Dept of Agriculture	586	(324,906)	(324,906)	(324,906)	(42,141)
0421	Public Aid Recoveries Trust	478	(806,618)	(806,618)	(806,618)	(104,618)
0422	Electric Vehicle Rebate	532	-	-	-	-
0425	IL Power Agency Operations	360/445	70,426	70,426	70,426	9,136
0427	Energy Transition Assistance	420	-	-	-	-
0428	Supreme Court Historic Preserv	210	(17,552)	(17,552)	(17,552)	(2,275)
0434	Court of Claims Admin & Grant	528	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	26,393	26,393	26,393	3,421
0438	IL State Fair	406	(61,547)	(61,547)	(61,547)	(7,983)
0439	Federal Agricultural Marketing Services	406	-	-	-	-
0440	Agricultural Master	406	(105,434)	(105,434)	(105,434)	(13,675)
0445	Sex Offender Investigation	493	(43,962)	(43,962)	(43,962)	(5,703)
0447	GI Education	497	(35,121)	(35,121)	(35,121)	(4,557)
0449	Interpreters for the Deaf	526	(8,785)	(8,785)	(8,785)	(1,139)
0453	Monitoring Device Driving Permit	350	17,745	17,745	17,745	2,302
0455	IL State Toll Highway ISP Active Related Employees	557	(649,051)	(649,051)	(649,051)	(84,181)
0455	IL State Toll Highway Active Related Employees	557	-	-	-	-

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Change in Proportionate Share FY21 Layer

Fund	Fund Name	Agency #	FY21 Base Layer		FY21 Base Layer	
			Deferred Outflow	Deferred Inflow	2021	2022
0345	Long Term Care Provider	482	\$ 90,058	\$ -	\$ 17,359	\$ 17,359
0347	Employment and Training	444	-	-	-	-
0350	ICCB Federal Trust	684	135,288	-	26,077	26,077
0357	Child Labor Enforcement	452	180,310	-	34,756	34,756
0359	IMSA Special Purposes Trust Fund	692	45,062	-	8,686	8,686
0360	Lead Poisoning Screening	482	-	812,897	(156,690)	(156,690)
0362	Securities Audit & Enforcement	350	268,917	-	51,835	51,835
0363	Dept of Business Serv Sp Ops	350	5,048,841	-	973,187	973,187
0368	Drug Treatment	444	902,118	-	173,887	173,887
0369	Feed Control	360	541,270	-	104,332	104,332
0369	Feed Control	406	315,341	-	60,783	60,783
0370	Tanning Facility Permit	482	-	451,119	(86,955)	(86,955)
0372	Plumbing Licensure & Program	482	630,830	-	121,595	121,595
0384	Tax Compliance & Admin	492	-	105,119	(20,262)	(20,262)
0385	Board of Higher Education State Contracts and Grants	601	-	-	-	-
0386	Appraisal Administration	440	-	180,557	(34,803)	(34,803)
0387	Small Bus Environmental Assist	420	-	270,701	(52,179)	(52,179)
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	-	270,810	(52,200)	(52,200)
0398	EMS Assistance	482	-	-	-	-
0408	DHS Special Purpose Trust	444	-	588,349	(113,407)	(113,407)
0410	SBE Federal Dept of Agriculture	586	2,163,464	-	417,017	417,017
0421	Public Aid Recoveries Trust	478	13,748,359	-	2,650,058	2,650,058
0422	Electric Vehicle Rebate	532	-	-	-	-
0425	IL Power Agency Operations	360/445	225,192	-	43,407	43,407
0427	Energy Transition Assistance	420	-	-	-	-
0428	Supreme Court Historic Preserv	210	225,400	-	43,447	43,447
0434	Court of Claims Admin & Grant	528	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	-	90,271	(17,400)	(17,400)
0438	IL State Fair	406	-	-	-	-
0439	Federal Agricultural Marketing Services	406	-	-	-	-
0440	Agricultural Master	406	270,341	-	52,109	52,109
0445	Sex Offender Investigation	493	-	-	-	-
0447	GI Education	497	405,764	-	78,213	78,213
0449	Interpreters for the Deaf	526	180,395	-	34,772	34,772
0453	Monitoring Device Driving Permit	350	-	857,638	(165,314)	(165,314)
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	-	-	-	-

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0345	Long Term Care Provider	482	\$ 17,359	\$ 17,359	\$ 17,359	\$ 3,263
0347	Employment and Training	444	-	-	-	-
0350	ICCB Federal Trust	684	26,077	26,077	26,077	4,903
0357	Child Labor Enforcement	452	34,756	34,756	34,756	6,530
0359	IMSA Special Purposes Trust Fund	692	8,686	8,686	8,686	1,632
0360	Lead Poisoning Screening	482	(156,690)	(156,690)	(156,690)	(29,447)
0362	Securities Audit & Enforcement	350	51,835	51,835	51,835	9,742
0363	Dept of Business Serv Sp Ops	350	973,187	973,187	973,187	182,906
0368	Drug Treatment	444	173,887	173,887	173,887	32,683
0369	Feed Control	360	104,332	104,332	104,332	19,610
0369	Feed Control	406	60,783	60,783	60,783	11,426
0370	Tanning Facility Permit	482	(86,955)	(86,955)	(86,955)	(16,344)
0372	Plumbing Licensure & Program	482	121,595	121,595	121,595	22,855
0384	Tax Compliance & Admin	492	(20,262)	(20,262)	(20,262)	(3,809)
0385	Board of Higher Education State Contracts and Grants	601	-	-	-	-
0386	Appraisal Administration	440	(34,803)	(34,803)	(34,803)	(6,542)
0387	Small Bus Environmental Assist	420	(52,179)	(52,179)	(52,179)	(9,806)
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	(52,200)	(52,200)	(52,200)	(9,810)
0398	EMS Assistance	482	-	-	-	-
0408	DHS Special Purpose Trust	444	(113,407)	(113,407)	(113,407)	(21,314)
0410	SBE Federal Dept of Agriculture	586	417,017	417,017	417,017	78,379
0421	Public Aid Recoveries Trust	478	2,650,058	2,650,058	2,650,058	498,069
0422	Electric Vehicle Rebate	532	-	-	-	-
0425	IL Power Agency Operations	360/445	43,407	43,407	43,407	8,157
0427	Energy Transition Assistance	420	-	-	-	-
0428	Supreme Court Historic Preserv	210	43,447	43,447	43,447	8,165
0434	Court of Claims Admin & Grant	528	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	(17,400)	(17,400)	(17,400)	(3,271)
0438	IL State Fair	406	-	-	-	-
0439	Federal Agricultural Marketing Services	406	-	-	-	-
0440	Agricultural Master	406	52,109	52,109	52,109	9,796
0445	Sex Offender Investigation	493	-	-	-	-
0447	GI Education	497	78,213	78,213	78,213	14,699
0449	Interpreters for the Deaf	526	34,772	34,772	34,772	6,535
0453	Monitoring Device Driving Permit	350	(165,314)	(165,314)	(165,314)	(31,068)
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	-	-	-	-

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Change in Proportionate Share FY22 Layer

Fund	Fund Name	Agency #	FY22 Base Layer		2022	2023
			Deferred Outflow	Deferred Inflow		
0345	Long Term Care Provider	482	\$ 149,287	\$ -	\$ 28,295	\$ 28,295
0347	Employment and Training	444	13,552,692	-	2,568,744	2,568,744
0350	ICCB Federal Trust	684	223,537	-	42,369	42,369
0357	Child Labor Enforcement	452	320,863	-	60,816	60,816
0359	IMSA Special Purposes Trust Fund	692	136,651	-	25,900	25,900
0360	Lead Poisoning Screening	482	1,017,529	-	192,860	192,860
0362	Securities Audit & Enforcement	350	236,561	-	44,837	44,837
0363	Dept of Business Serv Sp Ops	350	4,897,466	-	928,254	928,254
0368	Drug Treatment	444	885,355	-	167,808	167,808
0369	Feed Control	360	94,031	-	17,822	17,822
0369	Feed Control	406	528,701	-	100,209	100,209
0370	Tanning Facility Permit	482	-	42,619	(8,078)	(8,078)
0372	Plumbing Licensure & Program	482	429,411	-	81,389	81,389
0384	Tax Compliance & Admin	492	-	2,378,259	(450,769)	(450,769)
0385	Board of Higher Education State Contracts and Grants	601	-	-	-	-
0386	Appraisal Administration	440	-	118,517	(22,463)	(22,463)
0387	Small Bus Environmental Assist	420	47,563	-	9,015	9,015
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	278,243	-	52,737	52,737
0398	EMS Assistance	482	-	-	-	-
0408	DHS Special Purpose Trust	444	6,549,586	-	1,241,392	1,241,392
0410	SBE Federal Dept of Agriculture	586	3,177,779	-	602,308	602,308
0421	Public Aid Recoveries Trust	478	9,154,219	-	1,735,068	1,735,068
0422	Electric Vehicle Rebate	532	-	-	-	-
0425	IL Power Agency Operations	360/445	2,881,800	-	546,209	546,209
0427	Energy Transition Assistance	420	-	-	-	-
0428	Supreme Court Historic Preserv	210	410,498	-	77,805	77,805
0434	Court of Claims Admin & Grant	528	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	-	256,815	(48,676)	(48,676)
0438	IL State Fair	406	-	-	-	-
0439	Federal Agricultural Marketing Services	406	-	-	-	-
0440	Agricultural Master	406	35,711	-	6,769	6,769
0445	Sex Offender Investigation	493	-	-	-	-
0447	GI Education	497	769,033	-	145,761	145,761
0449	Interpreters for the Deaf	526	-	387,971	(73,535)	(73,535)
0453	Monitoring Device Driving Permit	350	-	509,553	(96,579)	(96,579)
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

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Change in Proportionate Share FY22 Layer (Continued)

Fund	Fund Name	Agency #	2024	2025	2026	2027
0345	Long Term Care Provider	482	\$ 28,295	\$ 28,295	\$ 28,295	\$ 7,812
0347	Employment and Training	444	2,568,744	2,568,744	2,568,744	708,972
0350	ICCB Federal Trust	684	42,369	42,369	42,369	11,692
0357	Child Labor Enforcement	452	60,816	60,816	60,816	16,783
0359	IMSA Special Purposes Trust Fund	692	25,900	25,900	25,900	7,151
0360	Lead Poisoning Screening	482	192,860	192,860	192,860	53,229
0362	Securities Audit & Enforcement	350	44,837	44,837	44,837	12,376
0363	Dept of Business Serv Sp Ops	350	928,254	928,254	928,254	256,196
0368	Drug Treatment	444	167,808	167,808	167,808	46,315
0369	Feed Control	360	17,822	17,822	17,822	4,921
0369	Feed Control	406	100,209	100,209	100,209	27,656
0370	Tanning Facility Permit	482	(8,078)	(8,078)	(8,078)	(2,229)
0372	Plumbing Licensure & Program	482	81,389	81,389	81,389	22,466
0384	Tax Compliance & Admin	492	(450,769)	(450,769)	(450,769)	(124,414)
0385	Board of Higher Education State Contracts and Grants	601	-	-	-	-
0386	Appraisal Administration	440	(22,463)	(22,463)	(22,463)	(6,202)
0387	Small Bus Environmental Assist	420	9,015	9,015	9,015	2,488
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	52,737	52,737	52,737	14,558
0398	EMS Assistance	482	-	-	-	-
0408	DHS Special Purpose Trust	444	1,241,392	1,241,392	1,241,392	342,626
0410	SBE Federal Dept of Agriculture	586	602,308	602,308	602,308	166,239
0421	Public Aid Recoveries Trust	478	1,735,068	1,735,068	1,735,068	478,879
0422	Electric Vehicle Rebate	532	-	-	-	-
0425	IL Power Agency Operations	360/445	546,209	546,209	546,209	150,755
0427	Energy Transition Assistance	420	-	-	-	-
0428	Supreme Court Historic Preserv	210	77,805	77,805	77,805	21,473
0434	Court of Claims Admin & Grant	528	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	(48,676)	(48,676)	(48,676)	(13,435)
0438	IL State Fair	406	-	-	-	-
0439	Federal Agricultural Marketing Services	406	-	-	-	-
0440	Agricultural Master	406	6,769	6,769	6,769	1,866
0445	Sex Offender Investigation	493	-	-	-	-
0447	GI Education	497	145,761	145,761	145,761	40,228
0449	Interpreters for the Deaf	526	(73,535)	(73,535)	(73,535)	(20,296)
0453	Monitoring Device Driving Permit	350	(96,579)	(96,579)	(96,579)	(26,658)
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

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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
0345	Long Term Care Provider	482	\$ -	\$ 416,732	\$ (79,122)	\$ (79,122)
0347	Employment and Training	444	3,295,977	-	625,784	625,784
0350	ICCB Federal Trust	684	-	189,425	(35,965)	(35,965)
0357	Child Labor Enforcement	452	-	492,502	(93,508)	(93,508)
0359	IMSA Special Purposes Trust Fund	692	-	75,771	(14,386)	(14,386)
0360	Lead Poisoning Screening	482	947,119	-	179,823	179,823
0362	Securities Audit & Enforcement	350	-	1,856,355	(352,453)	(352,453)
0363	Dept of Business Serv Sp Ops	350	2,462,512	-	467,540	467,540
0368	Drug Treatment	444	681,927	-	129,473	129,473
0369	Feed Control	360	37,884	-	7,193	7,193
0369	Feed Control	406	-	227,309	(43,158)	(43,158)
0370	Tanning Facility Permit	482	227,309	-	43,158	43,158
0372	Plumbing Licensure & Program	482	-	909,235	(172,630)	(172,630)
0384	Tax Compliance & Admin	492	19,283,361	-	3,661,199	3,661,199
0385	Board of Higher Education State Contracts and Grants	601	113,655	-	21,579	21,579
0386	Appraisal Administration	440	-	340,964	(64,736)	(64,736)
0387	Small Bus Environmental Assist	420	265,193	-	50,350	50,350
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	151,539	-	28,772	28,772
0398	EMS Assistance	482	-	-	-	-
0408	DHS Special Purpose Trust	444	-	8,069,462	(1,532,093)	(1,532,093)
0410	SBE Federal Dept of Agriculture	586	-	378,847	(71,929)	(71,929)
0421	Public Aid Recoveries Trust	478	8,258,884	-	1,568,057	1,568,057
0422	Electric Vehicle Rebate	532	37,884	-	7,193	7,193
0425	IL Power Agency Operations	360/445	2,273,088	-	431,576	431,576
0427	Energy Transition Assistance	420	227,309	-	43,158	43,158
0428	Supreme Court Historic Preserv	210	340,963	-	64,736	64,736
0434	Court of Claims Admin & Grant	528	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	-	-	-	-
0438	IL State Fair	406	-	-	-	-
0439	Federal Agricultural Marketing Services	406	75,770	-	14,386	14,386
0440	Agricultural Master	406	-	75,771	(14,386)	(14,386)
0445	Sex Offender Investigation	493	-	-	-	-
0447	GI Education	497	-	-	-	-
0449	Interpreters for the Deaf	526	-	37,884	(7,193)	(7,193)
0453	Monitoring Device Driving Permit	350	1,477,506	-	280,524	280,524
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

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Fund	Fund Name	Agency #	2025	2026	2027	2028
0345	Long Term Care Provider	482	\$ (79,122)	\$ (79,122)	\$ (79,122)	\$ (21,122)
0347	Employment and Training	444	625,784	625,784	625,784	167,057
0350	ICCB Federal Trust	684	(35,965)	(35,965)	(35,965)	(9,600)
0357	Child Labor Enforcement	452	(93,508)	(93,508)	(93,508)	(24,962)
0359	IMSA Special Purposes Trust Fund	692	(14,386)	(14,386)	(14,386)	(3,841)
0360	Lead Poisoning Screening	482	179,823	179,823	179,823	48,004
0362	Securities Audit & Enforcement	350	(352,453)	(352,453)	(352,453)	(94,090)
0363	Dept of Business Serv Sp Ops	350	467,540	467,540	467,540	124,812
0368	Drug Treatment	444	129,473	129,473	129,473	34,562
0369	Feed Control	360	7,193	7,193	7,193	1,919
0369	Feed Control	406	(43,158)	(43,158)	(43,158)	(11,519)
0370	Tanning Facility Permit	482	43,158	43,158	43,158	11,519
0372	Plumbing Licensure & Program	482	(172,630)	(172,630)	(172,630)	(46,085)
0384	Tax Compliance & Admin	492	3,661,199	3,661,199	3,661,199	977,366
0385	Board of Higher Education State Contracts and Grants	601	21,579	21,579	21,579	5,760
0386	Appraisal Administration	440	(64,736)	(64,736)	(64,736)	(17,284)
0387	Small Bus Environmental Assist	420	50,350	50,350	50,350	13,443
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	28,772	28,772	28,772	7,679
0398	EMS Assistance	482	-	-	-	-
0408	DHS Special Purpose Trust	444	(1,532,093)	(1,532,093)	(1,532,093)	(408,997)
0410	SBE Federal Dept of Agriculture	586	(71,929)	(71,929)	(71,929)	(19,202)
0421	Public Aid Recoveries Trust	478	1,568,057	1,568,057	1,568,057	418,599
0422	Electric Vehicle Rebate	532	7,193	7,193	7,193	1,919
0425	IL Power Agency Operations	360/445	431,576	431,576	431,576	115,208
0427	Energy Transition Assistance	420	43,158	43,158	43,158	11,519
0428	Supreme Court Historic Preserv	210	64,736	64,736	64,736	17,283
0434	Court of Claims Admin & Grant	528	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	-	-	-	-
0438	IL State Fair	406	-	-	-	-
0439	Federal Agricultural Marketing Services	406	14,386	14,386	14,386	3,840
0440	Agricultural Master	406	(14,386)	(14,386)	(14,386)	(3,841)
0445	Sex Offender Investigation	493	-	-	-	-
0447	GI Education	497	-	-	-	-
0449	Interpreters for the Deaf	526	(7,193)	(7,193)	(7,193)	(1,919)
0453	Monitoring Device Driving Permit	350	280,524	280,524	280,524	74,886
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

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Fund	Fund Name	Agency #	FY22		FY23	
			22 Primary Allocation	22 Secondary Allocation	23 Primary Allocation	23 Secondary Allocation
0473	Teachers Retirement System	593	0.2083%		0.2340%	
0476	Wholesale Meat	406	0.0453%		0.0448%	
0480	Secretary of State ID Security	350	0.0154%		0.0192%	
0483	Secretary of State Spec Serv	350	0.0337%		0.0471%	
0484	Nuclear Civil Protection Planning Fund	588	0.0020%		0.0019%	
0488	Criminal Justice Trust	546	0.0176%		0.0181%	
0491	Federal Aid Disaster	588	0.0079%		0.0084%	
0495	Old Age Survivors Insurance	444	0.3014%		0.3004%	
0497	Federal Civil Prepared Admin	588	0.0002%		0.0001%	
0502	Early Intervention Service Rev	444	0.0091%		0.0087%	
0505	Athletics Supervision and Reg	440	0.0000%		0.0000%	
0506	Small Business Credit Initiatv	420	0.0021%		0.0026%	
0509	DHS Community Services	444	0.0052%		0.0129%	
0514	State Asset Forfeiture	493	0.0026%		0.0021%	
0522	Money Follows the Person Budget Transfer	478	0.0000%		0.0000%	
0523	Dept of Corrections Reimburse	425	0.0049%		0.0040%	
0523	Dept of Corrections Reimburse	426	0.0078%		0.0094%	
0524	Health Facilities Plan Review	482	0.0053%		0.0046%	
0531	Energy Efficiency Portfolio	420	0.0000%		0.0000%	
0533	Attorney General Tobacco	340	0.0119%		0.0088%	
0534	IL Workers' Comp Comm Operatns	563/446/360	0.1199%		0.1231%	
0535	Sex Offender Registration	493	0.0014%		0.0007%	
0536	Leads Maintenance	493	0.0000%		0.0000%	
0537	State Offender DNA Identification	493	0.0016%		0.0000%	
0538	IL Historic Sites	422	0.0078%		0.0058%	
0539	Death Penalty Abolition	546	0.0003%		0.0001%	
0542	Ag Court Order & Vol Comply	340	0.0667%		0.0477%	
0543	Comptrollers Admin Fund	360	0.0000%		0.0000%	
0546	Public Pension Regulation	446	0.0042%		0.0024%	
0548	Drycleaner Environmental Response Trust	532	0.0032%		0.0029%	
0549	IL Charity Bureau	340	0.0106%		0.0111%	
0550	Supplemental Low Income Energy	420	0.0066%		0.0095%	
0560	SBE Federal Agency Services	586	0.0018%		0.0018%	
0561	SBE Federal Dept of Education	586	0.1218%		0.1302%	
0562	Pawnbroker Regulation	440	0.0007%		0.0004%	
0566	DCFS Federal Projects	418	0.0006%		0.0008%	
0568	School Infrastructure	511	0.0000%		0.0000%	
0568	School Infrastructure	586	0.0005%		0.0011%	

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0473	Teachers Retirement System	593	\$ (7,234,689)	\$ (5,688,075)	\$ (4,444,128)	\$ 58,281	\$ 450,204
0476	Wholesale Meat	406	(2,308,667)	(1,513,453)	(1,013,566)	(303,585)	(17,885)
0480	Secretary of State ID Security	350	(11,159)	54,730	(728,254)	(63,828)	69,416
0483	Secretary of State Spec Serv	350	(1,429,183)	(574,749)	(671,602)	473,096	248,591
0484	Nuclear Civil Protection Planning Fund	588	23,034	62,242	(12,013)	(14,606)	(2,272)
0488	Criminal Justice Trust	546	(834,818)	(338,963)	(353,379)	(86,156)	6,252
0491	Federal Aid Disaster	588	(54,670)	(141,493)	(31,751)	20,757	8,049
0495	Old Age Survivors Insurance	444	(16,929,011)	(11,996,153)	(9,766,040)	(2,802,722)	(74,764)
0497	Federal Civil Prepared Admin	588	(3,875)	(11,078)	(10,790)	(8,152)	(1,939)
0502	Early Intervention Service Rev	444	(450,530)	(305,390)	(348,917)	(125,713)	(9,289)
0505	Athletics Supervision and Reg	440	-	-	-	-	-
0506	Small Business Credit Initiav	420	(16,995)	38,344	12,794	25,997	9,118
0509	DHS Community Services	444	259,597	317,959	388,909	505,768	145,469
0514	State Asset Forfeiture	493	(128,419)	(119,865)	(101,755)	(54,263)	(9,987)
0522	Money Follows the Person Budget Transfer	478	-	-	-	-	-
0523	Dept of Corrections Reimburse	425	(475,271)	(209,543)	(113,723)	(76,809)	(18,022)
0523	Dept of Corrections Reimburse	426	(198,324)	(248,542)	(282,136)	(622)	28,984
0524	Health Facilities Plan Review	482	(384,599)	(288,095)	(377,102)	(149,696)	(14,294)
0531	Energy Efficiency Portfolio	420	-	-	-	-	-
0533	Attorney General Tobacco	340	(755,684)	(710,644)	(750,211)	(376,592)	(61,152)
0534	IL Workers' Comp Comm Operatns	563/446/360	(6,179,192)	(4,467,640)	(3,390,495)	(776,539)	38,675
0535	Sex Offender Registration	493	(61,960)	(52,401)	(62,459)	(54,792)	(13,570)
0536	Leads Maintenance	493	(200,856)	(171,688)	(104,712)	(24,843)	-
0537	State Offender DNA Identification	493	(228,392)	(261,376)	(434,222)	(213,992)	(30,725)
0538	IL Historic Sites	422	(24,553)	55,308	(137,339)	(157,554)	(39,474)
0539	Death Penalty Abolition	546	(4,768)	(9,473)	(16,249)	(15,313)	(3,859)
0542	Ag Court Order & Vol Comply	340	(2,763,542)	(2,048,099)	(1,931,782)	(1,546,893)	(373,655)
0543	Comptrollers Admin Fund	360	-	-	-	-	-
0546	Public Pension Regulation	446	(415,692)	(393,522)	(322,824)	(179,713)	(35,006)
0548	Drycleaner Environmental Response Trust	532	90,504	103,623	(17,415)	(29,757)	(6,298)
0549	IL Charity Bureau	340	(756,947)	(724,544)	(404,964)	(71,347)	7,550
0550	Supplemental Low Income Energy	420	(424,406)	(252,847)	(183,844)	98,298	53,927
0560	SBE Federal Agency Services	586	(56,045)	(37,437)	(22,469)	(6,454)	(333)
0561	SBE Federal Dept of Education	586	(2,537,968)	(1,856,516)	(1,042,884)	128,962	137,213
0562	Pawnbroker Regulation	440	(28,668)	(10,310)	(16,446)	(20,919)	(5,833)
0566	DCFS Federal Projects	418	2,393	(14,619)	(713)	10,958	3,692
0568	School Infrastructure	511	-	-	-	-	-
0568	School Infrastructure	586	(66,615)	(20,726)	1,804	32,143	11,319

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Actual and Expected Experience

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0473	Teachers Retirement System	593	\$ (2,270,226)	\$ (2,370,057)	\$ (2,419,847)	\$ (589,309)	\$ 29,808
0476	Wholesale Meat	406	(434,642)	(453,755)	(463,287)	(112,825)	5,707
0480	Secretary of State ID Security	350	(186,275)	(194,466)	(198,552)	(48,354)	2,446
0483	Secretary of State Spec Serv	350	(456,956)	(477,050)	(487,072)	(118,617)	6,000
0484	Nuclear Civil Protection Planning Fund	588	(18,433)	(19,244)	(19,648)	(4,785)	242
0488	Criminal Justice Trust	546	(175,603)	(183,325)	(187,176)	(45,583)	2,306
0491	Federal Aid Disaster	588	(81,495)	(85,079)	(86,866)	(21,155)	1,070
0495	Old Age Survivors Insurance	444	(2,914,427)	(3,042,586)	(3,106,505)	(756,532)	38,266
0497	Federal Civil Prepared Admin	588	(970)	(1,013)	(1,034)	(252)	13
0502	Early Intervention Service Rev	444	(84,406)	(88,118)	(89,969)	(21,910)	1,108
0505	Athletics Supervision and Reg	440	-	-	-	-	-
0506	Small Business Credit Initiav	420	(25,225)	(26,334)	(26,887)	(6,548)	331
0509	DHS Community Services	444	(125,153)	(130,657)	(133,402)	(32,488)	1,643
0514	State Asset Forfeiture	493	(20,374)	(21,270)	(21,717)	(5,289)	268
0522	Money Follows the Person Budget Transfer	478	-	-	-	-	-
0523	Dept of Corrections Reimburse	425	(38,807)	(40,514)	(41,365)	(10,074)	510
0523	Dept of Corrections Reimburse	426	(91,197)	(95,207)	(97,208)	(23,673)	1,197
0524	Health Facilities Plan Review	482	(44,628)	(46,591)	(47,570)	(11,585)	586
0531	Energy Efficiency Portfolio	420	-	-	-	-	-
0533	Attorney General Tobacco	340	(85,376)	(89,130)	(91,003)	(22,162)	1,121
0534	IL Workers' Comp Comm Operatns	563/446/360	(1,194,294)	(1,246,812)	(1,273,005)	(310,017)	15,681
0535	Sex Offender Registration	493	(6,791)	(7,090)	(7,239)	(1,763)	89
0536	Leads Maintenance	493	-	-	-	-	-
0537	State Offender DNA Identification	493	-	-	-	-	-
0538	IL Historic Sites	422	(56,271)	(58,745)	(59,979)	(14,607)	739
0539	Death Penalty Abolition	546	(970)	(1,013)	(1,034)	(252)	13
0542	Ag Court Order & Vol Comply	340	(462,777)	(483,127)	(493,277)	(120,128)	6,076
0543	Comptrollers Admin Fund	360	-	-	-	-	-
0546	Public Pension Regulation	446	(23,284)	(24,308)	(24,819)	(6,044)	306
0548	Drycleaner Environmental Response Trust	532	(28,135)	(29,373)	(29,990)	(7,303)	369
0549	IL Charity Bureau	340	(107,690)	(112,426)	(114,788)	(27,954)	1,414
0550	Supplemental Low Income Energy	420	(92,167)	(96,220)	(98,242)	(23,925)	1,210
0560	SBE Federal Agency Services	586	(17,463)	(18,231)	(18,614)	(4,533)	229
0561	SBE Federal Dept of Education	586	(1,263,177)	(1,318,724)	(1,346,428)	(327,898)	16,586
0562	Pawnbroker Regulation	440	(3,881)	(4,051)	(4,136)	(1,007)	51
0566	DCFS Federal Projects	418	(7,761)	(8,103)	(8,273)	(2,015)	102
0568	School Infrastructure	511	-	-	-	-	-
0568	School Infrastructure	586	(10,672)	(11,141)	(11,375)	(2,770)	140

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Assumption Changes

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0473	Teachers Retirement System	593	\$ (11,032,232)	\$ (9,873,730)	\$ (6,487,779)	\$ (1,784,778)	\$ (73,088)
0476	Wholesale Meat	406	(2,112,154)	(1,890,355)	(1,242,105)	(341,701)	(13,993)
0480	Secretary of State ID Security	350	(905,209)	(810,152)	(532,331)	(146,443)	(5,997)
0483	Secretary of State Spec Serv	350	(2,220,590)	(1,987,405)	(1,305,873)	(359,244)	(14,711)
0484	Nuclear Civil Protection Planning Fund	588	(89,578)	(80,171)	(52,679)	(14,492)	(593)
0488	Criminal Justice Trust	546	(853,348)	(763,737)	(501,832)	(138,053)	(5,653)
0491	Federal Aid Disaster	588	(396,029)	(354,442)	(232,895)	(64,069)	(2,624)
0495	Old Age Survivors Insurance	444	(14,162,746)	(12,675,507)	(8,328,755)	(2,291,227)	(93,828)
0497	Federal Civil Prepared Admin	588	(4,715)	(4,220)	(2,773)	(763)	(31)
0502	Early Intervention Service Rev	444	(410,173)	(367,100)	(241,212)	(66,357)	(2,717)
0505	Athletics Supervision and Reg	440	-	-	-	-	-
0506	Small Business Credit Initiav	420	(122,580)	(109,708)	(72,086)	(19,831)	(812)
0509	DHS Community Services	444	(608,187)	(544,321)	(357,660)	(98,392)	(4,029)
0514	State Asset Forfeiture	493	(99,007)	(88,610)	(58,224)	(16,017)	(656)
0522	Money Follows the Person Budget Transfer	478	-	-	-	-	-
0523	Dept of Corrections Reimburse	425	(188,585)	(168,782)	(110,902)	(30,509)	(1,249)
0523	Dept of Corrections Reimburse	426	(443,175)	(396,637)	(260,620)	(71,696)	(2,936)
0524	Health Facilities Plan Review	482	(216,873)	(194,099)	(127,538)	(35,085)	(1,437)
0531	Energy Efficiency Portfolio	420	-	-	-	-	-
0533	Attorney General Tobacco	340	(414,887)	(371,320)	(243,985)	(67,120)	(2,749)
0534	IL Workers' Comp Comm Operatns	563/446/360	(5,803,709)	(5,194,257)	(3,413,015)	(938,915)	(38,450)
0535	Sex Offender Registration	493	(33,002)	(29,537)	(19,408)	(5,339)	(219)
0536	Leads Maintenance	493	-	-	-	-	-
0537	State Offender DNA Identification	493	-	-	-	-	-
0538	IL Historic Sites	422	(273,448)	(244,733)	(160,808)	(44,238)	(1,812)
0539	Death Penalty Abolition	546	(4,715)	(4,220)	(2,773)	(763)	(31)
0542	Ag Court Order & Vol Comply	340	(2,248,878)	(2,012,722)	(1,322,509)	(363,820)	(14,899)
0543	Comptrollers Admin Fund	360	-	-	-	-	-
0546	Public Pension Regulation	446	(113,151)	(101,269)	(66,541)	(18,305)	(750)
0548	Drycleaner Environmental Response Trust	532	(136,724)	(122,367)	(80,404)	(22,119)	(906)
0549	IL Charity Bureau	340	(523,324)	(468,369)	(307,754)	(84,663)	(3,467)
0550	Supplemental Low Income Energy	420	(447,890)	(400,857)	(263,393)	(72,459)	(2,967)
0560	SBE Federal Agency Services	586	(84,863)	(75,952)	(49,906)	(13,729)	(562)
0561	SBE Federal Dept of Education	586	(6,138,447)	(5,493,845)	(3,609,867)	(993,069)	(40,667)
0562	Pawnbroker Regulation	440	(18,859)	(16,878)	(11,090)	(3,051)	(125)
0566	DCFS Federal Projects	418	(37,717)	(33,756)	(22,180)	(6,102)	(250)
0568	School Infrastructure	511	-	-	-	-	-
0568	School Infrastructure	586	(51,861)	(46,415)	(30,498)	(8,390)	(344)

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Change in Proportionate Share FY19 Layer

Fund	Fund Name	Agency #	FY19 Base Layer		2019	2020
			Deferred Outflow	Deferred Inflow		
0473	Teachers Retirement System	593	\$ -	\$ 1,351,415	\$ (262,646)	\$ (262,646)
0476	Wholesale Meat	406	-	2,026,686	(393,884)	(393,884)
0480	Secretary of State ID Security	350	1,281,310	-	249,021	249,021
0483	Secretary of State Spec Serv	350	4,374,989	-	850,274	850,274
0484	Nuclear Civil Protection Planning Fund	588	44	-	9	9
0488	Criminal Justice Trust	546	-	572,339	(111,233)	(111,233)
0491	Federal Aid Disaster	588	353,631	-	68,728	68,728
0495	Old Age Survivors Insurance	444	-	5,796,097	(1,126,465)	(1,126,465)
0497	Federal Civil Prepared Admin	588	11	-	2	2
0502	Early Intervention Service Rev	444	45,069	-	8,759	8,759
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	353,370	-	68,677	68,677
0509	DHS Community Services	444	-	-	-	-
0514	State Asset Forfeiture	493	574,307	-	111,616	111,616
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	442,335	-	85,967	85,967
0523	Dept of Corrections Reimburse	426	-	1,324,149	(257,347)	(257,347)
0524	Health Facilities Plan Review	482	839,689	-	163,193	163,193
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	2,518,374	-	489,443	489,443
0534	IL Workers' Comp Comm Operatns	563/446/360	-	9,216,644	(1,791,244)	(1,791,244)
0535	Sex Offender Registration	493	44,275	-	8,605	8,605
0536	Leads Maintenance	493	-	220,532	(42,860)	(42,860)
0537	State Offender DNA Identification	493	353,609	-	68,724	68,724
0538	IL Historic Sites	422	-	1,898,510	(368,973)	(368,973)
0539	Death Penalty Abolition	546	-	88,302	(17,161)	(17,161)
0542	Ag Court Order & Vol Comply	340	2,610,927	-	507,431	507,431
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	-	131,816	(25,618)	(25,618)
0548	Drycleaner Environmental Response Trust	532	-	-	-	-
0549	IL Charity Bureau	340	354,630	-	68,922	68,922
0550	Supplemental Low Income Energy	420	-	219,945	(42,746)	(42,746)
0560	SBE Federal Agency Services	586	441,717	-	85,847	85,847
0561	SBE Federal Dept of Education	586	493,580	-	95,927	95,927
0562	Pawnbroker Regulation	440	-	44,102	(8,571)	(8,571)
0566	DCFS Federal Projects	418	-	353,241	(68,652)	(68,652)
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	176,744	-	34,350	34,350

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0473	Teachers Retirement System	593	\$ (262,646)	\$ (262,646)	\$ (262,646)	\$ (38,185)
0476	Wholesale Meat	406	(393,884)	(393,884)	(393,884)	(57,266)
0480	Secretary of State ID Security	350	249,021	249,021	249,021	36,205
0483	Secretary of State Spec Serv	350	850,274	850,274	850,274	123,619
0484	Nuclear Civil Protection Planning Fund	588	9	9	9	(1)
0488	Criminal Justice Trust	546	(111,233)	(111,233)	(111,233)	(16,174)
0491	Federal Aid Disaster	588	68,728	68,728	68,728	9,991
0495	Old Age Survivors Insurance	444	(1,126,465)	(1,126,465)	(1,126,465)	(163,772)
0497	Federal Civil Prepared Admin	588	2	2	2	1
0502	Early Intervention Service Rev	444	8,759	8,759	8,759	1,274
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	68,677	68,677	68,677	9,985
0509	DHS Community Services	444	-	-	-	-
0514	State Asset Forfeiture	493	111,616	111,616	111,616	16,227
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	85,967	85,967	85,967	12,500
0523	Dept of Corrections Reimburse	426	(257,347)	(257,347)	(257,347)	(37,414)
0524	Health Facilities Plan Review	482	163,193	163,193	163,193	23,724
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	489,443	489,443	489,443	71,159
0534	IL Workers' Comp Comm Operatns	563/446/360	(1,791,244)	(1,791,244)	(1,791,244)	(260,424)
0535	Sex Offender Registration	493	8,605	8,605	8,605	1,250
0536	Leads Maintenance	493	(42,860)	(42,860)	(42,860)	(6,232)
0537	State Offender DNA Identification	493	68,724	68,724	68,724	9,989
0538	IL Historic Sites	422	(368,973)	(368,973)	(368,973)	(53,645)
0539	Death Penalty Abolition	546	(17,161)	(17,161)	(17,161)	(2,497)
0542	Ag Court Order & Vol Comply	340	507,431	507,431	507,431	73,772
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	(25,618)	(25,618)	(25,618)	(3,726)
0548	Drycleaner Environmental Response Trust	532	-	-	-	-
0549	IL Charity Bureau	340	68,922	68,922	68,922	10,020
0550	Supplemental Low Income Energy	420	(42,746)	(42,746)	(42,746)	(6,215)
0560	SBE Federal Agency Services	586	85,847	85,847	85,847	12,482
0561	SBE Federal Dept of Education	586	95,927	95,927	95,927	13,945
0562	Pawnbroker Regulation	440	(8,571)	(8,571)	(8,571)	(1,247)
0566	DCFS Federal Projects	418	(68,652)	(68,652)	(68,652)	(9,981)
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	34,350	34,350	34,350	4,994

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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
0473	Teachers Retirement System	593	\$ -	\$ 2,650,958	\$ (516,786)	\$ (516,786)
0476	Wholesale Meat	406	-	3,154,924	(615,031)	(615,031)
0480	Secretary of State ID Security	350	-	89,754	(17,497)	(17,497)
0483	Secretary of State Spec Serv	350	-	4,508,804	(878,961)	(878,961)
0484	Nuclear Civil Protection Planning Fund	588	-	180,409	(35,170)	(35,170)
0488	Criminal Justice Trust	546	-	2,344,652	(457,074)	(457,074)
0491	Federal Aid Disaster	588	676,865	-	131,950	131,950
0495	Old Age Survivors Insurance	444	-	20,099,080	(3,918,181)	(3,918,181)
0497	Federal Civil Prepared Admin	588	45,116	-	8,795	8,795
0502	Early Intervention Service Rev	444	-	630,977	(123,005)	(123,005)
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	-	315,691	(61,542)	(61,542)
0509	DHS Community Services	444	-	-	-	-
0514	State Asset Forfeiture	493	-	90,056	(17,556)	(17,556)
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	-	1,533,244	(298,896)	(298,896)
0523	Dept of Corrections Reimburse	426	767,182	-	149,557	149,557
0524	Health Facilities Plan Review	482	-	585,987	(114,234)	(114,234)
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	-	450,216	(87,767)	(87,767)
0534	IL Workers' Comp Comm Operatns	563/446/360	-	5,270,518	(1,027,452)	(1,027,452)
0535	Sex Offender Registration	493	-	45,037	(8,780)	(8,780)
0536	Leads Maintenance	493	-	135,176	(26,352)	(26,352)
0537	State Offender DNA Identification	493	135,543	-	26,423	26,423
0538	IL Historic Sites	422	131	-	26	26
0539	Death Penalty Abolition	546	45,116	-	8,795	8,795
0542	Ag Court Order & Vol Comply	340	-	3,379,757	(658,861)	(658,861)
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	-	44,716	(8,717)	(8,717)
0548	Drycleaner Environmental Response Trust	532	-	-	-	-
0549	IL Charity Bureau	340	45,940	-	8,956	8,956
0550	Supplemental Low Income Energy	420	-	721,242	(140,601)	(140,601)
0560	SBE Federal Agency Services	586	-	135,237	(26,364)	(26,364)
0561	SBE Federal Dept of Education	586	-	626,804	(122,191)	(122,191)
0562	Pawnbroker Regulation	440	-	90,186	(17,581)	(17,581)
0566	DCFS Federal Projects	418	180,444	-	35,176	35,176
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	-	270,582	(52,748)	(52,748)

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0473	Teachers Retirement System	593	\$ (516,786)	\$ (516,786)	\$ (516,786)	\$ (67,028)
0476	Wholesale Meat	406	(615,031)	(615,031)	(615,031)	(79,769)
0480	Secretary of State ID Security	350	(17,497)	(17,497)	(17,497)	(2,269)
0483	Secretary of State Spec Serv	350	(878,961)	(878,961)	(878,961)	(113,999)
0484	Nuclear Civil Protection Planning Fund	588	(35,170)	(35,170)	(35,170)	(4,559)
0488	Criminal Justice Trust	546	(457,074)	(457,074)	(457,074)	(59,282)
0491	Federal Aid Disaster	588	131,950	131,950	131,950	17,115
0495	Old Age Survivors Insurance	444	(3,918,181)	(3,918,181)	(3,918,181)	(508,175)
0497	Federal Civil Prepared Admin	588	8,795	8,795	8,795	1,141
0502	Early Intervention Service Rev	444	(123,005)	(123,005)	(123,005)	(15,952)
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	(61,542)	(61,542)	(61,542)	(7,981)
0509	DHS Community Services	444	-	-	-	-
0514	State Asset Forfeiture	493	(17,556)	(17,556)	(17,556)	(2,276)
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	(298,896)	(298,896)	(298,896)	(38,764)
0523	Dept of Corrections Reimburse	426	149,557	149,557	149,557	19,397
0524	Health Facilities Plan Review	482	(114,234)	(114,234)	(114,234)	(14,817)
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	(87,767)	(87,767)	(87,767)	(11,381)
0534	IL Workers' Comp Comm Operatns	563/446/360	(1,027,452)	(1,027,452)	(1,027,452)	(133,258)
0535	Sex Offender Registration	493	(8,780)	(8,780)	(8,780)	(1,137)
0536	Leads Maintenance	493	(26,352)	(26,352)	(26,352)	(3,416)
0537	State Offender DNA Identification	493	26,423	26,423	26,423	3,428
0538	IL Historic Sites	422	26	26	26	1
0539	Death Penalty Abolition	546	8,795	8,795	8,795	1,141
0542	Ag Court Order & Vol Comply	340	(658,861)	(658,861)	(658,861)	(85,452)
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	(8,717)	(8,717)	(8,717)	(1,131)
0548	Drycleaner Environmental Response Trust	532	-	-	-	-
0549	IL Charity Bureau	340	8,956	8,956	8,956	1,160
0550	Supplemental Low Income Energy	420	(140,601)	(140,601)	(140,601)	(18,237)
0560	SBE Federal Agency Services	586	(26,364)	(26,364)	(26,364)	(3,417)
0561	SBE Federal Dept of Education	586	(122,191)	(122,191)	(122,191)	(15,849)
0562	Pawnbroker Regulation	440	(17,581)	(17,581)	(17,581)	(2,281)
0566	DCFS Federal Projects	418	35,176	35,176	35,176	4,564
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	(52,748)	(52,748)	(52,748)	(6,842)

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Change in Proportionate Share FY21 Layer

Fund	Fund Name	Agency #	FY21 Base Layer		2021	2022
			Deferred Outflow	Deferred Inflow		
0473	Teachers Retirement System	593	\$ 13,794,710	\$ -	\$ 2,658,992	\$ 2,658,992
0476	Wholesale Meat	406	1,396,564	-	269,194	269,194
0480	Secretary of State ID Security	350	6,765,540	-	1,304,088	1,304,088
0483	Secretary of State Spec Serv	350	5,637,130	-	1,086,582	1,086,582
0484	Nuclear Civil Protection Planning Fund	588	676,588	-	130,415	130,415
0488	Criminal Justice Trust	546	2,119,458	-	408,535	408,535
0491	Federal Aid Disaster	588	-	45,355	(8,742)	(8,742)
0495	Old Age Survivors Insurance	444	16,360,747	-	3,153,607	3,153,607
0497	Federal Civil Prepared Admin	588	-	9	(2)	(2)
0502	Early Intervention Service Rev	444	1,172,406	-	225,987	225,987
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	451,040	-	86,940	86,940
0509	DHS Community Services	444	721,694	-	139,110	139,110
0514	State Asset Forfeiture	493	90,097	-	17,367	17,367
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	-	183	(35)	(35)
0523	Dept of Corrections Reimburse	426	946,889	-	182,517	182,517
0524	Health Facilities Plan Review	482	1,082,278	-	208,614	208,614
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	1,127,030	-	217,240	217,240
0534	IL Workers' Comp Comm Operatns	563/446/360	5,182,238	-	998,900	998,900
0535	Sex Offender Registration	493	135,269	-	26,074	26,074
0536	Leads Maintenance	493	-	406,054	(78,269)	(78,269)
0537	State Offender DNA Identification	493	1,082,362	-	208,630	208,630
0538	IL Historic Sites	422	1,759,029	-	339,061	339,061
0539	Death Penalty Abolition	546	45,097	-	8,693	8,693
0542	Ag Court Order & Vol Comply	340	4,147,508	-	799,451	799,451
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	-	225,824	(43,529)	(43,529)
0548	Drycleaner Environmental Response Trust	532	1,037,436	-	199,970	199,970
0549	IL Charity Bureau	340	-	1,038,071	(200,093)	(200,093)
0550	Supplemental Low Income Energy	420	540,968	-	104,274	104,274
0560	SBE Federal Agency Services	586	90,156	-	17,378	17,378
0561	SBE Federal Dept of Education	586	6,762,353	-	1,303,474	1,303,474
0562	Pawnbroker Regulation	440	90,196	-	17,386	17,386
0566	DCFS Federal Projects	418	-	45,130	(8,699)	(8,699)
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	-	25	(5)	(5)

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0473	Teachers Retirement System	593	\$ 2,658,992	\$ 2,658,992	\$ 2,658,992	\$ 499,750
0476	Wholesale Meat	406	269,194	269,194	269,194	50,594
0480	Secretary of State ID Security	350	1,304,088	1,304,088	1,304,088	245,100
0483	Secretary of State Spec Serv	350	1,086,582	1,086,582	1,086,582	204,220
0484	Nuclear Civil Protection Planning Fund	588	130,415	130,415	130,415	24,513
0488	Criminal Justice Trust	546	408,535	408,535	408,535	76,783
0491	Federal Aid Disaster	588	(8,742)	(8,742)	(8,742)	(1,645)
0495	Old Age Survivors Insurance	444	3,153,607	3,153,607	3,153,607	592,712
0497	Federal Civil Prepared Admin	588	(2)	(2)	(2)	1
0502	Early Intervention Service Rev	444	225,987	225,987	225,987	42,471
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	86,940	86,940	86,940	16,340
0509	DHS Community Services	444	139,110	139,110	139,110	26,144
0514	State Asset Forfeiture	493	17,367	17,367	17,367	3,262
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	(35)	(35)	(35)	(8)
0523	Dept of Corrections Reimburse	426	182,517	182,517	182,517	34,304
0524	Health Facilities Plan Review	482	208,614	208,614	208,614	39,208
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	217,240	217,240	217,240	40,830
0534	IL Workers' Comp Comm Operatns	563/446/360	998,900	998,900	998,900	187,738
0535	Sex Offender Registration	493	26,074	26,074	26,074	4,899
0536	Leads Maintenance	493	(78,269)	(78,269)	(78,269)	(14,709)
0537	State Offender DNA Identification	493	208,630	208,630	208,630	39,212
0538	IL Historic Sites	422	339,061	339,061	339,061	63,724
0539	Death Penalty Abolition	546	8,693	8,693	8,693	1,632
0542	Ag Court Order & Vol Comply	340	799,451	799,451	799,451	150,253
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	(43,529)	(43,529)	(43,529)	(8,179)
0548	Drycleaner Environmental Response Trust	532	199,970	199,970	199,970	37,586
0549	IL Charity Bureau	340	(200,093)	(200,093)	(200,093)	(37,606)
0550	Supplemental Low Income Energy	420	104,274	104,274	104,274	19,598
0560	SBE Federal Agency Services	586	17,378	17,378	17,378	3,266
0561	SBE Federal Dept of Education	586	1,303,474	1,303,474	1,303,474	244,983
0562	Pawnbroker Regulation	440	17,386	17,386	17,386	3,266
0566	DCFS Federal Projects	418	(8,699)	(8,699)	(8,699)	(1,635)
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	(5)	(5)	(5)	-

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Change in Proportionate Share FY22 Layer

Fund	Fund Name	Agency #	FY22 Base Layer		FY22 Base Layer	
			Deferred Outflow	Deferred Inflow	2022	2023
0473	Teachers Retirement System	593	\$ 11,159,616	\$ -	\$ 2,115,166	\$ 2,115,166
0476	Wholesale Meat	406	3,572,891	-	677,197	677,197
0480	Secretary of State ID Security	350	-	2,721,372	(515,802)	(515,802)
0483	Secretary of State Spec Serv	350	-	246,540	(46,729)	(46,729)
0484	Nuclear Civil Protection Planning Fund	588	226,834	-	42,994	42,994
0488	Criminal Justice Trust	546	1,175,920	-	222,881	222,881
0491	Federal Aid Disaster	588	1,338,472	-	253,691	253,691
0495	Old Age Survivors Insurance	444	6,059,151	-	1,148,437	1,148,437
0497	Federal Civil Prepared Admin	588	1,101	-	209	209
0502	Early Intervention Service Rev	444	-	165,849	(31,435)	(31,435)
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	313,721	-	59,462	59,462
0509	DHS Community Services	444	1,582,653	-	299,972	299,972
0514	State Asset Forfeiture	493	57,453	-	10,889	10,889
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	544,950	-	103,288	103,288
0523	Dept of Corrections Reimburse	426	-	388,835	(73,699)	(73,699)
0524	Health Facilities Plan Review	482	-	1,006,936	(190,852)	(190,852)
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	-	1,229,689	(233,072)	(233,072)
0534	IL Workers' Comp Comm Operatns	563/446/360	4,630,284	-	877,613	877,613
0535	Sex Offender Registration	493	50,861	-	9,640	9,640
0536	Leads Maintenance	493	-	474,858	(90,003)	(90,003)
0537	State Offender DNA Identification	493	-	1,890,646	(358,348)	(358,348)
0538	IL Historic Sites	422	863,065	-	163,583	163,583
0539	Death Penalty Abolition	546	1,648	-	312	312
0542	Ag Court Order & Vol Comply	340	5,805,746	-	1,100,407	1,100,407
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	-	494,951	(93,812)	(93,812)
0548	Drycleaner Environmental Response Trust	532	406,104	-	76,972	76,972
0549	IL Charity Bureau	340	101,406	-	19,220	19,220
0550	Supplemental Low Income Energy	420	-	265,923	(50,402)	(50,402)
0560	SBE Federal Agency Services	586	225,733	-	42,785	42,785
0561	SBE Federal Dept of Education	586	16,166,833	-	3,064,222	3,064,222
0562	Pawnbroker Regulation	440	90,183	-	17,093	17,093
0566	DCFS Federal Projects	418	89,634	-	16,989	16,989
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	2,746	-	520	520

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Change in Proportionate Share FY22 Layer (Continued)

Fund	Fund Name	Agency #	2024	2025	2026	2027
0473	Teachers Retirement System	593	\$ 2,115,166	\$ 2,115,166	\$ 2,115,166	\$ 583,786
0476	Wholesale Meat	406	677,197	677,197	677,197	186,906
0480	Secretary of State ID Security	350	(515,802)	(515,802)	(515,802)	(142,362)
0483	Secretary of State Spec Serv	350	(46,729)	(46,729)	(46,729)	(12,895)
0484	Nuclear Civil Protection Planning Fund	588	42,994	42,994	42,994	11,864
0488	Criminal Justice Trust	546	222,881	222,881	222,881	61,515
0491	Federal Aid Disaster	588	253,691	253,691	253,691	70,017
0495	Old Age Survivors Insurance	444	1,148,437	1,148,437	1,148,437	316,966
0497	Federal Civil Prepared Admin	588	209	209	209	56
0502	Early Intervention Service Rev	444	(31,435)	(31,435)	(31,435)	(8,674)
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	59,462	59,462	59,462	16,411
0509	DHS Community Services	444	299,972	299,972	299,972	82,793
0514	State Asset Forfeiture	493	10,889	10,889	10,889	3,008
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	103,288	103,288	103,288	28,510
0523	Dept of Corrections Reimburse	426	(73,699)	(73,699)	(73,699)	(20,340)
0524	Health Facilities Plan Review	482	(190,852)	(190,852)	(190,852)	(52,676)
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	(233,072)	(233,072)	(233,072)	(64,329)
0534	IL Workers' Comp Comm Operatns	563/446/360	877,613	877,613	877,613	242,219
0535	Sex Offender Registration	493	9,640	9,640	9,640	2,661
0536	Leads Maintenance	493	(90,003)	(90,003)	(90,003)	(24,843)
0537	State Offender DNA Identification	493	(358,348)	(358,348)	(358,348)	(98,906)
0538	IL Historic Sites	422	163,583	163,583	163,583	45,150
0539	Death Penalty Abolition	546	312	312	312	88
0542	Ag Court Order & Vol Comply	340	1,100,407	1,100,407	1,100,407	303,711
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	(93,812)	(93,812)	(93,812)	(25,891)
0548	Drycleaner Environmental Response Trust	532	76,972	76,972	76,972	21,244
0549	IL Charity Bureau	340	19,220	19,220	19,220	5,306
0550	Supplemental Low Income Energy	420	(50,402)	(50,402)	(50,402)	(13,913)
0560	SBE Federal Agency Services	586	42,785	42,785	42,785	11,808
0561	SBE Federal Dept of Education	586	3,064,222	3,064,222	3,064,222	845,723
0562	Pawnbroker Regulation	440	17,093	17,093	17,093	4,718
0566	DCFS Federal Projects	418	16,989	16,989	16,989	4,689
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	520	520	520	146

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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Change in Proportionate Share FY23 Layer

Fund	Fund Name	Agency #	FY23 Base Layer		FY23 Base Layer	
			Deferred Outflow	Deferred Inflow	2023	2024
0473	Teachers Retirement System	593	\$ 9,736,394	\$ -	\$ 1,848,582	\$ 1,848,582
0476	Wholesale Meat	406	-	189,424	(35,965)	(35,965)
0480	Secretary of State ID Security	350	1,439,622	-	273,331	273,331
0483	Secretary of State Spec Serv	350	5,076,562	-	963,852	963,852
0484	Nuclear Civil Protection Planning Fund	588	-	37,886	(7,193)	(7,193)
0488	Criminal Justice Trust	546	189,424	-	35,965	35,965
0491	Federal Aid Disaster	588	189,423	-	35,964	35,964
0495	Old Age Survivors Insurance	444	-	378,847	(71,929)	(71,929)
0497	Federal Civil Prepared Admin	588	-	37,886	(7,193)	(7,193)
0502	Early Intervention Service Rev	444	-	151,540	(28,772)	(28,772)
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	189,424	-	35,965	35,965
0509	DHS Community Services	444	2,917,130	-	553,855	553,855
0514	State Asset Forfeiture	493	-	189,424	(35,965)	(35,965)
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	-	340,963	(64,736)	(64,736)
0523	Dept of Corrections Reimburse	426	606,158	-	115,087	115,087
0524	Health Facilities Plan Review	482	-	265,193	(50,350)	(50,350)
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	-	1,174,429	(222,981)	(222,981)
0534	IL Workers' Comp Comm Operatns	563/446/360	1,212,314	-	230,174	230,174
0535	Sex Offender Registration	493	-	265,195	(50,351)	(50,351)
0536	Leads Maintenance	493	-	-	-	-
0537	State Offender DNA Identification	493	-	606,155	(115,086)	(115,086)
0538	IL Historic Sites	422	-	757,696	(143,859)	(143,859)
0539	Death Penalty Abolition	546	-	75,771	(14,386)	(14,386)
0542	Ag Court Order & Vol Comply	340	-	7,198,112	(1,366,656)	(1,366,656)
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	-	681,927	(129,473)	(129,473)
0548	Drycleaner Environmental Response Trust	532	-	113,656	(21,579)	(21,579)
0549	IL Charity Bureau	340	189,423	-	35,964	35,964
0550	Supplemental Low Income Energy	420	1,098,659	-	208,595	208,595
0560	SBE Federal Agency Services	586	-	-	-	-
0561	SBE Federal Dept of Education	586	3,182,324	-	604,206	604,206
0562	Pawnbroker Regulation	440	-	113,654	(21,579)	(21,579)
0566	DCFS Federal Projects	418	75,770	-	14,386	14,386
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	227,308	-	43,157	43,157

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Change in Proportionate Share FY23 Layer (Continued)

Fund	Fund Name	Agency #	2025	2026	2027	2028
0473	Teachers Retirement System	593	\$ 1,848,582	\$ 1,848,582	\$ 1,848,582	\$ 493,484
0476	Wholesale Meat	406	(35,965)	(35,965)	(35,965)	(9,599)
0480	Secretary of State ID Security	350	273,331	273,331	273,331	72,967
0483	Secretary of State Spec Serv	350	963,852	963,852	963,852	257,302
0484	Nuclear Civil Protection Planning Fund	588	(7,193)	(7,193)	(7,193)	(1,921)
0488	Criminal Justice Trust	546	35,965	35,965	35,965	9,599
0491	Federal Aid Disaster	588	35,964	35,964	35,964	9,603
0495	Old Age Survivors Insurance	444	(71,929)	(71,929)	(71,929)	(19,202)
0497	Federal Civil Prepared Admin	588	(7,193)	(7,193)	(7,193)	(1,921)
0502	Early Intervention Service Rev	444	(28,772)	(28,772)	(28,772)	(7,680)
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	35,965	35,965	35,965	9,599
0509	DHS Community Services	444	553,855	553,855	553,855	147,855
0514	State Asset Forfeiture	493	(35,965)	(35,965)	(35,965)	(9,599)
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	(64,736)	(64,736)	(64,736)	(17,283)
0523	Dept of Corrections Reimburse	426	115,087	115,087	115,087	30,723
0524	Health Facilities Plan Review	482	(50,350)	(50,350)	(50,350)	(13,443)
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	(222,981)	(222,981)	(222,981)	(59,524)
0534	IL Workers' Comp Comm Operatns	563/446/360	230,174	230,174	230,174	61,444
0535	Sex Offender Registration	493	(50,351)	(50,351)	(50,351)	(13,440)
0536	Leads Maintenance	493	-	-	-	-
0537	State Offender DNA Identification	493	(115,086)	(115,086)	(115,086)	(30,725)
0538	IL Historic Sites	422	(143,859)	(143,859)	(143,859)	(38,401)
0539	Death Penalty Abolition	546	(14,386)	(14,386)	(14,386)	(3,841)
0542	Ag Court Order & Vol Comply	340	(1,366,656)	(1,366,656)	(1,366,656)	(364,832)
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	(129,473)	(129,473)	(129,473)	(34,562)
0548	Drycleaner Environmental Response Trust	532	(21,579)	(21,579)	(21,579)	(5,761)
0549	IL Charity Bureau	340	35,964	35,964	35,964	9,603
0550	Supplemental Low Income Energy	420	208,595	208,595	208,595	55,684
0560	SBE Federal Agency Services	586	-	-	-	-
0561	SBE Federal Dept of Education	586	604,206	604,206	604,206	161,294
0562	Pawnbroker Regulation	440	(21,579)	(21,579)	(21,579)	(5,759)
0566	DCFS Federal Projects	418	14,386	14,386	14,386	3,840
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	43,157	43,157	43,157	11,523

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Fund	Fund Name	Agency #	FY22		FY23	
			22 Primary Allocation	22 Secondary Allocation	23 Primary Allocation	23 Secondary Allocation
0568	School Infrastructure	507	0.0004%		0.0005%	
0576	Pesticide Control	406/482	0.0331%		0.0273%	
0577	Community College Health Insur	416	0.0001%		0.0012%	
0579	Savings Institutions Regulatory Fund	440	0.0008%		0.0008%	
0580	Fire Prevention Division	592	0.0015%		0.0000%	
0581	Juvenile Acct Incentive Block	444	0.0000%		0.0000%	
0582	DCFS Special Purpose Fund	418	0.0050%		0.0042%	
0592	DHS Federal Projects	444	0.0034%		0.0027%	
0600	Attorney General Whistleblower	340	0.0257%		0.0000%	
0606	Health Information Exchange	534	0.0000%		0.0000%	
0607	Special Projects Division	442	0.0079%		0.0041%	
0608	Partners for Conservation	422/406	0.0117%		0.0186%	
0612	Statewide 9-1-1 Fund	493	0.0070%		0.0067%	
0618	Services for Older Americans	402	0.0091%		0.0127%	
0622	Motor Vehicle License Plate	350	0.0137%		0.0150%	
0627	Public Transportation	509	0.0057%		0.0061%	
0632	Horse Racing	579	0.0148%		0.0153%	
0635	Death Certificate Surcharge	482	0.0000%		0.0000%	
0635	Death Certificate Surcharge	520	0.0007%		0.0011%	
0636	Commerce & Comm Affairs Asst	420	0.0072%		0.0071%	
0642	DHS State Projects	444	0.0000%		0.0008%	
0644	Commitment to Human Services Fund	402/546	0.0476%		0.0504%	
0646	Alcoholism & Substance Abuse	444	0.0034%		0.0030%	
0649	Motor Carrier Safety Inspection	493	0.0070%		0.0116%	
0654	Healthy Smiles	482	0.0018%		0.0005%	
0659	Historic Property Admnsitration Fund	420/422	0.0012%		0.0010%	
0660	Academic Quality Assurance Fund	601	0.0011%		0.0005%	
0664	Student Loan Operations	691	0.0154%		0.0061%	
0667	Disaster Response and Recovery	588	0.0000%		0.0025%	
0668	College Savings Pool Administr	370	0.0059%		0.0109%	
0673	Dept of Insurance Fed Trust	446	0.0000%		0.0000%	
0674	State Charter School Comm	586	0.0000%		0.0000%	
0675	Electronics Recycling	532	0.0000%		0.0000%	
0689	Agriculture Pesticide Control	406	0.0018%		0.0025%	
0690	DHS Project Resources	482	0.0000%		0.0000%	
0692	ICCB Adult Education Fund	684	0.0081%		0.0065%	
0698	Long Term Care Ombudsman Fund	402	0.0000%		0.0000%	
0700	USDA Women, Infants & Children	444	0.0218%		0.0227%	

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0568	School Infrastructure	507	\$ (20,912)	\$ (11,003)	\$ (9,788)	\$ 2,233	\$ 1,828
0576	Pesticide Control	406/482	(1,739,798)	(1,681,437)	(1,075,003)	(573,997)	(116,420)
0577	Community College Health Insur	416	(114,145)	(100,915)	(74,461)	37,620	20,901
0579	Savings Institutions Regulatory Fund	440	(133,548)	(62,156)	(18,158)	(3,369)	(148)
0580	Fire Prevention Division	592	(120,287)	1,390	(68,727)	(102,946)	(28,802)
0581	Juvenile Acct Incentive Block	444	(4,990)	-	-	-	-
0582	DCFS Special Purpose Fund	418	(105,774)	(26,669)	(97,719)	(76,133)	(16,140)
0592	DHS Federal Projects	444	(153,152)	(74,596)	(152,907)	(85,800)	(13,941)
0600	Attorney General Whistleblower	340	(1,810,046)	(2,320,929)	(2,569,778)	(2,057,986)	(493,486)
0606	Health Information Exchange	534	(2,494)	-	-	-	-
0607	Special Projects Division	442	(832,635)	(792,546)	(638,814)	(366,855)	(73,726)
0608	Partners for Conservation	422/406	(1,020,329)	(491,370)	(243,779)	292,897	129,052
0612	Statewide 9-1-1 Fund	493	(295,615)	(200,252)	(249,760)	(92,059)	(7,001)
0618	Services for Older Americans	402	(329,706)	(173,029)	(197,108)	123,675	66,778
0622	Motor Vehicle License Plate	350	(159,596)	(46,003)	(488,009)	(104,419)	22,189
0627	Public Transportation	509	(250,782)	(188,565)	(45,301)	13,689	6,553
0632	Horse Racing	579	(907,674)	(626,298)	(423,081)	(87,910)	6,769
0635	Death Certificate Surcharge	482	(319,226)	(349,891)	(93,197)	(9,031)	-
0635	Death Certificate Surcharge	520	27,611	9,629	713	20,072	7,475
0636	Commerce & Comm Affairs Asst	420	(344,740)	(163,390)	(173,473)	(59,094)	(3,234)
0642	DHS State Projects	444	12,066	15,685	27,091	49,427	15,211
0644	Commitment to Human Services Fund	402/546	1,512,014	(448,778)	(839,874)	(117,858)	44,443
0646	Alcoholism & Substance Abuse	444	86,516	100,089	86,376	484	(8,238)
0649	Motor Carrier Safety Inspection	493	(585,294)	(459,416)	(250,695)	176,805	86,185
0654	Healthy Smiles	482	(21,819)	(79,539)	(32,106)	(73,224)	(25,055)
0659	Historic Property Adminsitration Fund	420/422	(26,237)	29,353	(11,949)	(17,411)	(4,024)
0660	Academic Quality Assurance Fund	601	(176,746)	(120,781)	(69,219)	(47,916)	(11,615)
0664	Student Loan Operations	691	(3,612,451)	(3,857,675)	(2,606,300)	(1,119,342)	(179,703)
0667	Disaster Response and Recovery	588	37,702	49,013	84,656	154,459	47,542
0668	College Savings Pool Administr	370	(610,675)	(237,908)	(206,302)	196,554	93,990
0673	Dept of Insurance Fed Trust	446	-	-	-	-	-
0674	State Charter School Comm	586	(186,863)	(145,967)	(26,148)	-	-
0675	Electronics Recycling	532	(33,685)	-	-	-	-
0689	Agriculture Pesticide Control	406	(250,576)	(214,449)	(100,200)	14,211	12,980
0690	DHS Project Resources	482	196	(15,108)	(3,266)	-	-
0692	ICCB Adult Education Fund	684	(330,730)	(255,328)	(309,963)	(176,447)	(31,927)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-
0700	USDA Women, Infants & Children	444	(741,186)	(503,286)	(454,427)	(89,301)	13,086

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Actual and Expected Experience

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0568	School Infrastructure	507	\$ (4,851)	\$ (5,064)	\$ (5,171)	\$ (1,259)	\$ 64
0576	Pesticide Control	406/482	(264,860)	(276,507)	(282,316)	(68,753)	3,478
0577	Community College Health Insur	416	(11,642)	(12,154)	(12,409)	(3,022)	153
0579	Savings Institutions Regulatory Fund	440	(7,761)	(8,103)	(8,273)	(2,015)	102
0580	Fire Prevention Division	592	-	-	-	-	-
0581	Juvenile Acct Incentive Block	444	-	-	-	-	-
0582	DCFS Special Purpose Fund	418	(40,748)	(42,539)	(43,433)	(10,577)	535
0592	DHS Federal Projects	444	(26,195)	(27,347)	(27,921)	(6,800)	344
0600	Attorney General Whistleblower	340	-	-	-	-	-
0606	Health Information Exchange	534	-	-	-	-	-
0607	Special Projects Division	442	(39,777)	(41,527)	(42,399)	(10,326)	522
0608	Partners for Conservation	422/406	(180,454)	(188,389)	(192,347)	(46,843)	2,369
0612	Statewide 9-1-1 Fund	493	(65,002)	(67,861)	(69,286)	(16,873)	853
0618	Services for Older Americans	402	(123,213)	(128,631)	(131,334)	(31,984)	1,618
0622	Motor Vehicle License Plate	350	(145,527)	(151,927)	(155,118)	(37,776)	1,911
0627	Public Transportation	509	(59,181)	(61,784)	(63,081)	(15,362)	777
0632	Horse Racing	579	(148,438)	(154,965)	(158,221)	(38,532)	1,949
0635	Death Certificate Surcharge	482	-	-	-	-	-
0635	Death Certificate Surcharge	520	(10,672)	(11,141)	(11,375)	(2,770)	140
0636	Commerce & Comm Affairs Asst	420	(68,883)	(71,912)	(73,423)	(17,881)	904
0642	DHS State Projects	444	(7,761)	(8,103)	(8,273)	(2,015)	102
0644	Commitment to Human Services Fund	402/546	(488,972)	(510,474)	(521,198)	(126,928)	6,420
0646	Alcoholism & Substance Abuse	444	(29,105)	(30,385)	(31,024)	(7,555)	382
0649	Motor Carrier Safety Inspection	493	(112,541)	(117,490)	(119,958)	(29,214)	1,478
0654	Healthy Smiles	482	(4,851)	(5,064)	(5,171)	(1,259)	64
0659	Historic Property Adminsitration Fund	420/422	(9,702)	(10,128)	(10,341)	(2,518)	127
0660	Academic Quality Assurance Fund	601	(4,851)	(5,064)	(5,171)	(1,259)	64
0664	Student Loan Operations	691	(59,181)	(61,784)	(63,081)	(15,362)	777
0667	Disaster Response and Recovery	588	(24,255)	(25,321)	(25,853)	(6,296)	318
0668	College Savings Pool Administr	370	(105,750)	(110,400)	(112,719)	(27,451)	1,388
0673	Dept of Insurance Fed Trust	446	-	-	-	-	-
0674	State Charter School Comm	586	-	-	-	-	-
0675	Electronics Recycling	532	-	-	-	-	-
0689	Agriculture Pesticide Control	406	(24,255)	(25,321)	(25,853)	(6,296)	318
0690	DHS Project Resources	482	-	-	-	-	-
0692	ICCB Adult Education Fund	684	(63,062)	(65,835)	(67,218)	(16,370)	828
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-
0700	USDA Women, Infants & Children	444	(220,231)	(229,916)	(234,746)	(57,168)	2,892

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Assumption Changes

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0568	School Infrastructure	507	\$ (23,573)	\$ (21,098)	\$ (13,863)	\$ (3,814)	\$ (156)
0576	Pesticide Control	406/482	(1,287,094)	(1,151,935)	(756,908)	(208,224)	(8,527)
0577	Community College Health Insur	416	(56,576)	(50,635)	(33,271)	(9,153)	(375)
0579	Savings Institutions Regulatory Fund	440	(37,717)	(33,756)	(22,180)	(6,102)	(250)
0580	Fire Prevention Division	592	-	-	-	-	-
0581	Juvenile Acct Incentive Block	444	-	-	-	-	-
0582	DCFS Special Purpose Fund	418	(198,014)	(177,221)	(116,447)	(32,034)	(1,312)
0592	DHS Federal Projects	444	(127,295)	(113,928)	(74,859)	(20,594)	(843)
0600	Attorney General Whistleblower	340	-	-	-	-	-
0606	Health Information Exchange	534	-	-	-	-	-
0607	Special Projects Division	442	(193,300)	(173,001)	(113,675)	(31,272)	(1,281)
0608	Partners for Conservation	422/406	(876,921)	(784,835)	(515,695)	(141,867)	(5,810)
0612	Statewide 9-1-1 Fund	493	(315,880)	(282,709)	(185,761)	(51,103)	(2,093)
0618	Services for Older Americans	402	(598,758)	(535,882)	(352,114)	(96,866)	(3,967)
0622	Motor Vehicle License Plate	350	(707,194)	(632,931)	(415,883)	(114,409)	(4,685)
0627	Public Transportation	509	(287,592)	(257,392)	(169,126)	(46,526)	(1,905)
0632	Horse Racing	579	(721,338)	(645,590)	(424,201)	(116,697)	(4,779)
0635	Death Certificate Surcharge	482	-	-	-	-	-
0635	Death Certificate Surcharge	520	(51,861)	(46,415)	(30,498)	(8,390)	(344)
0636	Commerce & Comm Affairs Asst	420	(334,739)	(299,588)	(196,851)	(54,154)	(2,218)
0642	DHS State Projects	444	(37,717)	(33,756)	(22,180)	(6,102)	(250)
0644	Commitment to Human Services Fund	402/546	(2,376,173)	(2,126,650)	(1,397,368)	(384,414)	(15,742)
0646	Alcoholism & Substance Abuse	444	(141,439)	(126,586)	(83,177)	(22,882)	(937)
0649	Motor Carrier Safety Inspection	493	(546,897)	(489,467)	(321,616)	(88,476)	(3,623)
0654	Healthy Smiles	482	(23,573)	(21,098)	(13,863)	(3,814)	(156)
0659	Historic Property Adminsitration Fund	420/422	(47,146)	(42,195)	(27,726)	(7,627)	(312)
0660	Academic Quality Assurance Fund	601	(23,573)	(21,098)	(13,863)	(3,814)	(156)
0664	Student Loan Operations	691	(287,592)	(257,392)	(169,126)	(46,526)	(1,905)
0667	Disaster Response and Recovery	588	(117,866)	(105,489)	(69,314)	(19,068)	(781)
0668	College Savings Pool Administr	370	(513,895)	(459,930)	(302,209)	(83,137)	(3,405)
0673	Dept of Insurance Fed Trust	446	-	-	-	-	-
0674	State Charter School Comm	586	-	-	-	-	-
0675	Electronics Recycling	532	-	-	-	-	-
0689	Agriculture Pesticide Control	406	(117,866)	(105,489)	(69,314)	(19,068)	(781)
0690	DHS Project Resources	482	-	-	-	-	-
0692	ICCB Adult Education Fund	684	(306,451)	(274,270)	(180,216)	(49,577)	(2,030)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-
0700	USDA Women, Infants & Children	444	(1,070,221)	(957,836)	(629,370)	(173,139)	(7,090)

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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
0568	School Infrastructure	507	\$ 44	\$ -	\$ 9	\$ 9
0576	Pesticide Control	406/482	-	1,498,047	(291,144)	(291,144)
0577	Community College Health Insur	416	265,124	-	51,527	51,527
0579	Savings Institutions Regulatory Fund	440	309,303	-	60,113	60,113
0580	Fire Prevention Division	592	839,180	-	163,094	163,094
0581	Juvenile Acct Incentive Block	444	-	176,625	(34,327)	(34,327)
0582	DCFS Special Purpose Fund	418	309,411	-	60,134	60,134
0592	DHS Federal Projects	444	88,628	-	17,225	17,225
0600	Attorney General Whistleblower	340	-	2,514,155	(488,623)	(488,623)
0606	Health Information Exchange	534	-	88,314	(17,164)	(17,164)
0607	Special Projects Division	442	45,450	-	8,833	8,833
0608	Partners for Conservation	422/406	1,856,494	-	360,808	360,808
0612	Statewide 9-1-1 Fund	493	133,111	-	25,870	25,870
0618	Services for Older Americans	402	-	264,113	(51,330)	(51,330)
0622	Motor Vehicle License Plate	350	1,899,565	-	369,178	369,178
0627	Public Transportation	509	397,952	-	77,342	77,342
0632	Horse Racing	579	-	1,013,924	(197,055)	(197,055)
0635	Death Certificate Surcharge	482	402	-	78	78
0635	Death Certificate Surcharge	520	-	-	-	-
0636	Commerce & Comm Affairs Asst	420	133,176	-	25,883	25,883
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	-	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-	-
0649	Motor Carrier Safety Inspection	493	-	705,428	(137,099)	(137,099)
0654	Healthy Smiles	482	-	44,093	(8,569)	(8,569)
0659	Historic Property Admnsitration Fund	420/422	88,389	-	17,178	17,178
0660	Academic Quality Assurance Fund	601	265,200	-	51,541	51,541
0664	Student Loan Operations	691	-	19,071,196	(3,706,466)	(3,706,466)
0667	Disaster Response and Recovery	588	-	-	-	-
0668	College Savings Pool Administr	370	-	617,116	(119,936)	(119,936)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	176,866	-	34,374	34,374
0675	Electronics Recycling	532	-	1,192,225	(231,708)	(231,708)
0689	Agriculture Pesticide Control	406	1,016,031	-	197,464	197,464
0690	DHS Project Resources	482	-	-	-	-
0692	ICCB Adult Education Fund	684	265,645	-	51,628	51,628
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	355,035	-	69,001	69,001

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021		2022		2023		2024	
			\$	9	\$	9	\$	9	\$	(1)
0568	School Infrastructure	507								
0576	Pesticide Control	406/482		(291,144)		(291,144)		(291,144)		(42,327)
0577	Community College Health Insur	416		51,527		51,527		51,527		7,489
0579	Savings Institutions Regulatory Fund	440		60,113		60,113		60,113		8,738
0580	Fire Prevention Division	592		163,094		163,094		163,094		23,710
0581	Juvenile Acct Incentive Block	444		(34,327)		(34,327)		(34,327)		(4,990)
0582	DCFS Special Purpose Fund	418		60,134		60,134		60,134		8,741
0592	DHS Federal Projects	444		17,225		17,225		17,225		2,503
0600	Attorney General Whistleblower	340		(488,623)		(488,623)		(488,623)		(71,040)
0606	Health Information Exchange	534		(17,164)		(17,164)		(17,164)		(2,494)
0607	Special Projects Division	442		8,833		8,833		8,833		1,285
0608	Partners for Conservation	422/406		360,808		360,808		360,808		52,454
0612	Statewide 9-1-1 Fund	493		25,870		25,870		25,870		3,761
0618	Services for Older Americans	402		(51,330)		(51,330)		(51,330)		(7,463)
0622	Motor Vehicle License Plate	350		369,178		369,178		369,178		53,675
0627	Public Transportation	509		77,342		77,342		77,342		11,242
0632	Horse Racing	579		(197,055)		(197,055)		(197,055)		(28,649)
0635	Death Certificate Surcharge	482		78		78		78		12
0635	Death Certificate Surcharge	520		-		-		-		-
0636	Commerce & Comm Affairs Asst	420		25,883		25,883		25,883		3,761
0642	DHS State Projects	444		-		-		-		-
0644	Commitment to Human Services Fund	402/546		-		-		-		-
0646	Alcoholism & Substance Abuse	444		-		-		-		-
0649	Motor Carrier Safety Inspection	493		(137,099)		(137,099)		(137,099)		(19,933)
0654	Healthy Smiles	482		(8,569)		(8,569)		(8,569)		(1,248)
0659	Historic Property Admnsitration Fund	420/422		17,178		17,178		17,178		2,499
0660	Academic Quality Assurance Fund	601		51,541		51,541		51,541		7,495
0664	Student Loan Operations	691		(3,706,466)		(3,706,466)		(3,706,466)		(538,866)
0667	Disaster Response and Recovery	588		-		-		-		-
0668	College Savings Pool Administr	370		(119,936)		(119,936)		(119,936)		(17,436)
0673	Dept of Insurance Fed Trust	446		-		-		-		-
0674	State Charter School Comm	586		34,374		34,374		34,374		4,996
0675	Electronics Recycling	532		(231,708)		(231,708)		(231,708)		(33,685)
0689	Agriculture Pesticide Control	406		197,464		197,464		197,464		28,711
0690	DHS Project Resources	482		-		-		-		-
0692	ICCB Adult Education Fund	684		51,628		51,628		51,628		7,505
0698	Long Term Care Ombudsman Fund	402		-		-		-		-
0700	USDA Women, Infants & Children	444		69,001		69,001		69,001		10,030

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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
0568	School Infrastructure	507	\$ -	\$ 45,082	\$ (8,788)	\$ (8,788)
0576	Pesticide Control	406/482	633,492	-	123,495	123,495
0577	Community College Health Insur	416	-	90,106	(17,566)	(17,566)
0579	Savings Institutions Regulatory Fund	440	-	450,967	(87,913)	(87,913)
0580	Fire Prevention Division	592	-	856,949	(167,056)	(167,056)
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	-	405,792	(79,106)	(79,106)
0592	DHS Federal Projects	444	-	405,792	(79,106)	(79,106)
0600	Attorney General Whistleblower	340	3,429,947	-	668,645	668,645
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	-	134,549	(26,229)	(26,229)
0608	Partners for Conservation	422/406	-	2,930,934	(571,366)	(571,366)
0612	Statewide 9-1-1 Fund	493	-	405,596	(79,068)	(79,068)
0618	Services for Older Americans	402	-	540,812	(105,428)	(105,428)
0622	Motor Vehicle License Plate	350	-	585,915	(114,220)	(114,220)
0627	Public Transportation	509	-	270,326	(52,698)	(52,698)
0632	Horse Racing	579	-	1,081,612	(210,853)	(210,853)
0635	Death Certificate Surcharge	482	180,679	-	35,222	35,222
0635	Death Certificate Surcharge	520	135,327	-	26,381	26,381
0636	Commerce & Comm Affairs Asst	420	-	901,757	(175,791)	(175,791)
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	12,901,193	-	2,515,001	2,515,001
0646	Alcoholism & Substance Abuse	444	-	-	-	-
0649	Motor Carrier Safety Inspection	493	-	315,116	(61,430)	(61,430)
0654	Healthy Smiles	482	360,912	-	70,357	70,357
0659	Historic Property Admnsitration Fund	420/422	-	315,718	(61,547)	(61,547)
0660	Academic Quality Assurance Fund	601	-	360,716	(70,319)	(70,319)
0664	Student Loan Operations	691	4,784,201	-	932,648	932,648
0667	Disaster Response and Recovery	588	-	-	-	-
0668	College Savings Pool Administr	370	-	1,803,716	(351,622)	(351,622)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	-	270,512	(52,734)	(52,734)
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	-	315,503	(61,505)	(61,505)
0690	DHS Project Resources	482	90,218	-	17,587	17,587
0692	ICCB Adult Education Fund	684	-	315,339	(61,473)	(61,473)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	-	856,002	(166,872)	(166,872)

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0568	School Infrastructure	507	\$ (8,788)	\$ (8,788)	\$ (8,788)	\$ (1,142)
0576	Pesticide Control	406/482	123,495	123,495	123,495	16,017
0577	Community College Health Insur	416	(17,566)	(17,566)	(17,566)	(2,276)
0579	Savings Institutions Regulatory Fund	440	(87,913)	(87,913)	(87,913)	(11,402)
0580	Fire Prevention Division	592	(167,056)	(167,056)	(167,056)	(21,669)
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	(79,106)	(79,106)	(79,106)	(10,262)
0592	DHS Federal Projects	444	(79,106)	(79,106)	(79,106)	(10,262)
0600	Attorney General Whistleblower	340	668,645	668,645	668,645	86,722
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	(26,229)	(26,229)	(26,229)	(3,404)
0608	Partners for Conservation	422/406	(571,366)	(571,366)	(571,366)	(74,104)
0612	Statewide 9-1-1 Fund	493	(79,068)	(79,068)	(79,068)	(10,256)
0618	Services for Older Americans	402	(105,428)	(105,428)	(105,428)	(13,672)
0622	Motor Vehicle License Plate	350	(114,220)	(114,220)	(114,220)	(14,815)
0627	Public Transportation	509	(52,698)	(52,698)	(52,698)	(6,836)
0632	Horse Racing	579	(210,853)	(210,853)	(210,853)	(27,347)
0635	Death Certificate Surcharge	482	35,222	35,222	35,222	4,569
0635	Death Certificate Surcharge	520	26,381	26,381	26,381	3,422
0636	Commerce & Comm Affairs Asst	420	(175,791)	(175,791)	(175,791)	(22,802)
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	2,515,001	2,515,001	2,515,001	326,188
0646	Alcoholism & Substance Abuse	444	-	-	-	-
0649	Motor Carrier Safety Inspection	493	(61,430)	(61,430)	(61,430)	(7,966)
0654	Healthy Smiles	482	70,357	70,357	70,357	9,127
0659	Historic Property Adminsitration Fund	420/422	(61,547)	(61,547)	(61,547)	(7,983)
0660	Academic Quality Assurance Fund	601	(70,319)	(70,319)	(70,319)	(9,121)
0664	Student Loan Operations	691	932,648	932,648	932,648	120,961
0667	Disaster Response and Recovery	588	-	-	-	-
0668	College Savings Pool Administr	370	(351,622)	(351,622)	(351,622)	(45,606)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	(52,734)	(52,734)	(52,734)	(6,842)
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	(61,505)	(61,505)	(61,505)	(7,978)
0690	DHS Project Resources	482	17,587	17,587	17,587	2,283
0692	ICCB Adult Education Fund	684	(61,473)	(61,473)	(61,473)	(7,974)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	(166,872)	(166,872)	(166,872)	(21,642)

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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
0568	School Infrastructure	507	\$ 45,091	\$ -	\$ 8,691	\$ 8,691
0576	Pesticide Control	406/482	-	1,490,063	(287,216)	(287,216)
0577	Community College Health Insur	416	-	45,179	(8,708)	(8,708)
0579	Savings Institutions Regulatory Fund	440	-	135,362	(26,092)	(26,092)
0580	Fire Prevention Division	592	586,376	-	113,027	113,027
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	902,016	-	173,868	173,868
0592	DHS Federal Projects	444	811,806	-	156,479	156,479
0600	Attorney General Whistleblower	340	1,035,791	-	199,653	199,653
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	-	586,954	(113,138)	(113,138)
0608	Partners for Conservation	422/406	585,819	-	112,919	112,919
0612	Statewide 9-1-1 Fund	493	992,081	-	191,228	191,228
0618	Services for Older Americans	402	1,397,962	-	269,463	269,463
0622	Motor Vehicle License Plate	350	4,284,740	-	825,903	825,903
0627	Public Transportation	509	-	315,959	(60,903)	(60,903)
0632	Horse Racing	579	269,989	-	52,042	52,042
0635	Death Certificate Surcharge	482	-	1,669,123	(321,731)	(321,731)
0635	Death Certificate Surcharge	520	135,303	-	26,080	26,080
0636	Commerce & Comm Affairs Asst	420	856,789	-	165,150	165,150
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	5,005,328	-	964,799	964,799
0646	Alcoholism & Substance Abuse	444	360,847	-	69,555	69,555
0649	Motor Carrier Safety Inspection	493	-	225,988	(43,560)	(43,560)
0654	Healthy Smiles	482	-	315,812	(60,874)	(60,874)
0659	Historic Property Adminsitration Fund	420/422	405,953	-	78,249	78,249
0660	Academic Quality Assurance Fund	601	-	225,609	(43,487)	(43,487)
0664	Student Loan Operations	691	-	8,211,811	(1,582,863)	(1,582,863)
0667	Disaster Response and Recovery	588	-	-	-	-
0668	College Savings Pool Administr	370	1,082,246	-	208,608	208,608
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	-	721,773	(139,125)	(139,125)
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	-	451,222	(86,975)	(86,975)
0690	DHS Project Resources	482	-	90,221	(17,391)	(17,391)
0692	ICCB Adult Education Fund	684	992,040	-	191,220	191,220
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	1,893,725	-	365,024	365,024

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0568	School Infrastructure	507	\$ 8,691	\$ 8,691	\$ 8,691	\$ 1,636
0576	Pesticide Control	406/482	(287,216)	(287,216)	(287,216)	(53,983)
0577	Community College Health Insur	416	(8,708)	(8,708)	(8,708)	(1,639)
0579	Savings Institutions Regulatory Fund	440	(26,092)	(26,092)	(26,092)	(4,902)
0580	Fire Prevention Division	592	113,027	113,027	113,027	21,241
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	173,868	173,868	173,868	32,676
0592	DHS Federal Projects	444	156,479	156,479	156,479	29,411
0600	Attorney General Whistleblower	340	199,653	199,653	199,653	37,526
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	(113,138)	(113,138)	(113,138)	(21,264)
0608	Partners for Conservation	422/406	112,919	112,919	112,919	21,224
0612	Statewide 9-1-1 Fund	493	191,228	191,228	191,228	35,941
0618	Services for Older Americans	402	269,463	269,463	269,463	50,647
0622	Motor Vehicle License Plate	350	825,903	825,903	825,903	155,225
0627	Public Transportation	509	(60,903)	(60,903)	(60,903)	(11,444)
0632	Horse Racing	579	52,042	52,042	52,042	9,779
0635	Death Certificate Surcharge	482	(321,731)	(321,731)	(321,731)	(60,468)
0635	Death Certificate Surcharge	520	26,080	26,080	26,080	4,903
0636	Commerce & Comm Affairs Asst	420	165,150	165,150	165,150	31,039
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	964,799	964,799	964,799	181,333
0646	Alcoholism & Substance Abuse	444	69,555	69,555	69,555	13,072
0649	Motor Carrier Safety Inspection	493	(43,560)	(43,560)	(43,560)	(8,188)
0654	Healthy Smiles	482	(60,874)	(60,874)	(60,874)	(11,442)
0659	Historic Property Admnsitration Fund	420/422	78,249	78,249	78,249	14,708
0660	Academic Quality Assurance Fund	601	(43,487)	(43,487)	(43,487)	(8,174)
0664	Student Loan Operations	691	(1,582,863)	(1,582,863)	(1,582,863)	(297,496)
0667	Disaster Response and Recovery	588	-	-	-	-
0668	College Savings Pool Administr	370	208,608	208,608	208,608	39,206
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	(139,125)	(139,125)	(139,125)	(26,148)
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	(86,975)	(86,975)	(86,975)	(16,347)
0690	DHS Project Resources	482	(17,391)	(17,391)	(17,391)	(3,266)
0692	ICCB Adult Education Fund	684	191,220	191,220	191,220	35,940
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	365,024	365,024	365,024	68,605

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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
0568	School Infrastructure	507	\$ 2,198	\$ -	\$ 417	\$ 417
0576	Pesticide Control	406/482	2,297,134	-	435,393	435,393
0577	Community College Health Insur	416	-	560,647	(106,264)	(106,264)
0579	Savings Institutions Regulatory Fund	440	90,733	-	17,197	17,197
0580	Fire Prevention Division	592	94,578	-	17,926	17,926
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	459,161	-	87,028	87,028
0592	DHS Federal Projects	444	-	153,996	(29,188)	(29,188)
0600	Attorney General Whistleblower	340	-	4,003,020	(758,723)	(758,723)
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	-	992,651	(188,145)	(188,145)
0608	Partners for Conservation	422/406	-	281,070	(53,273)	(53,273)
0612	Statewide 9-1-1 Fund	493	-	47,879	(9,075)	(9,075)
0618	Services for Older Americans	402	-	122,680	(23,252)	(23,252)
0622	Motor Vehicle License Plate	350	-	874,447	(165,741)	(165,741)
0627	Public Transportation	509	894,695	-	169,578	169,578
0632	Horse Racing	579	599,339	-	113,597	113,597
0635	Death Certificate Surcharge	482	-	172,676	(32,729)	(32,729)
0635	Death Certificate Surcharge	520	47,015	-	8,911	8,911
0636	Commerce & Comm Affairs Asst	420	384,909	-	72,955	72,955
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	3,671,867	-	695,957	695,957
0646	Alcoholism & Substance Abuse	444	1,141,072	-	216,276	216,276
0649	Motor Carrier Safety Inspection	493	-	695,414	(131,807)	(131,807)
0654	Healthy Smiles	482	484,747	-	91,878	91,878
0659	Historic Property Adminsitration Fund	420/422	136,100	-	25,796	25,796
0660	Academic Quality Assurance Fund	601	6,044	-	1,146	1,146
0664	Student Loan Operations	691	-	7,426,787	(1,407,655)	(1,407,655)
0667	Disaster Response and Recovery	588	-	-	-	-
0668	College Savings Pool Administr	370	-	1,003,640	(190,227)	(190,227)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	-	-	-	-
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	-	205,955	(39,036)	(39,036)
0690	DHS Project Resources	482	-	-	-	-
0692	ICCB Adult Education Fund	684	87,671	-	16,617	16,617
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	1,458,010	-	276,348	276,348

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Change in Proportionate Share FY22 Layer (Continued)

Fund	Fund Name	Agency #	2024		2025		2026		2027	
			\$		\$		\$		\$	
0568	School Infrastructure	507	\$	417	\$	417	\$	417	\$	113
0576	Pesticide Control	406/482		435,393		435,393		435,393		120,169
0577	Community College Health Insur	416		(106,264)		(106,264)		(106,264)		(29,327)
0579	Savings Institutions Regulatory Fund	440		17,197		17,197		17,197		4,748
0580	Fire Prevention Division	592		17,926		17,926		17,926		4,948
0581	Juvenile Acct Incentive Block	444		-		-		-		-
0582	DCFS Special Purpose Fund	418		87,028		87,028		87,028		24,021
0592	DHS Federal Projects	444		(29,188)		(29,188)		(29,188)		(8,056)
0600	Attorney General Whistleblower	340		(758,723)		(758,723)		(758,723)		(209,405)
0606	Health Information Exchange	534		-		-		-		-
0607	Special Projects Division	442		(188,145)		(188,145)		(188,145)		(51,926)
0608	Partners for Conservation	422/406		(53,273)		(53,273)		(53,273)		(14,705)
0612	Statewide 9-1-1 Fund	493		(9,075)		(9,075)		(9,075)		(2,504)
0618	Services for Older Americans	402		(23,252)		(23,252)		(23,252)		(6,420)
0622	Motor Vehicle License Plate	350		(165,741)		(165,741)		(165,741)		(45,742)
0627	Public Transportation	509		169,578		169,578		169,578		46,805
0632	Horse Racing	579		113,597		113,597		113,597		31,354
0635	Death Certificate Surcharge	482		(32,729)		(32,729)		(32,729)		(9,031)
0635	Death Certificate Surcharge	520		8,911		8,911		8,911		2,460
0636	Commerce & Comm Affairs Asst	420		72,955		72,955		72,955		20,134
0642	DHS State Projects	444		-		-		-		-
0644	Commitment to Human Services Fund	402/546		695,957		695,957		695,957		192,082
0646	Alcoholism & Substance Abuse	444		216,276		216,276		216,276		59,692
0649	Motor Carrier Safety Inspection	493		(131,807)		(131,807)		(131,807)		(36,379)
0654	Healthy Smiles	482		91,878		91,878		91,878		25,357
0659	Historic Property Adminsitration Fund	420/422		25,796		25,796		25,796		7,120
0660	Academic Quality Assurance Fund	601		1,146		1,146		1,146		314
0664	Student Loan Operations	691		(1,407,655)		(1,407,655)		(1,407,655)		(388,512)
0667	Disaster Response and Recovery	588		-		-		-		-
0668	College Savings Pool Administr	370		(190,227)		(190,227)		(190,227)		(52,505)
0673	Dept of Insurance Fed Trust	446		-		-		-		-
0674	State Charter School Comm	586		-		-		-		-
0675	Electronics Recycling	532		-		-		-		-
0689	Agriculture Pesticide Control	406		(39,036)		(39,036)		(39,036)		(10,775)
0690	DHS Project Resources	482		-		-		-		-
0692	ICCB Adult Education Fund	684		16,617		16,617		16,617		4,586
0698	Long Term Care Ombudsman Fund	402		-		-		-		-
0700	USDA Women, Infants & Children	444		276,348		276,348		276,348		76,270

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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
0568	School Infrastructure	507	\$ 37,885	\$ -	\$ 7,193	\$ 7,193
0576	Pesticide Control	406/482	-	2,197,316	(417,189)	(417,189)
0577	Community College Health Insur	416	416,733	-	79,122	79,122
0579	Savings Institutions Regulatory Fund	440	-	-	-	-
0580	Fire Prevention Division	592	-	568,272	(107,894)	(107,894)
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	-	303,078	(57,543)	(57,543)
0592	DHS Federal Projects	444	-	265,192	(50,350)	(50,350)
0600	Attorney General Whistleblower	340	-	9,736,391	(1,848,581)	(1,848,581)
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	-	1,439,622	(273,331)	(273,331)
0608	Partners for Conservation	422/406	2,614,053	-	496,312	496,312
0612	Statewide 9-1-1 Fund	493	-	113,656	(21,579)	(21,579)
0618	Services for Older Americans	402	1,363,852	-	258,945	258,945
0622	Motor Vehicle License Plate	350	492,503	-	93,508	93,508
0627	Public Transportation	509	151,541	-	28,772	28,772
0632	Horse Racing	579	189,424	-	35,965	35,965
0635	Death Certificate Surcharge	482	-	-	-	-
0635	Death Certificate Surcharge	520	151,539	-	28,772	28,772
0636	Commerce & Comm Affairs Asst	420	-	37,885	(7,193)	(7,193)
0642	DHS State Projects	444	303,079	-	57,544	57,544
0644	Commitment to Human Services Fund	402/546	1,060,775	-	201,402	201,402
0646	Alcoholism & Substance Abuse	444	-	151,538	(28,771)	(28,771)
0649	Motor Carrier Safety Inspection	493	1,742,700	-	330,874	330,874
0654	Healthy Smiles	482	-	492,503	(93,508)	(93,508)
0659	Historic Property Admnsitration Fund	420/422	-	75,769	(14,386)	(14,386)
0660	Academic Quality Assurance Fund	601	-	227,308	(43,157)	(43,157)
0664	Student Loan Operations	691	-	3,523,285	(668,942)	(668,942)
0667	Disaster Response and Recovery	588	947,120	-	179,823	179,823
0668	College Savings Pool Administr	370	1,894,242	-	359,647	359,647
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	-	-	-	-
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	265,193	-	50,350	50,350
0690	DHS Project Resources	482	-	-	-	-
0692	ICCB Adult Education Fund	684	-	606,155	(115,086)	(115,086)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	340,964	-	64,736	64,736

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Change in Proportionate Share FY23 Layer (Continued)

Fund	Fund Name	Agency #	2025	2026	2027	2028
0568	School Infrastructure	507	\$ 7,193	\$ 7,193	\$ 7,193	\$ 1,920
0576	Pesticide Control	406/482	(417,189)	(417,189)	(417,189)	(111,371)
0577	Community College Health Insur	416	79,122	79,122	79,122	21,123
0579	Savings Institutions Regulatory Fund	440	-	-	-	-
0580	Fire Prevention Division	592	(107,894)	(107,894)	(107,894)	(28,802)
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	(57,543)	(57,543)	(57,543)	(15,363)
0592	DHS Federal Projects	444	(50,350)	(50,350)	(50,350)	(13,442)
0600	Attorney General Whistleblower	340	(1,848,581)	(1,848,581)	(1,848,581)	(493,486)
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	(273,331)	(273,331)	(273,331)	(72,967)
0608	Partners for Conservation	422/406	496,312	496,312	496,312	132,493
0612	Statewide 9-1-1 Fund	493	(21,579)	(21,579)	(21,579)	(5,761)
0618	Services for Older Americans	402	258,945	258,945	258,945	69,127
0622	Motor Vehicle License Plate	350	93,508	93,508	93,508	24,963
0627	Public Transportation	509	28,772	28,772	28,772	7,681
0632	Horse Racing	579	35,965	35,965	35,965	9,599
0635	Death Certificate Surcharge	482	-	-	-	-
0635	Death Certificate Surcharge	520	28,772	28,772	28,772	7,679
0636	Commerce & Comm Affairs Asst	420	(7,193)	(7,193)	(7,193)	(1,920)
0642	DHS State Projects	444	57,544	57,544	57,544	15,359
0644	Commitment to Human Services Fund	402/546	201,402	201,402	201,402	53,765
0646	Alcoholism & Substance Abuse	444	(28,771)	(28,771)	(28,771)	(7,683)
0649	Motor Carrier Safety Inspection	493	330,874	330,874	330,874	88,330
0654	Healthy Smiles	482	(93,508)	(93,508)	(93,508)	(24,963)
0659	Historic Property Admnsitration Fund	420/422	(14,386)	(14,386)	(14,386)	(3,839)
0660	Academic Quality Assurance Fund	601	(43,157)	(43,157)	(43,157)	(11,523)
0664	Student Loan Operations	691	(668,942)	(668,942)	(668,942)	(178,575)
0667	Disaster Response and Recovery	588	179,823	179,823	179,823	48,005
0668	College Savings Pool Administr	370	359,647	359,647	359,647	96,007
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	-	-	-	-
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	50,350	50,350	50,350	13,443
0690	DHS Project Resources	482	-	-	-	-
0692	ICCB Adult Education Fund	684	(115,086)	(115,086)	(115,086)	(30,725)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	64,736	64,736	64,736	17,284

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Fund	Fund Name	Agency #	FY22		FY23	
			22 Primary Allocation	22 Secondary Allocation	23 Primary Allocation	23 Secondary Allocation
0701	Federal Student Incentive Tr	691	0.0097%		0.0108%	
0702	Assist Living & Shared Hou Reg	482	0.0063%		0.0097%	
0705	State Police Whistleblower Rew	493	0.0000%		0.0000%	
0708	Illinois Standard Bred Breeders	406	0.0012%		0.0014%	
0709	Illinois Thoroughbred Breeders	406	0.0009%		0.0011%	
0710	Homeland Security Emerg Prepar	588	0.0421%		0.0328%	
0711	State Lottery	458	0.1337%		0.1428%	
0711	State Lottery	360	0.0008%		0.0008%	
0718	Community Mental Health Medical	444	0.0077%		0.0089%	
0722	Comptroller Debt Recovery Trust Fund	360	0.0001%		0.0000%	
0724	Dept of Labor Federal Projects	452	0.0061%		0.0069%	
0726	Federal Industrial Services	452	0.0095%		0.0099%	
0727	Serving Illinois Commission	444	0.0000%		0.0008%	
0731	IL Clean Water	532	0.0636%		0.0583%	
0732	Secretary of State DUI Adminis	350	0.0090%		0.0134%	
0733	Tobacco Settlement Recovery	482	0.0001%		0.0002%	
0733	Tobacco Settlement Recovery	444	0.0018%		0.0018%	
0736	BHE State Projects	601	0.0005%		0.0000%	
0737	Energy Administration	420	0.0017%		0.0021%	
0740	Medicaid Buy In Program Revolv	478	0.0011%		0.0027%	
0745	State's Attorney Appel Prosec Co	295	0.0006%		0.0081%	
0746	Home Inspection Administration	440	0.0008%		0.0000%	
0751	Private Business and Vocational Schools Quality Assuranc	601	0.0008%		0.0007%	
0755	State Employees Def Comp Plan	416	0.0056%		0.0045%	
0757	Child Support Administrative	478	0.6904%		0.7270%	
0762	Local Initiative	444	0.0053%		0.0061%	
0763	Tourism Promotions	420/422	0.0624%		0.0618%	
0765	Federal Surface Mining Control	422	0.0164%		0.0137%	
0772	Career and Technical Education	684	0.0032%		0.0037%	
0773	ISAC Loan Purch Prog Payroll	691	0.0036%		0.0031%	
0776	Pres Libr & Museum Operating	541	0.0000%		0.0000%	
0790	Private Sewage Disposal Program	482	0.0013%		0.0013%	
0792	Cemetery Oversight Lcns&Dscpln	440	0.0050%		0.0041%	
0795	Bank & Trust Company	440/360	0.0707%		0.0746%	
0796	Nuclear Safety Emerg Preparedness	588/360	0.0599%		0.0569%	
0798	Rehab Servs EL & Second ED Act	444	0.0000%		0.0000%	
0801	AG State Proj & Crt Order Dist	340	0.0496%		0.0267%	
0802	Personal Property Tax Replace	360	0.5134%		0.5267%	

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0701	Federal Student Incentive Tr	691	\$ (71,476)	\$ (17,683)	\$ (89,607)	\$ 22,018	\$ 19,125
0702	Assist Living & Shared Hou Reg	482	(239,959)	(184,265)	(535,595)	1,171	63,494
0705	State Police Whistleblower Rew	493	43,316	44,563	(569,680)	(196,469)	-
0708	Illinois Standard Bred Breeders	406	40,892	47,226	(24,600)	(1,729)	3,582
0709	Illinois Thoroughbred Breeders	406	30,527	35,504	(5,296)	5,744	3,635
0710	Homeland Security Emerg Prepar	588	(2,157,511)	(1,497,222)	(1,209,441)	(822,506)	(184,645)
0711	State Lottery	458	(6,110,715)	(4,526,405)	(3,374,453)	(471,278)	148,323
0711	State Lottery	360	1,013	(40,210)	(50,900)	(14,664)	(148)
0718	Community Mental Health Medical	444	(395,372)	(294,570)	(161,017)	20,812	21,397
0722	Comptroller Debt Recovery Trust Fund	360	(32,592)	1,093	1,093	(4,905)	(1,919)
0724	Dept of Labor Federal Projects	452	(97,931)	(163,425)	(169,347)	(8,451)	14,085
0726	Federal Industrial Services	452	(208,779)	(221,056)	(184,417)	(32,809)	5,848
0727	Serving Illinois Commission	444	12,066	15,685	27,091	49,427	15,211
0731	IL Clean Water	532	(3,336,017)	(2,796,426)	(2,328,333)	(922,822)	(112,552)
0732	Secretary of State DUI Adminis	350	(176,812)	(133,246)	(277,633)	135,700	82,008
0733	Tobacco Settlement Recovery	482	(3,263)	(25,323)	(11,765)	2,935	1,884
0733	Tobacco Settlement Recovery	444	7,175	15,476	6,983	319	(333)
0736	BHE State Projects	601	5,466	5,466	5,466	(24,529)	(9,599)
0737	Energy Administration	420	(136,168)	(129,361)	(72,302)	3,437	7,294
0740	Medicaid Buy In Program Revolv	478	(4,394)	12,802	(19,303)	74,458	30,224
0745	State's Attorney Appel Prosec Co	295	(18,065)	81,364	(31,792)	369,391	142,516
0746	Home Inspection Administration	440	(1,001)	(17,888)	(43,628)	(55,056)	(15,359)
0751	Private Business and Vocational Schools Quality Assuranc	601	(189,115)	(163,026)	(121,371)	(36,646)	(2,051)
0755	State Employees Def Comp Plan	416	(235,530)	(146,852)	(146,435)	(100,587)	(21,957)
0757	Child Support Administrative	478	(30,391,534)	(21,538,246)	(16,566,057)	(2,796,966)	568,320
0762	Local Initiative	444	(159,097)	(112,002)	(54,612)	26,536	14,232
0763	Tourism Promotions	420/422	(3,430,390)	(2,401,157)	(2,329,468)	(710,942)	(22,950)
0765	Federal Surface Mining Control	422	(784,693)	(453,473)	(441,823)	(272,033)	(54,380)
0772	Career and Technical Education	684	16,090	(20,923)	1,532	26,444	8,918
0773	ISAC Loan Purch Prog Payroll	691	(270,229)	(189,885)	(114,219)	(55,092)	(10,173)
0776	Pres Libr & Museum Operating	541	-	-	-	-	-
0790	Private Sewage Disposal Program	482	(54,517)	(42,243)	(36,683)	(10,556)	(240)
0792	Cemetery Oversight Lcns&Dscpln	440	(153,383)	29,412	(101,124)	(86,831)	(18,042)
0795	Bank & Trust Company	440/360	(3,793,917)	(2,584,005)	(1,801,849)	(293,427)	61,090
0796	Nuclear Safety Emerg Preparedness	588/360	(4,032,324)	(3,019,107)	(3,080,783)	(1,049,114)	(68,129)
0798	Rehab Servs EL & Second ED Act	444	(64,854)	(46,896)	(8,169)	-	-
0801	AG State Proj & Crt Order Dist	340	(2,914,344)	(1,765,282)	(2,402,903)	(1,921,878)	(444,661)
0802	Personal Property Tax Replace	360	(24,402,376)	(18,233,084)	(12,271,136)	(2,636,140)	157,966

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Actual and Expected Experience

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0701	Federal Student Incentive Tr	691	\$ (104,780)	\$ (109,387)	\$ (111,685)	\$ (27,199)	\$ 1,376
0702	Assist Living & Shared Hou Reg	482	(94,108)	(98,246)	(100,310)	(24,429)	1,236
0705	State Police Whistleblower Rew	493	-	-	-	-	-
0708	Illinois Standard Bred Breeders	406	(13,583)	(14,180)	(14,478)	(3,526)	178
0709	Illinois Thoroughbred Breeders	406	(10,672)	(11,141)	(11,375)	(2,770)	140
0710	Homeland Security Emerg Prepar	588	(318,220)	(332,213)	(339,192)	(82,604)	4,178
0711	State Lottery	458	(1,385,420)	(1,446,343)	(1,476,727)	(359,630)	18,191
0711	State Lottery	360	(7,761)	(8,103)	(8,273)	(2,015)	102
0718	Community Mental Health Medical	444	(86,346)	(90,143)	(92,037)	(22,414)	1,134
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-	-
0724	Dept of Labor Federal Projects	452	(66,943)	(69,886)	(71,354)	(17,377)	879
0726	Federal Industrial Services	452	(96,048)	(100,272)	(102,378)	(24,932)	1,261
0727	Serving Illinois Commission	444	(7,761)	(8,103)	(8,273)	(2,015)	102
0731	IL Clean Water	532	(565,616)	(590,489)	(602,894)	(146,824)	7,427
0732	Secretary of State DUI Adminis	350	(130,004)	(135,721)	(138,572)	(33,747)	1,707
0733	Tobacco Settlement Recovery	482	(1,940)	(2,026)	(2,068)	(504)	25
0733	Tobacco Settlement Recovery	444	(17,463)	(18,231)	(18,614)	(4,533)	229
0736	BHE State Projects	601	-	-	-	-	-
0737	Energy Administration	420	(20,374)	(21,270)	(21,717)	(5,289)	268
0740	Medicaid Buy In Program Revolv	478	(26,195)	(27,347)	(27,921)	(6,800)	344
0745	State's Attorney Appel Prosec Co	295	(78,585)	(82,040)	(83,764)	(20,399)	1,032
0746	Home Inspection Administration	440	-	-	-	-	-
0751	Private Business and Vocational Schools Quality Assuranc	601	(6,791)	(7,090)	(7,239)	(1,763)	89
0755	State Employees Def Comp Plan	416	(43,658)	(45,578)	(46,536)	(11,333)	573
0757	Child Support Administrative	478	(7,053,224)	(7,363,382)	(7,518,072)	(1,830,889)	92,609
0762	Local Initiative	444	(59,181)	(61,784)	(63,081)	(15,362)	777
0763	Tourism Promotions	420/422	(599,573)	(625,938)	(639,088)	(155,638)	7,872
0765	Federal Surface Mining Control	422	(132,915)	(138,760)	(141,675)	(34,502)	1,745
0772	Career and Technical Education	684	(35,897)	(37,475)	(38,263)	(9,318)	471
0773	ISAC Loan Purch Prog Payroll	691	(30,076)	(31,398)	(32,058)	(7,807)	395
0776	Pres Libr & Museum Operating	541	-	-	-	-	-
0790	Private Sewage Disposal Program	482	(12,612)	(13,167)	(13,444)	(3,274)	166
0792	Cemetery Oversight Lcns&Dscpln	440	(39,777)	(41,527)	(42,399)	(10,326)	522
0795	Bank & Trust Company	440/360	(723,756)	(755,582)	(771,456)	(187,874)	9,503
0796	Nuclear Safety Emerg Preparedness	588/360	(552,034)	(576,309)	(588,416)	(143,298)	7,248
0798	Rehab Servs EL & Second ED Act	444	-	-	-	-	-
0801	AG State Proj & Crt Order Dist	340	(259,039)	(270,430)	(276,111)	(67,242)	3,401
0802	Personal Property Tax Replace	360	(5,109,949)	(5,334,654)	(5,446,724)	(1,326,450)	67,094

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Assumption Changes

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0701	Federal Student Incentive Tr	691	\$ (509,180)	\$ (455,711)	\$ (299,436)	\$ (82,374)	\$ (3,373)
0702	Assist Living & Shared Hou Reg	482	(457,319)	(409,296)	(268,938)	(73,984)	(3,030)
0705	State Police Whistleblower Rew	493	-	-	-	-	-
0708	Illinois Standard Bred Breeders	406	(66,005)	(59,074)	(38,816)	(10,678)	(437)
0709	Illinois Thoroughbred Breeders	406	(51,861)	(46,415)	(30,498)	(8,390)	(344)
0710	Homeland Security Emerg Prepar	588	(1,546,398)	(1,384,010)	(909,398)	(250,174)	(10,245)
0711	State Lottery	458	(6,732,491)	(6,025,507)	(3,959,209)	(1,089,172)	(44,603)
0711	State Lottery	360	(37,717)	(33,756)	(22,180)	(6,102)	(250)
0718	Community Mental Health Medical	444	(419,602)	(375,539)	(246,757)	(67,883)	(2,780)
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-	-
0724	Dept of Labor Federal Projects	452	(325,309)	(291,148)	(191,306)	(52,628)	(2,155)
0726	Federal Industrial Services	452	(466,748)	(417,735)	(274,483)	(75,510)	(3,092)
0727	Serving Illinois Commission	444	(37,717)	(33,756)	(22,180)	(6,102)	(250)
0731	IL Clean Water	532	(2,748,629)	(2,459,994)	(1,616,400)	(444,669)	(18,210)
0732	Secretary of State DUI Adminis	350	(631,760)	(565,419)	(371,522)	(102,205)	(4,185)
0733	Tobacco Settlement Recovery	482	(9,429)	(8,439)	(5,545)	(1,525)	(62)
0733	Tobacco Settlement Recovery	444	(84,863)	(75,952)	(49,906)	(13,729)	(562)
0736	BHE State Projects	601	-	-	-	-	-
0737	Energy Administration	420	(99,007)	(88,610)	(58,224)	(16,017)	(656)
0740	Medicaid Buy In Program Revolv	478	(127,295)	(113,928)	(74,859)	(20,594)	(843)
0745	State's Attorney Appel Prosec Co	295	(381,885)	(341,783)	(224,577)	(61,781)	(2,530)
0746	Home Inspection Administration	440	-	-	-	-	-
0751	Private Business and Vocational Schools Quality Assuranc	601	(33,002)	(29,537)	(19,408)	(5,339)	(219)
0755	State Employees Def Comp Plan	416	(212,158)	(189,879)	(124,765)	(34,323)	(1,406)
0757	Child Support Administrative	478	(34,275,355)	(30,676,077)	(20,156,475)	(5,545,014)	(227,074)
0762	Local Initiative	444	(287,592)	(257,392)	(169,126)	(46,526)	(1,905)
0763	Tourism Promotions	420/422	(2,913,641)	(2,607,678)	(1,713,439)	(471,364)	(19,303)
0765	Federal Surface Mining Control	422	(645,904)	(578,077)	(379,840)	(104,493)	(4,279)
0772	Career and Technical Education	684	(174,441)	(156,123)	(102,585)	(28,221)	(1,156)
0773	ISAC Loan Purch Prog Payroll	691	(146,154)	(130,806)	(85,949)	(23,644)	(968)
0776	Pres Libr & Museum Operating	541	-	-	-	-	-
0790	Private Sewage Disposal Program	482	(61,290)	(54,854)	(36,043)	(9,915)	(406)
0792	Cemetery Oversight Lcns&Dscpln	440	(193,300)	(173,001)	(113,675)	(31,272)	(1,281)
0795	Bank & Trust Company	440/360	(3,517,113)	(3,147,779)	(2,068,326)	(568,993)	(23,301)
0796	Nuclear Safety Emerg Preparedness	588/360	(2,682,624)	(2,400,920)	(1,577,584)	(433,991)	(17,772)
0798	Rehab Servs EL & Second ED Act	444	-	-	-	-	-
0801	AG State Proj & Crt Order Dist	340	(1,258,806)	(1,126,618)	(740,272)	(203,648)	(8,340)
0802	Personal Property Tax Replace	360	(24,831,952)	(22,224,332)	(14,603,048)	(4,017,275)	(164,511)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer Deferred Outflow	FY19 Base Layer Deferred Inflow	2019	2020
0701	Federal Student Incentive Tr	691	\$ -	\$ 176,159	\$ (34,236)	\$ (34,236)
0702	Assist Living & Shared Hou Reg	482	663,019	-	128,857	128,857
0705	State Police Whistleblower Rew	493	-	44,157	(8,582)	(8,582)
0708	Illinois Standard Bred Breeders	406	-	-	-	-
0709	Illinois Thoroughbred Breeders	406	-	-	-	-
0710	Homeland Security Emerg Prepar	588	-	525,790	(102,187)	(102,187)
0711	State Lottery	458	-	207,870	(40,399)	(40,399)
0711	State Lottery	360	-	309,075	(60,068)	(60,068)
0718	Community Mental Health Medical	444	1,104,760	-	214,709	214,709
0722	Comptroller Debt Recovery Trust Fund	360	-	1,192,225	(231,708)	(231,708)
0724	Dept of Labor Federal Projects	452	441,956	-	85,894	85,894
0726	Federal Industrial Services	452	662,999	-	128,853	128,853
0727	Serving Illinois Commission	444	-	-	-	-
0731	IL Clean Water	532	-	2,201,365	(427,833)	(427,833)
0732	Secretary of State DUI Adminis	350	1,413,724	-	274,756	274,756
0733	Tobacco Settlement Recovery	482	11	-	2	2
0733	Tobacco Settlement Recovery	444	265,003	-	51,503	51,503
0736	BHE State Projects	601	-	-	-	-
0737	Energy Administration	420	-	176,386	(34,280)	(34,280)
0740	Medicaid Buy In Program Revolv	478	-	176,550	(34,312)	(34,312)
0745	State's Attorney Appel Prosec Co	295	485,949	-	94,444	94,444
0746	Home Inspection Administration	440	-	485,721	(94,399)	(94,399)
0751	Private Business and Vocational Schools Quality Assuranc	601	272	-	53	53
0755	State Employees Def Comp Plan	416	-	794,360	(154,383)	(154,383)
0757	Child Support Administrative	478	-	16,494,269	(3,205,643)	(3,205,643)
0762	Local Initiative	444	662,780	-	128,811	128,811
0763	Tourism Promotions	420/422	801,555	-	155,781	155,781
0765	Federal Surface Mining Control	422	487,286	-	94,703	94,703
0772	Career and Technical Education	684	-	264,842	(51,472)	(51,472)
0773	ISAC Loan Purch Prog Payroll	691	88,780	-	17,254	17,254
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	44,275	-	8,605	8,605
0792	Cemetery Oversight Lcns&Dscpln	440	-	397,060	(77,168)	(77,168)
0795	Bank & Trust Company	440/360	-	566,544	(110,107)	(110,107)
0796	Nuclear Safety Emerg Preparedness	588/360	581,437	-	113,002	113,002
0798	Rehab Servs EL & Second ED Act	444	176,714	-	34,344	34,344
0801	AG State Proj & Crt Order Dist	340	3,405,297	-	661,816	661,816
0802	Personal Property Tax Replace	360	-	10,945,109	(2,127,170)	(2,127,170)

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0701	Federal Student Incentive Tr	691	\$ (34,236)	\$ (34,236)	\$ (34,236)	\$ (4,979)
0702	Assist Living & Shared Hou Reg	482	128,857	128,857	128,857	18,734
0705	State Police Whistleblower Rew	493	(8,582)	(8,582)	(8,582)	(1,247)
0708	Illinois Standard Bred Breeders	406	-	-	-	-
0709	Illinois Thoroughbred Breeders	406	-	-	-	-
0710	Homeland Security Emerg Prepar	588	(102,187)	(102,187)	(102,187)	(14,855)
0711	State Lottery	458	(40,399)	(40,399)	(40,399)	(5,875)
0711	State Lottery	360	(60,068)	(60,068)	(60,068)	(8,735)
0718	Community Mental Health Medical	444	214,709	214,709	214,709	31,215
0722	Comptroller Debt Recovery Trust Fund	360	(231,708)	(231,708)	(231,708)	(33,685)
0724	Dept of Labor Federal Projects	452	85,894	85,894	85,894	12,486
0726	Federal Industrial Services	452	128,853	128,853	128,853	18,734
0727	Serving Illinois Commission	444	-	-	-	-
0731	IL Clean Water	532	(427,833)	(427,833)	(427,833)	(62,200)
0732	Secretary of State DUI Adminis	350	274,756	274,756	274,756	39,944
0733	Tobacco Settlement Recovery	482	2	2	2	1
0733	Tobacco Settlement Recovery	444	51,503	51,503	51,503	7,488
0736	BHE State Projects	601	-	-	-	-
0737	Energy Administration	420	(34,280)	(34,280)	(34,280)	(4,986)
0740	Medicaid Buy In Program Revolv	478	(34,312)	(34,312)	(34,312)	(4,990)
0745	State's Attorney Appel Prosec Co	295	94,444	94,444	94,444	13,729
0746	Home Inspection Administration	440	(94,399)	(94,399)	(94,399)	(13,726)
0751	Private Business and Vocational Schools Quality Assuranc	601	53	53	53	7
0755	State Employees Def Comp Plan	416	(154,383)	(154,383)	(154,383)	(22,445)
0757	Child Support Administrative	478	(3,205,643)	(3,205,643)	(3,205,643)	(466,054)
0762	Local Initiative	444	128,811	128,811	128,811	18,725
0763	Tourism Promotions	420/422	155,781	155,781	155,781	22,650
0765	Federal Surface Mining Control	422	94,703	94,703	94,703	13,771
0772	Career and Technical Education	684	(51,472)	(51,472)	(51,472)	(7,482)
0773	ISAC Loan Purch Prog Payroll	691	17,254	17,254	17,254	2,510
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	8,605	8,605	8,605	1,250
0792	Cemetery Oversight Lcns&Dscpln	440	(77,168)	(77,168)	(77,168)	(11,220)
0795	Bank & Trust Company	440/360	(110,107)	(110,107)	(110,107)	(16,009)
0796	Nuclear Safety Emerg Preparedness	588/360	113,002	113,002	113,002	16,427
0798	Rehab Servs EL & Second ED Act	444	34,344	34,344	34,344	4,994
0801	AG State Proj & Crt Order Dist	340	661,816	661,816	661,816	96,217
0802	Personal Property Tax Replace	360	(2,127,170)	(2,127,170)	(2,127,170)	(309,259)

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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
0701	Federal Student Incentive Tr	691	\$ 282	\$ -	\$ 55	\$ 55
0702	Assist Living & Shared Hou Reg	482	-	180,033	(35,096)	(35,096)
0705	State Police Whistleblower Rew	493	-	-	-	-
0708	Illinois Standard Bred Breeders	406	-	-	-	-
0709	Illinois Thoroughbred Breeders	406	-	-	-	-
0710	Homeland Security Emerg Prepar	588	-	2,929,633	(571,112)	(571,112)
0711	State Lottery	458	-	5,495,546	(1,071,320)	(1,071,320)
0711	State Lottery	360	315,777	-	61,559	61,559
0718	Community Mental Health Medical	444	-	540,799	(105,425)	(105,425)
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-
0724	Dept of Labor Federal Projects	452	496,436	-	96,777	96,777
0726	Federal Industrial Services	452	225,938	-	44,045	44,045
0727	Serving Illinois Commission	444	-	-	-	-
0731	IL Clean Water	532	-	1,259,173	(245,467)	(245,467)
0732	Secretary of State DUI Adminis	350	-	134,896	(26,297)	(26,297)
0733	Tobacco Settlement Recovery	482	135,335	-	26,383	26,383
0733	Tobacco Settlement Recovery	444	-	45,070	(8,786)	(8,786)
0736	BHE State Projects	601	-	-	-	-
0737	Energy Administration	420	45,252	-	8,822	8,822
0740	Medicaid Buy In Program Revolv	478	45	-	9	9
0745	State's Attorney Appel Prosec Co	295	-	450,955	(87,911)	(87,911)
0746	Home Inspection Administration	440	180,437	-	35,175	35,175
0751	Private Business and Vocational Schools Quality Assuranc	601	-	135,164	(26,349)	(26,349)
0755	State Employees Def Comp Plan	416	-	270,380	(52,709)	(52,709)
0757	Child Support Administrative	478	-	30,049,046	(5,857,860)	(5,857,860)
0762	Local Initiative	444	-	225,285	(43,918)	(43,918)
0763	Tourism Promotions	420/422	-	4,551,965	(887,375)	(887,375)
0765	Federal Surface Mining Control	422	-	1,668,095	(325,184)	(325,184)
0772	Career and Technical Education	684	360,931	-	70,361	70,361
0773	ISAC Loan Purch Prog Payroll	691	-	405,700	(79,088)	(79,088)
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	-	45,037	(8,780)	(8,780)
0792	Cemetery Oversight Lcns&Dscpln	440	-	901,972	(175,833)	(175,833)
0795	Bank & Trust Company	440/360	-	5,047,713	(984,018)	(984,018)
0796	Nuclear Safety Emerg Preparedness	588/360	-	4,551,567	(887,297)	(887,297)
0798	Rehab Servs EL & Second ED Act	444	-	135,274	(26,371)	(26,371)
0801	AG State Proj & Crt Order Dist	340	-	6,627,878	(1,292,060)	(1,292,060)
0802	Personal Property Tax Replace	360	-	20,494,670	(3,995,298)	(3,995,298)

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022		2023		2024		2025	
			\$		\$		\$		\$	
0701	Federal Student Incentive Tr	691	\$	55	\$	55	\$	55	\$	7
0702	Assist Living & Shared Hou Reg	482		(35,096)		(35,096)		(35,096)		(4,553)
0705	State Police Whistleblower Rew	493		-		-		-		-
0708	Illinois Standard Bred Breeders	406		-		-		-		-
0709	Illinois Thoroughbred Breeders	406		-		-		-		-
0710	Homeland Security Emerg Prepar	588		(571,112)		(571,112)		(571,112)		(74,073)
0711	State Lottery	458		(1,071,320)		(1,071,320)		(1,071,320)		(138,946)
0711	State Lottery	360		61,559		61,559		61,559		7,982
0718	Community Mental Health Medical	444		(105,425)		(105,425)		(105,425)		(13,674)
0722	Comptroller Debt Recovery Trust Fund	360		-		-		-		-
0724	Dept of Labor Federal Projects	452		96,777		96,777		96,777		12,551
0726	Federal Industrial Services	452		44,045		44,045		44,045		5,713
0727	Serving Illinois Commission	444		-		-		-		-
0731	IL Clean Water	532		(245,467)		(245,467)		(245,467)		(31,838)
0732	Secretary of State DUI Adminis	350		(26,297)		(26,297)		(26,297)		(3,411)
0733	Tobacco Settlement Recovery	482		26,383		26,383		26,383		3,420
0733	Tobacco Settlement Recovery	444		(8,786)		(8,786)		(8,786)		(1,140)
0736	BHE State Projects	601		-		-		-		-
0737	Energy Administration	420		8,822		8,822		8,822		1,142
0740	Medicaid Buy In Program Revolv	478		9		9		9		-
0745	State's Attorney Appel Prosec Co	295		(87,911)		(87,911)		(87,911)		(11,400)
0746	Home Inspection Administration	440		35,175		35,175		35,175		4,562
0751	Private Business and Vocational Schools Quality Assuranc	601		(26,349)		(26,349)		(26,349)		(3,419)
0755	State Employees Def Comp Plan	416		(52,709)		(52,709)		(52,709)		(6,835)
0757	Child Support Administrative	478		(5,857,860)		(5,857,860)		(5,857,860)		(759,746)
0762	Local Initiative	444		(43,918)		(43,918)		(43,918)		(5,695)
0763	Tourism Promotions	420/422		(887,375)		(887,375)		(887,375)		(115,090)
0765	Federal Surface Mining Control	422		(325,184)		(325,184)		(325,184)		(42,175)
0772	Career and Technical Education	684		70,361		70,361		70,361		9,126
0773	ISAC Loan Purch Prog Payroll	691		(79,088)		(79,088)		(79,088)		(10,260)
0776	Pres Libr & Museum Operating	541		-		-		-		-
0790	Private Sewage Disposal Program	482		(8,780)		(8,780)		(8,780)		(1,137)
0792	Cemetery Oversight Lcns&Dscpln	440		(175,833)		(175,833)		(175,833)		(22,807)
0795	Bank & Trust Company	440/360		(984,018)		(984,018)		(984,018)		(127,623)
0796	Nuclear Safety Emerg Preparedness	588/360		(887,297)		(887,297)		(887,297)		(115,082)
0798	Rehab Servs EL & Second ED Act	444		(26,371)		(26,371)		(26,371)		(3,419)
0801	AG State Proj & Crt Order Dist	340		(1,292,060)		(1,292,060)		(1,292,060)		(167,578)
0802	Personal Property Tax Replace	360		(3,995,298)		(3,995,298)		(3,995,298)		(518,180)

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Change in Proportionate Share FY21 Layer

Fund	Fund Name	Agency #	FY21 Base Layer		FY21 Base Layer	
			Deferred Outflow	Deferred Inflow	2021	2022
0701	Federal Student Incentive Tr	691	\$ 1,443,174	\$ -	\$ 278,178	\$ 278,178
0702	Assist Living & Shared Hou Reg	482	3,157,123	-	608,550	608,550
0705	State Police Whistleblower Rew	493	3,924,211	-	756,409	756,409
0708	Illinois Standard Bred Breeders	406	586,376	-	113,027	113,027
0709	Illinois Thoroughbred Breeders	406	360,847	-	69,555	69,555
0710	Homeland Security Emerg Prepar	588	1,622,263	-	312,698	312,698
0711	State Lottery	458	6,535,046	-	1,259,659	1,259,659
0711	State Lottery	360	90,166	-	17,380	17,380
0718	Community Mental Health Medical	444	44,777	-	8,631	8,631
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-
0724	Dept of Labor Federal Projects	452	586,141	-	112,981	112,981
0726	Federal Industrial Services	452	631,160	-	121,659	121,659
0727	Serving Illinois Commission	444	-	-	-	-
0731	IL Clean Water	532	2,523,112	-	486,341	486,341
0732	Secretary of State DUI Adminis	350	2,164,770	-	417,269	417,269
0733	Tobacco Settlement Recovery	482	-	90,232	(17,393)	(17,393)
0733	Tobacco Settlement Recovery	444	225,506	-	43,467	43,467
0736	BHE State Projects	601	-	-	-	-
0737	Energy Administration	420	-	180,538	(34,800)	(34,800)
0740	Medicaid Buy In Program Revolv	478	451,022	-	86,937	86,937
0745	State's Attorney Appel Prosec Co	295	1,533,544	-	295,597	295,597
0746	Home Inspection Administration	440	135,296	-	26,079	26,079
0751	Private Business and Vocational Schools Quality Assuranc	601	-	180,532	(34,798)	(34,798)
0755	State Employees Def Comp Plan	416	450,880	-	86,909	86,909
0757	Child Support Administrative	478	39,306,153	-	7,576,437	7,576,437
0762	Local Initiative	444	225,354	-	43,438	43,438
0763	Tourism Promotions	420/422	5,906,288	-	1,138,463	1,138,463
0765	Federal Surface Mining Control	422	1,442,855	-	278,117	278,117
0772	Career and Technical Education	684	135,233	-	26,067	26,067
0773	ISAC Loan Purch Prog Payroll	691	-	135,487	(26,116)	(26,116)
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	90,163	-	17,379	17,379
0792	Cemetery Oversight Lcns&Dscpln	440	1,353,117	-	260,819	260,819
0795	Bank & Trust Company	440/360	2,613,268	-	503,719	503,719
0796	Nuclear Safety Emerg Preparedness	588/360	6,311,937	-	1,216,654	1,216,654
0798	Rehab Servs EL & Second ED Act	444	-	225,554	(43,477)	(43,477)
0801	AG State Proj & Crt Order Dist	340	7,576,116	-	1,460,330	1,460,330
0802	Personal Property Tax Replace	360	13,195,458	-	2,543,484	2,543,484

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0701	Federal Student Incentive Tr	691	\$ 278,178	\$ 278,178	\$ 278,178	\$ 52,284
0702	Assist Living & Shared Hou Reg	482	608,550	608,550	608,550	114,373
0705	State Police Whistleblower Rew	493	756,409	756,409	756,409	142,166
0708	Illinois Standard Bred Breeders	406	113,027	113,027	113,027	21,241
0709	Illinois Thoroughbred Breeders	406	69,555	69,555	69,555	13,072
0710	Homeland Security Emerg Prepar	588	312,698	312,698	312,698	58,773
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
0718	Community Mental Health Medical	444	8,631	8,631	8,631	1,622
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-
0724	Dept of Labor Federal Projects	452	112,981	112,981	112,981	21,236
0726	Federal Industrial Services	452	121,659	121,659	121,659	22,865
0727	Serving Illinois Commission	444	-	-	-	-
0731	IL Clean Water	532	486,341	486,341	486,341	91,407
0732	Secretary of State DUI Adminis	350	417,269	417,269	417,269	78,425
0733	Tobacco Settlement Recovery	482	(17,393)	(17,393)	(17,393)	(3,267)
0733	Tobacco Settlement Recovery	444	43,467	43,467	43,467	8,171
0736	BHE State Projects	601	-	-	-	-
0737	Energy Administration	420	(34,800)	(34,800)	(34,800)	(6,538)
0740	Medicaid Buy In Program Revolv	478	86,937	86,937	86,937	16,337
0745	State's Attorney Appel Prosec Co	295	295,597	295,597	295,597	55,559
0746	Home Inspection Administration	440	26,079	26,079	26,079	4,901
0751	Private Business and Vocational Schools Quality Assuranc	601	(34,798)	(34,798)	(34,798)	(6,542)
0755	State Employees Def Comp Plan	416	86,909	86,909	86,909	16,335
0757	Child Support Administrative	478	7,576,437	7,576,437	7,576,437	1,423,968
0762	Local Initiative	444	43,438	43,438	43,438	8,164
0763	Tourism Promotions	420/422	1,138,463	1,138,463	1,138,463	213,973
0765	Federal Surface Mining Control	422	278,117	278,117	278,117	52,270
0772	Career and Technical Education	684	26,067	26,067	26,067	4,898
0773	ISAC Loan Purch Prog Payroll	691	(26,116)	(26,116)	(26,116)	(4,907)
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	17,379	17,379	17,379	3,268
0792	Cemetery Oversight Lcns&Dscpln	440	260,819	260,819	260,819	49,022
0795	Bank & Trust Company	440/360	503,719	503,719	503,719	94,673
0796	Nuclear Safety Emerg Preparedness	588/360	1,216,654	1,216,654	1,216,654	228,667
0798	Rehab Servs EL & Second ED Act	444	(43,477)	(43,477)	(43,477)	(8,169)
0801	AG State Proj & Crt Order Dist	340	1,460,330	1,460,330	1,460,330	274,466
0802	Personal Property Tax Replace	360	2,543,484	2,543,484	2,543,484	478,038

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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
0701	Federal Student Incentive Tr	691	\$ 1,003,009	\$ -	\$ 190,108	\$ 190,108
0702	Assist Living & Shared Hou Reg	482	-	2,771,370	(525,279)	(525,279)
0705	State Police Whistleblower Rew	493	-	3,755,699	(711,846)	(711,846)
0708	Illinois Standard Bred Breeders	406	-	36,576	(6,933)	(6,933)
0709	Illinois Thoroughbred Breeders	406	48,113	-	9,119	9,119
0710	Homeland Security Emerg Prepar	588	3,425,804	-	649,318	649,318
0711	State Lottery	458	6,173,848	-	1,170,176	1,170,176
0711	State Lottery	360	-	125,112	(23,713)	(23,713)
0718	Community Mental Health Medical	444	473,994	-	89,840	89,840
0722	Comptroller Debt Recovery Trust Fund	360	43,718	-	8,286	8,286
0724	Dept of Labor Federal Projects	452	76,681	-	14,534	14,534
0726	Federal Industrial Services	452	742,896	-	140,807	140,807
0727	Serving Illinois Commission	444	-	-	-	-
0731	IL Clean Water	532	953,791	-	180,779	180,779
0732	Secretary of State DUI Adminis	350	-	857,102	(162,453)	(162,453)
0733	Tobacco Settlement Recovery	482	-	42,619	(8,078)	(8,078)
0733	Tobacco Settlement Recovery	444	355,241	-	67,332	67,332
0736	BHE State Projects	601	218,591	-	41,431	41,431
0737	Energy Administration	420	-	76,998	(14,594)	(14,594)
0740	Medicaid Buy In Program Revolv	478	-	252,970	(47,947)	(47,947)
0745	State's Attorney Appel Prosec Co	295	-	1,680,293	(318,479)	(318,479)
0746	Home Inspection Administration	440	47,563	-	9,015	9,015
0751	Private Business and Vocational Schools Quality Assuranc	601	-	427,296	(80,989)	(80,989)
0755	State Employees Def Comp Plan	416	462,456	-	87,653	87,653
0757	Child Support Administrative	478	37,205,887	-	7,051,912	7,051,912
0762	Local Initiative	444	590,315	-	111,887	111,887
0763	Tourism Promotions	420/422	-	779,562	(147,756)	(147,756)
0765	Federal Surface Mining Control	422	1,169,326	-	221,631	221,631
0772	Career and Technical Education	684	535,609	-	101,518	101,518
0773	ISAC Loan Purch Prog Payroll	691	235,624	-	44,660	44,660
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	50,313	-	9,536	9,536
0792	Cemetery Oversight Lcns&Dscpln	440	372,823	-	70,664	70,664
0795	Bank & Trust Company	440/360	3,496,596	-	662,736	662,736
0796	Nuclear Safety Emerg Preparedness	588/360	-	4,894,347	(927,662)	(927,662)
0798	Rehab Servs EL & Second ED Act	444	-	-	-	-
0801	AG State Proj & Crt Order Dist	340	-	72,844	(13,807)	(13,807)
0802	Personal Property Tax Replace	360	33,470,621	-	6,343,939	6,343,939

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Change in Proportionate Share FY22 Layer (Continued)

Fund	Fund Name	Agency #	2024	2025	2026	2027
0701	Federal Student Incentive Tr	691	\$ 190,108	\$ 190,108	\$ 190,108	\$ 52,469
0702	Assist Living & Shared Hou Reg	482	(525,279)	(525,279)	(525,279)	(144,975)
0705	State Police Whistleblower Rew	493	(711,846)	(711,846)	(711,846)	(196,469)
0708	Illinois Standard Bred Breeders	406	(6,933)	(6,933)	(6,933)	(1,911)
0709	Illinois Thoroughbred Breeders	406	9,119	9,119	9,119	2,518
0710	Homeland Security Emerg Prepar	588	649,318	649,318	649,318	179,214
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)
0718	Community Mental Health Medical	444	89,840	89,840	89,840	24,794
0722	Comptroller Debt Recovery Trust Fund	360	8,286	8,286	8,286	2,288
0724	Dept of Labor Federal Projects	452	14,534	14,534	14,534	4,011
0726	Federal Industrial Services	452	140,807	140,807	140,807	38,861
0727	Serving Illinois Commission	444	-	-	-	-
0731	IL Clean Water	532	180,779	180,779	180,779	49,896
0732	Secretary of State DUI Adminis	350	(162,453)	(162,453)	(162,453)	(44,837)
0733	Tobacco Settlement Recovery	482	(8,078)	(8,078)	(8,078)	(2,229)
0733	Tobacco Settlement Recovery	444	67,332	67,332	67,332	18,581
0736	BHE State Projects	601	41,431	41,431	41,431	11,436
0737	Energy Administration	420	(14,594)	(14,594)	(14,594)	(4,028)
0740	Medicaid Buy In Program Revolv	478	(47,947)	(47,947)	(47,947)	(13,235)
0745	State's Attorney Appel Prosec Co	295	(318,479)	(318,479)	(318,479)	(87,898)
0746	Home Inspection Administration	440	9,015	9,015	9,015	2,488
0751	Private Business and Vocational Schools Quality Assuranc	601	(80,989)	(80,989)	(80,989)	(22,351)
0755	State Employees Def Comp Plan	416	87,653	87,653	87,653	24,191
0757	Child Support Administrative	478	7,051,912	7,051,912	7,051,912	1,946,327
0762	Local Initiative	444	111,887	111,887	111,887	30,880
0763	Tourism Promotions	420/422	(147,756)	(147,756)	(147,756)	(40,782)
0765	Federal Surface Mining Control	422	221,631	221,631	221,631	61,171
0772	Career and Technical Education	684	101,518	101,518	101,518	28,019
0773	ISAC Loan Purch Prog Payroll	691	44,660	44,660	44,660	12,324
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	9,536	9,536	9,536	2,633
0792	Cemetery Oversight Lcns&Dscpln	440	70,664	70,664	70,664	19,503
0795	Bank & Trust Company	440/360	662,736	662,736	662,736	182,916
0796	Nuclear Safety Emerg Preparedness	588/360	(927,662)	(927,662)	(927,662)	(256,037)
0798	Rehab Servs EL & Second ED Act	444	-	-	-	-
0801	AG State Proj & Crt Order Dist	340	(13,807)	(13,807)	(13,807)	(3,809)
0802	Personal Property Tax Replace	360	6,343,939	6,343,939	6,343,939	1,750,926

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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
0701	Federal Student Incentive Tr	691	\$ 416,732	\$ -	\$ 79,122	\$ 79,122
0702	Assist Living & Shared Hou Reg	482	1,288,083	-	244,559	244,559
0705	State Police Whistleblower Rew	493	-	-	-	-
0708	Illinois Standard Bred Breeders	406	75,771	-	14,386	14,386
0709	Illinois Thoroughbred Breeders	406	75,769	-	14,386	14,386
0710	Homeland Security Emerg Prepar	588	-	3,523,288	(668,942)	(668,942)
0711	State Lottery	458	3,447,515	-	654,556	654,556
0711	State Lottery	360	-	-	-	-
0718	Community Mental Health Medical	444	454,618	-	86,315	86,315
0722	Comptroller Debt Recovery Trust Fund	360	-	37,884	(7,193)	(7,193)
0724	Dept of Labor Federal Projects	452	303,076	-	57,543	57,543
0726	Federal Industrial Services	452	151,539	-	28,772	28,772
0727	Serving Illinois Commission	444	303,079	-	57,544	57,544
0731	IL Clean Water	532	-	2,007,894	(381,225)	(381,225)
0732	Secretary of State DUI Adminis	350	1,666,931	-	316,489	316,489
0733	Tobacco Settlement Recovery	482	37,886	-	7,193	7,193
0733	Tobacco Settlement Recovery	444	-	-	-	-
0736	BHE State Projects	601	-	189,424	(35,965)	(35,965)
0737	Energy Administration	420	151,537	-	28,771	28,771
0740	Medicaid Buy In Program Revolv	478	606,158	-	115,087	115,087
0745	State's Attorney Appel Prosec Co	295	2,841,359	-	539,469	539,469
0746	Home Inspection Administration	440	-	303,079	(57,544)	(57,544)
0751	Private Business and Vocational Schools Quality Assuranc	601	-	37,886	(7,193)	(7,193)
0755	State Employees Def Comp Plan	416	-	416,734	(79,122)	(79,122)
0757	Child Support Administrative	478	13,865,835	-	2,632,610	2,632,610
0762	Local Initiative	444	303,080	-	57,544	57,544
0763	Tourism Promotions	420/422	-	227,309	(43,158)	(43,158)
0765	Federal Surface Mining Control	422	-	1,022,891	(194,209)	(194,209)
0772	Career and Technical Education	684	189,423	-	35,964	35,964
0773	ISAC Loan Purch Prog Payroll	691	-	189,425	(35,965)	(35,965)
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	-	-	-	-
0792	Cemetery Oversight Lcns&Dscpln	440	-	340,963	(64,736)	(64,736)
0795	Bank & Trust Company	440/360	1,477,508	-	280,524	280,524
0796	Nuclear Safety Emerg Preparedness	588/360	-	1,136,545	(215,788)	(215,788)
0798	Rehab Servs EL & Second ED Act	444	-	-	-	-
0801	AG State Proj & Crt Order Dist	340	-	8,675,617	(1,647,179)	(1,647,179)
0802	Personal Property Tax Replace	360	5,038,678	-	956,659	956,659

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Change in Proportionate Share FY23 Layer (Continued)

Fund	Fund Name	Agency #	2025	2026	2027	2028
0701	Federal Student Incentive Tr	691	\$ 79,122	\$ 79,122	\$ 79,122	\$ 21,122
0702	Assist Living & Shared Hou Reg	482	244,559	244,559	244,559	65,288
0705	State Police Whistleblower Rew	493	-	-	-	-
0708	Illinois Standard Bred Breeders	406	14,386	14,386	14,386	3,841
0709	Illinois Thoroughbred Breeders	406	14,386	14,386	14,386	3,839
0710	Homeland Security Emerg Prepar	588	(668,942)	(668,942)	(668,942)	(178,578)
0711	State Lottery	458	654,556	654,556	654,556	174,735
0711	State Lottery	360	-	-	-	-
0718	Community Mental Health Medical	444	86,315	86,315	86,315	23,043
0722	Comptroller Debt Recovery Trust Fund	360	(7,193)	(7,193)	(7,193)	(1,919)
0724	Dept of Labor Federal Projects	452	57,543	57,543	57,543	15,361
0726	Federal Industrial Services	452	28,772	28,772	28,772	7,679
0727	Serving Illinois Commission	444	57,544	57,544	57,544	15,359
0731	IL Clean Water	532	(381,225)	(381,225)	(381,225)	(101,769)
0732	Secretary of State DUI Adminis	350	316,489	316,489	316,489	84,486
0733	Tobacco Settlement Recovery	482	7,193	7,193	7,193	1,921
0733	Tobacco Settlement Recovery	444	-	-	-	-
0736	BHE State Projects	601	(35,965)	(35,965)	(35,965)	(9,599)
0737	Energy Administration	420	28,771	28,771	28,771	7,682
0740	Medicaid Buy In Program Revolv	478	115,087	115,087	115,087	30,723
0745	State's Attorney Appel Prosec Co	295	539,469	539,469	539,469	144,014
0746	Home Inspection Administration	440	(57,544)	(57,544)	(57,544)	(15,359)
0751	Private Business and Vocational Schools Quality Assuranc	601	(7,193)	(7,193)	(7,193)	(1,921)
0755	State Employees Def Comp Plan	416	(79,122)	(79,122)	(79,122)	(21,124)
0757	Child Support Administrative	478	2,632,610	2,632,610	2,632,610	702,785
0762	Local Initiative	444	57,544	57,544	57,544	15,360
0763	Tourism Promotions	420/422	(43,158)	(43,158)	(43,158)	(11,519)
0765	Federal Surface Mining Control	422	(194,209)	(194,209)	(194,209)	(51,846)
0772	Career and Technical Education	684	35,964	35,964	35,964	9,603
0773	ISAC Loan Purch Prog Payroll	691	(35,965)	(35,965)	(35,965)	(9,600)
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	-	-	-	-
0792	Cemetery Oversight Lcns&Dscpln	440	(64,736)	(64,736)	(64,736)	(17,283)
0795	Bank & Trust Company	440/360	280,524	280,524	280,524	74,888
0796	Nuclear Safety Emerg Preparedness	588/360	(215,788)	(215,788)	(215,788)	(57,605)
0798	Rehab Servs EL & Second ED Act	444	-	-	-	-
0801	AG State Proj & Crt Order Dist	340	(1,647,179)	(1,647,179)	(1,647,179)	(439,722)
0802	Personal Property Tax Replace	360	956,659	956,659	956,659	255,383

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Fund	Fund Name	Agency #	FY22		FY23	
			22 Primary Allocation	22 Secondary Allocation	23 Primary Allocation	23 Secondary Allocation
0802	Personal Property Tax Replace	492	0.1565%		0.1663%	
0802	Personal Property Tax Replace	580	0.0351%		0.0383%	
0802	Personal Property Tax Replace	548	0.0072%		0.0078%	
0802	Personal Property Tax Replace	295	0.0058%		0.0052%	
0817	State Police Operations Assist	493	0.0042%		0.0035%	
0821	Dram Shop	567/444/492	0.0376%		0.0450%	
0823	IL State Dental Disciplinary	440	0.0042%		0.0027%	
0826	Agriculture Federal Projects	406	0.0012%		0.0000%	
0828	Hazardous Waste	532	0.0301%		0.0342%	
0829	Comm Assoc Manager Lcns & Disc	440	0.0002%		0.0008%	
0831	Natural Resources Restoration Trust	422	0.0015%		0.0000%	
0838	Public Health Federal Projects	482	0.0012%		0.0000%	
0850	Real Estate License Admin	360/440	0.0305%		0.0249%	
0855	National Flood Insurance Program	422	0.0031%		0.0038%	
0859	Federal Energy	420/532	0.0024%		0.0025%	
0862	Industrial Hemp Regulatory	406	0.0002%		0.0010%	
0863	Cycle Rider Safety Training	494	0.0023%		0.0017%	
0870	Low Income Energy Block Grant	420	0.0190%		0.0192%	
0871	Community Services Block Grant	420	0.0057%		0.0081%	
0872	Maternal & Child Health Serv Blk	482	0.0028%		0.0129%	
0872	Maternal & Child Health Serv Blk	444	0.0000%		0.0000%	
0873	Preventative Health&Hlth Serv Bl	482	0.0080%		0.0071%	
0875	Com Dev/Small City Blk Grant	420	0.0061%		0.0044%	
0876	Community MH Servs Block Grant	444	0.0035%		0.0041%	
0879	Traffic & Crim Conviction Sur	569/493	0.0000%		0.0000%	
0882	Sheffield 2/1982 Agreed Order	588	0.0000%		0.0000%	
0883	Intra-Agency Services	420	0.0355%		0.0364%	
0884	DNR Special Projects	422	0.0000%		0.0000%	
0885	Wage Theft Prevention Fund	452	0.0000%		0.0000%	
0887	State Police Law Enforcement Admin	493	0.0048%		0.0003%	
0888	Design Professional Admin & In	440	0.0050%		0.0056%	
0893	Firearm Dealer License Certification	493	0.0007%		0.0000%	
0894	DNR Federal Projects	422	0.0108%		0.0078%	
0896	Public Health Spec State Projects	482	0.0008%		0.0000%	
0897	Veterans' Affairs Fed Projects	497	0.0000%		0.0000%	
0898	Cannabis Business Development	420	0.0000%		0.0000%	
0903	State Surplus Property Rev	416	0.0000%		0.0000%	
0904	IL State Police Federal Projs	493	0.0289%		0.0274%	

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0802	Personal Property Tax Replace	492	\$ (6,814,905)	\$ (5,179,320)	\$ (3,872,636)	\$ (573,758)	\$ 157,416
0802	Personal Property Tax Replace	580	(1,236,430)	(1,080,094)	(882,114)	(85,087)	54,361
0802	Personal Property Tax Replace	548	(573,115)	(359,602)	(202,090)	(20,359)	10,077
0802	Personal Property Tax Replace	295	(7,157)	(66,263)	(164,761)	(85,215)	(12,482)
0817	State Police Operations Assist	493	117,281	3,011	(79,431)	(64,326)	(14,086)
0821	Dram Shop	567/444/492	(1,034,883)	(1,075,658)	(1,009,257)	88,786	133,772
0823	IL State Dental Disciplinary	440	(152,712)	(256,753)	(271,775)	(154,407)	(29,301)
0826	Agriculture Federal Projects	406	14,399	(85,092)	(8,126)	(58,869)	(23,042)
0828	Hazardous Waste	532	(1,134,866)	(1,032,312)	(1,015,105)	(84,072)	72,401
0829	Comm Assoc Manager Lcns & Disc	440	14,253	17,872	29,278	39,614	11,371
0831	Natural Resources Restoration Trust	422	16,400	16,400	16,400	(73,589)	(28,802)
0838	Public Health Federal Projects	482	(47,122)	19,248	(196,415)	(131,135)	(23,042)
0850	Real Estate License Admin	360/440	(1,246,405)	(581,062)	(846,242)	(560,852)	(112,137)
0855	National Flood Insurance Program	422	(152,057)	(88,820)	(12,525)	35,269	12,737
0859	Federal Energy	420/532	(17,959)	(21,803)	12,710	9,618	1,457
0862	Industrial Hemp Regulatory	406	17,268	21,793	36,049	51,971	15,178
0863	Cycle Rider Safety Training	494	(136,050)	(84,633)	(121,863)	(68,777)	(11,836)
0870	Low Income Energy Block Grant	420	(574,667)	(364,622)	(413,741)	(118,493)	288
0871	Community Services Block Grant	420	(244,381)	(150,493)	22,423	137,255	44,587
0872	Maternal & Child Health Serv Blk	482	(605,134)	(492,424)	(62,702)	528,660	191,553
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(417,141)	(267,995)	(207,250)	(105,117)	(18,594)
0875	Com Dev/Small City Blk Grant	420	(244,007)	(146,385)	(51,046)	(99,677)	(33,457)
0876	Community MH Servs Block Grant	444	(127,807)	(91,662)	(81,475)	7,084	10,760
0879	Traffic & Crim Conviction Sur	569/493	(1,282,463)	(1,177,454)	(1,335,406)	(379,389)	-
0882	Sheffield 2/1982 Agreed Order	588	(37,607)	(3,422)	-	-	-
0883	Intra-Agency Services	420	(1,280,932)	(1,175,623)	(1,275,994)	(330,496)	10,551
0884	DNR Special Projects	422	-	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-	-
0887	State Police Law Enforcement Admin	493	70,836	72,193	(114,157)	(277,924)	(86,466)
0888	Design Professional Admin & In	440	(266,526)	(112,568)	(56,826)	14,876	10,483
0893	Firearm Dealer License Certification	493	8,679	8,679	(5,443)	(38,859)	(13,443)
0894	DNR Federal Projects	422	(806,397)	(583,865)	(431,108)	(271,496)	(59,045)
0896	Public Health Spec State Projects	482	(522,230)	(525,566)	(310,299)	(113,772)	(15,359)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-
0898	Cannabis Business Development	420	1,536	1,536	(19,644)	(6,773)	-
0903	State Surplus Property Rev	416	(609,666)	(653,275)	(122,570)	-	-
0904	IL State Police Federal Projs	493	(1,065,305)	(826,443)	(1,229,140)	(458,880)	(33,870)

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Actual and Expected Experience

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0802	Personal Property Tax Replace	492	\$ (1,613,413)	\$ (1,684,361)	\$ (1,719,746)	\$ (418,813)	\$ 21,184
0802	Personal Property Tax Replace	580	(371,580)	(387,920)	(396,069)	(96,455)	4,879
0802	Personal Property Tax Replace	548	(75,674)	(79,002)	(80,662)	(19,644)	994
0802	Personal Property Tax Replace	295	(50,449)	(52,668)	(53,774)	(13,096)	662
0817	State Police Operations Assist	493	(33,956)	(35,450)	(36,194)	(8,814)	446
0821	Dram Shop	567/444/492	(436,582)	(455,780)	(465,355)	(113,329)	5,732
0823	IL State Dental Disciplinary	440	(26,195)	(27,347)	(27,921)	(6,800)	344
0826	Agriculture Federal Projects	406	-	-	-	-	-
0828	Hazardous Waste	532	(331,802)	(346,393)	(353,670)	(86,130)	4,357
0829	Comm Assoc Manager Lcns & Disc	440	(7,761)	(8,103)	(8,273)	(2,015)	102
0831	Natural Resources Restoration Trust	422	-	-	-	-	-
0838	Public Health Federal Projects	482	-	-	-	-	-
0850	Real Estate License Admin	360/440	(241,575)	(252,198)	(257,497)	(62,709)	3,172
0855	National Flood Insurance Program	422	(36,867)	(38,488)	(39,297)	(9,570)	484
0859	Federal Energy	420/532	(24,255)	(25,321)	(25,853)	(6,296)	318
0862	Industrial Hemp Regulatory	406	(9,702)	(10,128)	(10,341)	(2,518)	127
0863	Cycle Rider Safety Training	494	(16,493)	(17,218)	(17,580)	(4,281)	217
0870	Low Income Energy Block Grant	420	(186,275)	(194,466)	(198,552)	(48,354)	2,446
0871	Community Services Block Grant	420	(78,585)	(82,040)	(83,764)	(20,399)	1,032
0872	Maternal & Child Health Serv Blk	482	(125,153)	(130,657)	(133,402)	(32,488)	1,643
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(68,883)	(71,912)	(73,423)	(17,881)	904
0875	Com Dev/Small City Blk Grant	420	(42,688)	(44,565)	(45,501)	(11,081)	560
0876	Community MH Servs Block Grant	444	(39,777)	(41,527)	(42,399)	(10,326)	522
0879	Traffic & Crim Conviction Sur	569/493	-	-	-	-	-
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-	-
0883	Intra-Agency Services	420	(353,146)	(368,676)	(376,421)	(91,670)	4,637
0884	DNR Special Projects	422	-	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-	-
0887	State Police Law Enforcement Admin	493	(2,911)	(3,039)	(3,102)	(756)	38
0888	Design Professional Admin & In	440	(54,330)	(56,719)	(57,911)	(14,103)	713
0893	Firearm Dealer License Certification	493	-	-	-	-	-
0894	DNR Federal Projects	422	(75,674)	(79,002)	(80,662)	(19,644)	994
0896	Public Health Spec State Projects	482	-	-	-	-	-
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-
0898	Cannabis Business Development	420	-	-	-	-	-
0903	State Surplus Property Rev	416	-	-	-	-	-
0904	IL State Police Federal Projs	493	(265,830)	(277,520)	(283,350)	(69,005)	3,490

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Assumption Changes

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0802	Personal Property Tax Replace	492	\$ (7,840,428)	\$ (7,017,100)	\$ (4,610,759)	\$ (1,268,413)	\$ (51,943)
0802	Personal Property Tax Replace	580	(1,805,703)	(1,616,085)	(1,061,889)	(292,124)	(11,963)
0802	Personal Property Tax Replace	548	(367,741)	(329,124)	(216,259)	(59,493)	(2,436)
0802	Personal Property Tax Replace	295	(245,161)	(219,416)	(144,173)	(39,662)	(1,624)
0817	State Police Operations Assist	493	(165,012)	(147,684)	(97,039)	(26,695)	(1,093)
0821	Dram Shop	567/444/492	(2,121,583)	(1,898,794)	(1,247,650)	(343,226)	(14,055)
0823	IL State Dental Disciplinary	440	(127,295)	(113,928)	(74,859)	(20,594)	(843)
0826	Agriculture Federal Projects	406	-	-	-	-	-
0828	Hazardous Waste	532	(1,612,403)	(1,443,084)	(948,214)	(260,852)	(10,682)
0829	Comm Assoc Manager Lcns & Disc	440	(37,717)	(33,756)	(22,180)	(6,102)	(250)
0831	Natural Resources Restoration Trust	422	-	-	-	-	-
0838	Public Health Federal Projects	482	-	-	-	-	-
0850	Real Estate License Admin	360/440	(1,173,943)	(1,050,666)	(690,366)	(189,919)	(7,777)
0855	National Flood Insurance Program	422	(179,156)	(160,343)	(105,357)	(28,984)	(1,187)
0859	Federal Energy	420/532	(117,866)	(105,489)	(69,314)	(19,068)	(781)
0862	Industrial Hemp Regulatory	406	(47,146)	(42,195)	(27,726)	(7,627)	(312)
0863	Cycle Rider Safety Training	494	(80,149)	(71,732)	(47,133)	(12,966)	(531)
0870	Low Income Energy Block Grant	420	(905,209)	(810,152)	(532,331)	(146,443)	(5,997)
0871	Community Services Block Grant	420	(381,885)	(341,783)	(224,577)	(61,781)	(2,530)
0872	Maternal & Child Health Serv Blk	482	(608,187)	(544,321)	(357,660)	(98,392)	(4,029)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(334,739)	(299,588)	(196,851)	(54,154)	(2,218)
0875	Com Dev/Small City Blk Grant	420	(207,444)	(185,660)	(121,992)	(33,560)	(1,374)
0876	Community MH Servs Block Grant	444	(193,300)	(173,001)	(113,675)	(31,272)	(1,281)
0879	Traffic & Crim Conviction Sur	569/493	-	-	-	-	-
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-	-
0883	Intra-Agency Services	420	(1,716,125)	(1,535,914)	(1,009,210)	(277,632)	(11,369)
0884	DNR Special Projects	422	-	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-	-
0887	State Police Law Enforcement Admin	493	(14,144)	(12,659)	(8,318)	(2,288)	(94)
0888	Design Professional Admin & In	440	(264,019)	(236,294)	(155,263)	(42,713)	(1,749)
0893	Firearm Dealer License Certification	493	-	-	-	-	-
0894	DNR Federal Projects	422	(367,741)	(329,124)	(216,259)	(59,493)	(2,436)
0896	Public Health Spec State Projects	482	-	-	-	-	-
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-
0898	Cannabis Business Development	420	-	-	-	-	-
0903	State Surplus Property Rev	416	-	-	-	-	-
0904	IL State Police Federal Projs	493	(1,291,808)	(1,156,155)	(759,680)	(208,987)	(8,558)

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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
0802	Personal Property Tax Replace	492	\$ -	\$ 4,224,486	\$ (821,024)	\$ (821,024)
0802	Personal Property Tax Replace	580	47,113	-	9,156	9,156
0802	Personal Property Tax Replace	548	-	352,263	(68,462)	(68,462)
0802	Personal Property Tax Replace	295	485,961	-	94,446	94,446
0817	State Police Operations Assist	493	-	-	-	-
0821	Dram Shop	567/444/492	-	571,154	(111,003)	(111,003)
0823	IL State Dental Disciplinary	440	-	220,457	(42,846)	(42,846)
0826	Agriculture Federal Projects	406	-	-	-	-
0828	Hazardous Waste	532	753,366	-	146,416	146,416
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0831	Natural Resources Restoration Trust	422	-	-	-	-
0838	Public Health Federal Projects	482	88,409	-	17,182	17,182
0850	Real Estate License Admin	360/440	-	880,553	(171,134)	(171,134)
0855	National Flood Insurance Program	422	265,264	-	51,554	51,554
0859	Federal Energy	420/532	265,058	-	51,514	51,514
0862	Industrial Hemp Regulatory	406	-	-	-	-
0863	Cycle Rider Safety Training	494	618,463	-	120,198	120,198
0870	Low Income Energy Block Grant	420	-	572,610	(111,286)	(111,286)
0871	Community Services Block Grant	420	-	131,915	(25,638)	(25,638)
0872	Maternal & Child Health Serv Blk	482	-	572,980	(111,358)	(111,358)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	-	352,460	(68,500)	(68,500)
0875	Com Dev/Small City Blk Grant	420	-	43,667	(8,487)	(8,487)
0876	Community MH Servs Block Grant	444	-	352,959	(68,597)	(68,597)
0879	Traffic & Crim Conviction Sur	569/493	-	1,013,924	(197,055)	(197,055)
0882	Sheffield 2/1982 Agreed Order	588	-	397,375	(77,229)	(77,229)
0883	Intra-Agency Services	420	-	2,513,993	(488,592)	(488,592)
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	-	-	-	-
0888	Design Professional Admin & In	440	-	220,261	(42,807)	(42,807)
0893	Firearm Dealer License Certification	493	-	-	-	-
0894	DNR Federal Projects	422	-	131,109	(25,481)	(25,481)
0896	Public Health Spec State Projects	482	928,002	-	180,356	180,356
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	-	-	-
0903	State Surplus Property Rev	416	1,811,240	-	352,012	352,012
0904	IL State Police Federal Projs	493	-	1,366,450	(265,568)	(265,568)

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0802	Personal Property Tax Replace	492	\$ (821,024)	\$ (821,024)	\$ (821,024)	\$ (119,366)
0802	Personal Property Tax Replace	580	9,156	9,156	9,156	1,333
0802	Personal Property Tax Replace	548	(68,462)	(68,462)	(68,462)	(9,953)
0802	Personal Property Tax Replace	295	94,446	94,446	94,446	13,731
0817	State Police Operations Assist	493	-	-	-	-
0821	Dram Shop	567/444/492	(111,003)	(111,003)	(111,003)	(16,139)
0823	IL State Dental Disciplinary	440	(42,846)	(42,846)	(42,846)	(6,227)
0826	Agriculture Federal Projects	406	-	-	-	-
0828	Hazardous Waste	532	146,416	146,416	146,416	21,286
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0831	Natural Resources Restoration Trust	422	-	-	-	-
0838	Public Health Federal Projects	482	17,182	17,182	17,182	2,499
0850	Real Estate License Admin	360/440	(171,134)	(171,134)	(171,134)	(24,883)
0855	National Flood Insurance Program	422	51,554	51,554	51,554	7,494
0859	Federal Energy	420/532	51,514	51,514	51,514	7,488
0862	Industrial Hemp Regulatory	406	-	-	-	-
0863	Cycle Rider Safety Training	494	120,198	120,198	120,198	17,473
0870	Low Income Energy Block Grant	420	(111,286)	(111,286)	(111,286)	(16,180)
0871	Community Services Block Grant	420	(25,638)	(25,638)	(25,638)	(3,725)
0872	Maternal & Child Health Serv Blk	482	(111,358)	(111,358)	(111,358)	(16,190)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(68,500)	(68,500)	(68,500)	(9,960)
0875	Com Dev/Small City Blk Grant	420	(8,487)	(8,487)	(8,487)	(1,232)
0876	Community MH Servs Block Grant	444	(68,597)	(68,597)	(68,597)	(9,974)
0879	Traffic & Crim Conviction Sur	569/493	(197,055)	(197,055)	(197,055)	(28,649)
0882	Sheffield 2/1982 Agreed Order	588	(77,229)	(77,229)	(77,229)	(11,230)
0883	Intra-Agency Services	420	(488,592)	(488,592)	(488,592)	(71,033)
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	-	-	-	-
0888	Design Professional Admin & In	440	(42,807)	(42,807)	(42,807)	(6,226)
0893	Firearm Dealer License Certification	493	-	-	-	-
0894	DNR Federal Projects	422	(25,481)	(25,481)	(25,481)	(3,704)
0896	Public Health Spec State Projects	482	180,356	180,356	180,356	26,222
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	-	-	-
0903	State Surplus Property Rev	416	352,012	352,012	352,012	51,180
0904	IL State Police Federal Projs	493	(265,568)	(265,568)	(265,568)	(38,610)

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			Change in Proportionate Share FY20 Layer			
Fund	Fund Name	Agency #	FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0802	Personal Property Tax Replace	492	\$ -	\$ 4,502,175	\$ (877,669)	\$ (877,669)
0802	Personal Property Tax Replace	580	91,995	-	17,934	17,934
0802	Personal Property Tax Replace	548	-	991,805	(193,346)	(193,346)
0802	Personal Property Tax Replace	295	406,125	-	79,171	79,171
0817	State Police Operations Assist	493	766,854	-	149,493	149,493
0821	Dram Shop	567/444/492	1,535,439	-	299,324	299,324
0823	IL State Dental Disciplinary	440	721,939	-	140,737	140,737
0826	Agriculture Federal Projects	406	586,417	-	114,318	114,318
0828	Hazardous Waste	532	182,064	-	35,492	35,492
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0831	Natural Resources Restoration Trust	422	-	-	-	-
0838	Public Health Federal Projects	482	-	405,923	(79,132)	(79,132)
0850	Real Estate License Admin	360/440	-	3,110,978	(606,464)	(606,464)
0855	National Flood Insurance Program	422	-	315,569	(61,518)	(61,518)
0859	Federal Energy	420/532	45,181	-	8,808	8,808
0862	Industrial Hemp Regulatory	406	-	-	-	-
0863	Cycle Rider Safety Training	494	-	360,710	(70,318)	(70,318)
0870	Low Income Energy Block Grant	420	-	630,671	(122,945)	(122,945)
0871	Community Services Block Grant	420	-	315,430	(61,491)	(61,491)
0872	Maternal & Child Health Serv Blk	482	-	224,912	(43,845)	(43,845)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	-	631,050	(123,019)	(123,019)
0875	Com Dev/Small City Blk Grant	420	-	450,797	(87,880)	(87,880)
0876	Community MH Servs Block Grant	444	-	44,932	(8,759)	(8,759)
0879	Traffic & Crim Conviction Sur	569/493	-	450,086	(87,741)	(87,741)
0882	Sheffield 2/1982 Agreed Order	588	-	135,307	(26,377)	(26,377)
0883	Intra-Agency Services	420	768,611	-	149,836	149,836
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	-	-	-	-
0888	Design Professional Admin & In	440	-	721,432	(140,638)	(140,638)
0893	Firearm Dealer License Certification	493	-	-	-	-
0894	DNR Federal Projects	422	-	1,081,801	(210,890)	(210,890)
0896	Public Health Spec State Projects	482	-	134,896	(26,297)	(26,297)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	-	-	-
0903	State Surplus Property Rev	416	-	44,611	(8,697)	(8,697)
0904	IL State Police Federal Projs	493	-	449,647	(87,656)	(87,656)

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0802	Personal Property Tax Replace	492	\$ (877,669)	\$ (877,669)	\$ (877,669)	\$ (113,830)
0802	Personal Property Tax Replace	580	17,934	17,934	17,934	2,325
0802	Personal Property Tax Replace	548	(193,346)	(193,346)	(193,346)	(25,075)
0802	Personal Property Tax Replace	295	79,171	79,171	79,171	10,270
0817	State Police Operations Assist	493	149,493	149,493	149,493	19,389
0821	Dram Shop	567/444/492	299,324	299,324	299,324	38,819
0823	IL State Dental Disciplinary	440	140,737	140,737	140,737	18,254
0826	Agriculture Federal Projects	406	114,318	114,318	114,318	14,827
0828	Hazardous Waste	532	35,492	35,492	35,492	4,604
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0831	Natural Resources Restoration Trust	422	-	-	-	-
0838	Public Health Federal Projects	482	(79,132)	(79,132)	(79,132)	(10,263)
0850	Real Estate License Admin	360/440	(606,464)	(606,464)	(606,464)	(78,658)
0855	National Flood Insurance Program	422	(61,518)	(61,518)	(61,518)	(7,979)
0859	Federal Energy	420/532	8,808	8,808	8,808	1,141
0862	Industrial Hemp Regulatory	406	-	-	-	-
0863	Cycle Rider Safety Training	494	(70,318)	(70,318)	(70,318)	(9,120)
0870	Low Income Energy Block Grant	420	(122,945)	(122,945)	(122,945)	(15,946)
0871	Community Services Block Grant	420	(61,491)	(61,491)	(61,491)	(7,975)
0872	Maternal & Child Health Serv Blk	482	(43,845)	(43,845)	(43,845)	(5,687)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(123,019)	(123,019)	(123,019)	(15,955)
0875	Com Dev/Small City Blk Grant	420	(87,880)	(87,880)	(87,880)	(11,397)
0876	Community MH Servs Block Grant	444	(8,759)	(8,759)	(8,759)	(1,137)
0879	Traffic & Crim Conviction Sur	569/493	(87,741)	(87,741)	(87,741)	(11,381)
0882	Sheffield 2/1982 Agreed Order	588	(26,377)	(26,377)	(26,377)	(3,422)
0883	Intra-Agency Services	420	149,836	149,836	149,836	19,431
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	-	-	-	-
0888	Design Professional Admin & In	440	(140,638)	(140,638)	(140,638)	(18,242)
0893	Firearm Dealer License Certification	493	-	-	-	-
0894	DNR Federal Projects	422	(210,890)	(210,890)	(210,890)	(27,351)
0896	Public Health Spec State Projects	482	(26,297)	(26,297)	(26,297)	(3,411)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	-	-	-
0903	State Surplus Property Rev	416	(8,697)	(8,697)	(8,697)	(1,126)
0904	IL State Police Federal Projs	493	(87,656)	(87,656)	(87,656)	(11,367)

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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
0802	Personal Property Tax Replace	492	\$ 7,526,524	\$ -	\$ 1,450,771	\$ 1,450,771
0802	Personal Property Tax Replace	580	2,208,824	-	425,761	425,761
0802	Personal Property Tax Replace	548	-	135,662	(26,149)	(26,149)
0802	Personal Property Tax Replace	295	1,037,281	-	199,941	199,941
0817	State Police Operations Assist	493	721,610	-	139,094	139,094
0821	Dram Shop	567/444/492	3,426,561	-	660,485	660,485
0823	IL State Dental Disciplinary	440	225,299	-	43,427	43,427
0826	Agriculture Federal Projects	406	-	586,441	(113,039)	(113,039)
0828	Hazardous Waste	532	2,975,728	-	573,585	573,585
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0831	Natural Resources Restoration Trust	422	-	-	-	-
0838	Public Health Federal Projects	482	1,443,388	-	278,219	278,219
0850	Real Estate License Admin	360/440	4,464,647	-	860,581	860,581
0855	National Flood Insurance Program	422	-	90,327	(17,411)	(17,411)
0859	Federal Energy	420/532	-	61	(12)	(12)
0862	Industrial Hemp Regulatory	406	-	-	-	-
0863	Cycle Rider Safety Training	494	450,975	-	86,927	86,927
0870	Low Income Energy Block Grant	420	2,164,502	-	417,217	417,217
0871	Community Services Block Grant	420	-	315,959	(60,903)	(60,903)
0872	Maternal & Child Health Serv Blk	482	-	1,534,057	(295,696)	(295,696)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	360,552	-	69,498	69,498
0875	Com Dev/Small City Blk Grant	420	-	135,492	(26,117)	(26,117)
0876	Community MH Servs Block Grant	444	315,612	-	60,836	60,836
0879	Traffic & Crim Conviction Sur	569/493	1,081,823	-	208,526	208,526
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-
0883	Intra-Agency Services	420	3,832,577	-	738,746	738,746
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	1,217,860	-	234,748	234,748
0888	Design Professional Admin & In	440	270,477	-	52,136	52,136
0893	Firearm Dealer License Certification	493	90,212	-	17,389	17,389
0894	DNR Federal Projects	422	-	90,715	(17,486)	(17,486)
0896	Public Health Spec State Projects	482	-	1,353,490	(260,891)	(260,891)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	135,318	-	26,083	26,083
0903	State Surplus Property Rev	416	-	3,383,315	(652,149)	(652,149)
0904	IL State Police Federal Projs	493	5,141,021	-	990,955	990,955

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0802	Personal Property Tax Replace	492	\$ 1,450,771	\$ 1,450,771	\$ 1,450,771	\$ 272,669
0802	Personal Property Tax Replace	580	425,761	425,761	425,761	80,019
0802	Personal Property Tax Replace	548	(26,149)	(26,149)	(26,149)	(4,917)
0802	Personal Property Tax Replace	295	199,941	199,941	199,941	37,576
0817	State Police Operations Assist	493	139,094	139,094	139,094	26,140
0821	Dram Shop	567/444/492	660,485	660,485	660,485	124,136
0823	IL State Dental Disciplinary	440	43,427	43,427	43,427	8,164
0826	Agriculture Federal Projects	406	(113,039)	(113,039)	(113,039)	(21,246)
0828	Hazardous Waste	532	573,585	573,585	573,585	107,803
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0831	Natural Resources Restoration Trust	422	-	-	-	-
0838	Public Health Federal Projects	482	278,219	278,219	278,219	52,293
0850	Real Estate License Admin	360/440	860,581	860,581	860,581	161,742
0855	National Flood Insurance Program	422	(17,411)	(17,411)	(17,411)	(3,272)
0859	Federal Energy	420/532	(12)	(12)	(12)	(1)
0862	Industrial Hemp Regulatory	406	-	-	-	-
0863	Cycle Rider Safety Training	494	86,927	86,927	86,927	16,340
0870	Low Income Energy Block Grant	420	417,217	417,217	417,217	78,417
0871	Community Services Block Grant	420	(60,903)	(60,903)	(60,903)	(11,444)
0872	Maternal & Child Health Serv Blk	482	(295,696)	(295,696)	(295,696)	(55,577)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	69,498	69,498	69,498	13,062
0875	Com Dev/Small City Blk Grant	420	(26,117)	(26,117)	(26,117)	(4,907)
0876	Community MH Servs Block Grant	444	60,836	60,836	60,836	11,432
0879	Traffic & Crim Conviction Sur	569/493	208,526	208,526	208,526	39,193
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-
0883	Intra-Agency Services	420	738,746	738,746	738,746	138,847
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	234,748	234,748	234,748	44,120
0888	Design Professional Admin & In	440	52,136	52,136	52,136	9,797
0893	Firearm Dealer License Certification	493	17,389	17,389	17,389	3,267
0894	DNR Federal Projects	422	(17,486)	(17,486)	(17,486)	(3,285)
0896	Public Health Spec State Projects	482	(260,891)	(260,891)	(260,891)	(49,035)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	26,083	26,083	26,083	4,903
0903	State Surplus Property Rev	416	(652,149)	(652,149)	(652,149)	(122,570)
0904	IL State Police Federal Projs	493	990,955	990,955	990,955	186,246

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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
0802	Personal Property Tax Replace	492	\$ 7,810,026	\$ -	\$ 1,480,293	\$ 1,480,293
0802	Personal Property Tax Replace	580	1,401,573	-	265,651	265,651
0802	Personal Property Tax Replace	548	298,570	-	56,590	56,590
0802	Personal Property Tax Replace	295	204,541	-	38,768	38,768
0817	State Police Operations Assist	493	411,599	-	78,013	78,013
0821	Dram Shop	567/444/492	249,745	-	47,336	47,336
0823	IL State Dental Disciplinary	440	-	365,444	(69,265)	(69,265)
0826	Agriculture Federal Projects	406	524,621	-	99,435	99,435
0828	Hazardous Waste	532	-	611,670	(115,934)	(115,934)
0829	Comm Assoc Manager Lcns & Disc	440	87,438	-	16,573	16,573
0831	Natural Resources Restoration Trust	422	655,775	-	124,294	124,294
0838	Public Health Federal Projects	482	-	856,785	(162,393)	(162,393)
0850	Real Estate License Admin	360/440	1,807,989	-	342,682	342,682
0855	National Flood Insurance Program	422	448,722	-	85,050	85,050
0859	Federal Energy	420/532	531,214	-	100,685	100,685
0862	Industrial Hemp Regulatory	406	87,438	-	16,573	16,573
0863	Cycle Rider Safety Training	494	-	160,038	(30,333)	(30,333)
0870	Low Income Energy Block Grant	420	1,183,613	-	224,339	224,339
0871	Community Services Block Grant	420	894,695	-	169,578	169,578
0872	Maternal & Child Health Serv Blk	482	-	1,279,685	(242,548)	(242,548)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	605,150	-	114,699	114,699
0875	Com Dev/Small City Blk Grant	420	1,285,414	-	243,634	243,634
0876	Community MH Servs Block Grant	444	105,569	-	20,009	20,009
0879	Traffic & Crim Conviction Sur	569/493	-	7,252,384	(1,374,599)	(1,374,599)
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-
0883	Intra-Agency Services	420	-	495,660	(93,946)	(93,946)
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	932,921	-	176,824	176,824
0888	Design Professional Admin & In	440	545,499	-	103,393	103,393
0893	Firearm Dealer License Certification	493	219,691	-	41,640	41,640
0894	DNR Federal Projects	422	447,859	-	84,886	84,886
0896	Public Health Spec State Projects	482	-	1,074,828	(203,720)	(203,720)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	129,508	(24,547)	(24,547)
0903	State Surplus Property Rev	416	-	-	-	-
0904	IL State Police Federal Projs	493	-	1,395,304	(264,462)	(264,462)

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Change in Proportionate Share FY22 Layer (Continued)

Fund	Fund Name	Agency #	2024	2025	2026	2027
0802	Personal Property Tax Replace	492	\$ 1,480,293	\$ 1,480,293	\$ 1,480,293	\$ 408,561
0802	Personal Property Tax Replace	580	265,651	265,651	265,651	73,318
0802	Personal Property Tax Replace	548	56,590	56,590	56,590	15,620
0802	Personal Property Tax Replace	295	38,768	38,768	38,768	10,701
0817	State Police Operations Assist	493	78,013	78,013	78,013	21,534
0821	Dram Shop	567/444/492	47,336	47,336	47,336	13,065
0823	IL State Dental Disciplinary	440	(69,265)	(69,265)	(69,265)	(19,119)
0826	Agriculture Federal Projects	406	99,435	99,435	99,435	27,446
0828	Hazardous Waste	532	(115,934)	(115,934)	(115,934)	(32,000)
0829	Comm Assoc Manager Lcns & Disc	440	16,573	16,573	16,573	4,573
0831	Natural Resources Restoration Trust	422	124,294	124,294	124,294	34,305
0838	Public Health Federal Projects	482	(162,393)	(162,393)	(162,393)	(44,820)
0850	Real Estate License Admin	360/440	342,682	342,682	342,682	94,579
0855	National Flood Insurance Program	422	85,050	85,050	85,050	23,472
0859	Federal Energy	420/532	100,685	100,685	100,685	27,789
0862	Industrial Hemp Regulatory	406	16,573	16,573	16,573	4,573
0863	Cycle Rider Safety Training	494	(30,333)	(30,333)	(30,333)	(8,373)
0870	Low Income Energy Block Grant	420	224,339	224,339	224,339	61,918
0871	Community Services Block Grant	420	169,578	169,578	169,578	46,805
0872	Maternal & Child Health Serv Blk	482	(242,548)	(242,548)	(242,548)	(66,945)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	114,699	114,699	114,699	31,655
0875	Com Dev/Small City Blk Grant	420	243,634	243,634	243,634	67,244
0876	Community MH Servs Block Grant	444	20,009	20,009	20,009	5,524
0879	Traffic & Crim Conviction Sur	569/493	(1,374,599)	(1,374,599)	(1,374,599)	(379,389)
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-
0883	Intra-Agency Services	420	(93,946)	(93,946)	(93,946)	(25,930)
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	176,824	176,824	176,824	48,801
0888	Design Professional Admin & In	440	103,393	103,393	103,393	28,534
0893	Firearm Dealer License Certification	493	41,640	41,640	41,640	11,491
0894	DNR Federal Projects	422	84,886	84,886	84,886	23,429
0896	Public Health Spec State Projects	482	(203,720)	(203,720)	(203,720)	(56,228)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	(24,547)	(24,547)	(24,547)	(6,773)
0903	State Surplus Property Rev	416	-	-	-	-
0904	IL State Police Federal Projs	493	(264,462)	(264,462)	(264,462)	(72,994)

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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
0802	Personal Property Tax Replace	492	\$ 3,712,710	\$ -	\$ 704,907	\$ 704,907
0802	Personal Property Tax Replace	580	1,212,315	-	230,174	230,174
0802	Personal Property Tax Replace	548	227,309	-	43,158	43,158
0802	Personal Property Tax Replace	295	-	227,310	(43,158)	(43,158)
0817	State Police Operations Assist	493	-	265,194	(50,351)	(50,351)
0821	Dram Shop	567/444/492	2,803,475	-	532,276	532,276
0823	IL State Dental Disciplinary	440	-	568,272	(107,894)	(107,894)
0826	Agriculture Federal Projects	406	-	454,617	(86,315)	(86,315)
0828	Hazardous Waste	532	1,553,276	-	294,910	294,910
0829	Comm Assoc Manager Lcns & Disc	440	227,309	-	43,158	43,158
0831	Natural Resources Restoration Trust	422	-	568,272	(107,894)	(107,894)
0838	Public Health Federal Projects	482	-	454,617	(86,315)	(86,315)
0850	Real Estate License Admin	360/440	-	2,121,547	(402,803)	(402,803)
0855	National Flood Insurance Program	422	265,195	-	50,351	50,351
0859	Federal Energy	420/532	37,885	-	7,193	7,193
0862	Industrial Hemp Regulatory	406	303,078	-	57,543	57,543
0863	Cycle Rider Safety Training	494	-	227,307	(43,157)	(43,157)
0870	Low Income Energy Block Grant	420	75,769	-	14,386	14,386
0871	Community Services Block Grant	420	909,235	-	172,630	172,630
0872	Maternal & Child Health Serv Blk	482	3,826,364	-	726,485	726,485
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	-	340,965	(64,737)	(64,737)
0875	Com Dev/Small City Blk Grant	420	-	644,043	(122,280)	(122,280)
0876	Community MH Servs Block Grant	444	227,309	-	43,158	43,158
0879	Traffic & Crim Conviction Sur	569/493	-	-	-	-
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-
0883	Intra-Agency Services	420	340,963	-	64,736	64,736
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	-	1,704,815	(323,681)	(323,681)
0888	Design Professional Admin & In	440	227,309	-	43,158	43,158
0893	Firearm Dealer License Certification	493	-	265,193	(50,350)	(50,350)
0894	DNR Federal Projects	422	-	1,136,543	(215,788)	(215,788)
0896	Public Health Spec State Projects	482	-	303,079	(57,544)	(57,544)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	-	-	-
0903	State Surplus Property Rev	416	-	-	-	-
0904	IL State Police Federal Projs	493	-	568,272	(107,894)	(107,894)

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Change in Proportionate Share FY23 Layer (Continued)

Fund	Fund Name	Agency #	2025	2026	2027	2028
0802	Personal Property Tax Replace	492	\$ 704,907	\$ 704,907	\$ 704,907	\$ 188,175
0802	Personal Property Tax Replace	580	230,174	230,174	230,174	61,445
0802	Personal Property Tax Replace	548	43,158	43,158	43,158	11,519
0802	Personal Property Tax Replace	295	(43,158)	(43,158)	(43,158)	(11,520)
0817	State Police Operations Assist	493	(50,351)	(50,351)	(50,351)	(13,439)
0821	Dram Shop	567/444/492	532,276	532,276	532,276	142,095
0823	IL State Dental Disciplinary	440	(107,894)	(107,894)	(107,894)	(28,802)
0826	Agriculture Federal Projects	406	(86,315)	(86,315)	(86,315)	(23,042)
0828	Hazardous Waste	532	294,910	294,910	294,910	78,726
0829	Comm Assoc Manager Lcns & Disc	440	43,158	43,158	43,158	11,519
0831	Natural Resources Restoration Trust	422	(107,894)	(107,894)	(107,894)	(28,802)
0838	Public Health Federal Projects	482	(86,315)	(86,315)	(86,315)	(23,042)
0850	Real Estate License Admin	360/440	(402,803)	(402,803)	(402,803)	(107,532)
0855	National Flood Insurance Program	422	50,351	50,351	50,351	13,440
0859	Federal Energy	420/532	7,193	7,193	7,193	1,920
0862	Industrial Hemp Regulatory	406	57,543	57,543	57,543	15,363
0863	Cycle Rider Safety Training	494	(43,157)	(43,157)	(43,157)	(11,522)
0870	Low Income Energy Block Grant	420	14,386	14,386	14,386	3,839
0871	Community Services Block Grant	420	172,630	172,630	172,630	46,085
0872	Maternal & Child Health Serv Blk	482	726,485	726,485	726,485	193,939
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(64,737)	(64,737)	(64,737)	(17,280)
0875	Com Dev/Small City Blk Grant	420	(122,280)	(122,280)	(122,280)	(32,643)
0876	Community MH Servs Block Grant	444	43,158	43,158	43,158	11,519
0879	Traffic & Crim Conviction Sur	569/493	-	-	-	-
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-
0883	Intra-Agency Services	420	64,736	64,736	64,736	17,283
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	(323,681)	(323,681)	(323,681)	(86,410)
0888	Design Professional Admin & In	440	43,158	43,158	43,158	11,519
0893	Firearm Dealer License Certification	493	(50,350)	(50,350)	(50,350)	(13,443)
0894	DNR Federal Projects	422	(215,788)	(215,788)	(215,788)	(57,603)
0896	Public Health Spec State Projects	482	(57,544)	(57,544)	(57,544)	(15,359)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	-	-	-
0903	State Surplus Property Rev	416	-	-	-	-
0904	IL State Police Federal Projs	493	(107,894)	(107,894)	(107,894)	(28,802)

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Fund	Fund Name	Agency #	FY22		FY23	
			22 Primary Allocation	22 Secondary Allocation	23 Primary Allocation	23 Secondary Allocation
0905	IL Forestry Development	422	0.0000%		0.0142%	
0906	State Police Services	493	0.0505%		0.0485%	
0908	Cannabis Expungment	340	0.0010%		0.0009%	
0909	Illinois Wildlife Preservation	422	0.0000%		0.0029%	
0911	Juvenile Justice Trust	444	0.0000%		0.0000%	
0912	Cannabis Regulation Fund	406	0.0096%		0.0163%	
0912	Cannabis Regulation Fund	420	0.0005%		0.0012%	
0912	Cannabis Regulation Fund	440	0.0161%		0.0224%	
0912	Cannabis Regulation Fund	493	0.0025%		0.0042%	
0912	Cannabis Regulation Fund	546	0.0000%		0.0000%	
0913	Federal Workforce Training	420	0.0439%		0.0442%	
0920	Metabolic Screening and Treatment	482	0.0248%		0.0238%	
0921	DHS Recoveries Trust	444	0.0516%		0.0376%	
0922	Insurance Producer Admin	446/360	0.0832%		0.0991%	
0925	Coal Technology Assist	422/420	0.0266%		0.0294%	
0929	Violent Crime Victims Assist	340	0.0000%		0.0000%	
0938	Hearing Instrument Dispen Exam	482	0.0000%		0.0000%	
0940	Self-Insurers Security	563	0.0024%		0.0053%	
0942	Low-Level Rad Waste Fac Dev&Op	588	0.0016%		0.0019%	
0944	Enviro Protection Permit & Insp	532	0.0603%		0.0733%	
0947	Governor's Grant Fund	310	0.0063%		0.0028%	
0951	Narcotics Profit Forfeiture	295	0.0061%		0.0044%	
0962	Park & Conservation	422/360	0.1130%		0.0516%	
0963	Vehicle Inspection	532	0.0393%		0.0479%	
0963	Vehicle Inspection	350	0.0160%		0.0215%	
0969	Local Tourism Fund	420	0.0005%		0.0008%	
0971	Build Illinois Bond	420/482/507	0.0177%		0.0207%	
0973	IL Capital Revolving Loan	420	0.0000%		0.0000%	
0982	Adeline Jay Geo-Karis IL Beach	422	0.0000%		0.0000%	
0983	BHE Federal Grants	601	0.0007%		0.0032%	
0988	Attorney General Federal Grant	340	0.0016%		0.0009%	
0991	Abandoned Minded Lands Reclam	422	0.0248%		0.0272%	
0997	Insurance Financial Regulation	446	0.0931%		0.0919%	
UNIV	Illinois Board of Examiners	536	0.0045%		0.0046%	
UNIV	Chicago State Univ	608	0.0171%		0.0156%	
UNIV	Eastern IL Univ	612	0.0405%		0.0237%	
UNIV	Governor's State Univ	616	0.0254%		0.0225%	
UNIV	Northeastern State Univ	620	0.0592%		0.0457%	

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Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0905	IL Forestry Development	422	\$ (538,463)	\$ 71,028	\$ (340,872)	\$ 606,332	\$ 270,041
0906	State Police Services	493	(2,477,024)	(1,855,209)	(1,436,944)	(503,981)	(47,373)
0908	Cannabis Expungment	340	34,750	38,822	(89,550)	(38,621)	(2,086)
0909	Illinois Wildlife Preservation	422	43,736	56,855	98,201	179,173	55,147
0911	Juvenile Justice Trust	444	3,684	(3,971)	(47,472)	(15,808)	-
0912	Cannabis Regulation Fund	406	357,442	431,188	571,793	506,748	125,636
0912	Cannabis Regulation Fund	420	23,563	28,992	46,101	49,611	13,221
0912	Cannabis Regulation Fund	440	574,482	461,535	148,858	338,914	116,829
0912	Cannabis Regulation Fund	493	92,724	111,726	143,362	127,812	31,865
0912	Cannabis Regulation Fund	546	10,025	(211,919)	(139,066)	(31,615)	-
0913	Federal Workforce Training	420	(1,784,430)	(1,270,934)	(1,165,485)	(326,171)	(2,417)
0920	Metabolic Screening and Treatment	482	(1,622,063)	(1,540,811)	(1,051,918)	(324,334)	(23,605)
0921	DHS Recoveries Trust	444	(3,584,695)	(3,069,078)	(1,770,787)	(1,159,121)	(275,780)
0922	Insurance Producer Admin	446/360	(4,911,508)	(2,666,483)	(1,647,310)	367,652	286,977
0925	Coal Technology Assist	422/420	(1,054,075)	(972,878)	(757,622)	(66,653)	48,327
0929	Violent Crime Victims Assist	340	(1,936,372)	(765,746)	(111,129)	-	-
0938	Hearing Instrument Dispen Exam	482	(4,990)	-	-	-	-
0940	Self-Insurers Security	563	5,868	(99,029)	(471)	155,514	54,704
0942	Low-Level Rad Waste Fac Dev&Op	588	(72,061)	(53,006)	(50,731)	503	5,409
0944	Enviro Protection Permit & Insp	532	(1,810,697)	(133,219)	(90,983)	601,674	236,065
0947	Governor's Grant Fund	310	131,062	(93,519)	(103,051)	(210,603)	(67,726)
0951	Narcotics Profit Forfeiture	295	22,801	(83,504)	88,083	(54,513)	(33,457)
0962	Park & Conservation	422/360	(10,332,545)	(11,801,634)	(9,087,064)	(5,542,070)	(1,188,528)
0963	Vehicle Inspection	532	(1,892,659)	(862,898)	(507,867)	297,470	156,274
0963	Vehicle Inspection	350	(545,990)	(474,527)	(236,019)	224,983	101,634
0969	Local Tourism Fund	420	3,127	(150,559)	(31,222)	15,862	5,612
0971	Build Illinois Bond	420/482/507	14,790	(249,031)	(643,997)	(54,631)	53,775
0973	IL Capital Revolving Loan	420	(85,309)	(9,125)	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-
0983	BHE Federal Grants	601	59,499	73,977	70,179	147,558	47,410
0988	Attorney General Federal Grant	340	(122,888)	(110,107)	(125,502)	(72,572)	(13,608)
0991	Abandoned Minded Lands Reclam	422	(805,501)	(697,423)	(725,852)	(91,689)	41,053
0997	Insurance Financial Regulation	446	(4,387,192)	(3,576,704)	(2,650,140)	(788,701)	(40,040)
UNIV	Illinois Board of Examiners	536	118,574	139,385	204,967	63,439	1,070
UNIV	Chicago State Univ	608	(631,490)	(468,011)	(598,976)	(261,253)	(31,689)
UNIV	Eastern IL Univ	612	(308,102)	(441,067)	(445,216)	(1,008,152)	(326,975)
UNIV	Governor's State Univ	616	(1,179,177)	(614,081)	(343,232)	(244,393)	(59,845)
UNIV	Northeastern State Univ	620	(6,469,290)	(5,493,889)	(4,355,873)	(1,864,826)	(267,675)

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Actual and Expected Experience

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0905	IL Forestry Development	422	\$ (137,766)	\$ (143,824)	\$ (146,845)	\$ (35,762)	\$ 1,809
0906	State Police Services	493	(470,538)	(491,230)	(501,550)	(122,143)	6,178
0908	Cannabis Expungment	340	(8,732)	(9,116)	(9,307)	(2,267)	115
0909	Illinois Wildlife Preservation	422	(28,135)	(29,373)	(29,990)	(7,303)	369
0911	Juvenile Justice Trust	444	-	-	-	-	-
0912	Cannabis Regulation Fund	406	(158,140)	(165,094)	(168,562)	(41,050)	2,076
0912	Cannabis Regulation Fund	420	(11,642)	(12,154)	(12,409)	(3,022)	153
0912	Cannabis Regulation Fund	440	(217,321)	(226,877)	(231,643)	(56,413)	2,853
0912	Cannabis Regulation Fund	493	(40,748)	(42,539)	(43,433)	(10,577)	535
0912	Cannabis Regulation Fund	546	-	-	-	-	-
0913	Federal Workforce Training	420	(428,821)	(447,677)	(457,082)	(111,314)	5,630
0920	Metabolic Screening and Treatment	482	(230,903)	(241,057)	(246,121)	(59,938)	3,032
0921	DHS Recoveries Trust	444	(364,788)	(380,830)	(388,830)	(94,692)	4,790
0922	Insurance Producer Admin	446/360	(961,451)	(1,003,729)	(1,024,816)	(249,575)	12,624
0925	Coal Technology Assist	422/420	(285,234)	(297,776)	(304,032)	(74,041)	3,745
0929	Violent Crime Victims Assist	340	-	-	-	-	-
0938	Hearing Instrument Dispen Exam	482	-	-	-	-	-
0940	Self-Insurers Security	563	(51,420)	(53,681)	(54,809)	(13,348)	675
0942	Low-Level Rad Waste Fac Dev&Op	588	(18,433)	(19,244)	(19,648)	(4,785)	242
0944	Enviro Protection Permit & Insp	532	(711,144)	(742,415)	(758,012)	(184,600)	9,337
0947	Governor's Grant Fund	310	(27,165)	(28,360)	(28,955)	(7,052)	357
0951	Narcotics Profit Forfeiture	295	(42,688)	(44,565)	(45,501)	(11,081)	560
0962	Park & Conservation	422/360	(500,614)	(522,628)	(533,607)	(129,950)	6,573
0963	Vehicle Inspection	532	(464,717)	(485,153)	(495,345)	(120,632)	6,102
0963	Vehicle Inspection	350	(208,589)	(217,762)	(222,336)	(54,146)	2,739
0969	Local Tourism Fund	420	(7,761)	(8,103)	(8,273)	(2,015)	102
0971	Build Illinois Bond	420/482/507	(200,828)	(209,659)	(214,063)	(52,131)	2,637
0973	IL Capital Revolving Loan	420	-	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-
0983	BHE Federal Grants	601	(31,046)	(32,411)	(33,092)	(8,059)	408
0988	Attorney General Federal Grant	340	(8,732)	(9,116)	(9,307)	(2,267)	115
0991	Abandoned Minded Lands Reclam	422	(263,890)	(275,494)	(281,281)	(68,501)	3,465
0997	Insurance Financial Regulation	446	(891,597)	(930,804)	(950,359)	(231,442)	11,707
UNIV	Illinois Board of Examiners	536	(44,628)	(46,591)	(47,570)	(11,585)	586
UNIV	Chicago State Univ	608	(151,348)	(158,004)	(161,323)	(39,287)	1,987
UNIV	Eastern IL Univ	612	(229,933)	(240,044)	(245,087)	(59,686)	3,019
UNIV	Governor's State Univ	616	(218,291)	(227,890)	(232,678)	(56,664)	2,866
UNIV	Northeastern State Univ	620	(443,373)	(462,870)	(472,594)	(115,092)	5,821

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Assumption Changes

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
0905	IL Forestry Development	422	\$ (669,477)	\$ (599,175)	\$ (393,703)	\$ (108,307)	\$ (4,435)
0906	State Police Services	493	(2,286,595)	(2,046,478)	(1,344,689)	(369,922)	(15,149)
0908	Cannabis Expungment	340	(42,432)	(37,976)	(24,953)	(6,865)	(281)
0909	Illinois Wildlife Preservation	422	(136,724)	(122,367)	(80,404)	(22,119)	(906)
0911	Juvenile Justice Trust	444	-	-	-	-	-
0912	Cannabis Regulation Fund	406	(768,485)	(687,785)	(451,926)	(124,324)	(5,091)
0912	Cannabis Regulation Fund	420	(56,576)	(50,635)	(33,271)	(9,153)	(375)
0912	Cannabis Regulation Fund	440	(1,056,077)	(945,178)	(621,052)	(170,851)	(6,997)
0912	Cannabis Regulation Fund	493	(198,014)	(177,221)	(116,447)	(32,034)	(1,312)
0912	Cannabis Regulation Fund	546	-	-	-	-	-
0913	Federal Workforce Training	420	(2,083,866)	(1,865,038)	(1,225,469)	(337,125)	(13,806)
0920	Metabolic Screening and Treatment	482	(1,122,082)	(1,004,251)	(659,868)	(181,529)	(7,434)
0921	DHS Recoveries Trust	444	(1,772,701)	(1,586,548)	(1,042,481)	(286,785)	(11,744)
0922	Insurance Producer Admin	446/360	(4,672,198)	(4,181,567)	(2,747,602)	(755,861)	(30,953)
0925	Coal Technology Assist	422/420	(1,386,101)	(1,240,546)	(815,131)	(224,241)	(9,183)
0929	Violent Crime Victims Assist	340	-	-	-	-	-
0938	Hearing Instrument Dispen Exam	482	-	-	-	-	-
0940	Self-Insurers Security	563	(249,875)	(223,636)	(146,945)	(40,424)	(1,655)
0942	Low-Level Rad Waste Fac Dev&Op	588	(89,578)	(80,171)	(52,679)	(14,492)	(593)
0944	Enviro Protection Permit & Insp	532	(3,455,823)	(3,092,925)	(2,032,283)	(559,078)	(22,895)
0947	Governor's Grant Fund	310	(132,010)	(118,147)	(77,632)	(21,356)	(875)
0951	Narcotics Profit Forfeiture	295	(207,444)	(185,660)	(121,992)	(33,560)	(1,374)
0962	Park & Conservation	422/360	(2,432,749)	(2,177,284)	(1,430,638)	(393,566)	(16,117)
0963	Vehicle Inspection	532	(2,258,307)	(2,021,161)	(1,328,054)	(365,346)	(14,961)
0963	Vehicle Inspection	350	(1,013,645)	(907,202)	(596,099)	(163,986)	(6,715)
0969	Local Tourism Fund	420	(37,717)	(33,756)	(22,180)	(6,102)	(250)
0971	Build Illinois Bond	420/482/507	(975,928)	(873,445)	(573,919)	(157,884)	(6,466)
0973	IL Capital Revolving Loan	420	-	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-
0983	BHE Federal Grants	601	(150,868)	(135,025)	(88,722)	(24,407)	(1,000)
0988	Attorney General Federal Grant	340	(42,432)	(37,976)	(24,953)	(6,865)	(281)
0991	Abandoned Minded Lands Reclam	422	(1,282,379)	(1,147,716)	(754,135)	(207,461)	(8,496)
0997	Insurance Financial Regulation	446	(4,332,744)	(3,877,760)	(2,547,978)	(700,945)	(28,704)
UNIV	Illinois Board of Examiners	536	(216,873)	(194,099)	(127,538)	(35,085)	(1,437)
UNIV	Chicago State Univ	608	(735,482)	(658,249)	(432,519)	(118,985)	(4,873)
UNIV	Eastern IL Univ	612	(1,117,367)	(1,000,032)	(657,096)	(180,766)	(7,403)
UNIV	Governor's State Univ	616	(1,060,792)	(949,397)	(623,825)	(171,613)	(7,028)
UNIV	Northeastern State Univ	620	(2,154,586)	(1,928,331)	(1,267,058)	(348,566)	(14,274)

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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
0905	IL Forestry Development	422	\$ -	\$ 882,152	\$ (171,445)	\$ (171,445)
0906	State Police Services	493	-	2,070,440	(402,388)	(402,388)
0908	Cannabis Expungment	340	-	-	-	-
0909	Illinois Wildlife Preservation	422	-	-	-	-
0911	Juvenile Justice Trust	444	-	-	-	-
0912	Cannabis Regulation Fund	406	-	-	-	-
0912	Cannabis Regulation Fund	420	-	-	-	-
0912	Cannabis Regulation Fund	440	-	-	-	-
0912	Cannabis Regulation Fund	493	-	-	-	-
0912	Cannabis Regulation Fund	546	-	-	-	-
0913	Federal Workforce Training	420	-	1,629,929	(316,775)	(316,775)
0920	Metabolic Screening and Treatment	482	1,195,245	-	232,295	232,295
0921	DHS Recoveries Trust	444	1,021,794	-	198,585	198,585
0922	Insurance Producer Admin	446/360	-	2,948,992	(573,133)	(573,133)
0925	Coal Technology Assist	422/420	5,345,518	-	1,038,895	1,038,895
0929	Violent Crime Victims Assist	340	2,401	-	467	467
0938	Hearing Instrument Dispen Exam	482	-	176,625	(34,327)	(34,327)
0940	Self-Insurers Security	563	-	44,016	(8,554)	(8,554)
0942	Low-Level Rad Waste Fac Dev&Op	588	441,738	-	85,851	85,851
0944	Enviro Protection Permit & Insp	532	-	790,120	(153,559)	(153,559)
0947	Governor's Grant Fund	310	-	-	-	-
0951	Narcotics Profit Forfeiture	295	132,621	-	25,775	25,775
0962	Park & Conservation	422/360	-	8,329,492	(1,618,827)	(1,618,827)
0963	Vehicle Inspection	532	-	4,411,797	(857,428)	(857,428)
0963	Vehicle Inspection	350	-	175,234	(34,057)	(34,057)
0969	Local Tourism Fund	420	-	662,347	(128,726)	(128,726)
0971	Build Illinois Bond	420/482/507	-	352,513	(68,511)	(68,511)
0973	IL Capital Revolving Loan	420	-	529,790	(102,964)	(102,964)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	-	-	-	-
0988	Attorney General Federal Grant	340	-	308,900	(60,034)	(60,034)
0991	Abandoned Minded Lands Reclam	422	-	1,101,933	(214,159)	(214,159)
0997	Insurance Financial Regulation	446	-	1,271,558	(247,126)	(247,126)
UNIV	Illinois Board of Examiners	536	-	-	-	-
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)

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0905	IL Forestry Development	422	\$ (171,445)	\$ (171,445)	\$ (171,445)	\$ (24,927)
0906	State Police Services	493	(402,388)	(402,388)	(402,388)	(58,500)
0908	Cannabis Expungment	340	-	-	-	-
0909	Illinois Wildlife Preservation	422	-	-	-	-
0911	Juvenile Justice Trust	444	-	-	-	-
0912	Cannabis Regulation Fund	406	-	-	-	-
0912	Cannabis Regulation Fund	420	-	-	-	-
0912	Cannabis Regulation Fund	440	-	-	-	-
0912	Cannabis Regulation Fund	493	-	-	-	-
0912	Cannabis Regulation Fund	546	-	-	-	-
0913	Federal Workforce Training	420	(316,775)	(316,775)	(316,775)	(46,054)
0920	Metabolic Screening and Treatment	482	232,295	232,295	232,295	33,770
0921	DHS Recoveries Trust	444	198,585	198,585	198,585	28,869
0922	Insurance Producer Admin	446/360	(573,133)	(573,133)	(573,133)	(83,327)
0925	Coal Technology Assist	422/420	1,038,895	1,038,895	1,038,895	151,043
0929	Violent Crime Victims Assist	340	467	467	467	66
0938	Hearing Instrument Dispen Exam	482	(34,327)	(34,327)	(34,327)	(4,990)
0940	Self-Insurers Security	563	(8,554)	(8,554)	(8,554)	(1,246)
0942	Low-Level Rad Waste Fac Dev&Op	588	85,851	85,851	85,851	12,483
0944	Enviro Protection Permit & Insp	532	(153,559)	(153,559)	(153,559)	(22,325)
0947	Governor's Grant Fund	310	-	-	-	-
0951	Narcotics Profit Forfeiture	295	25,775	25,775	25,775	3,746
0962	Park & Conservation	422/360	(1,618,827)	(1,618,827)	(1,618,827)	(235,357)
0963	Vehicle Inspection	532	(857,428)	(857,428)	(857,428)	(124,657)
0963	Vehicle Inspection	350	(34,057)	(34,057)	(34,057)	(4,949)
0969	Local Tourism Fund	420	(128,726)	(128,726)	(128,726)	(18,717)
0971	Build Illinois Bond	420/482/507	(68,511)	(68,511)	(68,511)	(9,958)
0973	IL Capital Revolving Loan	420	(102,964)	(102,964)	(102,964)	(14,970)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	-	-	-	-
0988	Attorney General Federal Grant	340	(60,034)	(60,034)	(60,034)	(8,730)
0991	Abandoned Minded Lands Reclam	422	(214,159)	(214,159)	(214,159)	(31,138)
0997	Insurance Financial Regulation	446	(247,126)	(247,126)	(247,126)	(35,928)
UNIV	Illinois Board of Examiners	536	-	-	-	-
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)

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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
0905	IL Forestry Development	422	\$ -	\$ 3,066,828	\$ (597,858)	\$ (597,858)
0906	State Police Services	493	-	2,026,956	(395,141)	(395,141)
0908	Cannabis Expungment	340	-	-	-	-
0909	Illinois Wildlife Preservation	422	-	-	-	-
0911	Juvenile Justice Trust	444	45,109	-	8,794	8,794
0912	Cannabis Regulation Fund	406	-	-	-	-
0912	Cannabis Regulation Fund	420	-	-	-	-
0912	Cannabis Regulation Fund	440	1,263,054	-	246,224	246,224
0912	Cannabis Regulation Fund	493	-	-	-	-
0912	Cannabis Regulation Fund	546	1,308,164	-	255,018	255,018
0913	Federal Workforce Training	420	-	1,576,498	(307,328)	(307,328)
0920	Metabolic Screening and Treatment	482	-	43,295	(8,440)	(8,440)
0921	DHS Recoveries Trust	444	-	2,206,621	(430,166)	(430,166)
0922	Insurance Producer Admin	446/360	-	10,098,729	(1,968,679)	(1,968,679)
0925	Coal Technology Assist	422/420	-	584,863	(114,015)	(114,015)
0929	Violent Crime Victims Assist	340	-	6,900,244	(1,345,156)	(1,345,156)
0938	Hearing Instrument Dispen Exam	482	-	-	-	-
0940	Self-Insurers Security	563	766,939	-	149,510	149,510
0942	Low-Level Rad Waste Fac Dev&Op	588	-	135,224	(26,361)	(26,361)
0944	Enviro Protection Permit & Insp	532	-	7,801,046	(1,520,762)	(1,520,762)
0947	Governor's Grant Fund	310	1,398,381	-	272,605	272,605
0951	Narcotics Profit Forfeiture	295	721,836	-	140,717	140,717
0962	Park & Conservation	422/360	11,422,255	-	2,226,692	2,226,692
0963	Vehicle Inspection	532	-	4,057,504	(790,983)	(790,983)
0963	Vehicle Inspection	350	181,272	-	35,338	35,338
0969	Local Tourism Fund	420	1,037,508	-	202,255	202,255
0971	Build Illinois Bond	420/482/507	2,165,679	-	422,185	422,185
0973	IL Capital Revolving Loan	420	-	360,820	(70,339)	(70,339)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	-	-	-	-
0988	Attorney General Federal Grant	340	117	-	23	23
0991	Abandoned Minded Lands Reclam	422	271,845	-	52,994	52,994
0997	Insurance Financial Regulation	446	-	2,114,729	(412,252)	(412,252)
UNIV	Illinois Board of Examiners	536	-	-	-	-
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)

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0905	IL Forestry Development	422	\$ (597,858)	\$ (597,858)	\$ (597,858)	\$ (77,538)
0906	State Police Services	493	(395,141)	(395,141)	(395,141)	(51,251)
0908	Cannabis Expungment	340	-	-	-	-
0909	Illinois Wildlife Preservation	422	-	-	-	-
0911	Juvenile Justice Trust	444	8,794	8,794	8,794	1,139
0912	Cannabis Regulation Fund	406	-	-	-	-
0912	Cannabis Regulation Fund	420	-	-	-	-
0912	Cannabis Regulation Fund	440	246,224	246,224	246,224	31,934
0912	Cannabis Regulation Fund	493	-	-	-	-
0912	Cannabis Regulation Fund	546	255,018	255,018	255,018	33,074
0913	Federal Workforce Training	420	(307,328)	(307,328)	(307,328)	(39,858)
0920	Metabolic Screening and Treatment	482	(8,440)	(8,440)	(8,440)	(1,095)
0921	DHS Recoveries Trust	444	(430,166)	(430,166)	(430,166)	(55,791)
0922	Insurance Producer Admin	446/360	(1,968,679)	(1,968,679)	(1,968,679)	(255,334)
0925	Coal Technology Assist	422/420	(114,015)	(114,015)	(114,015)	(14,788)
0929	Violent Crime Victims Assist	340	(1,345,156)	(1,345,156)	(1,345,156)	(174,464)
0938	Hearing Instrument Dispen Exam	482	-	-	-	-
0940	Self-Insurers Security	563	149,510	149,510	149,510	19,389
0942	Low-Level Rad Waste Fac Dev&Op	588	(26,361)	(26,361)	(26,361)	(3,419)
0944	Enviro Protection Permit & Insp	532	(1,520,762)	(1,520,762)	(1,520,762)	(197,236)
0947	Governor's Grant Fund	310	272,605	272,605	272,605	35,356
0951	Narcotics Profit Forfeiture	295	140,717	140,717	140,717	18,251
0962	Park & Conservation	422/360	2,226,692	2,226,692	2,226,692	288,795
0963	Vehicle Inspection	532	(790,983)	(790,983)	(790,983)	(102,589)
0963	Vehicle Inspection	350	35,338	35,338	35,338	4,582
0969	Local Tourism Fund	420	202,255	202,255	202,255	26,233
0971	Build Illinois Bond	420/482/507	422,185	422,185	422,185	54,754
0973	IL Capital Revolving Loan	420	(70,339)	(70,339)	(70,339)	(9,125)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	-	-	-	-
0988	Attorney General Federal Grant	340	23	23	23	2
0991	Abandoned Minded Lands Reclam	422	52,994	52,994	52,994	6,875
0997	Insurance Financial Regulation	446	(412,252)	(412,252)	(412,252)	(53,469)
UNIV	Illinois Board of Examiners	536	-	-	-	-
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)

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Change in Proportionate Share FY21 Layer

Fund	Fund Name	Agency #	FY21 Base Layer		FY21 Base Layer	
			Deferred Outflow	Deferred Inflow	2021	2022
0905	IL Forestry Development	422	\$ 4,420,267	\$ -	\$ 852,026	\$ 852,026
0906	State Police Services	493	2,072,845	-	399,550	399,550
0908	Cannabis Expungment	340	902,118	-	173,887	173,887
0909	Illinois Wildlife Preservation	422	-	-	-	-
0911	Juvenile Justice Trust	444	270,628	-	52,165	52,165
0912	Cannabis Regulation Fund	406	586,376	-	113,027	113,027
0912	Cannabis Regulation Fund	420	-	-	-	-
0912	Cannabis Regulation Fund	440	3,833,861	-	738,994	738,994
0912	Cannabis Regulation Fund	493	180,424	-	34,778	34,778
0912	Cannabis Regulation Fund	546	-	676,731	(130,443)	(130,443)
0913	Federal Workforce Training	420	3,606,879	-	695,242	695,242
0920	Metabolic Screening and Treatment	482	-	948,603	(182,847)	(182,847)
0921	DHS Recoveries Trust	444	-	4,513,183	(869,936)	(869,936)
0922	Insurance Producer Admin	446/360	4,146,509	-	799,258	799,258
0925	Coal Technology Assist	422/420	1,397,163	-	269,309	269,309
0929	Violent Crime Victims Assist	340	-	3,067,539	(591,282)	(591,282)
0938	Hearing Instrument Dispen Exam	482	-	-	-	-
0940	Self-Insurers Security	563	-	270,786	(52,195)	(52,195)
0942	Low-Level Rad Waste Fac Dev&Op	588	180,358	-	34,765	34,765
0944	Enviro Protection Permit & Insp	532	7,666,713	-	1,477,793	1,477,793
0947	Governor's Grant Fund	310	90,058	-	17,359	17,359
0951	Narcotics Profit Forfeiture	295	-	812,056	(156,527)	(156,527)
0962	Park & Conservation	422/360	-	14,487,614	(2,792,552)	(2,792,552)
0963	Vehicle Inspection	532	2,750,145	-	530,103	530,103
0963	Vehicle Inspection	350	405,293	-	78,122	78,122
0969	Local Tourism Fund	420	-	857,126	(165,215)	(165,215)
0971	Build Illinois Bond	420/482/507	4,058,952	-	782,381	782,381
0973	IL Capital Revolving Loan	420	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	315,740	-	60,860	60,860
0988	Attorney General Federal Grant	340	180,335	-	34,760	34,760
0991	Abandoned Minded Lands Reclam	422	2,615,204	-	504,092	504,092
0997	Insurance Financial Regulation	446	2,792,686	-	538,303	538,303
UNIV	Illinois Board of Examiners	536	-	-	-	-
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)

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0905	IL Forestry Development	422	\$ 852,026	\$ 852,026	\$ 852,026	\$ 160,137
0906	State Police Services	493	399,550	399,550	399,550	75,095
0908	Cannabis Expungment	340	173,887	173,887	173,887	32,683
0909	Illinois Wildlife Preservation	422	-	-	-	-
0911	Juvenile Justice Trust	444	52,165	52,165	52,165	9,803
0912	Cannabis Regulation Fund	406	113,027	113,027	113,027	21,241
0912	Cannabis Regulation Fund	420	-	-	-	-
0912	Cannabis Regulation Fund	440	738,994	738,994	738,994	138,891
0912	Cannabis Regulation Fund	493	34,778	34,778	34,778	6,534
0912	Cannabis Regulation Fund	546	(130,443)	(130,443)	(130,443)	(24,516)
0913	Federal Workforce Training	420	695,242	695,242	695,242	130,669
0920	Metabolic Screening and Treatment	482	(182,847)	(182,847)	(182,847)	(34,368)
0921	DHS Recoveries Trust	444	(869,936)	(869,936)	(869,936)	(163,503)
0922	Insurance Producer Admin	446/360	799,258	799,258	799,258	150,219
0925	Coal Technology Assist	422/420	269,309	269,309	269,309	50,618
0929	Violent Crime Victims Assist	340	(591,282)	(591,282)	(591,282)	(111,129)
0938	Hearing Instrument Dispen Exam	482	-	-	-	-
0940	Self-Insurers Security	563	(52,195)	(52,195)	(52,195)	(9,811)
0942	Low-Level Rad Waste Fac Dev&Op	588	34,765	34,765	34,765	6,533
0944	Enviro Protection Permit & Insp	532	1,477,793	1,477,793	1,477,793	277,748
0947	Governor's Grant Fund	310	17,359	17,359	17,359	3,263
0951	Narcotics Profit Forfeiture	295	(156,527)	(156,527)	(156,527)	(29,421)
0962	Park & Conservation	422/360	(2,792,552)	(2,792,552)	(2,792,552)	(524,854)
0963	Vehicle Inspection	532	530,103	530,103	530,103	99,630
0963	Vehicle Inspection	350	78,122	78,122	78,122	14,683
0969	Local Tourism Fund	420	(165,215)	(165,215)	(165,215)	(31,051)
0971	Build Illinois Bond	420/482/507	782,381	782,381	782,381	147,047
0973	IL Capital Revolving Loan	420	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	60,860	60,860	60,860	11,440
0988	Attorney General Federal Grant	340	34,760	34,760	34,760	6,535
0991	Abandoned Minded Lands Reclam	422	504,092	504,092	504,092	94,744
0997	Insurance Financial Regulation	446	538,303	538,303	538,303	101,171
UNIV	Illinois Board of Examiners	536	-	-	-	-
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)

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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
0905	IL Forestry Development	422	\$ -	\$ 5,180,274	\$ (981,856)	\$ (981,856)
0906	State Police Services	493	2,522,238	-	478,059	478,059
0908	Cannabis Expungment	340	-	426,196	(80,780)	(80,780)
0909	Illinois Wildlife Preservation	422	-	-	-	-
0911	Juvenile Justice Trust	444	-	302,183	(57,275)	(57,275)
0912	Cannabis Regulation Fund	406	3,635,766	-	689,114	689,114
0912	Cannabis Regulation Fund	420	218,591	-	41,431	41,431
0912	Cannabis Regulation Fund	440	2,160,564	-	409,508	409,508
0912	Cannabis Regulation Fund	493	920,283	-	174,428	174,428
0912	Cannabis Regulation Fund	546	-	604,365	(114,550)	(114,550)
0913	Federal Workforce Training	420	1,924,779	-	364,818	364,818
0920	Metabolic Screening and Treatment	482	-	209,098	(39,632)	(39,632)
0921	DHS Recoveries Trust	444	4,384,545	-	831,036	831,036
0922	Insurance Producer Admin	446/360	4,385,483	-	831,214	831,214
0925	Coal Technology Assist	422/420	577,832	-	109,521	109,521
0929	Violent Crime Victims Assist	340	-	-	-	-
0938	Hearing Instrument Dispen Exam	482	-	-	-	-
0940	Self-Insurers Security	563	13,186	-	2,499	2,499
0942	Low-Level Rad Waste Fac Dev&Op	588	-	34,379	(6,516)	(6,516)
0944	Enviro Protection Permit & Insp	532	7,842,692	-	1,486,484	1,486,484
0947	Governor's Grant Fund	310	1,329,682	-	252,025	252,025
0951	Narcotics Profit Forfeiture	295	2,148,793	-	407,277	407,277
0962	Park & Conservation	422/360	-	11,509,643	(2,181,509)	(2,181,509)
0963	Vehicle Inspection	532	3,151,406	-	597,310	597,310
0963	Vehicle Inspection	350	908,114	-	172,122	172,122
0969	Local Tourism Fund	420	45,915	-	8,703	8,703
0971	Build Illinois Bond	420/482/507	-	1,154,654	(218,850)	(218,850)
0973	IL Capital Revolving Loan	420	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	3,845	-	729	729
0988	Attorney General Federal Grant	340	-	250,225	(47,427)	(47,427)
0991	Abandoned Minded Lands Reclam	422	222,593	-	42,190	42,190
0997	Insurance Financial Regulation	446	4,396,706	-	833,341	833,341
UNIV	Illinois Board of Examiners	536	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)

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Fund	Fund Name	Agency #	2024	2025	2026	2027
0905	IL Forestry Development	422	\$ (981,856)	\$ (981,856)	\$ (981,856)	\$ (270,994)
0906	State Police Services	493	478,059	478,059	478,059	131,943
0908	Cannabis Expungment	340	(80,780)	(80,780)	(80,780)	(22,296)
0909	Illinois Wildlife Preservation	422	-	-	-	-
0911	Juvenile Justice Trust	444	(57,275)	(57,275)	(57,275)	(15,808)
0912	Cannabis Regulation Fund	406	689,114	689,114	689,114	190,196
0912	Cannabis Regulation Fund	420	41,431	41,431	41,431	11,436
0912	Cannabis Regulation Fund	440	409,508	409,508	409,508	113,024
0912	Cannabis Regulation Fund	493	174,428	174,428	174,428	48,143
0912	Cannabis Regulation Fund	546	(114,550)	(114,550)	(114,550)	(31,615)
0913	Federal Workforce Training	420	364,818	364,818	364,818	100,689
0920	Metabolic Screening and Treatment	482	(39,632)	(39,632)	(39,632)	(10,938)
0921	DHS Recoveries Trust	444	831,036	831,036	831,036	229,365
0922	Insurance Producer Admin	446/360	831,214	831,214	831,214	229,413
0925	Coal Technology Assist	422/420	109,521	109,521	109,521	30,227
0929	Violent Crime Victims Assist	340	-	-	-	-
0938	Hearing Instrument Dispen Exam	482	-	-	-	-
0940	Self-Insurers Security	563	2,499	2,499	2,499	691
0942	Low-Level Rad Waste Fac Dev&Op	588	(6,516)	(6,516)	(6,516)	(1,799)
0944	Enviro Protection Permit & Insp	532	1,486,484	1,486,484	1,486,484	410,272
0947	Governor's Grant Fund	310	252,025	252,025	252,025	69,557
0951	Narcotics Profit Forfeiture	295	407,277	407,277	407,277	112,408
0962	Park & Conservation	422/360	(2,181,509)	(2,181,509)	(2,181,509)	(602,098)
0963	Vehicle Inspection	532	597,310	597,310	597,310	164,856
0963	Vehicle Inspection	350	172,122	172,122	172,122	47,504
0969	Local Tourism Fund	420	8,703	8,703	8,703	2,400
0971	Build Illinois Bond	420/482/507	(218,850)	(218,850)	(218,850)	(60,404)
0973	IL Capital Revolving Loan	420	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	729	729	729	200
0988	Attorney General Federal Grant	340	(47,427)	(47,427)	(47,427)	(13,090)
0991	Abandoned Minded Lands Reclam	422	42,190	42,190	42,190	11,643
0997	Insurance Financial Regulation	446	833,341	833,341	833,341	230,001
UNIV	Illinois Board of Examiners	536	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)

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Change in Proportionate Share FY23 Layer

Fund	Fund Name	Agency #	FY23 Base Layer		FY23 Base Layer	
			Deferred Outflow	Deferred Inflow	2023	2024
0905	IL Forestry Development	422	\$ 5,379,642	\$ -	\$ 1,021,395	\$ 1,021,395
0906	State Police Services	493	-	757,697	(143,859)	(143,859)
0908	Cannabis Expungment	340	-	37,885	(7,193)	(7,193)
0909	Illinois Wildlife Preservation	422	1,098,659	-	208,595	208,595
0911	Juvenile Justice Trust	444	-	-	-	-
0912	Cannabis Regulation Fund	406	2,538,281	-	481,926	481,926
0912	Cannabis Regulation Fund	420	265,193	-	50,350	50,350
0912	Cannabis Regulation Fund	440	2,386,743	-	453,154	453,154
0912	Cannabis Regulation Fund	493	644,042	-	122,280	122,280
0912	Cannabis Regulation Fund	546	-	-	-	-
0913	Federal Workforce Training	420	113,654	-	21,579	21,579
0920	Metabolic Screening and Treatment	482	-	378,848	(71,929)	(71,929)
0921	DHS Recoveries Trust	444	-	5,303,871	(1,007,009)	(1,007,009)
0922	Insurance Producer Admin	446/360	6,023,681	-	1,143,675	1,143,675
0925	Coal Technology Assist	422/420	1,060,775	-	201,402	201,402
0929	Violent Crime Victims Assist	340	-	-	-	-
0938	Hearing Instrument Dispen Exam	482	-	-	-	-
0940	Self-Insurers Security	563	1,098,659	-	208,595	208,595
0942	Low-Level Rad Waste Fac Dev&Op	588	113,655	-	21,579	21,579
0944	Enviro Protection Permit & Insp	532	4,925,023	-	935,080	935,080
0947	Governor's Grant Fund	310	-	1,325,968	(251,752)	(251,752)
0951	Narcotics Profit Forfeiture	295	-	644,043	(122,280)	(122,280)
0962	Park & Conservation	422/360	-	23,261,264	(4,416,456)	(4,416,456)
0963	Vehicle Inspection	532	3,258,093	-	618,592	618,592
0963	Vehicle Inspection	350	2,083,665	-	395,611	395,611
0969	Local Tourism Fund	420	113,655	-	21,579	21,579
0971	Build Illinois Bond	420/482/507	1,136,544	-	215,788	215,788
0973	IL Capital Revolving Loan	420	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	947,122	-	179,824	179,824
0988	Attorney General Federal Grant	340	-	265,192	(50,350)	(50,350)
0991	Abandoned Minded Lands Reclam	422	909,234	-	172,630	172,630
0997	Insurance Financial Regulation	446	-	454,618	(86,315)	(86,315)
UNIV	Illinois Board of Examiners	536	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)

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Change in Proportionate Share FY23 Layer (Continued)

Fund	Fund Name	Agency #	2025	2026	2027	2028
0905	IL Forestry Development	422	\$ 1,021,395	\$ 1,021,395	\$ 1,021,395	\$ 272,667
0906	State Police Services	493	(143,859)	(143,859)	(143,859)	(38,402)
0908	Cannabis Expungment	340	(7,193)	(7,193)	(7,193)	(1,920)
0909	Illinois Wildlife Preservation	422	208,595	208,595	208,595	55,684
0911	Juvenile Justice Trust	444	-	-	-	-
0912	Cannabis Regulation Fund	406	481,926	481,926	481,926	128,651
0912	Cannabis Regulation Fund	420	50,350	50,350	50,350	13,443
0912	Cannabis Regulation Fund	440	453,154	453,154	453,154	120,973
0912	Cannabis Regulation Fund	493	122,280	122,280	122,280	32,642
0912	Cannabis Regulation Fund	546	-	-	-	-
0913	Federal Workforce Training	420	21,579	21,579	21,579	5,759
0920	Metabolic Screening and Treatment	482	(71,929)	(71,929)	(71,929)	(19,203)
0921	DHS Recoveries Trust	444	(1,007,009)	(1,007,009)	(1,007,009)	(268,826)
0922	Insurance Producer Admin	446/360	1,143,675	1,143,675	1,143,675	305,306
0925	Coal Technology Assist	422/420	201,402	201,402	201,402	53,765
0929	Violent Crime Victims Assist	340	-	-	-	-
0938	Hearing Instrument Dispen Exam	482	-	-	-	-
0940	Self-Insurers Security	563	208,595	208,595	208,595	55,684
0942	Low-Level Rad Waste Fac Dev&Op	588	21,579	21,579	21,579	5,760
0944	Enviro Protection Permit & Insp	532	935,080	935,080	935,080	249,623
0947	Governor's Grant Fund	310	(251,752)	(251,752)	(251,752)	(67,208)
0951	Narcotics Profit Forfeiture	295	(122,280)	(122,280)	(122,280)	(32,643)
0962	Park & Conservation	422/360	(4,416,456)	(4,416,456)	(4,416,456)	(1,178,984)
0963	Vehicle Inspection	532	618,592	618,592	618,592	165,133
0963	Vehicle Inspection	350	395,611	395,611	395,611	105,610
0969	Local Tourism Fund	420	21,579	21,579	21,579	5,760
0971	Build Illinois Bond	420/482/507	215,788	215,788	215,788	57,604
0973	IL Capital Revolving Loan	420	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	179,824	179,824	179,824	48,002
0988	Attorney General Federal Grant	340	(50,350)	(50,350)	(50,350)	(13,442)
0991	Abandoned Minded Lands Reclam	422	172,630	172,630	172,630	46,084
0997	Insurance Financial Regulation	446	(86,315)	(86,315)	(86,315)	(23,043)
UNIV	Illinois Board of Examiners	536	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)

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Fund	Fund Name	Agency #	FY22		FY23	
			22 Primary Allocation	22 Secondary Allocation	23 Primary Allocation	23 Secondary Allocation
UNIV	Western IL Univ	628	0.0524%		0.0491%	
UNIV	Illinois State Univ	636	0.0530%		0.0653%	
UNIV	Northern IL Univ	644	0.1265%		0.1438%	
UNIV	Southern IL Univ	664	0.4170%		0.4489%	
UNIV	University of IL	676	3.4764%		3.5410%	
UNIV	University of IL - Foundation	676A	0.1358%		0.1454%	
UNIV	University of IL - Alumni Association	676B	0.0119%		0.0146%	
	Total		100.0000%		100.0000%	
0455	IL State Toll Highway	557	0.0000%		0.0000%	
Grand Total *			100.0000%	100.0000%	100.0000%	100.0000%

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

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Total Recognition of Deferred Inflows and Outflows							
Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
UNIV	Western IL Univ	628	\$ (1,942,410)	\$ (1,607,873)	\$ (1,281,324)	\$ (533,023)	\$ (72,449)
UNIV	Illinois State Univ	636	(3,921,331)	(3,017,751)	(2,279,160)	16,137	224,102
UNIV	Northern IL Univ	644	(4,738,576)	(3,927,387)	(3,039,704)	38,581	305,592
UNIV	Southern IL Univ	664	(17,238,037)	(11,817,050)	(10,056,223)	(1,281,856)	529,507
UNIV	University of IL	676	(145,162,968)	(108,461,189)	(87,941,793)	(21,741,530)	585,493
UNIV	University of IL - Foundation	676A	(3,919,201)	(3,561,039)	(3,176,925)	(431,732)	157,442
UNIV	University of IL - Alumni Association	676B	(285,847)	(273,485)	(147,938)	99,184	49,143
	Total		(5,580,057,101)	(5,129,048,850)	(3,702,724,652)	(985,826,275)	(18,495,880)
0455	IL State Toll Highway	557	(104,754,303)	(103,338,962)	(103,953,177)	(28,740,860)	-
Grand Total *			\$ (5,684,811,404)	\$ (5,232,387,812)	\$ (3,806,677,829)	\$ (1,014,567,135)	\$ (18,495,880)

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Actual and Expected Experience

Fund	Fund Name	Agency #	2024	2025	2026	2027	2028
UNIV	Western IL Univ	628	\$ (476,359)	\$ (497,307)	\$ (507,754)	\$ (123,654)	\$ 6,255
UNIV	Illinois State Univ	636	(633,529)	(661,388)	(675,282)	(164,453)	8,318
UNIV	Northern IL Univ	644	(1,395,122)	(1,456,471)	(1,487,069)	(362,148)	18,318
UNIV	Southern IL Univ	664	(4,355,148)	(4,546,661)	(4,642,177)	(1,130,517)	57,183
UNIV	University of IL	676	(34,354,150)	(35,864,838)	(36,618,286)	(8,917,712)	451,070
UNIV	University of IL - Foundation	676A	(1,410,645)	(1,472,676)	(1,503,614)	(366,178)	18,522
UNIV	University of IL - Alumni Association	676B	(141,647)	(147,875)	(150,982)	(36,769)	1,860
	Total		(970,182,157)	(1,012,844,909)	(1,034,122,744)	(251,841,632)	12,738,497
0455	IL State Toll Highway	557	-	-	-	-	-
	Grand Total *		<u>\$ (970,182,157)</u>	<u>\$ (1,012,844,909)</u>	<u>\$ (1,034,122,744)</u>	<u>\$ (251,841,632)</u>	<u>\$ 12,738,497</u>

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Assumption Changes

<u>Fund</u>	<u>Fund Name</u>	<u>Agency #</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
UNIV	Western IL Univ	628	\$ (2,314,883)	\$ (2,071,796)	\$ (1,361,325)	\$ (374,498)	\$ (15,336)
UNIV	Illinois State Univ	636	(3,078,653)	(2,755,362)	(1,810,478)	(498,060)	(20,396)
UNIV	Northern IL Univ	644	(6,779,637)	(6,067,703)	(3,986,934)	(1,096,799)	(44,915)
UNIV	Southern IL Univ	664	(21,163,971)	(18,941,528)	(12,446,000)	(3,423,875)	(140,211)
UNIV	University of IL	676	(166,945,022)	(149,414,014)	(98,176,176)	(27,008,110)	(1,106,009)
UNIV	University of IL - Foundation	676A	(6,855,071)	(6,135,215)	(4,031,295)	(1,109,003)	(45,415)
UNIV	University of IL - Alumni Association	676B	(688,336)	(616,053)	(404,793)	(111,358)	(4,560)
	Total		(4,714,629,247)	(4,219,542,903)	(2,772,555,085)	(762,725,503)	(31,234,377)
0455	IL State Toll Highway	557	-	-	-	-	-
	Grand Total *		<u>\$ (4,714,629,247)</u>	<u>\$ (4,219,542,903)</u>	<u>\$ (2,772,555,085)</u>	<u>\$ (762,725,503)</u>	<u>\$ (31,234,377)</u>

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Change in Proportionate Share FY19 Layer

Fund	Fund Name	Agency #	FY19 Base Layer		2019	2020
			Deferred Outflow	Deferred Inflow		
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
	Total		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	\$ -	\$ -

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

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
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
	Total		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 *			\$ -	\$ -	\$ -	\$ -

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

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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
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)
	Total		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	\$ -	\$ -

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

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
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)
	Total		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 *			\$ -	\$ -	\$ -	\$ -

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

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Change in Proportionate Share FY21 Layer

Fund	Fund Name	Agency #	FY21 Base Layer		FY21 Base Layer	
			Deferred Outflow	Deferred Inflow	2021	2022
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
	Total		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	\$ -	\$ -

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

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
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
	Total		(959,747)	(959,747)	(959,747)	(180,381)
0455	IL State Toll Highway	557	959,747	959,747	959,747	180,381
Grand Total *			\$ -	\$ -	\$ -	\$ -

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

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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
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
	Total		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
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
	Total		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 *			\$ -	\$ -	\$ -	\$ -

**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, 2023

Change in Proportionate Share FY23 Layer

Fund	Fund Name	Agency #	FY23 Base Layer		2023	2024
			Deferred Outflow	Deferred Inflow		
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
	Total		962,561,974	962,561,974	-	-
0455	IL State Toll Highway	557	-	-	-	-
Grand Total *			\$ 962,561,974	\$ 962,561,974	\$ -	\$ -

**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, 2023

Change in Proportionate Share FY23 Layer (Continued)

Fund	Fund Name	Agency #	2025	2026	2027	2028
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
	Total		-	-	-	-
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, 2023

A. Plan and Fund Background

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

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

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

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

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

B. Defined Benefit Plan

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

The portions of the Act related to other post-employment benefits establishes a single-employer defined benefit OPEB plan. Governmental Accounting Standards Board (GASB) Statement No. 10, Accounting and Financial Reporting for Risk Financial and Related Insurance Issues, applies to health, dental, and other medical benefits provided to employees. GASB Statement 10 requires risk financing activities to be reported in a general fund or internal service fund. CMS reports the HIRF and GIPF 1457 as internal services funds. The retiree benefits provided through HIRF are funded on a pay-as-you-go basis. As such, no funds are being held in a fiduciary capacity thus resulting in the fund being reported as an internal service fund. Voluntary life insurance reported in GIPF 0457 is reported as an account of the General Fund in the Department's financial statements.

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

C. Benefit Provisions

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

D. Nature of Schedules

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

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

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

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 2023 contributions by fund (and applicable agency) used within the proportionate share calculation for each fund and the respective allocation percentage. The proportionate share calculation related to the General Revenue Fund (GRF) is further broken down by agency based on the GRF covered payroll for fiscal year 2023.

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 2023 are appropriate as the basis because they are representative of future contributions. Contributions will be determined by detailed object code "1180" for employer contributions to group insurance expenditures by fund and agency, downloaded from SAMS Data Warehouse. The non-exempt contribution amounts calculated with the University Benefit Analysis were used in the allocation calculation for component unit universities.

For the secondary allocation of the General Revenue Fund (GRF) by agency, the Plan has determined that the covered GRF payroll paid in fiscal year 2023 by each agency is appropriate as the basis because it is representative of future contributions. The actual GRF covered payroll for each fiscal year was determined through downloads from SAMS expenditure tables, specifically detail object code "1120" for covered payroll transactions, excluding State Universities. Prior to calculating the secondary allocation of GRF, the estimated contributions relating to State Universities were deducted from the total budget appropriation requested amount.

For the Toll Highway Authority (THA), actual fiscal year 2023 amounts billed for Group Insurance costs related to Illinois State Police employees will be included. All THA "1180" expenditures will be excluded to eliminate timing issues and to eliminate payments for THA current employees that do not relate to SEGIP.

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 FY23 under this new 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 2023 retiree rate was 32.13%.

The Total OPEB liability (TOL) was determined by an actuarial valuation performed as of June 30, 2022 and measured as of June 30, 2023. 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 2023 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, 2023 as follows:

Description	Amount
Employer Contributions (DOC "1180" SAMS Expenditures)	\$ 2,324,167,808
Adjustments:	
Actual Amounts Billed to THA for ISP Employees	4,303,712
University Contributions (University Benefit Analysis)	111,049,306
Estimated Amount for THA Active Employees (Retiree Coverage)	<u>9,162,325</u>
Employer Contributions - before exclusions	2,448,683,151
Excluded Contributions Related to Active Employee costs	(1,594,287,615)
Excluded IL State Toll Highway Revenue	(45,967,850)
Excluded Funds	(39,520,722)
Excluded Misc. amounts	(706,395)
Excluded Rate Error Adjustment	(4,294,453)
Rounding	<u>7</u>
Employer Contributions to be Allocated	<u>\$ 763,906,123</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 FY23 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.

The detail for the FY 2023 funds excluded from the allocation are as follows:

Fund Number	Fund Name	Agency Number	Employer Paid Contributions
0301	Working Capital Revolving	426	\$ -
0303	State Garage Revolving	416	3,415,335
0304	Technology Management Revolving	448	21,313,847
0314	Facilities Management Revolving	416	6,663,224
0317	Professional Services	416	4,863,160
0332	Workers' Compensation Revolving	416	113,579
0342	Audit Expense Fund	103	-
0407	Grant Accountability and Transparency Fund	507	354,319
0477	Judges Retirement System	275	144,742
0479	State Employees' Retirement Sys	589	2,347,770
0481	General Assembly Retirement	131	29,738
0529	IL State Board of Investments	555	275,008
			\$ 39,520,722

The FY 2023 GRF covered payroll was used in the secondary allocation of GRF by agency. It can be reconciled to the Comptroller’s Data Warehouse for the fiscal year ended June 30, 2023 as follows:

Description	Amount
GRF Covered Payroll (DOC “1120 SAMS Expenditures)	\$ 3,488,494,260
Exclude State University GRF Covered Payroll	(16,214,746)
Total GRF Covered Payroll	\$ 3,472,279,514

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 assets 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 assets that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net positions.

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

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

The components of OPEB expense are as follows:

Description	Amount
Service Cost	\$ 686,048,913
Interest on the Total OPEB Liability	640,650,931
OPEB Plan Operating Expenses	8,378,821
Recognition of Outflow/(Inflow) due to Liability Experience	(988,275,114)
Recognition of Outflow/(Inflow) due to Assumption Changes	<u>(4,424,293,736)</u>
 Total OPEB Expense	 <u>\$ (4,077,490,185)</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 5.266953 years.

I. NET OPEB Liability

The net OPEB liability for SEGIP for fiscal year 2023 is as follows:

Description	Amount
Net OPEB Liability at June 30, 2022	\$ 17,080,208,026
Total OPEB Expense	(4,077,490,185)
Employer Contributions	(827,720,074)
Change in Liability Experience Outflows/(Inflows) Recognized in Current Liabilities	1,239,604,266
Change in Assumption Updates Outflows/(Inflows) Recognized in Current Liabilities	<u>3,808,042,904</u>
 Total OPEB Liability at June 30, 2023	 <u>\$ 17,222,644,937</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, 2023, using the current single discount rate of 3.86%, and sensitivity single discount rates that are either one percentage point higher or lower:

1% Decrease 2.86%	Current Single Discount Rate Assumption 3.86%	1% Increase 4.86%
\$ 19,100,767,310	\$ 17,222,644,937	\$ 15,615,151,245

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, 2023, 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 2025 decreasing to an ultimate trend rate of 4.25% in 2040.

1% Decrease(b)	Healthcare Cost Trend Rates Assumption(a)	1% Increase(c)
\$15,114,483,190	\$17,222,644,937	\$19,817,936,754

- (a) Current healthcare trend rates – Pre-Medicare per capita costs: 9.63% in 2024, 8.00% in 2025, decreasing by 0.25% per year to an ultimate rate of 4.25% in 2040. Post-Medicare per capita costs: 0.00% from 2024 to 2028, 19.42% from 2029 to 2033, 6.08% in 2034 decreasing ratably to an ultimate trend rate of 4.25% in 2040.
- (b) One percentage point decrease in current healthcare trend rates – Pre-Medicare per capita costs: 8.63% in 2024, 7.00% in 2025, decreasing by 0.25% per year to an ultimate rate of 3.25% in 2040. Post-Medicare per capita costs: 0.00% from 2024 to 2028, 18.42% from 2029 to 2033, 5.08% in 2034 decreasing ratably to an ultimate trend rate of 3.25% in 2040.
- (c) One percentage point increase in current healthcare trend rates – Pre-Medicare per capita costs: 10.63% in 2024, 9.00% in 2025, decreasing by 0.25% per year to an ultimate rate of 5.25% in 2040. Post-Medicare per capita costs: 0.00% from 2024 to 2028, 20.42% from 2029 to 2033, 7.08% in 2034 decreasing ratably to an ultimate trend rate of 5.25% in 2040.

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, 2023:

Difference between Actual and Expected Experience								
Measurement Year	2017	2018	2019	2020	2021	2022	2023	TOTAL
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	
Recognition Period	5.448481	5.138662	5.145386	5.129697	5.187947	5.276000	5.266953	
Annual Recognition	2,977,772	(213,315,609)	13,439,764	46,775,431	18,731,784	(1,085,361,457)	47,718,131	
Amount Recognized								
2017	2,977,772	-	-	-	-	-	-	2,977,772
2018	2,977,772	(213,315,609)	-	-	-	-	-	(210,337,837)
2019	2,977,772	(213,315,609)	13,439,764	-	-	-	-	(196,898,073)
2020	2,977,772	(213,315,609)	13,439,764	46,775,431	-	-	-	(150,122,642)
2021	2,977,772	(213,315,609)	13,439,764	46,775,431	18,731,784	-	-	(131,390,858)
2022	1,335,472	(213,315,609)	13,439,764	46,775,431	18,731,784	(1,085,361,457)	-	(1,218,394,615)
2023	-	(29,578,771)	13,439,764	46,775,431	18,731,784	(1,085,361,457)	47,718,131	(988,275,119)
2024	-	-	1,953,954	46,775,431	18,731,784	(1,085,361,457)	47,718,131	(970,182,158)
2025	-	-	-	6,066,633	18,731,784	(1,085,361,457)	47,718,131	(1,012,844,910)
2026	-	-	-	-	3,520,583	(1,085,361,457)	47,718,131	(1,034,122,744)
2027	-	-	-	-	-	(299,559,762)	47,718,131	(251,841,631)
2028	-	-	-	-	-	-	12,738,498	12,738,498
Deferred Balance								
2017	13,246,560	-	-	-	-	-	-	13,246,560
2018	10,268,788	(882,841,207)	-	-	-	-	-	(872,572,419)
2019	7,291,016	(669,525,598)	55,713,010	-	-	-	-	(606,521,572)
2020	4,313,244	(456,209,989)	42,273,246	193,168,357	-	-	-	(216,455,142)
2021	1,335,472	(242,894,380)	28,833,482	146,392,926	78,447,718	-	-	12,115,218
2022	-	(29,578,771)	15,393,718	99,617,495	59,715,934	(4,641,005,591)	-	(4,495,857,215)
2023	-	-	1,953,954	52,842,064	40,984,150	(3,555,644,134)	203,611,021	(3,256,252,944)
2024	-	-	-	6,066,633	22,252,366	(2,470,282,677)	155,892,890	(2,286,070,787)
2025	-	-	-	-	3,520,583	(1,384,921,219)	108,174,760	(1,273,225,877)
2026	-	-	-	-	-	(299,559,762)	60,456,629	(239,103,133)
2027	-	-	-	-	-	-	12,738,498	12,738,498
2028	-	-	-	-	-	-	-	-

- (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	TOTAL
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)	
Recognition Period	5.448481	5.138662	5.145386	5.129697	5.187947	5.276000	5.266953	
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)	
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)	(4,714,629,246)
2025	-	-	-	(81,755,413)	(1,681,210,962)	(2,339,573,237)	(117,003,291)	(4,219,542,902)
2026	-	-	-	-	(315,978,557)	(2,339,573,237)	(117,003,291)	(2,772,555,084)
2027	-	-	-	-	-	(645,722,213)	(117,003,291)	(762,725,504)
2028	-	-	-	-	-	-	(31,234,379)	(31,234,379)
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)	(7,786,057,870)
2025	-	-	-	-	(315,978,557)	(2,985,295,450)	(265,240,960)	(3,566,514,967)
2026	-	-	-	-	-	(645,722,213)	(148,237,670)	(793,959,883)
2027	-	-	-	-	-	-	(31,234,379)	(31,234,379)
2028	-	-	-	-	-	-	-	-

- (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/>.

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SCHEDULE OF FINDINGS

2023-001. FINDING (Failure to charge and collect accurate Group Insurance Reimbursements)

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 (Schedules) during Fiscal Year 2023.

The State Employees Group Insurance Act of 1971 (Act) (5 ILCS 375/5) appoints the Department's Director as the administrator of the State Employee Group Insurance Program (SEGIP) to fulfill the State's policy of assuring affordable, quality benefits are provided to the State's eligible employees and retirees and their dependents. As the administrator of SEGIP, the Department is responsible for the preparation of the Schedules, which are utilized by the employers as a critical piece to their year-end financial reporting in accordance with Generally Accepted Accounting Principles. Government Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires the total OPEB liability to be determined by an actuarial valuation. GASB Statement No. 75 further states a liability should be recognized for the employer's proportionate share of the collective total OPEB liability. The basis for the employer's proportion of the collective total OPEB liability 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.

Section 11 of the Act requires every State agency and State University which has members paid from funds other than the General Revenue Fund to cooperate with the Department of Central Management Services and the Governor's Office of Management and Budget in order to assure that the specified proportion of the State's cost for group life insurance, the program of health benefits and other employee benefits is paid by such funds.

Annually, the Department determines group insurance reimbursement rates for each of the group insurance plans offered in SEGIP to be charged to the employers for employees participating in SEGIP paid out of non-exempt funds. Non-exempt funds are funds that require the employers to make group insurance reimbursement payments. The group insurance reimbursement payments are utilized to determine the employer's proportion of the collective total OPEB liability.

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2023-001. FINDING (Failure to charge and collect accurate Group Insurance Reimbursements)
- Continued

During OPEB allocation (employer’s proportionate share of the collective total OPEB liability) testing it was noted that all individuals enrolled in the CDHP were charged the incorrect employer group insurance reimbursement rates. The reimbursement rates charged for the CDHP matched the rates for the Quality Care Health Plan. This resulted in a monthly overcharge ranging from \$266.18 to \$770.90 (based on number of dependents and if Medicare eligible) per employee. During Fiscal Year 2023, 1,968 employees were enrolled in CDHP.

The Department indicated they became aware of the issue in February 2023, but continued to charge incorrect group insurance reimbursement rates for the remainder of Fiscal Year 2023. At the end of Fiscal Year 2023, the use of incorrect group insurance reimbursement rates resulted in an overcharge of \$8,128,944 based on the Department’s internal analysis. Department management indicated it made credits for the overcharge available to agencies in the third party benefits solution application, but failed to communicate the situation to the agencies or provide instructions on how to obtain and apply the credits.

Through analysis of the \$8,128,944 overcharge, we determined the population of employees impacted included those paid from exempt funds. Employers do not make group insurance reimbursement payments out of exempt funds. Credits that should have been issued by the Department for the overcharge totaled \$4,515,233.

The Schedules initially provided by the Department were not adjusted to consider the overcharges. Based upon our analysis, the errors in the employer’s proportionate share resulted in misstatements for employers’ OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense as detailed below:

OPEB Allocation Schedule Element	Understatement		Overstatement	
	Low	High	Low	High
Total OPEB Liability	\$ 17,222	\$ 36,477,562*	\$ 13,534	\$ 22,165,544
Total Deferred Outflow of Resources	352	65,752,841*	277	39,954,628
Total Deferred Inflow of Resources	11,458	34,120,662*	14,581	20,733,373
Total OPEB Expense	3,114	6,598,481*	2,449	4,009,564

*This misstatement is further allocated between the nine State universities.

Due to the significance of these misstatements, the Department prepared revised Schedules.

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2023-001. FINDING (Failure to charge and collect accurate Group Insurance Reimbursements)
(Continued)

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

Department officials indicated the issues noted were due to human error.

Failure to charge employers the correct group insurance reimbursement rates resulted in improper expenses being charged to employers with employees enrolled in CDHP. Additionally, it resulted in significant misstatements to the Schedules, which could have resulted in material misstatements to the State of Illinois, Annual Comprehensive Financial Report and employer financial statements. Failure to track the credits could have resulted in the error going uncorrected resulting in a waste of the employers' funds. Furthermore, failure to track if employees were paid from exempt or non-exempt funds could have resulted in the Department issuing credits that were not owed, which would have resulted in a waste of the Department's funds. (Finding Code No. 2023-001)

RECOMMENDATION

We recommend the Department implement a process to ensure group insurance reimbursement charges agree to published rates. Additionally, we recommend the Department implement a mechanism to track credits, which takes in account the funds the employees are paid from. Furthermore, the Department should work with the employers to ensure that the credits owed are utilized by the employers.

DEPARTMENT RESPONSE

The Department accepts the finding and recommendation. We have put testing measures in place to ensure all rate updates sent are tested to verify they are loading to the benefit deduction files correctly going forward.

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2023-002. FINDING (Inaccurate and incomplete census data)

The Department of Central Management Services (Department) did not ensure complete and accurate census data was utilized in the Other Post Employment Benefits (OPEB) actuarial valuation.

Census data is demographic data (date of birth, gender, years of service, etc.) of the active, inactive, or retired members of a pension or OPEB plan. The accumulation of inactive or retired members' census data occurs before the current accumulation period of census data used in the plan's actuarial valuations (which eventually flows into each employer's financial statements), meaning the plan is solely responsible for establishing internal controls over these records and transmitting this data to the plan's actuary.

During testing of changes reported to the State Employees Group Insurance Program (SEGIP) from the previous valuation report compared to the current valuation report, we noted the health care plan did not agree to the actuary report for 19 of 25 (76%) SEGIP members. The retiree census data as of June 30, 2022, had an incorrect healthcare plan code for some of the records. In addition, it was noted 363 retirees and survivors over 75 with dental only enrollment were inadvertently excluded from the valuation.

The independent actuary regenerated the OPEB liability with the updated census data amounts and noted the errors resulted in an overstatement of the actuarially determined OPEB liability of \$9,907,000. The overstatement was deemed to be immaterial to the Schedule of Other Post Employment Benefit Amounts by Fund and the Department has passed on making the adjustment.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department establish and maintain a system, or systems, of internal fiscal and administrative control to provide assurance funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports.

Department officials indicated these exceptions were due to human error.

Failure to ensure census data was complete and accurate may result in material misstatements in the State of Illinois, Annual Comprehensive Financial Report and employers' financial statements. Additionally, the error reduced the overall accuracy of the OPEB liabilities, deferred inflows of resources, deferred outflows of resources, and OPEB expense recorded by the State and its agencies. (Finding Code No. 2023-002)

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2023-002. FINDING (Inaccurate and incomplete census data) - Continued

RECOMMENDATION

We recommend the Department ensure that complete and accurate census data is utilized by the actuary.

DEPARTMENT RESPONSE

The Department accepts the finding and recommendation and will ensure that complete and accurate data is sent to the actuary.