



**DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
TEACHER HEALTH INSURANCE SECURITY FUND  
A FIDUCIARY COMPONENT UNIT OF THE STATE OF ILLINOIS**

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

**For the Year Ended June 30, 2022**

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



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**DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
TEACHER HEALTH INSURANCE SECURITY FUND  
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For the Year Ended June 30, 2022**

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**STATE OF ILLINOIS**  
**DEPARTMENT OF CENTRAL MANAGEMENT SERVICES**  
For the Year Ended June 30, 2022

**AGENCY OFFICIALS**

Director (Acting) (1/21/2023 – Present)	Ms. Raven DeVaughn
Director (Acting) (6/13/2022 – 1/20/2023)	Mr. Anthony Pascente
Director (7/1/2021 – 6/12/2022)	Ms. Janel Forde
Assistant Director (5/6/2023 – Present)	Vacant
Assistant Director (3/28/2022 – 5/5/2023)	Mr. Mark Mahoney
Assistant Director (Acting) (7/1/2021 – 3/27/2022)	Mr. Mark Mahoney
Assistant Director (1/21/2023 – Present)	Vacant
Assistant Director (Acting) (9/7/2021 – 1/20/2023)	Ms. Raven DeVaughn
Chief of Staff (2/16/2023-Present)	Patrick Nolan
Chief of Staff (6/13/2022 – 2/15/2023)	Vacant
Chief of Staff (7/1/2021 - 6/12/2022)	Mr. Anthony Pascente
Chief Administrative Officer	Ms. Sarah Kerley
Chief Operating Officer (Acting) (4/16/2023 – Present)	Sean Neuert
Chief Operating Officer (1/21/2023 – 4/15/2023)	Vacant
Chief Operating Officer (7/1/2021 – 1/20/2023)	Ms. Aysegul Kalaycioglu
Chief Financial Officer	Ms. Karen Pape
General Counsel (Acting) (5/16/20223 – Present)	Ms. CoreyAnne Gulkewicz
General Counsel (7/1/2021 – 5/15/2023)	Mr. Terrence Glavin
Chief Internal Auditor (6/16/2023 – Present)	Vacant
Chief Internal Auditor (Acting) (5/16/2023 – 6/15/2023)	Mr. Jack Rakers
Chief Internal Auditor (7/1/2021 – 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

**DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
TEACHER HEALTH INSURANCE SECURITY FUND  
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REPORT ON THE ALLOCATION OF  
OTHER POST EMPLOYMENT BENEFIT AMOUNTS  
For the Year Ended June 30, 2022**

**SUMMARY**

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

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

**EXIT CONFERENCE**

The Department waived an exit conference in a correspondence from Amy Lange, Audit Liaison, on June 8, 2023.

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## **INDEPENDENT AUDITOR'S REPORT**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

### **Report on the Audit of the Schedules**

#### ***Opinions***

As Special Assistant Auditors for the Auditor General, we have audited the accompanying Schedule of Employer Allocations of the Department of Central Management Services, Teacher Health Insurance Security Fund (Fund), a fiduciary component unit of the State of Illinois, as of and for the year ended June 30, 2022, and the related Notes to the Schedules. We have also audited the total for all employers of the columns titled June 30, 2022, Other Post Employment Benefit (OPEB) liability, total deferred outflows of resources, total deferred inflows of resources and total employer expense (specified column totals) included in the accompanying Schedule of OPEB Amounts by Employer (Schedules) of the Department as of and for the year ended June 30, 2022, and the related Notes to the Schedules, as listed in the table of contents.

In our opinion, the accompanying Schedules referred to above present fairly, in all material respects, the employer allocations as of and for the year ended June 30, 2022, OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the total of all participating school districts in the Fund as of and for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

### ***Responsibilities of Management for the Schedules***

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

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

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the Schedule of Employer Allocations and specified column totals included in the Schedule of OPEB Amounts by Employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedules.

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

## **Other Matters**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Fund as of and for the year ended June 30, 2022, and our report thereon, dated March 17, 2023, expressed an unmodified opinion on those financial statements.

We have previously audited, in accordance with auditing standards generally accepted in the United States of America, the Schedule of Employer Allocations and the total for all employers of the columns titled June 30, 2021 OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer expense (specified column totals) included in the accompanying Schedule of OPEB Amounts by Employer (Schedules) as of and for the year ended June 30, 2021, and our report, dated July 12, 2022, expressed an unmodified opinion on those schedules.

### **Restricted Use of this Auditor's Report**

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

**SIGNED ORIGINAL ON FILE**

Springfield, Illinois  
June 28, 2023

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
TEACHER HEALTH INSURANCE SECURITY FUND  
A Fiduciary Component Unit of the State of Illinois  
SCHEDULE OF EMPLOYER ALLOCATIONS

EMPLOYER NAME	TRS CODE	As of June 30, 2022		As of June 30, 2021	
		Fiscal Year 2022 Contributions	Proportionate Share	Fiscal Year 2021 Contributions	Proportionate Share
8 Points Charter School	401-0090	\$ -	0.000000%	\$ -	0.000000%
A C Central CUSD 262	009-2620	12,352	0.006680%	16,949	0.007098%
Abingdon-Avon CUSD 276	048-2760	30,620	0.016559%	39,333	0.016471%
Addison SD 4	022-0040	184,852	0.099965%	233,346	0.097716%
Adlai Stevenson HSD 125	049-1250	322,627	0.174471%	417,621	0.174883%
AERO Special Educ Coop	315-0160	55,964	0.030264%	84,021	0.035185%
Akin CCSD 91	028-0910	5,102	0.002759%	5,859	0.002454%
Albers SD 63	014-0630	5,346	0.002891%	7,216	0.003022%
Alden Hebron SD 19	063-0190	21,548	0.011653%	26,215	0.010978%
Allendale CCSD 17	093-0170	4,392	0.002375%	5,929	0.002483%
Allen-Otter Creek CCSD 65	050-0650	4,679	0.002530%	7,282	0.003049%
Alsip-Hazlgrm-Oaklwn SD 126	016-1260	71,478	0.038654%	95,617	0.040041%
Altamont CUSD 10	025-0100	23,738	0.012837%	31,168	0.013052%
Alton CUSD 11	057-0110	227,699	0.123135%	297,183	0.124448%
Alwood CUSD 225	037-2250	19,101	0.010329%	24,756	0.010367%
Amboy CUSD 272	052-2720	27,363	0.014797%	38,795	0.016246%
Anna CCSD 37	091-0370	23,615	0.012770%	30,540	0.012789%
Anna Jonesboro CHSD 81	091-0810	20,398	0.011031%	26,864	0.011250%
Annawan CUSD 226	037-2260	13,385	0.007239%	17,697	0.007411%
Antioch CCSD 34	049-0340	120,066	0.064930%	161,303	0.067547%
Aptakistic-Tripp CCSD 102	049-1020	153,510	0.083015%	200,419	0.083928%
Arbor Park SD 145	016-1450	51,411	0.027802%	70,930	0.029703%
Arcola CUSD 306	021-3060	30,375	0.016426%	39,138	0.016389%
Argenta-Oreana CUSD 1	055-0010	44,073	0.023834%	41,717	0.017469%
Argo CHSD 217	016-2170	134,721	0.072855%	174,746	0.073176%
Argo-Summit SD 104	016-1040	96,737	0.052314%	106,984	0.044800%
Arlington Heights SD 25	016-0250	276,973	0.149782%	372,331	0.155917%
Armstrong THSD 225	092-2250	6,748	0.003649%	9,359	0.003919%
Armstrong-Ellis CSD 61	092-0610	4,380	0.002369%	6,435	0.002695%
Arthur CUSD 305	021-3050	44,508	0.024069%	56,957	0.023851%
Ashley CCSD 15	095-0150	5,088	0.002752%	6,153	0.002577%
Ashton-Franklin Ctr CUSD 275	052-2750	19,055	0.010305%	26,844	0.011241%
Astoria CUSD 1 5	029-0015	12,684	0.006859%	16,773	0.007024%
Athens CUSD 213	065-2130	32,557	0.017606%	39,179	0.016406%
Atwood Heights SD 125	016-1250	23,420	0.012665%	34,108	0.014283%
Auburn CUSD 10	084-0100	37,233	0.020135%	47,386	0.019843%
Aurora East USD 131	045-1310	617,823	0.334107%	776,025	0.324968%
Aurora West USD 129	045-1290	601,696	0.325386%	797,163	0.333820%
Aviston SD 21	014-0210	10,966	0.005930%	11,880	0.004975%
Avoca SD 37	016-0370	60,494	0.032714%	82,917	0.034722%
Ball Chatham CUSD 5	084-0050	156,569	0.084669%	197,985	0.082908%
Bannockburn SD 106	049-1060	14,954	0.008087%	21,447	0.008981%
Barrington CUSD 220	049-2200	535,571	0.289626%	680,185	0.284834%
Bartelo SD 57	014-0570	4,908	0.002654%	6,524	0.002732%
Bartonville SD 66	072-0660	7,917	0.004282%	10,080	0.004221%
Batavia USD 101	045-1010	276,467	0.149508%	366,412	0.153439%
Beach Park CCSD 3	049-0030	85,283	0.046120%	114,642	0.048007%
Beardstown CUSD 15	009-0150	58,882	0.031842%	56,881	0.023819%
Beecher City CUSD 20	025-0200	12,175	0.006584%	16,347	0.006845%
Beecher CUSD 200U	099-2000	40,411	0.021854%	52,087	0.021812%
Belle Valley SD 119	082-1190	42,172	0.022806%	51,741	0.021667%
Belleville Area Spec Ed	302-2010	34,849	0.018846%	51,479	0.021557%



DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
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SCHEDULE OF EMPLOYER ALLOCATIONS

EMPLOYER NAME	TRS CODE	As of June 30, 2022		As of June 30, 2021	
		Fiscal Year 2022 Contributions	Proportionate Share	Fiscal Year 2021 Contributions	Proportionate Share
Belleville SD 118	082-1180	\$ 153,702	0.083119%	\$ 196,708	0.082373%
Belleville THSD 201	082-2010	223,523	0.120877%	277,955	0.116396%
Bellwood SD 88	016-0880	104,116	0.056304%	133,961	0.056097%
Belvidere CUSD 100	004-1000	367,298	0.198628%	475,378	0.199069%
Bement CUSD 5	074-0050	10,092	0.005457%	15,328	0.006419%
Benjamin SD 25	022-0250	32,110	0.017365%	50,286	0.021058%
Bensenville SD 2	022-0020	110,324	0.059661%	149,982	0.062807%
Benton CCSD 47	028-0470	38,200	0.020658%	49,971	0.020926%
Benton CHSD 103	028-1030	26,081	0.014104%	35,197	0.014739%
Berkeley SD 87	016-0870	107,787	0.058289%	147,014	0.061564%
Berwyn North SD 98	016-0980	130,407	0.070522%	172,027	0.072038%
Berwyn South SD 100	016-1000	159,256	0.086123%	209,880	0.087889%
Bethalto CUSD 8	057-0080	84,043	0.045449%	113,592	0.047568%
Bethel School District 82	041-0820	6,837	0.003697%	8,424	0.003527%
Bi-County Spec Educ Coop	302-0980	15,342	0.008297%	21,979	0.009204%
Big Hollow School District 38	049-0380	73,811	0.039915%	94,483	0.039566%
Bismarck CUSD 1	092-0010	17,164	0.009282%	21,889	0.009166%
Black Hawk Area Special Educ	302-0810	30,156	0.016308%	43,680	0.018291%
Bloom TWP HSD 206	016-2060	150,586	0.081434%	189,605	0.079399%
Bloomington SD 13	022-0130	66,278	0.035842%	80,212	0.033590%
Bloomington SD 87	064-0870	221,312	0.119681%	276,485	0.115781%
Blue Ridge CUSD 18	020-0180	27,909	0.015093%	37,264	0.015605%
Bluford USD 318	041-3180	11,419	0.006175%	15,588	0.006528%
BMP Tri-County Spec Educ Coop	307-0060	11,448	0.006191%	14,857	0.006222%
Bond County CUSD 2	003-0020	68,649	0.037124%	90,664	0.037966%
Boone-Winnebago Cntys ROE	308-1010	11,357	0.006142%	21,666	0.009073%
Bourbonnais SD 53	046-0530	80,529	0.043549%	104,853	0.043908%
Braceville School District 75	032-0750	5,253	0.002841%	5,736	0.002402%
Bradford CUSD 1	088-0010	5,225	0.002826%	7,341	0.003074%
Bradley Bourbonnais CHSD 307	046-3070	83,234	0.045011%	108,901	0.045604%
Bradley School District 61	046-0610	58,004	0.031367%	75,627	0.031670%
Breese SD 12	014-0120	17,564	0.009499%	20,970	0.008782%
Bremen CHSD 228	016-2280	310,465	0.167894%	404,096	0.169219%
Brimfield CUSD 309	072-3090	23,714	0.012824%	31,591	0.013229%
Brookfield SD 95	016-0950	53,146	0.028740%	65,677	0.027503%
Brooklyn USD 188	082-1880	4,828	0.002611%	5,202	0.002178%
Brookwood SD 167	016-1670	44,355	0.023987%	58,090	0.024326%
Brown County CUSD 1	005-0010	25,916	0.014015%	36,444	0.015261%
Brownstown CUSD 201	026-2010	13,929	0.007532%	17,638	0.007386%
Brussels CUSD 42	007-0420	5,678	0.003071%	7,376	0.003089%
Bsmck-Hennng Rossvl-Alv Coop HS	092-0170	11,745	0.006351%	14,971	0.006269%
Buncombe CSD 43	044-0430	1,690	0.000914%	2,091	0.000876%
Bunker Hill CUSD 8	056-0080	24,613	0.013310%	28,760	0.012043%
Burbank SD 111	016-1110	133,666	0.072284%	167,376	0.070090%
Bureau Valley CUSD 340	006-3400	41,267	0.022316%	54,192	0.022693%
Burnham SD 154 5	016-1545	7,179	0.003882%	8,708	0.003646%
Bushnell-Prairie CUSD 170	062-1700	25,293	0.013678%	31,752	0.013297%
Butler SD 53	022-0530	37,774	0.020428%	47,512	0.019896%
Byron CUSD 226	071-2260	78,430	0.042414%	111,252	0.046588%
Cahokia CUSD 187	082-1870	155,457	0.084068%	185,127	0.077524%
Cairo CUSD 1	002-0010	12,931	0.006993%	15,624	0.006543%
Calhoun CUSD 40	007-0400	17,502	0.009464%	23,377	0.009789%

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SCHEDULE OF EMPLOYER ALLOCATIONS

EMPLOYER NAME	TRS CODE	As of June 30, 2022		As of June 30, 2021	
		Fiscal Year 2022 Contributions	Proportionate Share	Fiscal Year 2021 Contributions	Proportionate Share
Calhoun-Grne-Jrsy-Macoupin ROE	306-0560	\$ 3,885	0.002101%	\$ 4,341	0.001818%
Calumet City SD 155	016-1550	39,758	0.021500%	57,893	0.024243%
Calumet Public SD 132	016-1320	30,163	0.016312%	39,639	0.016599%
Cambridge CUSD 227	037-2270	19,392	0.010487%	25,579	0.010711%
Camp Point CUSD 3	001-0030	26,689	0.014433%	37,594	0.015743%
Canton Union SD 66	029-0660	73,703	0.039857%	95,504	0.039993%
Capital Area Career Center	306-0840	11,102	0.006004%	14,425	0.006040%
Carbon Cliff-Barstow SD 36	081-0360	10,980	0.005938%	16,381	0.006860%
Carbondale CHSD 165	039-1650	47,736	0.025814%	64,611	0.027057%
Carbondale Elementary SD 95	039-0950	81,792	0.044232%	109,810	0.045984%
Career Center of Southern IL	306-0670	5,069	0.002741%	6,729	0.002818%
Career Development System	314-0160	879	0.000475%	1,172	0.000491%
Career Tec	306-0890	2,528	0.001367%	3,043	0.001274%
Carlinville CUSD 1	056-0010	48,707	0.026340%	61,952	0.025943%
Carlyle CUSD 1	014-0010	34,895	0.018870%	46,987	0.019676%
Carmi-White Cnty CUSD 5	097-0050	47,641	0.025763%	65,777	0.027545%
Carrier Mills-Stonefort SD 2	083-0020	19,084	0.010320%	21,853	0.009151%
Carroll-JoDav-Stephenson ROE	302-0080	6,805	0.003680%	9,095	0.003809%
Carrollton CUSD 1	031-0010	17,411	0.009416%	23,033	0.009645%
Carterville CUSD 5	100-0050	65,719	0.035540%	83,648	0.035028%
Carthage Elementary Dist 317	034-3170	10,571	0.005716%	12,898	0.005401%
Cary CCSD 26	063-0260	96,653	0.052268%	126,112	0.052811%
Casey Westfield CUSD 4C	012-0040	28,088	0.015189%	36,177	0.015149%
Cass SD 63	022-0630	37,250	0.020144%	48,036	0.020115%
Center Cass SD 66	022-0660	57,095	0.030876%	77,115	0.032293%
Central A & M CUSD 21	087-0210	31,776	0.017184%	41,629	0.017432%
Central CHS 71	014-0710	24,953	0.013494%	34,246	0.014341%
Central City SD 133	058-1330	9,635	0.005210%	12,400	0.005193%
Central CUSD 301	045-3010	184,153	0.099586%	241,326	0.101058%
Central CUSD 4	038-0040	30,957	0.016741%	47,719	0.019983%
Central IL Voc Educ Coop	305-1020	176	0.000095%	263	0.000110%
Central School District 104	082-1040	24,996	0.013517%	26,308	0.011017%
Central School District 51	090-0510	37,325	0.020184%	49,824	0.020864%
Central Stickney SD 110	016-1100	19,249	0.010410%	24,243	0.010152%
Centralia HSD 200	058-2000	38,771	0.020967%	50,015	0.020944%
Centralia SD 135	058-1350	44,860	0.024260%	58,611	0.024544%
Century CUSD 100	077-1000	13,663	0.007389%	18,700	0.007831%
Cerro Gordo CUSD 100	074-1000	17,578	0.009506%	23,408	0.009802%
Chadwick Milledgeville SD 399	008-3990	17,432	0.009427%	23,942	0.010026%
Champaign CUSD 4	010-0040	501,049	0.270958%	643,167	0.269333%
Champaign-Ford Cntys ROE	302-0270	26,244	0.014192%	25,122	0.010520%
Chaney-Monge SD 88	099-0880	18,302	0.009897%	23,284	0.009751%
Channahon School District 17	099-0170	46,581	0.025190%	63,829	0.026729%
Charleston CUSD 1	015-0010	80,555	0.043562%	102,661	0.042990%
Chester CUSD 139	079-1390	30,907	0.016714%	40,569	0.016989%
Chester-East Lincoln CCSD 61	054-0610	8,783	0.004750%	11,447	0.004793%
Chicago Heights SD 170	016-1700	141,422	0.076478%	173,453	0.072635%
Chicago Ridge SD 127 5	016-1275	62,474	0.033785%	80,187	0.033579%
Christopher USD 99	028-0990	32,277	0.017455%	36,876	0.015442%
Cicero SD 99	016-0990	508,757	0.275126%	700,361	0.293283%
Cissna Park CUSD 6	038-0060	11,762	0.006361%	14,465	0.006058%
Clay City CUSD 10	013-0100	8,628	0.004666%	11,312	0.004737%

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TEACHER HEALTH INSURANCE SECURITY FUND  
A Fiduciary Component Unit of the State of Illinois  
SCHEDULE OF EMPLOYER ALLOCATIONS

EMPLOYER NAME	TRS CODE	As of June 30, 2022		As of June 30, 2021	
		Fiscal Year 2022 Contributions	Proportionate Share	Fiscal Year 2021 Contributions	Proportionate Share
Clinton CUSD 15	020-0150	\$ 66,659	0.036048%	\$ 86,193	0.036094%
Clk-Cls-Cmbn-Dg-Ed-Mltr-Sh ROE	301-0150	5,513	0.002981%	6,286	0.002632%
Cly-Cfrd-Jspr-Lwrn-Rlnd ROE	308-1200	4,057	0.002194%	5,188	0.002172%
Coal City CUSD 1	032-0010	94,596	0.051156%	131,457	0.055049%
Cobden Unit District 17	091-0170	19,056	0.010305%	17,162	0.007187%
Collinsville CUSD 10	057-0100	234,625	0.126881%	303,816	0.127226%
Colona School District 190	037-1900	13,648	0.007380%	16,277	0.006816%
Columbia CUSD 4	067-0040	74,572	0.040327%	96,444	0.040387%
Community Consoldated SD146	016-1460	133,652	0.072276%	171,713	0.071907%
Community Consolidated SD 180	022-1800	36,070	0.019506%	46,423	0.019440%
Community CSD 204	073-2040	5,374	0.002906%	6,300	0.002638%
Community CSD 59	016-0590	390,481	0.211164%	517,782	0.216826%
Community CSD 93	022-0930	238,033	0.128724%	317,627	0.133009%
Community High School Dist 117	049-1170	136,790	0.073973%	180,566	0.075614%
Community HSD 155	063-1550	347,444	0.187891%	464,065	0.194332%
Community HSD 218	016-2180	382,210	0.206692%	503,091	0.210674%
Community Unit SD 200	022-2000	678,537	0.366940%	914,665	0.383025%
Community USD 300	045-3000	931,025	0.503480%	1,192,136	0.499219%
Community USD 4	001-0040	20,238	0.010944%	25,278	0.010585%
Consolidated HSD 230	016-2300	466,441	0.252242%	608,711	0.254904%
Cook County SD 130	016-1300	146,459	0.079202%	191,530	0.080205%
Coop Association For Spec Educ	302-0440	71,309	0.038562%	90,017	0.037696%
Cornell CCSD 426	053-4260	3,750	0.002028%	6,486	0.002716%
Coulterville USD 1	079-0010	8,377	0.004530%	12,846	0.005379%
Country Club Hills SD 160	016-1600	34,459	0.018635%	50,240	0.021039%
Cowden-Herrick CUD 3A	087-0030	13,564	0.007335%	18,491	0.007743%
Crab Orchard CUSD 3	100-0030	13,245	0.007162%	17,856	0.007478%
Crescent - Iroquois CUSD 249	038-2490	3,521	0.001904%	4,821	0.002019%
Creston CCSD 161	071-1610	4,467	0.002416%	7,058	0.002955%
Crete Monee CUSD 201U	099-2010	229,108	0.123897%	325,453	0.136287%
Creve Coeur SD 76	090-0760	15,026	0.008126%	24,353	0.010198%
Crystal Lake CCSD 47	063-0470	328,532	0.177664%	438,023	0.183427%
Cumberland CUSD 77	018-0770	34,229	0.018511%	44,505	0.018637%
Cypress School District 64	044-0640	3,565	0.001928%	4,633	0.001940%
Dakota CUSD 201	089-2010	30,024	0.016236%	42,211	0.017676%
Dallas Elementary SD 327	034-3270	6,205	0.003355%	8,060	0.003375%
Dalzell SD 98	006-0980	1,487	0.000804%	2,355	0.000986%
Damiansville SD 62	014-0620	4,728	0.002557%	5,044	0.002112%
Danville CCSD 118	092-1180	217,282	0.117502%	289,022	0.121031%
Darien SD 61	022-0610	73,774	0.039895%	95,951	0.040181%
Decatur School District 61	055-0610	322,279	0.174282%	423,299	0.177261%
Deer Creek-Mackinaw CUSD 701	090-7010	37,341	0.020193%	48,772	0.020424%
Deer Park CCSD 82	050-0820	3,738	0.002022%	5,955	0.002494%
Deerfield School District 109	049-1090	197,976	0.107062%	260,400	0.109045%
DeKalb County ROE	302-0190	1,029	0.000557%	694	0.000291%
DeKalb CUSD 428	019-4280	299,820	0.162137%	385,844	0.161576%
DeLand-Weldon CUSD 57	074-0570	9,853	0.005328%	13,361	0.005595%
Delavan CUSD 703	090-7030	20,530	0.011102%	26,490	0.011093%
Depue USD 103	006-1030	12,529	0.006776%	14,057	0.005887%
Des Plaines CCSD 62	016-0620	309,827	0.167549%	407,442	0.170620%
Desoto CCSD 86	039-0860	8,693	0.004701%	11,275	0.004722%
Diamond Lake SD 76	049-0760	52,909	0.028612%	62,728	0.026268%

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Dieterich CUSD 30	025-0300	\$ 15,844	0.008568%	\$ 21,451	0.008983%
Dimmick CCSD 175	050-1750	6,809	0.003682%	9,163	0.003837%
District 50 Schools	090-0500	25,526	0.013804%	30,909	0.012944%
Dixon USD 170	052-1700	94,207	0.050945%	118,510	0.049627%
Dolton SD 148	016-1480	134,643	0.072812%	173,650	0.072718%
Dolton SD 149	016-1490	146,946	0.079466%	155,026	0.064919%
Dongola Unit District 66	091-0660	8,499	0.004596%	10,396	0.004353%
Donovan CUSD 3	038-0030	10,540	0.005700%	13,104	0.005487%
Downers Grove CHS 99	022-0990	342,609	0.185276%	452,903	0.189658%
Downers Grove GSD 58	022-0580	265,908	0.143798%	348,947	0.146125%
Dunlap CUSD 323	072-3230	162,132	0.087678%	216,022	0.090461%
Dupage County ROE	301-0220	359	0.000194%	562	0.000235%
DuPage HSD 88	022-0880	247,751	0.133979%	318,271	0.133279%
Dupo CUSD 196	082-1960	43,898	0.023739%	54,655	0.022887%
Duquoin CUSD 300	073-3000	53,498	0.028931%	67,063	0.028083%
Durand CUSD 322	101-3220	30,134	0.016296%	39,124	0.016384%
Dwight Common SD 232	053-2320	16,239	0.008781%	21,279	0.008911%
Dwight Township HSD 230	053-2300	12,964	0.007011%	17,084	0.007154%
Earlville CUSD 9	050-0090	18,790	0.010161%	23,900	0.010008%
East Alton SD 13	057-0130	32,329	0.017483%	44,024	0.018436%
East Alton-Wood River CHS 14	057-0140	24,515	0.013257%	30,171	0.012634%
East Coloma-Nelson CESD 20	098-0200	11,224	0.006070%	13,682	0.005729%
East Dubuque USD 119	043-1190	23,264	0.012581%	30,542	0.012790%
East Maine SD 63	016-0630	190,829	0.103196%	234,860	0.098350%
East Moline SD 37	081-0370	133,437	0.072160%	158,260	0.066273%
East Peoria CHSD 309	090-3090	40,145	0.021709%	54,046	0.022632%
East Peoria SD 86	090-0860	76,239	0.041229%	77,136	0.032301%
East Prairie SD 73	016-0730	32,973	0.017831%	43,501	0.018216%
East St Louis SD 189	082-1890	261,536	0.141433%	369,011	0.154527%
Eastern IL Area Spec Educ Coop	302-2000	41,029	0.022188%	49,177	0.020593%
Eastern IL Ed for Employment	306-0150	2,536	0.001371%	3,261	0.001366%
Eastland CUSD 308	008-3080	28,749	0.015547%	37,023	0.015504%
ECHO Joint Agreement	302-1580	72,638	0.039281%	97,981	0.041030%
Edgar County CUSD 6	023-0060	10,694	0.005783%	14,819	0.006206%
Edinburg CUSD 4	011-0040	8,055	0.004356%	11,754	0.004922%
Educ For Employment System	305-0080	767	0.000415%	1,067	0.000447%
Edwards County CUSD 1	024-0010	33,086	0.017892%	41,624	0.017430%
Edwardsville CUSD 7	057-0070	251,826	0.136183%	321,871	0.134787%
Effingham CUSD 40	025-0400	85,175	0.046061%	114,253	0.047845%
Egyptian CUSD 5	002-0050	14,970	0.008095%	18,594	0.007786%
Eisenhower Cooperative	302-1250	38,116	0.020613%	49,549	0.020749%
El Paso - Gridley CUSD 11	102-0110	46,484	0.025138%	61,770	0.025867%
Eldorado CUSD 4	083-0040	37,826	0.020456%	49,435	0.020701%
Elementary SD 159	016-1590	92,771	0.050169%	104,047	0.043571%
Elgin Math and Science Academy	401-0450	10,327	0.005584%	12,815	0.005366%
Elmhurst SD 205	022-2050	498,593	0.269629%	664,917	0.278441%
Elmwood CUSD 322	072-3220	21,803	0.011791%	31,126	0.013034%
Elmwood Park CUSD 401	016-4010	153,932	0.083243%	203,059	0.085033%
Elverado CUSD 196	039-1960	6,914	0.003739%	17,528	0.007340%
Elwood CCSD 203	099-2030	11,097	0.006001%	17,123	0.007171%
Emmons School District 33	049-0330	13,749	0.007435%	17,265	0.007230%
Erie CUSD 1	098-0010	50,794	0.027469%	56,842	0.023803%

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Eswood CCSD 269	071-2690	\$ 2,733	0.001478%	\$ 4,162	0.001743%
Eureka CUSD 140	102-1400	52,012	0.028127%	69,286	0.029014%
Evanston CCSD 65	016-0650	425,306	0.229998%	590,822	0.247413%
Evanston TWP HSD 202	016-2020	285,475	0.154379%	366,948	0.153663%
Evergreen Park CHSD 231	016-2310	50,816	0.027480%	71,180	0.029807%
Evergreen Park ESD 124	016-1240	88,824	0.048034%	129,229	0.054116%
Ewing Northern CCD 115	028-1150	7,621	0.004121%	11,166	0.004676%
Exceptional Learners Collab	310-0490	23,291	0.012595%	27,340	0.011449%
Fairfield CHSD 225	096-2250	15,464	0.008363%	19,811	0.008296%
Fairfield Public SD 112	096-1120	18,474	0.009991%	29,809	0.012483%
Fairmont School District 89	099-0890	17,559	0.009496%	19,979	0.008367%
Farmington Central CUSD 265	072-2650	47,304	0.025581%	48,963	0.020504%
Farrington CCSD 99	041-0990	1,735	0.000938%	2,407	0.001008%
Fenton CHSD 100	022-1000	153,522	0.083022%	138,600	0.058040%
Field CCSD 3	041-0030	7,502	0.004057%	9,478	0.003969%
Fieldcrest CUSD 6	102-0060	39,290	0.021247%	50,030	0.020951%
Fisher CUSD 1	010-0010	20,463	0.011066%	26,961	0.011290%
Five County Vocational System	305-0020	1,828	0.000989%	3,048	0.001276%
Flanagan-Cornell UD 74	053-0740	15,639	0.008457%	17,836	0.007469%
Flora CUSD 35	013-0350	42,584	0.023029%	55,387	0.023194%
Flossmoor SD 161	016-1610	108,994	0.058942%	137,773	0.057694%
Ford County Spec Educ Coop	307-0280	4,278	0.002314%	5,577	0.002336%
Ford Heights SD 169	016-1690	21,221	0.011476%	27,390	0.011470%
Forest Park SD 91	016-0910	59,504	0.032178%	74,270	0.031102%
Forest Ridge SD 142	016-1420	53,975	0.029188%	70,497	0.029521%
Forrestville Valley CUSD 221	071-2210	29,726	0.016075%	38,074	0.015944%
Four Rivers Special Education	302-0690	19,818	0.010717%	26,601	0.011139%
Fox Lake Grade SD 114	049-1140	37,748	0.020414%	44,048	0.018445%
Fox River Grove CSD 3	063-0030	19,991	0.010811%	27,265	0.011418%
Frankfort CCSD 157C	099-1570	155,513	0.084098%	140,783	0.058954%
Frankfort CUSD 168	028-1680	70,169	0.037946%	88,561	0.037086%
Franklin CUSD 1	069-0010	12,302	0.006653%	15,840	0.006633%
Franklin Park SD 84	016-0840	63,933	0.034574%	75,431	0.031588%
Franklin-Jefferson Spec Educ	302-0280	15,312	0.008280%	19,533	0.008180%
Freeburg CCSD 70	082-0700	30,359	0.016418%	41,454	0.017359%
Freeburg CHSD 77	082-0770	26,372	0.014261%	34,319	0.014372%
Freeport School District 145	089-1450	177,621	0.096054%	218,066	0.091317%
Fremont School District 79	049-0790	88,479	0.047848%	102,403	0.042882%
Fulton County CUSD 3	029-0030	15,102	0.008167%	21,477	0.008994%
Galapagos Rockford Charter Sch	401-0040	9,324	0.005042%	11,524	0.004826%
Galatia CUSD 1	083-0010	15,315	0.008282%	19,499	0.008166%
Galena USD 120	043-1200	38,315	0.020720%	50,551	0.021169%
Galesburg CUSD 205	048-2050	165,667	0.089590%	209,367	0.087674%
Gallatin CUSD 7	030-0070	27,860	0.015066%	34,652	0.014511%
Galva CUSD 224	037-2240	17,285	0.009348%	21,868	0.009157%
Gardner CCSD 72C	032-0720	5,900	0.003191%	8,658	0.003626%
Gardner Wilmington THSD 73	032-0730	10,039	0.005429%	13,541	0.005670%
Gavin School District 37	049-0370	30,672	0.016587%	39,115	0.016380%
Geff CCSD 14	096-0140	3,925	0.002122%	5,953	0.002493%
Gen George Patton SD 133	016-1330	14,314	0.007741%	17,357	0.007268%
Geneseo CUSD 228	037-2280	117,334	0.063452%	107,576	0.045049%
Geneva CUSD 304	045-3040	289,498	0.156555%	380,674	0.159411%

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Genoa-Kingston CUSD 424	019-4240	\$ 66,029	0.035707%	\$ 85,074	0.035626%
Georgetown-Ridge Farm CUD 4	092-0040	33,528	0.018131%	42,352	0.017735%
Germantown Hills SD 69	102-0690	26,341	0.014245%	35,577	0.014898%
Germantown SD 60	014-0600	7,702	0.004165%	9,243	0.003870%
Giant City CCSD 130	039-1300	9,732	0.005263%	10,180	0.004263%
Gibson City-Melvin-Sibley 5	027-0050	43,159	0.023340%	58,378	0.024446%
Gifford CCSD 188	010-1880	5,909	0.003195%	7,436	0.003114%
Gillespie CUSD 7	056-0070	47,819	0.025859%	53,993	0.022610%
Glen Ellyn CCSD 89	022-0890	118,326	0.063988%	154,606	0.064743%
Glen Ellyn SD 41	022-0410	190,400	0.102964%	251,903	0.105487%
Glenbard TWP HSD 87	022-0870	701,052	0.379116%	708,434	0.296664%
Glencoe SD 35	016-0350	101,220	0.054738%	129,929	0.054409%
Glenview CCSD 34	016-0340	271,060	0.146584%	358,199	0.149999%
Golf ESD 67	016-0670	35,415	0.019152%	44,850	0.018781%
Goreville CUSD 1	044-0010	23,459	0.012686%	30,980	0.012973%
Gower SD 62	022-0620	55,188	0.029844%	71,937	0.030125%
Grand Prairie CCSD 6	041-0060	2,813	0.001521%	3,884	0.001626%
Grand Ridge CCSD 95	050-0950	9,652	0.005220%	11,511	0.004820%
Granite City CUSD 9	057-0090	239,206	0.129358%	298,638	0.125057%
Grant CCSD 110	082-1100	25,002	0.013521%	31,392	0.013146%
Grant CHSD 124	049-1240	100,901	0.054565%	129,477	0.054220%
Grant Park CUSD 6	046-0060	17,002	0.009194%	21,845	0.009148%
Grass Lake School District 36	049-0360	10,051	0.005435%	13,247	0.005547%
Grayslake CCSD 46	049-0460	168,495	0.091119%	200,771	0.084075%
Grayslake CHSD 127	049-1270	176,182	0.095276%	234,666	0.098269%
Grayville CUSD 1	097-0010	10,302	0.005571%	12,833	0.005374%
Greenfield CUSD 10	031-0100	16,321	0.008826%	21,240	0.008895%
Greenview CUSD 200	065-2000	9,145	0.004946%	12,585	0.005270%
Griggsville-Perry CUSD 4	075-0040	14,982	0.008102%	18,834	0.007887%
Grundy Area Vocational Center	306-0320	8,730	0.004721%	12,668	0.005305%
Grundy Co Spec Ed Coop	302-0320	30,501	0.016494%	40,467	0.016946%
Grundy-Kendall Cntys ROE	310-0470	3,251	0.001758%	3,734	0.001564%
Gurnee School District 56	049-0560	110,288	0.059642%	129,230	0.054116%
Hall HSD 502	006-5020	20,931	0.011319%	26,770	0.011210%
Hamilton CCSD 328	034-3280	18,206	0.009845%	23,638	0.009899%
Hamilton County CUSD 10	033-0100	35,415	0.019151%	47,693	0.019972%
Hampton School District 29	081-0290	7,665	0.004145%	9,733	0.004076%
Hardin County CUSD 1	035-0010	15,393	0.008324%	18,841	0.007890%
Harlem USD 122	101-1220	326,529	0.176580%	422,817	0.177059%
Harmony Emge SD 175	082-1750	27,376	0.014804%	36,047	0.015095%
Harrisburg CUSD 3	083-0030	70,763	0.038267%	77,545	0.032473%
Harrison School District 36	063-0360	17,756	0.009602%	22,015	0.009219%
Hartsburg-Emden CUSD 21	054-0210	9,763	0.005279%	12,998	0.005443%
Harvard CUSD 50	063-0500	113,710	0.061492%	143,913	0.060265%
Harvey SD 152	016-1520	75,871	0.041029%	98,632	0.041303%
Havana CUSD 126	060-1260	31,530	0.017051%	42,020	0.017596%
Hawthorn CCSD 73	049-0730	179,544	0.097094%	231,688	0.097022%
Hazel Crest SD 152 5	016-1525	44,365	0.023992%	48,402	0.020269%
Heartland Technical Academy	310-0550	5,706	0.003086%	8,198	0.003433%
Henry - Stark Co Spec Ed Dist	302-0370	34,055	0.018416%	45,050	0.018865%
Henry-Senachwine CUSD 5	059-0050	20,445	0.011056%	28,508	0.011938%
Heritage CUSD 8	010-0080	16,500	0.008923%	21,945	0.009190%

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Herrin CUSD 4	100-0040	\$ 79,752	0.043128%	\$ 101,101	0.042337%
Herscher CUSD 2	046-0020	60,059	0.032479%	80,172	0.033573%
Heyworth CUSD 4	064-0040	34,500	0.018657%	45,742	0.019155%
Hiawatha CUSD 426	019-4260	19,423	0.010503%	27,049	0.011327%
High Mount SD 116	082-1160	14,855	0.008033%	18,951	0.007936%
Highland CUSD 5	057-0050	98,786	0.053422%	129,035	0.054035%
Highland Park TWP HSD 113	049-1130	337,442	0.182482%	446,067	0.186795%
Hillsboro CUSD 3	068-0030	57,188	0.030926%	76,460	0.032018%
Hillside SD 93	016-0930	27,186	0.014702%	37,789	0.015825%
Hinckley Big Rock CUSD 429	019-4290	34,853	0.018848%	43,146	0.018068%
Hinsdale CCSD 181	022-1810	247,526	0.133857%	325,306	0.136225%
Hinsdale TWP HSD 86	022-0860	346,220	0.187229%	459,403	0.192379%
Hollis CSD 328	072-3280	6,558	0.003547%	7,433	0.003113%
Homer CCSD 33	099-0330	154,274	0.083429%	204,767	0.085748%
Homewood SD 153	016-1530	93,910	0.050785%	121,574	0.050910%
Homewood-Flossmoor CHSD 233	016-2330	186,086	0.100632%	239,185	0.100161%
Hononegah CHSD 207	101-2070	99,973	0.054063%	117,851	0.049351%
Hoopeston Area CUSD 11	092-0110	45,374	0.024537%	59,672	0.024988%
Hoover Schrum SD 157	016-1570	41,976	0.022700%	52,171	0.021847%
Huntley CSD 158	063-1580	395,633	0.213951%	417,111	0.174669%
Hutsonville CUSD 1	017-0010	11,346	0.006136%	12,945	0.005421%
ICRE At Roosevelt	200-0120	-	0.000000%	-	0.000000%
ICRE At Wood CRSBVI	200-0130	-	0.000000%	-	0.000000%
IL Assoc of School Boards	503-0000	11,900	0.006435%	17,694	0.007409%
IL Dept of Correction	200-0430	-	0.000000%	-	0.000000%
IL Education Association	501-0840	4,225	0.002285%	5,485	0.002297%
IL Federation Of Teachers	501-0220	18,354	0.009926%	28,674	0.012008%
IL School - Visually Impaired	200-0030	-	0.000000%	-	0.000000%
IL School for the Deaf	200-0020	-	0.000000%	-	0.000000%
IL State Board Of Education	500-0000	-	0.000000%	-	0.000000%
Illini Bluffs CUSD 327	072-3270	26,574	0.014371%	35,726	0.014960%
Illini Central CUSD 189	060-1890	28,613	0.015474%	34,282	0.014356%
Illini West HSD 307	034-3070	12,223	0.006610%	17,422	0.007296%
Illinois Valley Central 321	072-3210	73,112	0.039537%	98,442	0.041224%
Indian Creek CUSD 425	019-4250	48,662	0.026315%	45,496	0.019052%
Indian Prairie CUSD 204	022-2040	1,355,197	0.732865%	1,753,411	0.734258%
Indian Springs SD 109	016-1090	110,696	0.059862%	146,216	0.061229%
Indian Valley Vocational Ctr	306-0190	7,748	0.004190%	10,125	0.004240%
Iroquois Area Delivery System	306-0380	655	0.000354%	-	0.000000%
Iroquois County CUSD 9	038-0090	36,908	0.019959%	49,210	0.020607%
Iroquois Spec Educ Association	307-0270	15,788	0.008538%	23,862	0.009992%
Iroquois West CUSD 10	038-0100	27,954	0.015117%	39,197	0.016414%
Iroquois-Kankakee Cntys ROE	303-0460	4,216	0.002280%	4,662	0.001952%
Irvington CCSD 11	095-0110	2,202	0.001191%	3,672	0.001538%
ISBE - Assistant Supt	301-0000	-	0.000000%	-	0.000000%
ISBE - Regional Supt	300-0000	-	0.000000%	-	0.000000%
Itasca SD 10	022-0100	45,267	0.024479%	59,493	0.024913%
Iuka CCSD 7	058-0070	8,617	0.004660%	10,513	0.004403%
J S Morton HSD 201	016-2010	361,366	0.195420%	454,043	0.190135%
Jacksonville SD 117	069-1170	131,974	0.071369%	162,480	0.068040%
JAMP Special Educ Services	308-0770	6,013	0.003252%	8,144	0.003410%
Jasper CCSD 17	096-0170	5,715	0.003091%	7,196	0.003013%

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Jasper County CUSD 1	040-0010	\$ 37,874	0.020482%	\$ 48,433	0.020282%
Jersey CUSD 100	042-1000	86,817	0.046949%	109,052	0.045667%
JoDaviess Carroll CTEA	306-0430	2,429	0.001314%	4,088	0.001712%
Johnsburg CUSD 12	063-0120	90,147	0.048750%	114,426	0.047917%
Johnston City CUSD 1	100-0010	35,076	0.018969%	43,273	0.018121%
Joliet School District 86	099-0860	397,621	0.215026%	527,517	0.220903%
Joliet TWP HSD 204	099-2040	296,394	0.160284%	382,537	0.160191%
Jonesboro CCSD 43	091-0430	12,593	0.006810%	15,020	0.006290%
Joppa-Maple Grove USD 38	061-0380	9,180	0.004964%	12,636	0.005292%
Kane County ROE	305-0450	2,533	0.001370%	21,234	0.008892%
Kaneland CUSD 302	045-3020	214,165	0.115816%	278,422	0.116592%
Kankakee Area Career Center	306-0460	9,005	0.004870%	11,636	0.004873%
Kankakee Area Spec Educ Coop	302-0460	3,781	0.002044%	4,112	0.001722%
Kankakee School District 111	046-1110	156,241	0.084492%	242,787	0.101669%
Kansas CUSD 3	023-0030	8,220	0.004445%	10,461	0.004381%
Kaskaskia Special Education	302-0580	22,500	0.012167%	32,370	0.013555%
Keeneyville SD 20	022-0200	61,859	0.033452%	79,253	0.033188%
Kell CSD 2	058-0020	3,411	0.001845%	4,621	0.001935%
Kendall Cnty Special Educ	302-0470	-	0.000000%	-	0.000000%
Kenilworth SD 38	016-0380	45,900	0.024822%	65,641	0.027488%
Kewanee CUSD 229	037-2290	59,770	0.032323%	76,573	0.032066%
Kildeer Countryside CCSD 96	049-0960	188,441	0.101905%	247,476	0.103633%
Kings CSD 144	071-1440	4,897	0.002648%	5,783	0.002422%
Kinnikinnick CCSD 131	101-1310	65,121	0.035216%	88,978	0.037260%
Kirby SD 140	016-1400	173,651	0.093907%	229,138	0.095954%
Kishwaukee Educ Consortium	310-0190	7,631	0.004127%	10,960	0.004590%
Knoxville CUSD 202	048-2020	34,372	0.018587%	44,749	0.018739%
Knox-Warren Spec Educ Dist	302-0480	15,704	0.008492%	20,242	0.008477%
Komarek SD 94	016-0940	23,143	0.012515%	30,023	0.012573%
L E A S E	302-0500	16,924	0.009152%	23,914	0.010014%
La Grange Area Dept Spec Ed	310-0160	68,821	0.037217%	92,630	0.038790%
La Grange Highlands SD 106	016-1060	53,263	0.028804%	71,306	0.029860%
La Grange SD 102	016-1020	154,403	0.083498%	205,012	0.085851%
La Grange South SD 105	016-1050	82,561	0.044647%	109,852	0.046002%
La Harpe CSD 347	034-3470	6,067	0.003281%	9,254	0.003875%
La Moille CUSD 303	006-3030	10,649	0.005759%	14,092	0.005901%
La Salle Elementary SD 122	050-1220	39,577	0.021403%	48,888	0.020472%
La Salle-Peru TWP HSD 120	050-1200	57,992	0.031361%	74,636	0.031255%
Ladd CCSD 94	006-0940	6,062	0.003278%	8,317	0.003483%
Lake Bluff Elementary SD 65	049-0650	63,280	0.034221%	82,258	0.034446%
Lake County Area Vocational	306-0490	21,662	0.011715%	28,682	0.012011%
Lake County ROE	309-0490	2,307	0.001248%	2,682	0.001123%
Lake Forest CHSD 115	049-1150	156,432	0.084595%	211,998	0.088776%
Lake Forest SD 67	049-0670	149,893	0.081059%	203,489	0.085213%
Lake Park CHSD 108	022-1080	162,874	0.088079%	212,062	0.088803%
Lake Villa CCSD 41	049-0410	94,743	0.051235%	118,777	0.049739%
Lake Zurich CUSD 95	049-0950	313,006	0.169268%	413,982	0.173359%
Lansing SD 158	016-1580	92,269	0.049897%	122,490	0.051294%
Laraway CCSD 70	099-0700	28,854	0.015604%	36,271	0.015189%
Lawndale (LEARN) Charter	401-0100	39,523	0.021373%	57,733	0.024176%
Lawrence County CUSD 20	051-0200	37,925	0.020509%	47,269	0.019794%
Le Roy CUSD 2	064-0020	33,317	0.018017%	39,094	0.016371%



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Lebanon CUSD 9	082-0090	\$ 26,917	0.014556%	\$ 39,107	0.016376%
Legacy Academy Charter School	401-0060	3,981	0.002153%	4,905	0.002054%
Leland CUSD 1	050-0010	11,306	0.006114%	15,169	0.006352%
Lemont TWP HSD 210	016-2100	83,562	0.045188%	108,657	0.045501%
Lemont-Bromberek CSD 113	016-1130	85,482	0.046227%	117,761	0.049314%
Lena Winslow CUSD 202	089-2020	30,566	0.016529%	38,511	0.016127%
Lewistown CUSD 97	029-0970	24,308	0.013145%	32,263	0.013510%
Lexington CUSD 7	064-0070	20,492	0.011082%	26,770	0.011210%
Leyden CHSD 212	016-2120	253,746	0.137221%	327,572	0.137174%
Liberty CUSD 2	001-0020	22,191	0.012000%	29,223	0.012238%
Libertyville CHSD 128	049-1280	311,405	0.168402%	413,864	0.173310%
Libertyville SD 70	049-0700	139,039	0.075189%	194,596	0.081489%
Lick Creek CCSD 16	091-0160	4,227	0.002286%	5,507	0.002306%
Limestone CHSD 310	072-3100	38,995	0.021088%	52,655	0.022050%
Limestone Walters CCSD 316	072-3160	6,830	0.003693%	8,483	0.003552%
Lincoln CHSD 404	054-4040	31,798	0.017196%	40,562	0.016986%
Lincoln Elementary SD 27	054-0270	47,636	0.025761%	60,955	0.025526%
Lincoln ESD 156	016-1560	33,716	0.018233%	41,310	0.017299%
Lincoln Regional Safe School	310-0990	3,026	0.001636%	4,499	0.001884%
Lincolnshire-Prairie View 103	049-1030	117,269	0.063417%	132,810	0.055616%
Lincoln-Way Area Spec Educ	302-0990	19,016	0.010283%	25,796	0.010802%
Lincoln-Way CHSD 210	099-2100	318,834	0.172419%	409,148	0.171335%
Lincolnwood SD 74	016-0740	87,386	0.047257%	113,294	0.047443%
Lindop SD 92	016-0920	22,921	0.012395%	29,228	0.012239%
Lisbon CCSD 90	047-0900	5,548	0.003000%	6,009	0.002516%
Lisle CUSD 202	022-2020	113,266	0.061252%	149,792	0.062727%
Litchfield CUSD 12	068-0120	51,807	0.028016%	69,736	0.029203%
Lockport Area Spec Educ Coop	307-0990	13,818	0.007472%	16,454	0.006890%
Lockport School District 91	099-0910	22,386	0.012106%	30,027	0.012574%
Lockport TWP HSD 205	099-2050	183,809	0.099401%	239,746	0.100396%
Lombard SD 44	022-0440	214,806	0.116163%	274,298	0.114865%
Lostant CUSD 425	050-4250	2,726	0.001474%	3,760	0.001575%
Lowpoint-Washburn CUSD 21	102-0210	12,173	0.006583%	16,225	0.006794%
Ludeman Developmental Center	200-0460	-	0.000000%	-	0.000000%
Ludlow CCSD 142	010-1420	3,633	0.001965%	4,817	0.002017%
Lyons SD 103	016-1030	106,475	0.057579%	137,935	0.057762%
Lyons TWP HSD 204	016-2040	266,916	0.144343%	353,575	0.148063%
Mabley Developmental Center	200-0080	-	0.000000%	-	0.000000%
Macomb CUSD 185	062-1850	76,565	0.041405%	101,331	0.042433%
Macon-Piatt ROE	303-0550	7,385	0.003994%	9,054	0.003792%
Madison Co ROE 41	302-0570	5,320	0.002877%	7,269	0.003044%
Madison CUSD 12	057-0120	34,352	0.018577%	32,527	0.013621%
Maercker SD 60	022-0600	78,729	0.042575%	101,762	0.042614%
Mahomet Seymour CUSD 3	010-0030	113,960	0.061627%	144,050	0.060322%
Maine TWP HSD 207	016-2070	475,712	0.257256%	641,731	0.268731%
Malden CCSD 84	006-0840	3,603	0.001949%	4,892	0.002049%
Manhattan School District 114	099-1140	59,178	0.032002%	71,366	0.029885%
Mannheim SD 83	016-0830	149,642	0.080924%	197,573	0.082735%
Manteno CUSD 5	046-0050	72,496	0.039204%	99,369	0.041612%
Mar-Clin-Was Co Car Tec Ed Sys	306-0580	487	0.000263%	647	0.000271%
Marengo CHSD 154	063-1540	33,807	0.018282%	45,415	0.019018%
Marengo-Union ECSD 165	063-1650	35,691	0.019301%	47,022	0.019691%

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Marion CUSD 2	100-0020	\$ 129,639	0.070106%	\$ 171,252	0.071713%
Marissa CUSD 40	082-0400	23,210	0.012552%	32,168	0.013471%
Maroa Forsyth CUSD 2	055-0020	36,321	0.019642%	49,783	0.020847%
Marquardt SD 15	022-0150	129,182	0.069859%	171,314	0.071739%
Marseilles Elementary SD 150	050-1500	21,430	0.011589%	28,272	0.011839%
Marshall CUSD 2C	012-0020	38,802	0.020984%	51,822	0.021701%
Martinsville CUSD 3C	012-0030	14,843	0.008027%	19,372	0.008112%
Mascoutah CUSD 19	082-0190	153,800	0.083172%	222,100	0.093007%
Massac USD 1	061-0010	78,775	0.042600%	100,360	0.042027%
Matteson ESD 162	016-1620	128,581	0.069534%	166,638	0.069781%
Mattoon CUSD 2	015-0020	114,854	0.062111%	149,365	0.062548%
Maywood SD 89	016-0890	198,631	0.107416%	259,757	0.108776%
Mazon-Verona-Kinsman ESD 2C	032-0020	12,972	0.007015%	16,832	0.007048%
McClellan CCSD 12	041-0120	1,808	0.000978%	3,169	0.001327%
McHenry CCSD 15	063-0150	216,452	0.117053%	302,419	0.126641%
McHenry CHSD 156	063-1560	105,059	0.056814%	142,308	0.059593%
McHenry Co Coop for Employ Ed	306-0630	-	0.000000%	-	0.000000%
McLean County USD 5	064-0050	513,255	0.277559%	571,720	0.239413%
Medinah ESD 11	022-0110	29,763	0.016095%	38,656	0.016188%
Mendota CCSD 289	050-2890	37,219	0.020127%	48,409	0.020272%
Mendota TWP HSD 280	050-2800	28,874	0.015615%	35,627	0.014919%
Mercer County SD 404	066-4040	47,435	0.025652%	61,288	0.025665%
Meredosia-Chambersburg SD 11	069-0110	11,216	0.006065%	13,398	0.005611%
Meridian CUSD 101	077-1010	19,943	0.010785%	25,939	0.010862%
Meridian CUSD 15	055-0150	31,800	0.017197%	42,859	0.017948%
Meridian CUSD 223	071-2230	64,164	0.034698%	78,929	0.033052%
Metamora CCSD 1	102-0010	23,929	0.012941%	32,884	0.013771%
Metamora TWP HSD 122	102-1220	41,046	0.022197%	77,954	0.032644%
Midland CUSD 7	059-0070	20,079	0.010859%	27,230	0.011403%
Midlothian SD 143	016-1430	72,883	0.039414%	93,368	0.039099%
Mid-State Special Education	302-0110	16,167	0.008743%	21,508	0.009007%
Mid-Valley Special Educ	302-3030	34,593	0.018707%	45,270	0.018957%
Midwest Central CUSD 191	060-1910	31,732	0.017160%	44,454	0.018616%
Milford Area Public SD 124	038-1240	27,354	0.014792%	33,262	0.013929%
Millburn CCSD 24	049-0240	55,686	0.030114%	72,639	0.030418%
Miller TWP CCSD 210	050-2100	6,858	0.003709%	8,928	0.003739%
Millstadt CCSD 160	082-1600	27,496	0.014869%	37,722	0.015796%
Minooka CCSD 201	032-2010	155,693	0.084196%	205,059	0.085870%
Minooka CHS 111	032-1110	116,103	0.062787%	150,568	0.063052%
Mokena School District 159	099-1590	60,000	0.032447%	79,945	0.033478%
Moline USD 40	081-0400	323,031	0.174689%	412,769	0.172851%
Momence CUSD 1	046-0010	37,071	0.020047%	47,608	0.019936%
Monmouth - Roseville CUSD 238	094-2380	49,079	0.026541%	64,139	0.026859%
Monroe SD 70	072-0700	8,555	0.004627%	11,372	0.004762%
Monroe-Randolph Counties ROE	301-0790	2,465	0.001333%	2,648	0.001109%
Monticello CUSD 25	074-0250	60,120	0.032512%	82,228	0.034434%
Montmorency CCSD 145	098-1450	9,180	0.004964%	11,868	0.004970%
Morris CHSD 101	032-1010	37,080	0.020052%	51,673	0.021639%
Morris School District 54	032-0540	41,462	0.022422%	54,165	0.022682%
Morrison CUSD 6	098-0060	38,468	0.020803%	50,637	0.021205%
Morrisonville CUSD 1	011-0010	11,292	0.006106%	15,408	0.006452%
Morton CUSD 709	090-7090	120,088	0.064941%	163,708	0.068554%

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Morton Grove SD 70	016-0700	\$ 49,487	0.026762%	\$ 67,203	0.028142%
Mt Olive USD 5	056-0050	20,543	0.011109%	25,918	0.010853%
Mt Prospect SD 57	016-0570	104,561	0.056545%	121,731	0.050976%
Mt Pulaski CUSD 23	054-0230	24,483	0.013240%	28,201	0.011809%
Mt Vernon School District 80	041-0800	59,767	0.032321%	81,164	0.033988%
Mt Vernon TWP HSD 201	041-2010	51,278	0.027730%	64,816	0.027142%
Mt Zion CUSD 3	055-0030	84,251	0.045562%	105,589	0.044216%
Mulberry Grove CUSD 1	003-0010	14,134	0.007643%	18,175	0.007611%
Mundelein CHSD 120	049-1200	134,871	0.072936%	170,943	0.071584%
Mundelein Elementary SD 75	049-0750	72,320	0.039109%	89,309	0.037399%
Murphysboro CUSD 186	039-1860	72,960	0.039455%	95,658	0.040058%
N Pekin-Marquette Heights SD	090-1020	16,089	0.008701%	23,745	0.009943%
Naperville CUSD 203	022-2030	1,011,856	0.547192%	1,290,344	0.540344%
Nashville CCSD 49	095-0490	18,599	0.010058%	24,520	0.010268%
Nashville CHSD 99	095-0990	14,090	0.007619%	21,242	0.008895%
Nauvoo-Colusa CUSD 325	034-3250	9,172	0.004960%	11,439	0.004790%
Neoga CUSD 3	018-0030	19,455	0.010521%	26,216	0.010978%
Nettle Creek CCSD 24C	032-0240	4,951	0.002678%	6,297	0.002637%
New Athens CUSD 60	082-0600	17,986	0.009727%	23,161	0.009699%
New Berlin CUSD 16	084-0160	34,233	0.018512%	37,841	0.015846%
New Holland-Middletown ESD	054-0880	4,351	0.002353%	6,628	0.002775%
New Hope CCSD 6	096-0060	6,357	0.003438%	8,368	0.003504%
New Lenox School District 122	099-1220	193,038	0.104391%	270,076	0.113097%
New Simpson Hill CSD 32	044-0320	7,751	0.004192%	10,642	0.004456%
New Trier TWP HSD 203	016-2030	391,554	0.211745%	538,857	0.225652%
Newark CCSD 66	047-0660	7,442	0.004024%	10,365	0.004341%
Newark CHSD 18	047-0180	10,517	0.005687%	15,134	0.006338%
Niles ESD 71	016-0710	35,441	0.019166%	46,235	0.019362%
Niles TWP CHSD 219	016-2190	415,348	0.224612%	540,474	0.226329%
Niles TWP Spec Educ	302-0740	46,518	0.025156%	57,142	0.023929%
Nippersink School District 2	063-0020	68,767	0.037188%	77,877	0.032612%
Nokomis CUSD 22	068-0220	20,306	0.010981%	27,256	0.011414%
Norridge SD 80	016-0800	41,958	0.022690%	53,774	0.022518%
Norris City-Omaha-Enfield SD	097-0030	21,246	0.011490%	26,572	0.011127%
North Boone CUSD 200	004-2000	66,521	0.035973%	82,616	0.034596%
North Chicago SD 187	049-1870	125,538	0.067889%	157,990	0.066160%
North Clay CUSD 25	013-0250	18,647	0.010084%	24,382	0.010210%
North Dupage Spec Educ Coop	302-2200	29,452	0.015927%	40,703	0.017045%
North Greene USD 3	031-0030	25,104	0.013576%	31,011	0.012986%
North Mac CUSD 34	056-0340	41,281	0.022324%	56,255	0.023557%
North Palos SD 117	016-1170	157,288	0.085058%	200,031	0.083765%
North Shore SD 112	049-1120	265,005	0.143310%	342,423	0.143393%
North Wamac SD 186	014-1860	4,730	0.002558%	5,953	0.002493%
North Wayne CUSD 200	096-2000	16,541	0.008945%	22,010	0.009217%
Northbrook ESD 27	016-0270	112,399	0.060783%	141,664	0.059323%
Northbrook SD 28	016-0280	151,226	0.081780%	209,248	0.087625%
Northbrook-Glenview SD 30	016-0300	94,191	0.050937%	125,890	0.052718%
Northfield TWP HSD 225	016-2250	437,326	0.236498%	596,229	0.249677%
Northwest Special Education	302-0890	7,187	0.003887%	10,349	0.004334%
Northwestern CUSD 2	056-0020	13,848	0.007489%	19,220	0.008048%
Norwood Elementary SD 63	072-0630	12,038	0.006510%	17,010	0.007123%
NPT Special Education Coop	302-0040	5,152	0.002786%	-	0.000000%

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NSSEO	317-0160	\$ 87,624	0.047386%	\$ 123,899	0.051884%
Oak Grove East SD 68	072-0680	11,065	0.005984%	13,993	0.005860%
Oak Grove SD 68	049-0680	60,931	0.032950%	81,433	0.034101%
Oak Lawn CHSD 229	016-2290	104,935	0.056747%	133,253	0.055801%
Oak Lawn Hometown SD 123	016-1230	155,219	0.083939%	210,555	0.088172%
Oak Park ESD 97	016-0970	358,920	0.194097%	467,941	0.195955%
Oak Park-River Forest SD 200	016-2000	246,672	0.133395%	318,232	0.133263%
Oakdale CCSD 1	095-0010	2,622	0.001418%	2,634	0.001103%
Oakland CUSD 5	015-0050	9,070	0.004905%	15,173	0.006354%
Oakwood CUSD 76	092-0760	28,137	0.015216%	33,816	0.014161%
Oblong CUSD 4	017-0040	17,764	0.009606%	22,615	0.009470%
Odell CCSD 435	053-4350	8,638	0.004671%	9,894	0.004143%
Odin Public School Dist 722	058-7220	9,405	0.005086%	13,086	0.005480%
OFallon CCSD 90	082-0900	112,185	0.060668%	146,709	0.061436%
OFallon THSD 203	082-2030	89,447	0.048371%	130,932	0.054829%
Ogle Cnty Spec Educ	302-0710	27,617	0.014935%	33,560	0.014054%
Oglesby Elementary SD 125	050-1250	17,872	0.009665%	23,449	0.009819%
Ohio CCSD 17	006-0170	5,067	0.002740%	7,460	0.003124%
Ohio CHSD 505	006-5050	4,686	0.002534%	4,776	0.002000%
Ohio-Wabash Valley Vocational	305-0300	542	0.000293%	723	0.000303%
Okaw Regional Voc System	310-0790	176	0.000095%	213	0.000089%
Okaw Valley CUSD 302	070-3020	20,255	0.010954%	25,651	0.010742%
Olympia CUSD 16	064-0160	62,702	0.033908%	76,252	0.031931%
Opdyke-Belle Rive CCSD 5	041-0050	7,916	0.004281%	8,130	0.003405%
Orangeville CUSD 203	089-2030	13,452	0.007275%	18,123	0.007589%
Oregon CUSD 220	071-2200	50,293	0.027198%	62,696	0.026254%
Orion CUSD 223	037-2230	31,383	0.016971%	40,028	0.016762%
Orland Park SD 135	016-1350	274,983	0.148706%	355,902	0.149037%
Oswego CUSD 308	047-3080	815,700	0.441115%	1,058,890	0.443421%
Ottawa Elementary SD 141	050-1410	73,062	0.039511%	95,329	0.039920%
Ottawa TWP HSD 140	050-1400	63,847	0.034527%	76,220	0.031918%
Palatine CCSD 15	016-0150	589,780	0.318942%	766,667	0.321049%
Palatine TWP HSD 211	016-2110	838,075	0.453215%	1,113,397	0.466246%
Palestine CUSD 3	017-0030	11,013	0.005955%	13,133	0.005500%
Palos CCSD 118	016-1180	102,072	0.055198%	139,781	0.058534%
Palos Heights SD 128	016-1280	36,839	0.019922%	47,339	0.019823%
Pana CUSD 8	011-0080	43,251	0.023389%	57,793	0.024201%
Panhandle CUSD 2	068-0020	19,041	0.010297%	26,792	0.011220%
Paris Cooperative High School	023-8000	27,133	0.014673%	20,763	0.008695%
Paris CUSD 4	023-0040	13,352	0.007221%	16,570	0.006939%
Paris-Union SD 95	023-0950	36,402	0.019685%	117,004	0.048997%
Park Forest SD 163	016-1630	85,139	0.046041%	105,543	0.044197%
Park Ridge CCSD 64	016-0640	305,410	0.165160%	399,196	0.167167%
Patoka CUSD 100	058-1000	11,015	0.005957%	14,487	0.006067%
Paw Paw CUSD 271	052-2710	6,695	0.003620%	8,275	0.003465%
Pawnee CUSD 11	084-0110	21,088	0.011404%	28,176	0.011799%
Paxton-Buckley-Loda 10	027-0100	48,924	0.026457%	64,205	0.026887%
Payson CUSD 1	001-0010	17,239	0.009322%	23,134	0.009687%
Pearl City CUSD 200	089-2000	17,288	0.009349%	22,558	0.009446%
Pecatonica CUSD 321	101-3210	32,130	0.017375%	42,526	0.017808%
Pekin CHSD 303	090-3030	67,088	0.036280%	84,874	0.035542%
Pekin Public SD 108	090-1080	138,830	0.075077%	177,219	0.074212%

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Pembroke CCSD 259	046-2590	\$ 7,106	0.003843%	\$ 9,352	0.003916%
Pennoyer SD 79	016-0790	17,646	0.009543%	21,550	0.009024%
Peoria Charter Sch Initiative	401-0080	24,190	0.013081%	30,805	0.012900%
Peoria County ROE	301-0720	14,091	0.007620%	22,658	0.009488%
Peoria Heights CUSD 325	072-3250	27,331	0.014780%	17,404	0.007288%
Peoria SD 150	072-1500	486,592	0.263139%	677,990	0.283915%
Peotone CUSD 207	099-2070	55,684	0.030113%	70,169	0.029384%
Perandoe Special Education	302-1320	17,831	0.009643%	24,339	0.010192%
Peru Elementary SD 124	050-1240	36,356	0.019661%	47,971	0.020088%
Philip J Rock Service Center	311-0220	3,094	0.001673%	11,636	0.004872%
Pikeland CUSD 10	075-0100	36,744	0.019871%	49,229	0.020615%
Pinckneyville CHSD 101	073-1010	16,962	0.009173%	22,762	0.009532%
Pinckneyville SD 50	073-0500	17,753	0.009601%	22,441	0.009397%
Plainfield SD 202	099-2020	1,066,983	0.577004%	1,376,253	0.576319%
Plano Area Special Educ Coop	302-0471	14,669	0.007933%	18,348	0.007683%
Plano CUSD 88	047-0880	94,473	0.051089%	123,760	0.051826%
Pleasant Hill CUSD 3	075-0030	12,494	0.006757%	14,861	0.006223%
Pleasant Hill SD 69	072-0690	7,222	0.003906%	9,871	0.004134%
Pleasant Plains CUSD 8	084-0080	74,458	0.040266%	69,638	0.029161%
Pleasant Valley SD 62	072-0620	18,670	0.010097%	20,033	0.008389%
Pleasantdale SD 107	016-1070	51,882	0.028057%	68,833	0.028824%
Polo CUSD 222	071-2220	23,928	0.012940%	31,277	0.013098%
Pontiac CCSD 429	053-4290	53,557	0.028963%	76,035	0.031840%
Pontiac Township HSD 90	053-0900	34,455	0.018633%	43,765	0.018327%
Pontiac-Wm Holliday SD 105	082-1050	25,337	0.013702%	34,835	0.014588%
Pope County CUSD 1	076-0010	16,997	0.009192%	21,992	0.009210%
Porta CUSD 202	065-2020	32,343	0.017491%	41,504	0.017380%
Posen Robbins ESD 143 5	016-1435	63,283	0.034222%	88,350	0.036997%
Potomac CUSD 10	092-0100	5,545	0.002999%	6,991	0.002928%
Prairie Central CUSD 8	053-0080	78,791	0.042609%	98,326	0.041175%
Prairie Crossing	401-0490	12,492	0.006755%	18,925	0.007925%
Prairie Du Rocher CCSD 134	079-1340	5,168	0.002795%	7,544	0.003159%
Prairie Grove CSD 46	063-0460	39,620	0.021425%	48,684	0.020387%
Prairie Hill CCSD 133	101-1330	26,732	0.014456%	35,526	0.014877%
Prairie Hills ESD 144	016-1440	91,429	0.049443%	125,877	0.052712%
Prairieview Ogden CCSD 197	010-1970	11,190	0.006051%	12,195	0.005107%
Princeton ESD 115	006-1150	38,749	0.020955%	53,636	0.022461%
Princeton HSD 500	006-5000	26,107	0.014118%	34,054	0.014260%
Princeville CUSD 326	072-3260	26,296	0.014220%	36,105	0.015119%
Prophetstown-Lyndon-Tampico SD	098-0030	27,978	0.015130%	38,689	0.016201%
Prospect Heights SD 23	016-0230	78,636	0.042525%	101,101	0.042337%
Proviso TWP HSD 209	016-2090	182,658	0.098778%	260,389	0.109041%
Putnam County CUSD 535	078-5350	34,975	0.018914%	47,140	0.019740%
Queen Bee SD 16	022-0160	79,205	0.042832%	104,599	0.043802%
Quincy SD 172	001-1720	188,583	0.101982%	249,134	0.104327%
Raccoon CSD 1	058-0010	8,137	0.004400%	9,984	0.004181%
Ramsey CUSD 204	026-2040	15,681	0.008480%	20,255	0.008482%
Rankin CSD 98	090-0980	9,087	0.004914%	12,424	0.005203%
Rantoul City SD 137	010-1370	82,263	0.044486%	97,996	0.041037%
Rantoul Twp HSD 193	010-1930	35,984	0.019460%	46,720	0.019565%
Reavis TWP HSD 220	016-2200	116,385	0.062939%	146,515	0.061354%
Red Bud CUSD 132	079-1320	37,303	0.020173%	49,185	0.020597%

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Red Hill CUSD 10	051-0100	\$ 25,412	0.013742%	\$ 33,800	0.014154%
Reed Custer CUSD 255	099-2550	66,011	0.035697%	87,761	0.036751%
Reg Office of Career/Tech Educ	310-0840	710	0.000384%	951	0.000398%
Regional Office of Educ 1	308-0010	2,045	0.001106%	2,108	0.000883%
Regional Office of Educ 13	308-0130	10,721	0.005798%	13,095	0.005484%
Regional Office of Educ 17	308-0170	8,071	0.004365%	12,324	0.005161%
Regional Office of Educ 20	308-0200	2,106	0.001139%	3,433	0.001438%
Regional Office of Educ 21	308-0210	5,217	0.002821%	4,881	0.002044%
Regional Office of Educ 26	308-0260	3,038	0.001643%	5,538	0.002319%
Regional Office of Educ 3	308-0030	7,109	0.003844%	8,597	0.003600%
Regional Office of Educ 30	308-0300	1,151	0.000623%	2,882	0.001207%
Regional Office of Educ 33	308-0330	3,608	0.001951%	5,462	0.002287%
Regional Office of Educ 35	308-0350	2,414	0.001306%	3,443	0.001442%
Regional Office of Educ 47	308-0470	6,497	0.003514%	8,513	0.003565%
Regional Office of Educ 51	308-0510	4,825	0.002609%	6,285	0.002632%
Regional Office of Educ 53	308-0600	1,570	0.000849%	2,319	0.000971%
Rhodes SD 84 5	016-0845	38,059	0.020582%	47,267	0.019794%
Rich TWP HSD 227	016-2270	187,554	0.101426%	240,029	0.100514%
Richland County CUSD 1	080-0010	96,334	0.052096%	96,793	0.040533%
Richland School District 88A	099-0885	36,708	0.019851%	74,481	0.031190%
Richmond Burton CHSD 157	063-1570	38,263	0.020692%	44,115	0.018474%
Ridgeland SD 122	016-1220	112,217	0.060685%	134,943	0.056509%
Ridgeview CUSD 19	064-0190	23,415	0.012662%	30,369	0.012718%
Ridgewood CHSD 234	016-2340	63,953	0.034585%	68,691	0.028765%
Riley CCSD 18	063-0180	13,074	0.007070%	17,808	0.007457%
River Bend CUSD 2	098-0020	32,201	0.017414%	41,995	0.017586%
River Forest SD 90	016-0900	96,175	0.052010%	124,353	0.052074%
River Grove SD 85 5	016-0855	27,275	0.014750%	38,885	0.016283%
River Ridge CUSD 210	043-2100	29,538	0.015974%	40,039	0.016767%
River Trails SD 26	016-0260	86,384	0.046715%	114,204	0.047824%
Riverdale CUSD 100	081-1000	37,731	0.020404%	49,699	0.020812%
Riverside SD 96	016-0960	89,744	0.048532%	114,997	0.048156%
Riverside-Brookfield SD 208	016-2080	87,920	0.047545%	119,089	0.049870%
Riverton CUSD 14	084-0140	48,010	0.025963%	61,635	0.025810%
Riverview CCSD 2	102-0020	7,474	0.004042%	9,692	0.004058%
Roanoke Benson CUSD 60	102-0600	18,585	0.010050%	25,007	0.010472%
Robein School District 85	090-0850	6,949	0.003758%	8,897	0.003726%
Robertson Charter School	401-0610	2,540	0.001374%	7,216	0.003022%
Robinson CUSD 2	017-0020	49,842	0.026953%	65,011	0.027224%
Rochelle CCSD 231	071-2310	57,997	0.031364%	79,618	0.033341%
Rochelle TWP HSD 212	071-2120	39,956	0.021607%	55,965	0.023436%
Rochester CUSD 3A	084-0030	72,720	0.039326%	93,678	0.039229%
Rock Falls Elementary SD 13	098-0130	38,189	0.020652%	50,566	0.021175%
Rock Falls TWP HSD 301	098-3010	29,156	0.015767%	38,548	0.016142%
Rock Island County ROE	307-0000	3,476	0.001880%	4,591	0.001923%
Rock Island SD 41	081-0410	291,357	0.157560%	386,301	0.161767%
Rockdale School District 84	099-0840	11,594	0.006270%	14,614	0.006120%
Rockford School District 205	101-2050	1,178,762	0.637452%	1,550,845	0.649432%
Rockridge CUSD 300	081-3000	34,444	0.018627%	45,721	0.019146%
Rockton School District 140	101-1400	60,480	0.032707%	74,012	0.030993%
ROE Professional Services	308-0190	7,974	0.004312%	10,250	0.004292%
Rome CCSD 2	041-0020	11,037	0.005969%	15,524	0.006501%

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Rondout School District 72	049-0720	\$ 18,985	0.010267%	\$ 26,528	0.011109%
Rooks Creek CCSD 425	053-4250	3,973	0.002149%	5,018	0.002101%
Roselle SD 12	022-0120	36,445	0.019709%	49,914	0.020902%
Rosemont ESD 78	016-0780	16,777	0.009072%	22,200	0.009296%
Rossville-Alvin CUSD 7	092-0070	9,828	0.005315%	11,969	0.005012%
Round Lake Area SD 116	049-1160	385,488	0.208465%	487,162	0.204004%
ROWVA CUSD 208	048-2080	22,835	0.012349%	30,075	0.012594%
Roxana CUSD 1	057-0010	93,673	0.050656%	118,363	0.049566%
Rural Champaign Co Sp Ed Coop	302-0101	8,094	0.004377%	13,249	0.005548%
Rutland CCSD 230	050-2300	4,973	0.002689%	6,706	0.002808%
Salem CHSD 600	058-6000	25,756	0.013928%	33,808	0.014158%
Salem School District 111	058-1110	38,316	0.020721%	48,938	0.020493%
Salt Creek SD 48	022-0480	32,887	0.017785%	41,849	0.017525%
Salt Fork CUSD 512	092-5120	31,551	0.017062%	43,087	0.018043%
Sandoval CUSD 501	058-5010	16,018	0.008662%	19,556	0.008189%
Sandridge SD 172	016-1720	13,123	0.007097%	16,099	0.006742%
Sandwich CUSD 430	019-4300	94,083	0.050878%	124,532	0.052149%
Sangamon Area Special Educ	302-0840	39,449	0.021333%	53,567	0.022432%
Sangamon Valley CUSD 9	055-0090	24,536	0.013269%	34,095	0.014278%
Saratoga CCSD 60C	032-0600	30,259	0.016364%	37,613	0.015751%
SASED	308-0220	70,867	0.038323%	96,782	0.040528%
Sauk Village CCSD 168	016-1680	69,307	0.037480%	88,812	0.037191%
Saunemin CCSD 438	053-4380	6,836	0.003697%	8,356	0.003499%
Scales Mound CUSD 211	043-2110	17,567	0.009500%	23,305	0.009759%
Schaumburg CCSD 54	016-0540	858,130	0.464060%	1,144,728	0.479366%
Schiller Park SD 81	016-0810	60,537	0.032737%	83,337	0.034898%
School District U46	045-0460	1,782,850	0.964131%	2,315,435	0.969611%
Schuyler - Industry CUSD 5	085-0050	31,888	0.017245%	40,782	0.017078%
Scott-Morgan Cnty CUSD 2	086-0020	8,450	0.004569%	10,101	0.004230%
SEJA 803 PAEC	309-0160	44,769	0.024210%	57,948	0.024266%
TrueNorth Educational Coop 804	307-0490	72,165	0.039025%	111,845	0.046836%
Selmaville CCSD 10	058-0100	7,600	0.004110%	9,920	0.004154%
Seneca CCSD 170	050-1700	32,303	0.017469%	43,161	0.018074%
Seneca TWP HSD 160	050-1600	32,093	0.017355%	43,109	0.018052%
Serena CUSD 2	050-0020	32,721	0.017695%	45,300	0.018970%
Sesser-Valier CUSD 196	028-1960	21,802	0.011790%	28,703	0.012020%
Shapiro Developmental Center	200-0260	-	0.000000%	-	0.000000%
Shawnee CUSD 84	091-0840	9,703	0.005247%	14,076	0.005894%
Shelbyville CUSD 4	087-0040	46,079	0.024919%	57,117	0.023918%
Sherrard CUSD 200	081-2000	51,241	0.027710%	64,460	0.026993%
Shiloh CUSD 1	023-0010	15,536	0.008401%	19,778	0.008282%
Shiloh Village SD 85	082-0850	24,324	0.013154%	25,286	0.010589%
Shirland CCSD 134	101-1340	5,517	0.002983%	7,552	0.003162%
Signal Hill SD 181	082-1810	17,058	0.009225%	22,460	0.009405%
Silvis School District 34	081-0340	24,833	0.013429%	31,787	0.013311%
Skokie SD 68	016-0680	109,985	0.059478%	145,535	0.060944%
Skokie SD 69	016-0690	109,003	0.058947%	134,304	0.056241%
Skokie SD 73 5	016-0735	66,242	0.035822%	79,804	0.033419%
Skokie-Fairview SD 72	016-0720	53,312	0.028830%	69,847	0.029249%
Smithton CCSD 130	082-1300	19,523	0.010558%	24,543	0.010278%
Somonauk CUSD 432	019-4320	34,161	0.018474%	42,555	0.017820%
South Beloit CUSD 320	101-3200	35,062	0.018961%	48,382	0.020260%

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		Fiscal Year 2022 Contributions	Proportionate Share	Fiscal Year 2021 Contributions	Proportionate Share
South Central CUSD 401	058-4010	\$ 21,868	0.011826%	\$ 28,974	0.012133%
South Eastern Special Educ	302-0510	22,030	0.011913%	27,629	0.011570%
South Fork SD 14	011-0140	9,362	0.005063%	13,638	0.005711%
South Holland SD 150	016-1500	39,272	0.021237%	50,229	0.021034%
South Holland SD 151	016-1510	67,383	0.036440%	86,810	0.036353%
South Macoupin Assoc for Sp Ed	302-0560	9,704	0.005248%	15,323	0.006417%
South Pekin SD 137	090-1370	7,134	0.003858%	9,709	0.004066%
South Will Cnty Coop Spec Ed	317-0990	58,393	0.031578%	78,221	0.032756%
South Wilmington CSD 74	032-0740	3,443	0.001862%	4,965	0.002079%
Southeastern CUSD 337	034-3370	16,966	0.009175%	21,637	0.009061%
Southland College Prep Charter	401-0050	32,208	0.017417%	36,605	0.015329%
Southwest Cook Coop Spec Educ	302-0160	79,605	0.043049%	106,032	0.044402%
Southwestern CUSD 9	056-0090	50,409	0.027260%	66,962	0.028041%
Sparta CUSD 140	079-1400	37,918	0.020505%	50,359	0.021088%
Special Ed Dist of Lake County	302-0490	118,760	0.064223%	163,103	0.068301%
Special Educ of McHenry Cnty	302-1650	3,105	0.001679%	3,835	0.001606%
Special Educ of Peoria Cnty	302-0720	47,659	0.025773%	64,515	0.027016%
Special Education Coop	302-0530	17,164	0.009282%	22,146	0.009274%
Special Education- Region 3	302-0030	6,813	0.003684%	8,826	0.003696%
SPEED	308-0160	32,598	0.017629%	47,052	0.019703%
Spoon River Valley CUSD 4	029-0040	11,643	0.006296%	16,042	0.006718%
Spring Garden CCSD 178	041-1780	7,444	0.004025%	9,761	0.004087%
Spring Lake CCSD 606	090-6060	1,690	0.000914%	2,185	0.000915%
Spring Valley CCSD 99	006-0990	22,967	0.012420%	31,533	0.013205%
Springfield Ball Charter	401-1860	17,384	0.009401%	22,654	0.009487%
Springfield SD 186	084-1860	750,331	0.405764%	794,152	0.332559%
St Anne CCSD 256	046-2560	13,856	0.007493%	17,805	0.007456%
St Anne CHSD 302	046-3020	11,883	0.006426%	15,928	0.006670%
St Charles CUSD 303	045-3030	689,282	0.372750%	872,296	0.365283%
St Clair Co Reg Educ Programs	303-0820	4,732	0.002559%	5,488	0.002298%
St Clair County ROE	301-0820	67	0.000036%	89	0.000037%
St Elmo CUSD 202	026-2020	16,921	0.009151%	22,515	0.009428%
St George CCSD 258	046-2580	13,610	0.007360%	17,863	0.007480%
St Joseph CCSD 169	010-1690	26,893	0.014543%	34,724	0.014541%
St Joseph Ogden CHS 305	010-3050	15,958	0.008630%	20,727	0.008680%
St Libory CSD 30	082-0300	2,888	0.001562%	3,790	0.001587%
St Rose SD 14	014-0140	6,374	0.003447%	8,510	0.003564%
Stark County CUSD 100	088-1000	22,928	0.012399%	30,434	0.012744%
Staunton CUSD 6	056-0060	40,115	0.021694%	53,575	0.022435%
Steeleville CUSD 138	079-1380	14,478	0.007829%	18,318	0.007671%
Steger SD 194	016-1940	52,756	0.028529%	71,829	0.030079%
Sterling CUSD 5	098-0050	114,824	0.062095%	144,255	0.060408%
Steward Elementary SD 220	052-2200	4,222	0.002283%	6,339	0.002655%
Stewardson-Strasburg CUSD 5	087-0050	12,178	0.006586%	16,160	0.006767%
Stockton CUSD 206	043-2060	24,615	0.013311%	34,276	0.014354%
Streator Elementary SD 44	050-0440	52,354	0.028312%	69,359	0.029045%
Streator TWP HSD 40	050-0400	38,969	0.021074%	52,846	0.022130%
Streator Woodland CUSD 5	053-0050	19,115	0.010337%	26,054	0.010910%
Sullivan CUSD 300	070-3000	33,708	0.018229%	44,767	0.018747%
Summersville SD 79	041-0790	9,186	0.004968%	11,794	0.004939%
Summit Hill SD 161	099-1610	142,204	0.076901%	187,536	0.078532%
Sunnybrook SD 171	016-1710	36,933	0.019973%	47,114	0.019730%



DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
TEACHER HEALTH INSURANCE SECURITY FUND  
A Fiduciary Component Unit of the State of Illinois  
SCHEDULE OF EMPLOYER ALLOCATIONS

EMPLOYER NAME	TRS CODE	As of June 30, 2022		As of June 30, 2021	
		Fiscal Year 2022 Contributions	Proportionate Share	Fiscal Year 2021 Contributions	Proportionate Share
Sunset Ridge SD 29	016-0290	\$ 48,619	0.026292%	\$ 59,544	0.024935%
Sycamore CUSD 427	019-4270	194,332	0.105091%	250,512	0.104905%
Taft School District 90	099-0900	8,985	0.004859%	10,693	0.004478%
Tamaroa SD 5	073-0050	4,334	0.002344%	4,282	0.001793%
Taylorville CUSD 3	011-0030	111,838	0.060480%	109,303	0.045772%
Teachers Retirement System	501-0000	-	0.000000%	-	0.000000%
Technology Center Dupage Cnty	306-0220	16,409	0.008874%	22,677	0.009496%
Teutopolis CUSD 50	025-0500	32,727	0.017698%	43,460	0.018199%
Thomasboro CCSD 130	010-1300	6,380	0.003450%	8,521	0.003568%
Thompsonville CUSD 174	028-1740	10,328	0.005585%	13,813	0.005785%
Thornton Fractional HSD 215	016-2150	205,302	0.111023%	269,259	0.112755%
Thornton SD 154	016-1540	10,638	0.005753%	13,233	0.005542%
Thornton TWP HSD 205	016-2050	311,494	0.168450%	419,039	0.175477%
TMCSEA	302-0900	12,819	0.006932%	17,046	0.007138%
Tolono CUSD 7	010-0070	58,805	0.031800%	76,809	0.032164%
Tonica CCSD 79	050-0790	4,962	0.002683%	6,814	0.002853%
Township HSD 214	016-2140	826,895	0.447169%	1,080,773	0.452584%
TREES	308-0990	996	0.000538%	1,324	0.000555%
Tremont CUSD 702	090-7020	34,223	0.018507%	46,307	0.019391%
Tri City CUSD 1	084-0010	25,736	0.013917%	24,374	0.010207%
Tri Point CUSD 6J	053-0065	19,233	0.010401%	24,391	0.010214%
Triad CUSD 2	057-0020	148,509	0.080311%	198,183	0.082991%
Trico CUSD 176	039-1760	30,367	0.016422%	37,323	0.015629%
Tri-County Spec Educ Coop	302-1860	32,138	0.017379%	47,065	0.019709%
Tri-County Special Education	302-0640	17,779	0.009615%	22,999	0.009631%
Triopia CUSD 27	069-0270	14,171	0.007664%	18,473	0.007736%
Tri-Valley CUSD 3	064-0030	41,768	0.022587%	56,458	0.023642%
Troy CCSD 30C	099-0300	143,088	0.077379%	205,962	0.086249%
Tuscola CUSD 301	021-3010	36,204	0.019578%	47,993	0.020098%
Twin Rivers Career Tech	306-0170	261	0.000141%	325	0.000136%
Two Rivers Professional Devlp	308-0720	-	0.000000%	-	0.000000%
Union Ridge SD 86	016-0860	31,429	0.016996%	39,214	0.016421%
Union School District 81	099-0810	8,820	0.004770%	10,871	0.004552%
United SD 304	094-3040	35,176	0.019023%	46,224	0.019357%
United TWP HSD 30	081-0300	69,827	0.037761%	90,223	0.037782%
Unity Point CCSD 140	039-1400	23,306	0.012603%	31,223	0.013075%
Urbana SD 116	010-1160	226,880	0.122692%	249,585	0.104516%
V I T Community USD 2	029-0020	15,286	0.008266%	19,157	0.008022%
Valley View CUSD 365	099-3650	876,414	0.473948%	1,124,720	0.470988%
Valmeyer CUSD 3	067-0030	16,454	0.008898%	21,824	0.009139%
Vandalia CUSD 203	026-2030	61,237	0.033116%	82,798	0.034672%
Venice CUSD 3	057-0030	6,180	0.003342%	7,633	0.003196%
Vermilion Assoc Spec Educ	302-0920	28,257	0.015281%	22,963	0.009616%
Vermilion Voc Ed Del System	305-1180	853	0.000461%	1,083	0.000453%
Vienna School District 55	044-0550	18,057	0.009765%	17,629	0.007382%
Vienna TWP HSD 133	044-1330	15,050	0.008139%	18,461	0.007731%
Villa Grove CUSD 302	021-3020	21,651	0.011709%	30,550	0.012793%
Villa Park SD 45	022-0450	180,061	0.097374%	260,982	0.109289%
Virginia CUSD 64	009-0640	11,147	0.006028%	13,190	0.005523%
Wabash & Ohio Valley Spec Educ	302-0930	19,084	0.010320%	28,326	0.011862%
Wabash CUSD 348	093-3480	46,638	0.025221%	61,180	0.025620%
Wallace CCSD 195	050-1950	17,285	0.009348%	23,072	0.009662%

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
TEACHER HEALTH INSURANCE SECURITY FUND  
A Fiduciary Component Unit of the State of Illinois  
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EMPLOYER NAME	TRS CODE	As of June 30, 2022		As of June 30, 2021	
		Fiscal Year 2022 Contributions	Proportionate Share	Fiscal Year 2021 Contributions	Proportionate Share
Waltham CCSD 185	050-1850	\$ 9,288	0.005023%	\$ 12,497	0.005233%
Waltonville CUSD 1	041-0010	12,106	0.006547%	17,071	0.007149%
Warren CUSD 205	043-2050	18,312	0.009903%	22,147	0.009274%
Warren TWP HSD 121	049-1210	204,882	0.110796%	268,940	0.112621%
Warrensburg-Latham CUSD 11	055-0110	33,957	0.018363%	45,420	0.019020%
Warsaw CUSD 316	034-3160	14,586	0.007888%	18,498	0.007746%
Washington CHSD 308	090-3080	55,753	0.030150%	79,269	0.033195%
Washington School District 52	090-0520	27,938	0.015108%	34,613	0.014495%
Waterloo CUSD 5	067-0050	90,672	0.049034%	102,639	0.042981%
Wauconda CUSD 118	049-1180	291,549	0.157664%	305,974	0.128129%
Waukegan CUSD 60	049-0600	658,441	0.356072%	868,578	0.363726%
Waverly CUSD 6	069-0060	14,490	0.007836%	19,179	0.008031%
Wayne City CUSD 100	096-1000	18,120	0.009799%	22,931	0.009603%
Wesclin CUSD 3	014-0030	49,742	0.026899%	66,395	0.027803%
West 40 ISC #2	310-0400	23,149	0.012518%	-	0.000000%
West Carroll CUSD 314	008-3140	31,812	0.017203%	41,655	0.017444%
West Central CUSD 235	036-2350	28,873	0.015614%	40,180	0.016826%
West Central IL Spec Educ Coop	302-0290	22,775	0.012316%	29,267	0.012256%
West Chicago CHSD 94	022-0940	97,239	0.052585%	126,049	0.052784%
West Chicago ESD 33	022-0330	232,958	0.125979%	305,125	0.127774%
West Harvey Dixmoor SD 147	016-1470	32,400	0.017521%	44,366	0.018579%
West Lincoln-Broadwell SD 92	054-0920	9,039	0.004888%	12,387	0.005187%
West Northfield SD 31	016-0310	74,236	0.040145%	81,313	0.034051%
West Prairie CUSD 103	062-1030	22,916	0.012392%	30,894	0.012937%
West Washington CUSD 10	095-0100	18,142	0.009811%	26,045	0.010907%
Westchester SD 92 5	016-0925	46,882	0.025353%	63,942	0.026776%
Western CUSD 12	075-0120	17,559	0.009496%	22,350	0.009359%
Western Springs SD 101	016-1010	79,391	0.042933%	108,027	0.045237%
Westmont CUSD 201	022-2010	102,636	0.055504%	122,939	0.051482%
Westville CUSD 2	092-0020	36,041	0.019490%	48,143	0.020160%
Wethersfield CUSD 230	037-2300	18,851	0.010194%	25,083	0.010504%
Wheeling CCSD 21	016-0210	392,274	0.212134%	509,673	0.213431%
Whiteside Regional Vocational	305-0050	5,192	0.002808%	6,746	0.002825%
Whiteside SD 115	082-1150	39,563	0.021395%	55,378	0.023190%
Wilco Area Career Center	306-0990	10,996	0.005946%	14,995	0.006279%
Will Cnty School District 92	099-0920	83,974	0.045411%	111,096	0.046523%
Williamsfield CUSD 210	048-2100	14,209	0.007684%	18,773	0.007861%
Williamson Cnty Spec Educ	302-1000	77,069	0.041678%	100,006	0.041879%
Williamsville CUSD 15	084-0150	51,297	0.027741%	54,335	0.022753%
Willow Grove SD 46	014-0460	4,835	0.002615%	6,600	0.002764%
Willow Springs SD 108	016-1080	17,912	0.009687%	23,739	0.009941%
Wilmette SD 39	016-0390	238,305	0.128871%	314,823	0.131835%
Wilmington CUSD 209	099-2090	39,507	0.021365%	52,621	0.022035%
Winchester CUSD 1	086-0010	20,434	0.011050%	27,786	0.011636%
Windsor CUSD 1	087-0010	14,446	0.007812%	16,650	0.006972%
Winfield SD 34	022-0340	20,516	0.011095%	25,235	0.010567%
Winnebago Cnty Spec Education	302-1400	8,025	0.004340%	8,970	0.003756%
Winnebago CUSD 323	101-3230	59,292	0.032064%	78,911	0.033045%
Winnetka SD 36	016-0360	163,076	0.088188%	216,356	0.090601%
Winthrop Harbor SD 1	049-0010	24,505	0.013252%	30,748	0.012876%
Wolf Branch SD 113	082-1130	26,808	0.014497%	35,504	0.014868%
Wood Dale SD 7	022-0070	53,250	0.028797%	68,530	0.028698%

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
TEACHER HEALTH INSURANCE SECURITY FUND  
A Fiduciary Component Unit of the State of Illinois  
SCHEDULE OF EMPLOYER ALLOCATIONS

EMPLOYER NAME	TRS CODE	As of June 30, 2022		As of June 30, 2021	
		Fiscal Year 2022 Contributions	Proportionate Share	Fiscal Year 2021 Contributions	Proportionate Share
Wood River-Hartford ESD 15	057-0150	\$ 25,849	0.013979%	\$ 33,966	0.014224%
Woodford Cnty Spec Educ	302-1020	22,118	0.011961%	29,739	0.012453%
Woodland CCSD 50	049-0500	255,169	0.137991%	338,990	0.141955%
Woodlawn USD 209	041-2090	25,001	0.013520%	28,085	0.011761%
Woodridge SD 68	022-0680	175,675	0.095002%	229,092	0.095935%
Woodstock CUSD 200	063-2000	290,264	0.156969%	373,749	0.156511%
Worth SD 127	016-1270	49,727	0.026891%	60,880	0.025494%
Yorkville CUSD 115	047-1150	251,075	0.135776%	335,267	0.140396%
Zeigler Royalton CUSD 188	028-1880	27,591	0.014921%	29,750	0.012458%
Zion Elementary SD 6	049-0060	103,193	0.055805%	177,994	0.074537%
Zion-Benton TWP HSD 126	049-1260	131,681	0.071211%	172,106	0.072071%
<b>Subtotal School Districts</b>		<b>78,341,680</b>	<b>42.365672%</b>	<b>101,364,656</b>	<b>42.447451%</b>
Total State Appropriation	999-9999	106,576,149	57.634328%	137,435,679	57.552549%
<b>Grand Total *</b>		<b>\$ 184,917,829</b>	<b>100.000000%</b>	<b>\$ 238,800,335</b>	<b>100.000000%</b>

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

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
TEACHER HEALTH INSURANCE SECURITY FUND  
A Fiduciary Component Unit of the State of Illinois  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER

Employer	June 30, 2021 OPEB Liability	June 30, 2022 OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
8 Points Charter School	\$ -	\$ -	0.000000%	0.000000%
A C Central CUSD 262	1,565,421	457,221	0.007098%	0.006680%
Abingdon-Avon CUSD 276	3,632,783	1,133,383	0.016471%	0.016559%
Addison SD 4	21,551,593	6,842,268	0.097716%	0.099965%
Adlai Stevenson HSD 125	38,571,109	11,941,972	0.174883%	0.174471%
AERO Special Educ Coop	7,760,119	2,071,496	0.035185%	0.030264%
Akin CCSD 91	541,143	188,837	0.002454%	0.002759%
Albers SD 63	666,505	197,876	0.003022%	0.002891%
Alden Hebron SD 19	2,421,195	797,607	0.010978%	0.011653%
Allendale CCSD 17	547,643	162,577	0.002483%	0.002375%
Allen-Otter Creek CCSD 65	672,521	173,188	0.003049%	0.002530%
Alsip-Hazlgrn-Oaklwn SD 126	8,831,109	2,645,723	0.040041%	0.038654%
Altamont CUSD 10	2,878,692	878,658	0.013052%	0.012837%
Alton CUSD 11	27,447,563	8,428,216	0.124448%	0.123135%
Alwood CUSD 225	2,286,447	707,004	0.010367%	0.010329%
Amboy CUSD 272	3,583,065	1,012,818	0.016246%	0.014797%
Anna CCSD 37	2,820,617	874,086	0.012789%	0.012770%
Anna Jonesboro CHSD 81	2,481,123	755,034	0.011250%	0.011031%
Annawan CUSD 226	1,634,494	495,456	0.007411%	0.007239%
Antioch CCSD 34	14,897,837	4,444,225	0.067547%	0.064930%
Aptakisic-Tripp CCSD 102	18,510,553	5,682,147	0.083928%	0.083015%
Arbor Park SD 145	6,551,064	1,902,961	0.029703%	0.027802%
Arcola CUSD 306	3,614,750	1,124,307	0.016389%	0.016426%
Argenta-Oreana CUSD 1	3,852,932	1,631,360	0.017469%	0.023834%
Argo CHSD 217	16,139,338	4,986,676	0.073176%	0.072855%
Argo-Summit SD 104	9,880,916	3,580,708	0.044800%	0.052314%
Arlington Heights SD 25	34,388,177	10,252,100	0.155917%	0.149782%
Armstrong THSD 225	864,397	249,776	0.003919%	0.003649%
Armstrong-Ellis CSD 61	594,285	162,128	0.002695%	0.002369%
Arthur CUSD 305	5,260,510	1,647,456	0.023851%	0.024069%
Ashley CCSD 15	568,298	188,335	0.002577%	0.002752%
Ashton-Franklin Ctr CUSD 275	2,479,312	705,326	0.011241%	0.010305%
Astoria CUSD 1 5	1,549,160	469,506	0.007024%	0.006859%
Athens CUSD 213	3,618,504	1,205,089	0.016406%	0.017606%
Atwood Heights SD 125	3,150,150	866,870	0.014283%	0.012665%
Auburn CUSD 10	4,376,551	1,378,159	0.019843%	0.020135%
Aurora East USD 131	71,672,926	22,868,585	0.324968%	0.334107%
Aurora West USD 129	73,625,200	22,271,631	0.333820%	0.325386%
Aviston SD 21	1,097,252	405,898	0.004975%	0.005930%
Avoca SD 37	7,658,128	2,239,174	0.034722%	0.032714%
Ball Chatham CUSD 5	18,285,753	5,795,351	0.082908%	0.084669%
Bannockburn SD 106	1,980,848	553,514	0.008981%	0.008087%
Barrington CUSD 220	62,821,234	19,824,025	0.284834%	0.289626%
Bartelso SD 57	602,542	181,686	0.002732%	0.002654%
Bartonville SD 66	931,023	293,063	0.004221%	0.004282%
Batavia USD 101	33,841,462	10,233,348	0.153439%	0.149508%

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
TEACHER HEALTH INSURANCE SECURITY FUND  
A Fiduciary Component Unit of the State of Illinois  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER

Employer	June 30, 2021 OPEB Liability	June 30, 2022 OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
Beach Park CCSD 3	\$ 10,588,214	\$ 3,156,740	0.048007%	0.046120%
Beardstown CUSD 15	5,253,445	2,179,492	0.023819%	0.031842%
Beecher City CUSD 20	1,509,797	450,669	0.006845%	0.006584%
Beecher CUSD 200U	4,810,667	1,495,809	0.021812%	0.021854%
Belle Valley SD 119	4,778,762	1,560,993	0.021667%	0.022806%
Belleville Area Spec Ed	4,754,539	1,289,928	0.021557%	0.018846%
Belleville SD 118	18,167,734	5,689,230	0.082373%	0.083119%
Belleville THSD 201	25,671,640	8,273,656	0.116396%	0.120877%
Bellwood SD 88	12,372,498	3,853,814	0.056097%	0.056304%
Belvidere CUSD 100	43,905,468	13,595,440	0.199069%	0.198628%
Bement CUSD 5	1,415,661	373,540	0.006419%	0.005457%
Benjamin SD 25	4,644,365	1,188,556	0.021058%	0.017365%
Bensenville SD 2	13,852,213	4,083,609	0.062807%	0.059661%
Benton CCSD 47	4,615,266	1,413,948	0.020926%	0.020658%
Benton CHSD 103	3,250,774	965,378	0.014739%	0.014104%
Berkeley SD 87	13,578,093	3,989,693	0.061564%	0.058289%
Berwyn North SD 98	15,888,229	4,826,990	0.072038%	0.070522%
Berwyn South SD 100	19,384,347	5,894,821	0.087889%	0.086123%
Bethalto CUSD 8	10,491,254	3,110,838	0.047568%	0.045449%
Bethel School District 82	777,999	253,061	0.003527%	0.003697%
Bi-County Spec Educ Coop	2,030,005	567,890	0.009204%	0.008297%
Big Hollow School District 38	8,726,320	2,732,081	0.039566%	0.039915%
Bismarck CUSD 1	2,021,686	635,334	0.009166%	0.009282%
Black Hawk Area Special Educ	4,034,229	1,116,225	0.018291%	0.016308%
Bloom TWP HSD 206	17,511,777	5,573,894	0.079399%	0.081434%
Bloomington SD 13	7,408,333	2,453,281	0.033590%	0.035842%
Bloomington SD 87	25,535,852	8,191,807	0.115781%	0.119681%
Blue Ridge CUSD 18	3,441,697	1,033,061	0.015605%	0.015093%
Bluford USD 318	1,439,703	422,659	0.006528%	0.006175%
BMP Tri-County Spec Educ Coop	1,372,176	423,759	0.006222%	0.006191%
Bond County CUSD 2	8,373,639	2,541,025	0.037966%	0.037124%
Boone-Winnebago Cntys ROE	2,001,080	420,377	0.009073%	0.006142%
Bourbonnais SD 53	9,684,085	2,980,777	0.043908%	0.043549%
Braceville School District 75	529,741	194,442	0.002402%	0.002841%
Bradford CUSD 1	678,041	193,408	0.003074%	0.002826%
Bradley Bourbonnais CHSD 307	10,058,040	3,080,875	0.045604%	0.045011%
Bradley School District 61	6,984,840	2,147,008	0.031670%	0.031367%
Breese SD 12	1,936,794	650,143	0.008782%	0.009499%
Bremen CHSD 228	37,321,929	11,491,790	0.169219%	0.167894%
Brimfield CUSD 309	2,917,751	877,760	0.013229%	0.012824%
Brookfield SD 95	6,065,870	1,967,192	0.027503%	0.028740%
Brooklyn USD 188	480,414	178,707	0.002178%	0.002611%
Brookwood SD 167	5,365,101	1,641,808	0.024326%	0.023987%
Brown County CUSD 1	3,365,951	959,290	0.015261%	0.014015%
Brownstown CUSD 201	1,629,005	515,570	0.007386%	0.007532%
Brussels CUSD 42	681,207	210,175	0.003089%	0.003071%

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Bsmck-Henng Rossvl-Alv Coop HS	\$ 1,382,685	\$ 434,732	0.006269%	0.006351%
Buncombe CSD 43	193,100	62,542	0.000876%	0.000914%
Bunker Hill CUSD 8	2,656,237	911,052	0.012043%	0.013310%
Burbank SD 111	15,458,682	4,947,602	0.070090%	0.072284%
Bureau Valley CUSD 340	5,005,129	1,527,494	0.022693%	0.022316%
Burnham SD 154 5	804,248	265,728	0.003646%	0.003882%
Bushnell-Prairie CUSD 170	2,932,609	936,207	0.013297%	0.013678%
Butler SD 53	4,388,152	1,398,208	0.019896%	0.020428%
Byron CUSD 226	10,275,095	2,903,077	0.046588%	0.042414%
Cahokia CUSD 187	17,098,141	5,754,213	0.077524%	0.084068%
Cairo CUSD 1	1,443,033	478,624	0.006543%	0.006993%
Calhoun CUSD 40	2,159,094	647,816	0.009789%	0.009464%
Calhoun-Grne-Jrsy-Macoupin ROE	400,957	143,820	0.001818%	0.002101%
Calumet City SD 155	5,346,937	1,471,626	0.024243%	0.021500%
Calumet Public SD 132	3,661,007	1,116,490	0.016599%	0.016312%
Cambridge CUSD 227	2,362,409	717,806	0.010711%	0.010487%
Camp Point CUSD 3	3,472,180	987,897	0.015743%	0.014433%
Canton Union SD 66	8,820,622	2,728,114	0.039993%	0.039857%
Capital Area Career Center	1,332,239	410,947	0.006040%	0.006004%
Carbon Cliff-Barstow SD 36	1,512,919	406,416	0.006860%	0.005938%
Carbondale CHSD 165	5,967,436	1,766,921	0.027057%	0.025814%
Carbondale Elementary SD 95	10,141,972	3,027,519	0.045984%	0.044232%
Career Center of Southern IL	621,500	187,616	0.002818%	0.002741%
Career Development System	108,240	32,545	0.000491%	0.000475%
Career Tec	281,058	93,583	0.001274%	0.001367%
Carlinville CUSD 1	5,721,851	1,802,875	0.025943%	0.026340%
Carlyle CUSD 1	4,339,703	1,291,621	0.019676%	0.018870%
Carmi-White Cnty CUSD 5	6,075,085	1,763,422	0.027545%	0.025763%
Carrier Mills-Stonefort SD 2	2,018,351	706,394	0.009151%	0.010320%
Carroll-JoDav-Stephenson ROE	840,036	251,893	0.003809%	0.003680%
Carrollton CUSD 1	2,127,340	644,478	0.009645%	0.009416%
Carterville CUSD 5	7,725,612	2,432,574	0.035028%	0.035540%
Carthage Elementary Dist 317	1,191,258	391,268	0.005401%	0.005716%
Cary CCSD 26	11,647,589	3,577,578	0.052811%	0.052268%
Casey Westfield CUSD 4C	3,341,265	1,039,660	0.015149%	0.015189%
Cass SD 63	4,436,547	1,378,785	0.020115%	0.020144%
Center Cass SD 66	7,122,256	2,113,356	0.032293%	0.030876%
Central A & M CUSD 21	3,844,773	1,176,178	0.017432%	0.017184%
Central CHS 71	3,162,930	923,643	0.014341%	0.013494%
Central City SD 133	1,145,271	356,620	0.005193%	0.005210%
Central CUSD 301	22,288,632	6,816,380	0.101058%	0.099586%
Central CUSD 4	4,407,236	1,145,854	0.019983%	0.016741%
Central IL Voc Educ Coop	24,283	6,526	0.000110%	0.000095%
Central School District 104	2,429,826	925,231	0.011017%	0.013517%
Central School District 51	4,601,687	1,381,559	0.020864%	0.020184%
Central Stickney SD 110	2,239,081	712,508	0.010152%	0.010410%

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Centralia HSD 200	\$ 4,619,382	\$ 1,435,114	0.020944%	0.020967%
Centralia SD 135	5,413,231	1,660,497	0.024544%	0.024260%
Century CUSD 100	1,727,099	505,722	0.007831%	0.007389%
Cerro Gordo CUSD 100	2,161,895	650,632	0.009802%	0.009506%
Chadwick Milledgeville SD 399	2,211,218	645,241	0.010026%	0.009427%
Champaign CUSD 4	59,402,332	18,546,216	0.269333%	0.270958%
Champaign-Ford Cntys ROE	2,320,207	971,398	0.010520%	0.014192%
Chaney-Monge SD 88	2,150,524	677,442	0.009751%	0.009897%
Channahon School District 17	5,895,211	1,724,176	0.026729%	0.025190%
Charleston CUSD 1	9,481,705	2,981,715	0.042990%	0.043562%
Chester CUSD 139	3,746,904	1,144,000	0.016989%	0.016714%
Chester-East Lincoln CCSD 61	1,057,206	325,095	0.004793%	0.004750%
Chicago Heights SD 170	16,019,987	5,234,701	0.072635%	0.076478%
Chicago Ridge SD 127 5	7,405,952	2,312,461	0.033579%	0.033785%
Christopher USD 99	3,405,806	1,194,716	0.015442%	0.017455%
Cicero SD 99	64,684,715	18,831,530	0.293283%	0.275126%
Cissna Park CUSD 6	1,336,004	435,384	0.006058%	0.006361%
Clay City CUSD 10	1,044,799	319,380	0.004737%	0.004666%
Clinton CUSD 15	7,960,695	2,467,384	0.036094%	0.036048%
Clk-Cls-Cmbn-Dg-Ed-Mltr-Sh ROE	580,540	204,055	0.002632%	0.002981%
Cly-Cfrd-Jspr-Lwrn-Rlnd ROE	479,147	150,187	0.002172%	0.002194%
Coal City CUSD 1	12,141,253	3,501,452	0.055049%	0.051156%
Cobden Unit District 17	1,585,042	705,365	0.007187%	0.010305%
Collinsville CUSD 10	28,060,128	8,684,582	0.127226%	0.126881%
Colona School District 190	1,503,320	505,171	0.006816%	0.007380%
Columbia CUSD 4	8,907,483	2,760,255	0.040387%	0.040327%
Community Consolidated SD146	15,859,294	4,947,091	0.071907%	0.072276%
Community Consolidated SD 180	4,287,619	1,335,132	0.019440%	0.019506%
Community CSD 204	581,845	198,915	0.002638%	0.002906%
Community CSD 59	47,821,837	14,453,552	0.216826%	0.211164%
Community CSD 93	29,335,731	8,810,751	0.133009%	0.128724%
Community High School Dist 117	16,676,910	5,063,256	0.075614%	0.073973%
Community HSD 155	42,860,570	12,860,568	0.194332%	0.187891%
Community HSD 218	46,464,987	14,147,415	0.210674%	0.206692%
Community Unit SD 200	84,477,576	25,115,905	0.383025%	0.366940%
Community USD 300	110,104,533	34,461,671	0.499219%	0.503480%
Community USD 4	2,334,610	749,109	0.010585%	0.010944%
Consolidated HSD 230	56,219,998	17,265,208	0.254904%	0.252242%
Cook County SD 130	17,689,512	5,421,145	0.080205%	0.079202%
Coop Association For Spec Educ	8,313,912	2,639,481	0.037696%	0.038562%
Cornell CCSD 426	599,048	138,792	0.002716%	0.002028%
Coulterville USD 1	1,186,405	310,064	0.005379%	0.004530%
Country Club Hills SD 160	4,640,127	1,275,507	0.021039%	0.018635%
Cowden-Herrick CUD 3A	1,707,823	502,069	0.007743%	0.007335%
Crab Orchard CUSD 3	1,649,208	490,246	0.007478%	0.007162%
Crescent - Iroquois CUSD 249	445,247	130,344	0.002019%	0.001904%

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Creston CCSD 161	\$ 651,836	\$ 165,352	0.002955%	0.002416%
Crete Monee CUSD 201U	30,058,520	8,480,381	0.136287%	0.123897%
Creve Coeur SD 76	2,249,183	556,175	0.010198%	0.008126%
Crystal Lake CCSD 47	40,455,433	12,160,531	0.183427%	0.177664%
Cumberland CUSD 77	4,110,467	1,266,993	0.018637%	0.018511%
Cypress School District 64	427,925	131,951	0.001940%	0.001928%
Dakota CUSD 201	3,898,545	1,111,316	0.017676%	0.016236%
Dallas Elementary SD 327	744,383	229,658	0.003375%	0.003355%
Dalzell SD 98	217,522	55,053	0.000986%	0.000804%
Damiansville SD 62	465,816	174,994	0.002112%	0.002557%
Danville CCSD 118	26,693,779	8,042,652	0.121031%	0.117502%
Darien SD 61	8,861,977	2,730,723	0.040181%	0.039895%
Decatur School District 61	39,095,504	11,929,073	0.177261%	0.174282%
Deer Creek-Mackinaw CUSD 701	4,504,566	1,382,165	0.020424%	0.020193%
Deer Park CCSD 82	549,987	138,367	0.002494%	0.002022%
Deerfield School District 109	24,050,291	7,328,039	0.109045%	0.107062%
DeKalb County ROE	64,092	38,106	0.000291%	0.000557%
DeKalb CUSD 428	35,636,185	11,097,766	0.161576%	0.162137%
DeLand-Weldon CUSD 57	1,234,025	364,696	0.005595%	0.005328%
Delavan CUSD 703	2,446,581	759,909	0.011093%	0.011102%
Depue USD 103	1,298,294	463,775	0.005887%	0.006776%
Des Plaines CCSD 62	37,630,990	11,468,186	0.170620%	0.167549%
Desoto CCSD 86	1,041,356	321,772	0.004722%	0.004701%
Diamond Lake SD 76	5,793,534	1,958,422	0.026268%	0.028612%
Dieterich CUSD 30	1,981,156	586,449	0.008983%	0.008568%
Dimmick CCSD 175	846,272	252,034	0.003837%	0.003682%
District 50 Schools	2,854,761	944,840	0.012944%	0.013804%
Dixon USD 170	10,945,450	3,487,055	0.049627%	0.050945%
Dolton SD 148	16,038,176	4,983,770	0.072718%	0.072812%
Dolton SD 149	14,318,072	5,439,186	0.064919%	0.079466%
Dongola Unit District 66	960,133	314,606	0.004353%	0.004596%
Donovan CUSD 3	1,210,238	390,118	0.005487%	0.005700%
Downers Grove CHS 99	41,829,712	12,681,580	0.189658%	0.185276%
Downers Grove GSD 58	32,228,409	9,842,505	0.146125%	0.143798%
Dunlap CUSD 323	19,951,588	6,001,278	0.090461%	0.087678%
Dupage County ROE	51,873	13,289	0.000235%	0.000194%
DuPage HSD 88	29,395,216	9,170,454	0.133279%	0.133979%
Dupo CUSD 196	5,047,874	1,624,875	0.022887%	0.023739%
Duquoin CUSD 300	6,193,862	1,980,226	0.028083%	0.028931%
Durand CUSD 322	3,613,496	1,115,418	0.016384%	0.016296%
Dwight Common SD 232	1,965,325	601,064	0.008911%	0.008781%
Dwight Township HSD 230	1,577,838	479,850	0.007154%	0.007011%
Earlville CUSD 9	2,207,386	695,514	0.010008%	0.010161%
East Alton SD 13	4,066,035	1,196,666	0.018436%	0.017483%
East Alton-Wood River CHS 14	2,786,546	907,410	0.012634%	0.013257%
East Coloma-Nelson CESD 20	1,263,617	415,454	0.005729%	0.006070%



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East Dubuque USD 119	\$ 2,820,802	\$ 861,116	0.012790%	0.012581%
East Maine SD 63	21,691,447	7,063,476	0.098350%	0.103196%
East Moline SD 37	14,616,762	4,939,156	0.066273%	0.072160%
East Peoria CHSD 309	4,991,680	1,485,945	0.022632%	0.021709%
East Peoria SD 86	7,124,166	2,821,974	0.032301%	0.041229%
East Prairie SD 73	4,017,691	1,220,502	0.018216%	0.017831%
East St Louis SD 189	34,081,556	9,680,678	0.154527%	0.141433%
Eastern IL Area Spec Educ Coop	4,541,942	1,518,666	0.020593%	0.022188%
Eastern IL Ed for Employment	301,198	93,874	0.001366%	0.001371%
Eastland CUSD 308	3,419,391	1,064,135	0.015504%	0.015547%
ECHO Joint Agreement	9,049,426	2,688,676	0.041030%	0.039281%
Edgar County CUSD 6	1,368,673	395,822	0.006206%	0.005783%
Edinburg CUSD 4	1,085,562	298,162	0.004922%	0.004356%
Educ For Employment System	98,536	28,393	0.000447%	0.000415%
Edwards County CUSD 1	3,844,344	1,224,684	0.017430%	0.017892%
Edwardsville CUSD 7	29,727,684	9,321,273	0.134787%	0.136183%
Effingham CUSD 40	10,552,302	3,152,724	0.047845%	0.046061%
Egyptian CUSD 5	1,717,301	554,108	0.007786%	0.008095%
Eisenhower Cooperative	4,576,296	1,410,863	0.020749%	0.020613%
El Paso - Gridley CUSD 11	5,705,049	1,720,600	0.025867%	0.025138%
Eldorado CUSD 4	4,565,737	1,400,117	0.020701%	0.020456%
Elementary SD 159	9,609,658	3,433,911	0.043571%	0.050169%
Elgin Math and Science Academy	1,183,572	382,239	0.005366%	0.005584%
Elmhurst SD 205	61,411,139	18,455,293	0.278441%	0.269629%
Elmwood CUSD 322	2,874,792	807,034	0.013034%	0.011791%
Elmwood Park CUSD 401	18,754,344	5,697,753	0.085033%	0.083243%
Elverado CUSD 196	1,618,837	255,934	0.007340%	0.003739%
Elwood CCSD 203	1,581,503	410,736	0.007171%	0.006001%
Emmons School District 33	1,594,623	508,909	0.007230%	0.007435%
Erie CUSD 1	5,249,868	1,880,139	0.023803%	0.027469%
Eswood CCSD 269	384,368	101,167	0.001743%	0.001478%
Eureka CUSD 140	6,399,212	1,925,219	0.029014%	0.028127%
Evanston CCSD 65	54,567,803	15,742,618	0.247413%	0.229998%
Evanston TWP HSD 202	33,890,935	10,566,785	0.153663%	0.154379%
Evergreen Park CHSD 231	6,574,077	1,880,924	0.029807%	0.027480%
Evergreen Park ESD 124	11,935,436	3,287,806	0.054116%	0.048034%
Ewing Northern CCD 115	1,031,261	282,077	0.004676%	0.004121%
Exceptional Learners Collab	2,525,140	862,093	0.011449%	0.012595%
Fairfield CHSD 225	1,829,735	572,394	0.008296%	0.008363%
Fairfield Public SD 112	2,753,163	683,827	0.012483%	0.009991%
Fairmont School District 89	1,845,286	649,949	0.008367%	0.009496%
Farmington Central CUSD 265	4,522,174	1,750,935	0.020504%	0.025581%
Farrington CCSD 99	222,271	64,237	0.001008%	0.000938%
Fenton CHSD 100	12,800,960	5,682,576	0.058040%	0.083022%
Field CCSD 3	875,373	277,692	0.003969%	0.004057%
Fieldcrest CUSD 6	4,620,754	1,454,308	0.020951%	0.021247%

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Fisher CUSD 1	\$ 2,490,130	\$ 757,446	0.011290%	0.011066%
Five County Vocational System	281,490	67,661	0.001276%	0.000989%
Flanagan-Cornell UD 74	1,647,309	578,877	0.007469%	0.008457%
Flora CUSD 35	5,115,525	1,576,240	0.023194%	0.023029%
Flossmoor SD 161	12,724,577	4,034,391	0.057694%	0.058942%
Ford County Spec Educ Coop	515,112	158,357	0.002336%	0.002314%
Ford Heights SD 169	2,529,741	785,495	0.011470%	0.011476%
Forest Park SD 91	6,859,553	2,202,511	0.031102%	0.032178%
Forest Ridge SD 142	6,511,010	1,997,858	0.029521%	0.029188%
Forrestville Valley CUSD 221	3,516,514	1,100,291	0.015944%	0.016075%
Four Rivers Special Education	2,456,846	733,557	0.011139%	0.010717%
Fox Lake Grade SD 114	4,068,199	1,397,246	0.018445%	0.020414%
Fox River Grove CSD 3	2,518,174	739,953	0.011418%	0.010811%
Frankfort CCSD 157C	13,002,611	5,756,260	0.058954%	0.084098%
Frankfort CUSD 168	8,179,413	2,597,275	0.037086%	0.037946%
Franklin CUSD 1	1,462,950	455,356	0.006633%	0.006653%
Franklin Park SD 84	6,966,765	2,366,472	0.031588%	0.034574%
Franklin-Jefferson Spec Educ	1,804,064	566,756	0.008180%	0.008280%
Freeburg CCSD 70	3,828,632	1,123,740	0.017359%	0.016418%
Freeburg CHSD 77	3,169,705	976,136	0.014372%	0.014261%
Freeport School District 145	20,140,329	6,574,608	0.091317%	0.096054%
Fremont School District 79	9,457,833	3,275,040	0.042882%	0.047848%
Fulton County CUSD 3	1,983,618	558,993	0.008994%	0.008167%
Galapagos Rockford Charter Sch	1,064,379	345,132	0.004826%	0.005042%
Galatia CUSD 1	1,800,945	566,865	0.008166%	0.008282%
Galena USD 120	4,668,801	1,418,236	0.021169%	0.020720%
Galesburg CUSD 205	19,336,909	6,132,138	0.087674%	0.089590%
Gallatin CUSD 7	3,200,401	1,031,240	0.014511%	0.015066%
Galva CUSD 224	2,019,716	639,819	0.009157%	0.009348%
Gardner CCSD 72C	799,625	218,397	0.003626%	0.003191%
Gardner Wilmington THSD 73	1,250,632	371,583	0.005670%	0.005429%
Gavin School District 37	3,612,645	1,135,325	0.016380%	0.016587%
Geff CCSD 14	549,853	145,267	0.002493%	0.002122%
Gen George Patton SD 133	1,603,059	529,841	0.007268%	0.007741%
Geneseo CUSD 228	9,935,653	4,343,102	0.045049%	0.063452%
Geneva CUSD 304	35,158,730	10,715,709	0.159411%	0.156555%
Genoa-Kingston CUSD 424	7,857,378	2,444,047	0.035626%	0.035707%
Georgetown-Ridge Farm CUD 4	3,911,560	1,241,037	0.017735%	0.018131%
Germantown Hills SD 69	3,285,870	975,011	0.014898%	0.014245%
Germantown SD 60	853,639	285,084	0.003870%	0.004165%
Giant City CCSD 130	940,238	360,221	0.004263%	0.005263%
Gibson City-Melvin-Sibley 5	5,391,755	1,597,537	0.024446%	0.023340%
Gifford CCSD 188	686,742	218,714	0.003114%	0.003195%
Gillespie CUSD 7	4,986,707	1,770,002	0.022610%	0.025859%
Glen Ellyn CCSD 89	14,279,297	4,379,805	0.064743%	0.063988%
Glen Ellyn SD 41	23,265,492	7,047,594	0.105487%	0.102964%

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Glenbard TWP HSD 87	\$ 65,430,332	\$ 25,949,283	0.296664%	0.379116%
Glencoe SD 35	12,000,128	3,746,628	0.054409%	0.054738%
Glenview CCSD 34	33,082,897	10,033,229	0.149999%	0.146584%
Golf ESD 67	4,142,308	1,310,861	0.018781%	0.019152%
Goreville CUSD 1	2,861,276	868,339	0.012973%	0.012686%
Gower SD 62	6,644,072	2,042,757	0.030125%	0.029844%
Grand Prairie CCSD 6	358,688	104,111	0.001626%	0.001521%
Grand Ridge CCSD 95	1,063,154	357,263	0.004820%	0.005220%
Granite City CUSD 9	27,581,889	8,854,135	0.125057%	0.129358%
Grant CCSD 110	2,899,332	925,449	0.013146%	0.013521%
Grant CHSD 124	11,958,410	3,734,829	0.054220%	0.054565%
Grant Park CUSD 6	2,017,601	629,318	0.009148%	0.009194%
Grass Lake School District 36	1,223,477	372,020	0.005547%	0.005435%
Grayslake CCSD 46	18,543,053	6,236,801	0.084075%	0.091119%
Grayslake CHSD 127	21,673,551	6,521,346	0.098269%	0.095276%
Grayville CUSD 1	1,185,214	381,322	0.005374%	0.005571%
Greenfield CUSD 10	1,961,744	604,115	0.008895%	0.008826%
Greenview CUSD 200	1,162,323	338,505	0.005270%	0.004946%
Griggsville-Perry CUSD 4	1,739,467	554,563	0.007887%	0.008102%
Grundy Area Vocational Center	1,170,016	323,127	0.005305%	0.004721%
Grundy Co Spec Ed Coop	3,737,470	1,128,983	0.016946%	0.016494%
Grundy-Kendall Cntys ROE	344,873	120,350	0.001564%	0.001758%
Gurnee School District 56	11,935,517	4,082,277	0.054116%	0.059642%
Hall HSD 502	2,472,460	774,762	0.011210%	0.011319%
Hamilton CCSD 328	2,183,172	673,877	0.009899%	0.009845%
Hamilton County CUSD 10	4,404,919	1,310,860	0.019972%	0.019151%
Hampton School District 29	898,952	283,705	0.004076%	0.004145%
Hardin County CUSD 1	1,740,119	569,755	0.007890%	0.008324%
Harlem USD 122	39,051,011	12,086,377	0.177059%	0.176580%
Harmony Emge SD 175	3,329,253	1,013,303	0.015095%	0.014804%
Harrisburg CUSD 3	7,161,959	2,619,276	0.032473%	0.038267%
Harrison School District 36	2,033,248	657,224	0.009219%	0.009602%
Hartsburg-Emden CUSD 21	1,200,452	361,362	0.005443%	0.005279%
Harvard CUSD 50	13,291,640	4,208,943	0.060265%	0.061492%
Harvey SD 152	9,109,515	2,808,330	0.041303%	0.041029%
Havana CUSD 126	3,880,890	1,167,080	0.017596%	0.017051%
Hawthorn CCSD 73	21,398,470	6,645,776	0.097022%	0.097094%
Hazel Crest SD 152 5	4,470,365	1,642,158	0.020269%	0.023992%
Heartland Technical Academy	757,179	211,215	0.003433%	0.003086%
Henry - Stark Co Spec Ed Dist	4,160,770	1,260,521	0.018865%	0.018416%
Henry-Senachwine CUSD 5	2,632,944	756,771	0.011938%	0.011056%
Heritage CUSD 8	2,026,790	610,748	0.009190%	0.008923%
Herrin CUSD 4	9,337,621	2,951,993	0.042337%	0.043128%
Herscher CUSD 2	7,404,654	2,223,055	0.033573%	0.032479%
Heyworth CUSD 4	4,224,698	1,277,010	0.019155%	0.018657%
Hiawatha CUSD 426	2,498,186	718,926	0.011327%	0.010503%

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High Mount SD 116	\$ 1,750,311	\$ 549,839	0.007936%	0.008033%
Highland CUSD 5	11,917,596	3,656,540	0.054035%	0.053422%
Highland Park TWP HSD 113	41,198,338	12,490,352	0.186795%	0.182482%
Hillsboro CUSD 3	7,061,746	2,116,808	0.032018%	0.030926%
Hillside SD 93	3,490,181	1,006,287	0.015825%	0.014702%
Hinckley Big Rock CUSD 429	3,984,886	1,290,078	0.018068%	0.018848%
Hinsdale CCSD 181	30,044,966	9,162,102	0.136225%	0.133857%
Hinsdale TWP HSD 86	42,430,012	12,815,265	0.192379%	0.187229%
Hollis CSD 328	686,479	242,752	0.003113%	0.003547%
Homer CCSD 33	18,912,130	5,710,432	0.085748%	0.083429%
Homewood SD 153	11,228,483	3,476,056	0.050910%	0.050785%
Homewood-Flossmoor CHSD 233	22,090,903	6,887,934	0.100161%	0.100632%
Hononegah CHSD 207	10,884,576	3,700,475	0.049351%	0.054063%
Hoopston Area CUSD 11	5,511,242	1,679,497	0.024988%	0.024537%
Hoover Schrum SD 157	4,818,473	1,553,749	0.021847%	0.022700%
Huntley CSD 158	38,524,014	14,644,275	0.174669%	0.213951%
Hutsenville CUSD 1	1,195,603	419,958	0.005421%	0.006136%
ICRE At Roosevelt	-	-	0.000000%	0.000000%
ICRE At Wood CRSBVI	-	-	0.000000%	0.000000%
IL Assoc of School Boards	1,634,159	440,465	0.007409%	0.006435%
IL Dept of Correction	-	-	0.000000%	0.000000%
IL Education Association	506,596	156,382	0.002297%	0.002285%
IL Federation Of Teachers	2,648,332	679,378	0.012008%	0.009926%
IL School - Visually Impaired	-	-	0.000000%	0.000000%
IL School for the Deaf	-	-	0.000000%	0.000000%
IL State Board Of Education	-	-	0.000000%	0.000000%
Illini Bluffs CUSD 327	3,299,586	983,621	0.014960%	0.014371%
Illini Central CUSD 189	3,166,259	1,059,117	0.014356%	0.015474%
Illini West HSD 307	1,609,077	452,446	0.007296%	0.006610%
Illinois Valley Central 321	9,092,014	2,706,209	0.041224%	0.039537%
Indian Creek CUSD 425	4,201,956	1,801,194	0.019052%	0.026315%
Indian Prairie CUSD 204	161,943,411	50,162,308	0.734258%	0.732865%
Indian Springs SD 109	13,504,359	4,097,388	0.061229%	0.059862%
Indian Valley Vocational Ctr	935,130	286,796	0.004240%	0.004190%
Iroquois Area Delivery System	-	24,258	0.000000%	0.000354%
Iroquois County CUSD 9	4,544,978	1,366,153	0.020607%	0.019959%
Iroquois Spec Educ Association	2,203,862	584,394	0.009992%	0.008538%
Iroquois West CUSD 10	3,620,236	1,034,721	0.016414%	0.015117%
Iroquois-Kankakee Cntys ROE	430,541	156,052	0.001952%	0.002280%
Irvington CCSD 11	339,180	81,502	0.001538%	0.001191%
ISBE - Assistant Supt	-	-	0.000000%	0.000000%
ISBE - Regional Supt	-	-	0.000000%	0.000000%
Itasca SD 10	5,494,712	1,675,530	0.024913%	0.024479%
Iuka CCSD 7	971,017	318,959	0.004403%	0.004660%
J S Morton HSD 201	41,934,953	13,375,884	0.190135%	0.195420%
Jacksonville SD 117	15,006,505	4,884,982	0.068040%	0.071369%

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JAMP Special Educ Services	\$ 752,140	\$ 222,578	0.003410%	0.003252%
Jasper CCSD 17	664,609	211,544	0.003013%	0.003091%
Jasper County CUSD 1	4,473,204	1,401,913	0.020282%	0.020482%
Jersey CUSD 100	10,071,972	3,213,505	0.045667%	0.046949%
JoDaviess Carroll CTEA	377,520	89,912	0.001712%	0.001314%
Johnsburg CUSD 12	10,568,319	3,336,765	0.047917%	0.048750%
Johnston City CUSD 1	3,996,616	1,298,347	0.018121%	0.018969%
Joliet School District 86	48,720,947	14,717,832	0.220903%	0.215026%
Joliet TWP HSD 204	35,330,786	10,970,949	0.160191%	0.160284%
Jonesboro CCSD 43	1,387,226	466,112	0.006290%	0.006810%
Joppa-Maple Grove USD 38	1,167,078	339,787	0.005292%	0.004964%
Kane County ROE	1,961,151	93,773	0.008892%	0.001370%
Kaneland CUSD 302	25,714,825	7,927,255	0.116592%	0.115816%
Kankakee Area Career Center	1,074,689	333,314	0.004873%	0.004870%
Kankakee Area Spec Educ Coop	379,766	139,939	0.001722%	0.002044%
Kankakee School District 111	22,423,586	5,783,229	0.101669%	0.084492%
Kansas CUSD 3	966,180	304,253	0.004381%	0.004445%
Kaskaskia Special Education	2,989,621	832,815	0.013555%	0.012167%
Keeneyville SD 20	7,319,757	2,289,688	0.033188%	0.033452%
Kell CSD 2	426,831	126,253	0.001935%	0.001845%
Kendall Cnty Special Educ	-	-	0.000000%	0.000000%
Kenilworth SD 38	6,062,518	1,698,972	0.027488%	0.024822%
Kewanee CUSD 229	7,072,231	2,212,382	0.032066%	0.032323%
Kildeer Countryside CCSD 96	22,856,625	6,975,081	0.103633%	0.101905%
Kings CSD 144	534,076	181,244	0.002422%	0.002648%
Kinnikinnick CCSD 131	8,217,928	2,410,443	0.037260%	0.035216%
Kirby SD 140	21,162,930	6,427,661	0.095954%	0.093907%
Kishwaukee Educ Consortium	1,012,283	282,465	0.004590%	0.004127%
Knoxville CUSD 202	4,133,012	1,272,254	0.018739%	0.018587%
Knox-Warren Spec Educ Dist	1,869,553	581,274	0.008477%	0.008492%
Komarek SD 94	2,772,915	856,640	0.012573%	0.012515%
L E A S E	2,208,675	626,422	0.010014%	0.009152%
La Grange Area Dept Spec Ed	8,555,256	2,547,383	0.038790%	0.037217%
La Grange Highlands SD 106	6,585,777	1,971,525	0.029860%	0.028804%
La Grange SD 102	18,934,753	5,715,186	0.085851%	0.083498%
La Grange South SD 105	10,145,820	3,055,970	0.046002%	0.044647%
La Harpe CSD 347	854,685	224,561	0.003875%	0.003281%
La Moille CUSD 303	1,301,504	394,181	0.005901%	0.005759%
La Salle Elementary SD 122	4,515,225	1,464,938	0.020472%	0.021403%
La Salle-Peru TWP HSD 120	6,893,303	2,146,564	0.031255%	0.031361%
Ladd CCSD 94	768,143	224,402	0.003483%	0.003278%
Lake Bluff Elementary SD 65	7,597,291	2,342,301	0.034446%	0.034221%
Lake County Area Vocational	2,649,021	801,825	0.012011%	0.011715%
Lake County ROE	247,703	85,403	0.001123%	0.001248%
Lake Forest CHSD 115	19,579,978	5,790,298	0.088776%	0.084595%
Lake Forest SD 67	18,794,075	5,548,256	0.085213%	0.081059%

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Lake Park CHSD 108	\$ 19,585,830	\$ 6,028,758	0.088803%	0.088079%
Lake Villa CCSD 41	10,970,107	3,506,873	0.049739%	0.051235%
Lake Zurich CUSD 95	38,235,022	11,585,838	0.173359%	0.169268%
Lansing SD 158	11,313,086	3,415,314	0.051294%	0.049897%
Laraway CCSD 70	3,349,941	1,068,019	0.015189%	0.015604%
Lawndale (LEARN) Charter	5,332,169	1,462,941	0.024176%	0.021373%
Lawrence County CUSD 20	4,365,703	1,403,799	0.019794%	0.020509%
Le Roy CUSD 2	3,610,700	1,233,233	0.016371%	0.018017%
Lebanon CUSD 9	3,611,855	996,328	0.016376%	0.014556%
Legacy Academy Charter School	452,993	147,356	0.002054%	0.002153%
Leland CUSD 1	1,401,013	418,489	0.006352%	0.006114%
Lemont TWP HSD 210	10,035,413	3,093,010	0.045501%	0.045188%
Lemont-Bromberek CSD 113	10,876,286	3,164,098	0.049314%	0.046227%
Lena Winslow CUSD 202	3,556,874	1,131,391	0.016127%	0.016529%
Lewistown CUSD 97	2,979,783	899,739	0.013510%	0.013145%
Lexington CUSD 7	2,472,423	758,507	0.011210%	0.011082%
Leyden CHSD 212	30,254,224	9,392,366	0.137174%	0.137221%
Liberty CUSD 2	2,699,031	821,390	0.012238%	0.012000%
Libertyville CHSD 128	38,224,081	11,526,591	0.173310%	0.168402%
Libertyville SD 70	17,972,688	5,146,478	0.081489%	0.075189%
Lick Creek CCSD 16	508,585	156,478	0.002306%	0.002286%
Limestone CHSD 310	4,863,210	1,443,396	0.022050%	0.021088%
Limestone Walters CCSD 316	783,514	252,795	0.003552%	0.003693%
Lincoln CHSD 404	3,746,258	1,176,989	0.016986%	0.017196%
Lincoln Elementary SD 27	5,629,767	1,763,236	0.025526%	0.025761%
Lincoln ESD 156	3,815,360	1,247,977	0.017299%	0.018233%
Lincoln Regional Safe School	415,544	112,011	0.001884%	0.001636%
Lincolnshire-Prairie View 103	12,266,222	4,340,691	0.055616%	0.063417%
Lincoln-Way Area Spec Educ	2,382,452	703,869	0.010802%	0.010283%
Lincoln-Way CHSD 210	37,788,492	11,801,549	0.171335%	0.172419%
Lincolnwood SD 74	10,463,752	3,234,581	0.047443%	0.047257%
Lindop SD 92	2,699,433	848,410	0.012239%	0.012395%
Lisbon CCSD 90	554,969	205,348	0.002516%	0.003000%
Lisle CUSD 202	13,834,647	4,192,503	0.062727%	0.061252%
Litchfield CUSD 12	6,440,778	1,917,634	0.029203%	0.028016%
Lockport Area Spec Educ Coop	1,519,682	511,453	0.006890%	0.007472%
Lockport School District 91	2,773,282	828,618	0.012574%	0.012106%
Lockport TWP HSD 205	22,142,683	6,803,656	0.100396%	0.099401%
Lombard SD 44	25,333,888	7,950,977	0.114865%	0.116163%
Lostant CUSD 425	347,281	100,912	0.001575%	0.001474%
Lowpoint-Washburn CUSD 21	1,498,539	450,594	0.006794%	0.006583%
Ludeman Developmental Center	-	-	0.000000%	0.000000%
Ludlow CCSD 142	444,895	134,471	0.002017%	0.001965%
Lyons SD 103	12,739,579	3,941,130	0.057762%	0.057579%
Lyons TWP HSD 204	32,655,899	9,879,841	0.148063%	0.144343%
Mabley Developmental Center	-	-	0.000000%	0.000000%

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Macomb CUSD 185	\$ 9,358,807	\$ 2,834,022	0.042433%	0.041405%
Macon-Piatt ROE	836,238	273,363	0.003792%	0.003994%
Madison Co ROE 41	671,366	196,930	0.003044%	0.002877%
Madison CUSD 12	3,004,167	1,271,534	0.013621%	0.018577%
Maercker SD 60	9,398,614	2,914,136	0.042614%	0.042575%
Mahomet Seymour CUSD 3	13,304,317	4,218,202	0.060322%	0.061627%
Maine TWP HSD 207	59,269,690	17,608,373	0.268731%	0.257256%
Malden CCSD 84	451,839	133,372	0.002049%	0.001949%
Manhattan School District 114	6,591,261	2,190,466	0.029885%	0.032002%
Mannheim SD 83	18,247,624	5,538,965	0.082735%	0.080924%
Manteno CUSD 5	9,177,618	2,683,406	0.041612%	0.039204%
Mar-Clin-Was Co Car Tec Ed Sys	59,776	18,035	0.000271%	0.000263%
Marengo CHSD 154	4,194,521	1,251,342	0.019018%	0.018282%
Marengo-Union ECSD 165	4,342,910	1,321,086	0.019691%	0.019301%
Marion CUSD 2	15,816,672	4,798,544	0.071713%	0.070106%
Marissa CUSD 40	2,970,971	859,129	0.013471%	0.012552%
Maroa Forsyth CUSD 2	4,597,924	1,344,405	0.020847%	0.019642%
Marquardt SD 15	15,822,358	4,781,659	0.071739%	0.069859%
Marseilles Elementary SD 150	2,611,155	793,234	0.011839%	0.011589%
Marshall CUSD 2C	4,786,205	1,436,259	0.021701%	0.020984%
Martinsville CUSD 3C	1,789,143	549,405	0.008112%	0.008027%
Mascoutah CUSD 19	20,512,962	5,692,862	0.093007%	0.083172%
Massac USD 1	9,269,188	2,915,837	0.042027%	0.042600%
Matteson ESD 162	15,390,571	4,759,385	0.069781%	0.069534%
Mattoon CUSD 2	13,795,221	4,251,280	0.062548%	0.062111%
Maywood SD 89	23,990,959	7,352,275	0.108776%	0.107416%
Mazon-Verona-Kinsman ESD 2C	1,554,560	480,147	0.007048%	0.007015%
McClellan CCSD 12	292,663	66,914	0.001327%	0.000978%
McHenry CCSD 15	27,931,124	8,011,924	0.126641%	0.117053%
McHenry CHSD 156	13,143,388	3,888,720	0.059593%	0.056814%
McHenry Co Coop for Employ Ed	-	-	0.000000%	0.000000%
McLean County USD 5	52,803,506	18,998,021	0.239413%	0.277559%
Medinah ESD 11	3,570,221	1,101,680	0.016188%	0.016095%
Mendota CCSD 289	4,471,006	1,377,644	0.020272%	0.020127%
Mendota TWP HSD 280	3,290,463	1,068,782	0.014919%	0.015615%
Mercer County SD 404	5,660,528	1,755,794	0.025665%	0.025652%
Meredosia-Chambersburg SD 11	1,237,436	415,140	0.005611%	0.006065%
Meridian CUSD 101	2,395,677	738,198	0.010862%	0.010785%
Meridian CUSD 15	3,958,423	1,177,077	0.017948%	0.017197%
Meridian CUSD 223	7,289,847	2,375,001	0.033052%	0.034698%
Metamora CCSD 1	3,037,151	885,737	0.013771%	0.012941%
Metamora TWP HSD 122	7,199,720	1,519,302	0.032644%	0.022197%
Midland CUSD 7	2,514,907	743,235	0.011403%	0.010859%
Midlothian SD 143	8,623,354	2,697,761	0.039099%	0.039414%
Mid-State Special Education	1,986,481	598,400	0.009007%	0.008743%
Mid-Valley Special Educ	4,181,106	1,280,446	0.018957%	0.018707%

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Midwest Central CUSD 191	\$ 4,105,764	\$ 1,174,558	0.018616%	0.017160%
Milford Area Public SD 124	3,072,041	1,012,495	0.013929%	0.014792%
Millburn CCSD 24	6,708,885	2,061,188	0.030418%	0.030114%
Miller TWP CCSD 210	824,592	253,859	0.003739%	0.003709%
Millstadt CCSD 160	3,483,936	1,017,767	0.015796%	0.014869%
Minooka CCSD 201	18,939,025	5,762,945	0.085870%	0.084196%
Minooka CHS 111	13,906,334	4,297,541	0.063052%	0.062787%
Mokena School District 159	7,383,636	2,220,873	0.033478%	0.032447%
Moline USD 40	38,122,976	11,956,906	0.172851%	0.174689%
Momence CUSD 1	4,396,998	1,372,170	0.019936%	0.020047%
Monmouth - Roseville CUSD 238	5,923,813	1,816,651	0.026859%	0.026541%
Monroe SD 70	1,050,270	316,670	0.004762%	0.004627%
Monroe-Randolph Counties ROE	244,594	91,224	0.001109%	0.001333%
Monticello CUSD 25	7,594,465	2,225,342	0.034434%	0.032512%
Montmorency CCSD 145	1,096,149	339,803	0.004970%	0.004964%
Morris CHSD 101	4,772,484	1,372,499	0.021639%	0.020052%
Morris School District 54	5,002,629	1,534,712	0.022682%	0.022422%
Morrison CUSD 6	4,676,795	1,423,877	0.021205%	0.020803%
Morrisonville CUSD 1	1,423,094	417,961	0.006452%	0.006106%
Morton CUSD 709	15,119,936	4,445,023	0.068554%	0.064941%
Morton Grove SD 70	6,206,831	1,831,747	0.028142%	0.026762%
Mt Olive USD 5	2,393,721	760,401	0.010853%	0.011109%
Mt Prospect SD 57	11,242,935	3,870,304	0.050976%	0.056545%
Mt Pulaski CUSD 23	2,604,619	906,222	0.011809%	0.013240%
Mt Vernon School District 80	7,496,258	2,212,255	0.033988%	0.032321%
Mt Vernon TWP HSD 201	5,986,301	1,898,061	0.027142%	0.027730%
Mt Zion CUSD 3	9,752,083	3,118,545	0.044216%	0.045562%
Mulberry Grove CUSD 1	1,678,623	523,148	0.007611%	0.007643%
Mundelein CHSD 120	15,788,166	4,992,233	0.071584%	0.072936%
Mundelein Elementary SD 75	8,248,470	2,676,913	0.037399%	0.039109%
Murphysboro CUSD 186	8,834,906	2,700,597	0.040058%	0.039455%
N Pekin-Marquette Heights SD	2,193,065	595,549	0.009943%	0.008701%
Naperville CUSD 203	119,175,006	37,453,618	0.540344%	0.547192%
Nashville CCSD 49	2,264,636	688,435	0.010268%	0.010058%
Nashville CHSD 99	1,961,849	521,530	0.008895%	0.007619%
Nauvoo-Colusa CUSD 325	1,056,497	339,504	0.004790%	0.004960%
Neoga CUSD 3	2,421,276	720,120	0.010978%	0.010521%
Nettle Creek CCSD 24C	581,561	183,274	0.002637%	0.002678%
New Athens CUSD 60	2,139,115	665,749	0.009699%	0.009727%
New Berlin CUSD 16	3,494,972	1,267,109	0.015846%	0.018512%
New Holland-Middletown ESD	612,147	161,062	0.002775%	0.002353%
New Hope CCSD 6	772,869	235,321	0.003504%	0.003438%
New Lenox School District 122	24,943,921	7,145,263	0.113097%	0.104391%
New Simpson Hill CSD 32	982,877	286,906	0.004456%	0.004192%
New Trier TWP HSD 203	49,768,306	14,493,263	0.225652%	0.211745%
Newark CCSD 66	957,315	275,448	0.004341%	0.004024%



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Newark CHSD 18	\$ 1,397,795	\$ 389,267	0.006338%	0.005687%
Niles ESD 71	4,270,262	1,311,830	0.019362%	0.019166%
Niles TWP CHSD 219	49,917,703	15,373,990	0.226329%	0.224612%
Niles TWP Spec Educ	5,277,539	1,721,861	0.023929%	0.025156%
Nippersink School District 2	7,192,646	2,545,409	0.032612%	0.037188%
Nokomis CUSD 22	2,517,310	751,622	0.011414%	0.010981%
Norridge SD 80	4,966,473	1,553,067	0.022518%	0.022690%
Norris City-Omaha-Enfield SD	2,454,191	786,433	0.011127%	0.011490%
North Boone CUSD 200	7,630,306	2,462,245	0.034596%	0.035973%
North Chicago SD 187	14,591,845	4,646,776	0.066160%	0.067889%
North Clay CUSD 25	2,251,907	690,217	0.010210%	0.010084%
North Dupage Spec Educ Coop	3,759,298	1,090,169	0.017045%	0.015927%
North Greene USD 3	2,864,177	929,210	0.012986%	0.013576%
North Mac CUSD 34	5,195,683	1,528,020	0.023557%	0.022324%
North Palos SD 117	18,474,659	5,821,990	0.083765%	0.085058%
North Shore SD 112	31,625,902	9,809,097	0.143393%	0.143310%
North Wamac SD 186	549,857	175,070	0.002493%	0.002558%
North Wayne CUSD 200	2,032,835	612,260	0.009217%	0.008945%
Northbrook ESD 27	13,083,975	4,160,425	0.059323%	0.060783%
Northbrook SD 28	19,325,941	5,597,579	0.087625%	0.081780%
Northbrook-Glenview SD 30	11,627,078	3,486,457	0.052718%	0.050937%
Northfield TWP HSD 225	55,067,125	16,187,526	0.249677%	0.236498%
Northwest Special Education	955,785	266,041	0.004334%	0.003887%
Northwestern CUSD 2	1,775,121	512,590	0.008048%	0.007489%
Norwood Elementary SD 63	1,571,006	445,586	0.007123%	0.006510%
NPT Special Education Coop	-	190,683	0.000000%	0.002786%
NSSEO	11,443,240	3,243,398	0.051884%	0.047386%
Oak Grove East SD 68	1,292,409	409,568	0.005860%	0.005984%
Oak Grove SD 68	7,521,030	2,255,340	0.034101%	0.032950%
Oak Lawn CHSD 229	12,307,107	3,884,147	0.055801%	0.056747%
Oak Lawn Hometown SD 123	19,446,704	5,745,392	0.088172%	0.083939%
Oak Park ESD 97	43,218,607	13,285,339	0.195955%	0.194097%
Oak Park-River Forest SD 200	29,391,578	9,130,504	0.133263%	0.133395%
Oakdale CCSD 1	243,243	97,045	0.001103%	0.001418%
Oakland CUSD 5	1,401,368	335,730	0.006354%	0.004905%
Oakwood CUSD 76	3,123,204	1,041,479	0.014161%	0.015216%
Oblong CUSD 4	2,088,727	657,513	0.009470%	0.009606%
Odell CCSD 435	913,839	319,717	0.004143%	0.004671%
Odin Public School Dist 722	1,208,574	348,110	0.005480%	0.005086%
OFallon CCSD 90	13,549,870	4,152,505	0.061436%	0.060668%
OFallon THSD 203	12,092,793	3,310,875	0.054829%	0.048371%
Ogle Cnty Spec Educ	3,099,591	1,022,244	0.014054%	0.014935%
Oglesby Elementary SD 125	2,165,702	661,539	0.009819%	0.009665%
Ohio CCSD 17	689,010	187,558	0.003124%	0.002740%
Ohio CHSD 505	441,070	173,447	0.002000%	0.002534%
Ohio-Wabash Valley Vocational	66,758	20,073	0.000303%	0.000293%

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Okaw Regional Voc System	\$ 19,658	\$ 6,524	0.000089%	0.000095%
Okaw Valley CUSD 302	2,369,083	749,748	0.010742%	0.010954%
Olympia CUSD 16	7,042,524	2,320,883	0.031931%	0.033908%
Opdyke-Belle Rive CCSD 5	750,893	293,027	0.003405%	0.004281%
Orangeville CUSD 203	1,673,842	497,918	0.007589%	0.007275%
Oregon CUSD 220	5,790,525	1,861,591	0.026254%	0.027198%
Orion CUSD 223	3,696,991	1,161,640	0.016762%	0.016971%
Orland Park SD 135	32,870,748	10,178,440	0.149037%	0.148706%
Oswego CUSD 308	97,798,093	30,192,930	0.443421%	0.441115%
Ottawa Elementary SD 141	8,804,465	2,704,382	0.039920%	0.039511%
Ottawa TWP HSD 140	7,039,584	2,363,284	0.031918%	0.034527%
Palatine CCSD 15	70,808,667	21,830,561	0.321049%	0.318942%
Palatine TWP HSD 211	102,832,299	31,021,165	0.466246%	0.453215%
Palestine CUSD 3	1,212,958	407,634	0.005500%	0.005955%
Palos CCSD 118	12,909,999	3,778,157	0.058534%	0.055198%
Palos Heights SD 128	4,372,141	1,363,572	0.019823%	0.019922%
Pana CUSD 8	5,337,709	1,600,916	0.024201%	0.023389%
Panhandle CUSD 2	2,474,505	704,796	0.011220%	0.010297%
Paris Cooperative High School	1,917,630	1,004,323	0.008695%	0.014673%
Paris CUSD 4	1,530,413	494,225	0.006939%	0.007221%
Paris-Union SD 95	10,806,414	1,347,399	0.048997%	0.019685%
Park Forest SD 163	9,747,834	3,151,393	0.044197%	0.046041%
Park Ridge CCSD 64	36,869,371	11,304,692	0.167167%	0.165160%
Patoka CUSD 100	1,338,029	407,706	0.006067%	0.005957%
Paw Paw CUSD 271	764,243	247,800	0.003465%	0.003620%
Pawnee CUSD 11	2,602,296	780,557	0.011799%	0.011404%
Paxton-Buckley-Loda 10	5,929,947	1,810,911	0.026887%	0.026457%
Payson CUSD 1	2,136,609	638,085	0.009687%	0.009322%
Pearl City CUSD 200	2,083,424	639,928	0.009446%	0.009349%
Pecatonica CUSD 321	3,927,620	1,189,268	0.017808%	0.017375%
Pekin CHSD 303	7,838,923	2,483,252	0.035542%	0.036280%
Pekin Public SD 108	16,367,809	5,138,759	0.074212%	0.075077%
Pembroke CCSD 259	863,773	263,039	0.003916%	0.003843%
Pennoyer SD 79	1,990,347	653,163	0.009024%	0.009543%
Peoria Charter Sch Initiative	2,845,153	895,385	0.012900%	0.013081%
Peoria County ROE	2,092,646	521,591	0.009488%	0.007620%
Peoria Heights CUSD 325	1,607,441	1,011,654	0.007288%	0.014780%
Peoria SD 150	62,618,543	18,011,077	0.283915%	0.263139%
Peotone CUSD 207	6,480,757	2,061,133	0.029384%	0.030113%
Perandoe Special Education	2,247,962	660,018	0.010192%	0.009643%
Peru Elementary SD 124	4,430,525	1,345,722	0.020088%	0.019661%
Philip J Rock Service Center	1,074,646	114,541	0.004872%	0.001673%
Pikeland CUSD 10	4,546,759	1,360,083	0.020615%	0.019871%
Pinckneyville CHSD 101	2,102,276	627,843	0.009532%	0.009173%
Pinckneyville SD 50	2,072,617	657,127	0.009397%	0.009601%
Plainfield SD 202	127,109,417	39,494,142	0.576319%	0.577004%

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Plano Area Special Educ Coop	\$ 1,694,582	\$ 542,959	0.007683%	0.007933%
Plano CUSD 88	11,430,396	3,496,912	0.051826%	0.051089%
Pleasant Hill CUSD 3	1,372,530	462,471	0.006223%	0.006757%
Pleasant Hill SD 69	911,720	267,325	0.004134%	0.003906%
Pleasant Plains CUSD 8	6,431,670	2,756,057	0.029161%	0.040266%
Pleasant Valley SD 62	1,850,231	691,080	0.008389%	0.010097%
Pleasantdale SD 107	6,357,335	1,920,411	0.028824%	0.028057%
Polo CUSD 222	2,888,740	885,681	0.013098%	0.012940%
Pontiac CCSD 429	7,022,492	1,982,410	0.031840%	0.028963%
Pontiac Township HSD 90	4,042,131	1,275,357	0.018327%	0.018633%
Pontiac-Wm Holliday SD 105	3,217,349	937,861	0.014588%	0.013702%
Pope County CUSD 1	2,031,200	629,132	0.009210%	0.009192%
Porta CUSD 202	3,833,307	1,197,171	0.017380%	0.017491%
Posen Robbins ESD 143 5	8,159,934	2,342,420	0.036997%	0.034222%
Potomac CUSD 10	645,685	205,239	0.002928%	0.002999%
Prairie Central CUSD 8	9,081,284	2,916,422	0.041175%	0.042609%
Prairie Crossing	1,747,877	462,383	0.007925%	0.006755%
Prairie Du Rocher CCSD 134	696,797	191,278	0.003159%	0.002795%
Prairie Grove CSD 46	4,496,451	1,466,507	0.020387%	0.021425%
Prairie Hill CCSD 133	3,281,152	989,482	0.014877%	0.014456%
Prairie Hills ESD 144	11,625,836	3,384,220	0.052712%	0.049443%
Prairievew Ogden CCSD 197	1,126,278	414,178	0.005107%	0.006051%
Princeton ESD 115	4,953,785	1,434,274	0.022461%	0.020955%
Princeton HSD 500	3,145,185	966,354	0.014260%	0.014118%
Princeville CUSD 326	3,334,657	973,331	0.015119%	0.014220%
Prophetstown-Lyndon-Tampico SD	3,573,243	1,035,581	0.016201%	0.015130%
Prospect Heights SD 23	9,337,581	2,910,707	0.042337%	0.042525%
Proviso TWP HSD 209	24,049,304	6,761,046	0.109041%	0.098778%
Putnam County CUSD 535	4,353,799	1,294,596	0.019740%	0.018914%
Queen Bee SD 16	9,660,649	2,931,751	0.043802%	0.042832%
Quincy SD 172	23,009,821	6,980,373	0.104327%	0.101982%
Raccoon CSD 1	922,102	301,179	0.004181%	0.004400%
Ramsey CUSD 204	1,870,713	580,420	0.008482%	0.008480%
Rankin CSD 98	1,147,431	336,371	0.005203%	0.004914%
Rantoul City SD 137	9,050,797	3,044,959	0.041037%	0.044486%
Rantoul Twp HSD 193	4,315,047	1,331,952	0.019565%	0.019460%
Reavis TWP HSD 220	13,531,955	4,307,960	0.061354%	0.062939%
Red Bud CUSD 132	4,542,711	1,380,762	0.020597%	0.020173%
Red Hill CUSD 10	3,121,737	940,622	0.014154%	0.013742%
Reed Custer CUSD 255	8,105,531	2,443,376	0.036751%	0.035697%
Reg Office of Career/Tech Educ	87,876	26,273	0.000398%	0.000384%
Regional Office of Educ 1	194,665	75,687	0.000883%	0.001106%
Regional Office of Educ 13	1,209,455	396,824	0.005484%	0.005798%
Regional Office of Educ 17	1,138,206	298,745	0.005161%	0.004365%
Regional Office of Educ 20	317,107	77,968	0.001438%	0.001139%
Regional Office of Educ 21	450,814	193,102	0.002044%	0.002821%

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Regional Office of Educ 26	\$ 511,505	\$ 112,444	0.002319%	0.001643%
Regional Office of Educ 3	794,045	263,122	0.003600%	0.003844%
Regional Office of Educ 30	266,172	42,618	0.001207%	0.000623%
Regional Office of Educ 33	504,496	133,539	0.002287%	0.001951%
Regional Office of Educ 35	318,005	89,360	0.001442%	0.001306%
Regional Office of Educ 47	786,296	240,492	0.003565%	0.003514%
Regional Office of Educ 51	580,466	178,587	0.002632%	0.002609%
Regional Office of Educ 53	214,206	58,117	0.000971%	0.000849%
Rhodes SD 84 5	4,365,536	1,408,761	0.019794%	0.020582%
Rich TWP HSD 227	22,168,812	6,942,263	0.100514%	0.101426%
Richland County CUSD 1	8,939,699	3,565,777	0.040533%	0.052096%
Richland School District 88A	6,879,014	1,358,756	0.031190%	0.019851%
Richmond Burton CHSD 157	4,074,455	1,416,307	0.018474%	0.020692%
Ridgeland SD 122	12,463,169	4,153,679	0.056509%	0.060685%
Ridgeview CUSD 19	2,804,896	866,687	0.012718%	0.012662%
Ridgewood CHSD 234	6,344,219	2,367,213	0.028765%	0.034585%
Riley CCSD 18	1,644,759	483,937	0.007457%	0.007070%
River Bend CUSD 2	3,878,650	1,191,909	0.017586%	0.017414%
River Forest SD 90	11,485,143	3,559,889	0.052074%	0.052010%
River Grove SD 85 5	3,591,343	1,009,574	0.016283%	0.014750%
River Ridge CUSD 210	3,697,966	1,093,338	0.016767%	0.015974%
River Trails SD 26	10,547,758	3,197,493	0.047824%	0.046715%
Riverdale CUSD 100	4,590,137	1,396,608	0.020812%	0.020404%
Riverside SD 96	10,620,970	3,321,857	0.048156%	0.048532%
Riverside-Brookfield SD 208	10,998,985	3,254,334	0.049870%	0.047545%
Riverton CUSD 14	5,692,594	1,777,075	0.025810%	0.025963%
Riverview CCSD 2	895,112	276,633	0.004058%	0.004042%
Roanoke Benson CUSD 60	2,309,619	687,909	0.010472%	0.010050%
Robein School District 85	821,686	257,217	0.003726%	0.003758%
Robertson Charter School	666,466	94,013	0.003022%	0.001374%
Robinson CUSD 2	6,004,329	1,844,881	0.027224%	0.026953%
Rochelle CCSD 231	7,353,435	2,146,739	0.033341%	0.031364%
Rochelle TWP HSD 212	5,168,874	1,478,955	0.023436%	0.021607%
Rochester CUSD 3A	8,652,005	2,691,717	0.039229%	0.039326%
Rock Falls Elementary SD 13	4,670,268	1,413,564	0.021175%	0.020652%
Rock Falls TWP HSD 301	3,560,227	1,079,191	0.016142%	0.015767%
Rock Island County ROE	424,026	128,666	0.001923%	0.001880%
Rock Island SD 41	35,678,388	10,784,506	0.161767%	0.157560%
Rockdale School District 84	1,349,717	429,159	0.006120%	0.006270%
Rockford School District 205	143,234,621	43,631,583	0.649432%	0.637452%
Rockridge CUSD 300	4,222,739	1,274,935	0.019146%	0.018627%
Rockton School District 140	6,835,635	2,238,668	0.030993%	0.032707%
ROE Professional Services	946,667	295,157	0.004292%	0.004312%
Rome CCSD 2	1,433,784	408,545	0.006501%	0.005969%
Rondout School District 72	2,450,096	702,728	0.011109%	0.010267%
Rooks Creek CCSD 425	463,426	147,074	0.002101%	0.002149%

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Employer	June 30, 2021 OPEB Liability	June 30, 2022 OPEB Liability	Prior Year Proportionate Share	Current Year Proportionate Share
Roselle SD 12	\$ 4,610,044	\$ 1,349,016	0.020902%	0.019709%
Rosemont ESD 78	2,050,353	620,983	0.009296%	0.009072%
Rossville-Alvin CUSD 7	1,105,467	363,779	0.005012%	0.005315%
Round Lake Area SD 116	44,993,826	14,268,749	0.204004%	0.208465%
ROWVA CUSD 208	2,777,740	845,222	0.012594%	0.012349%
Roxana CUSD 1	10,931,916	3,467,276	0.049566%	0.050656%
Rural Champaign Co Sp Ed Coop	1,223,670	299,598	0.005548%	0.004377%
Rutland CCSD 230	619,315	184,087	0.002808%	0.002689%
Salem CHSD 600	3,122,505	953,355	0.014158%	0.013928%
Salem School District 111	4,519,834	1,418,276	0.020493%	0.020721%
Salt Creek SD 48	3,865,170	1,217,315	0.017525%	0.017785%
Salt Fork CUSD 512	3,979,469	1,167,869	0.018043%	0.017062%
Sandoval CUSD 501	1,806,164	592,916	0.008189%	0.008662%
Sandridge SD 172	1,486,920	485,735	0.006742%	0.007097%
Sandwich CUSD 430	11,501,646	3,482,472	0.052149%	0.050878%
Sangamon Area Special Educ	4,947,399	1,460,182	0.022432%	0.021333%
Sangamon Valley CUSD 9	3,148,958	908,190	0.014278%	0.013269%
Saratoga CCSD 60C	3,473,943	1,120,033	0.015751%	0.016364%
SASED	8,938,696	2,623,114	0.040528%	0.038323%
Sauk Village CCSD 168	8,202,639	2,565,380	0.037191%	0.037480%
Saunemin CCSD 438	771,712	253,017	0.003499%	0.003697%
Scales Mound CUSD 211	2,152,444	650,251	0.009759%	0.009500%
Schaumburg CCSD 54	105,726,044	31,763,471	0.479366%	0.464060%
Schiller Park SD 81	7,696,944	2,240,744	0.034898%	0.032737%
School District U46	213,851,408	65,991,790	0.969611%	0.964131%
Schuyler - Industry CUSD 5	3,766,601	1,180,343	0.017078%	0.017245%
Scott-Morgan Cnty CUSD 2	932,911	312,767	0.004230%	0.004569%
SEJA 803 PAEC	5,352,016	1,657,129	0.024266%	0.024210%
TrueNorth Educational Coop 804	10,329,865	2,671,155	0.046836%	0.039025%
Selmaville CCSD 10	916,205	281,303	0.004154%	0.004110%
Seneca CCSD 170	3,986,267	1,195,694	0.018074%	0.017469%
Seneca TWP HSD 160	3,981,485	1,187,909	0.018052%	0.017355%
Serena CUSD 2	4,183,904	1,211,172	0.018970%	0.017695%
Sesser-Valier CUSD 196	2,651,017	806,992	0.012020%	0.011790%
Shapiro Developmental Center	-	-	0.000000%	0.000000%
Shawnee CUSD 84	1,300,008	359,168	0.005894%	0.005247%
Shelbyville CUSD 4	5,275,296	1,705,613	0.023918%	0.024919%
Sherrard CUSD 200	5,953,461	1,896,668	0.026993%	0.027710%
Shiloh CUSD 1	1,826,713	575,049	0.008282%	0.008401%
Shiloh Village SD 85	2,335,429	900,349	0.010589%	0.013154%
Shirland CCSD 134	697,483	204,205	0.003162%	0.002983%
Signal Hill SD 181	2,074,354	631,390	0.009405%	0.009225%
Silvis School District 34	2,935,827	919,181	0.013311%	0.013429%
Skokie SD 68	13,441,471	4,071,066	0.060944%	0.059478%
Skokie SD 69	12,404,202	4,034,724	0.056241%	0.058947%
Skokie SD 73 5	7,370,611	2,451,924	0.033419%	0.035822%

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Skokie-Fairview SD 72	\$ 6,450,969	\$ 1,973,315	0.029249%	0.028830%
Smithton CCSD 130	2,266,768	722,638	0.010278%	0.010558%
Somonauk CUSD 432	3,930,309	1,264,477	0.017820%	0.018474%
South Beloit CUSD 320	4,468,477	1,297,821	0.020260%	0.018961%
South Central CUSD 401	2,676,013	809,423	0.012133%	0.011826%
South Eastern Special Educ	2,551,817	815,433	0.011570%	0.011913%
South Fork SD 14	1,259,562	346,548	0.005711%	0.005063%
South Holland SD 150	4,639,071	1,453,641	0.021034%	0.021237%
South Holland SD 151	8,017,692	2,494,176	0.036353%	0.036440%
South Macoupin Assoc for Sp Ed	1,415,201	359,187	0.006417%	0.005248%
South Pekin SD 137	896,725	264,072	0.004066%	0.003858%
South Will Cnty Coop Spec Ed	7,224,464	2,161,410	0.032756%	0.031578%
South Wilmington CSD 74	458,604	127,451	0.002079%	0.001862%
Southeastern CUSD 337	1,998,374	627,979	0.009061%	0.009175%
Southland College Prep Charter	3,380,824	1,192,157	0.015329%	0.017417%
Southwest Cook Coop Spec Educ	9,793,057	2,946,546	0.044402%	0.043049%
Southwestern CUSD 9	6,184,555	1,865,871	0.028041%	0.027260%
Sparta CUSD 140	4,651,084	1,403,514	0.021088%	0.020505%
Special Ed Dist of Lake County	15,064,044	4,395,856	0.068301%	0.064223%
Special Educ of McHenry Cnty	354,242	114,934	0.001606%	0.001679%
Special Educ of Peoria Cnty	5,958,542	1,764,089	0.027016%	0.025773%
Special Education Coop	2,045,415	635,317	0.009274%	0.009282%
Special Education- Region 3	815,186	252,191	0.003696%	0.003684%
SPEED	4,345,675	1,206,624	0.019703%	0.017629%
Spoon River Valley CUSD 4	1,481,622	430,971	0.006718%	0.006296%
Spring Garden CCSD 178	901,509	275,523	0.004087%	0.004025%
Spring Lake CCSD 606	201,788	62,550	0.000915%	0.000914%
Spring Valley CCSD 99	2,912,362	850,112	0.013205%	0.012420%
Springfield Ball Charter	2,092,292	643,474	0.009487%	0.009401%
Springfield SD 186	73,347,091	27,773,320	0.332559%	0.405764%
St Anne CCSD 256	1,644,465	512,877	0.007456%	0.007493%
St Anne CHSD 302	1,471,129	439,828	0.006670%	0.006426%
St Charles CUSD 303	80,564,475	25,513,598	0.365283%	0.372750%
St Clair Co Reg Educ Programs	506,879	175,147	0.002298%	0.002559%
St Clair County ROE	8,234	2,486	0.000037%	0.000036%
St Elmo CUSD 202	2,079,488	626,340	0.009428%	0.009151%
St George CCSD 258	1,649,783	503,768	0.007480%	0.007360%
St Joseph CCSD 169	3,207,108	995,423	0.014541%	0.014543%
St Joseph Ogden CHS 305	1,914,342	590,669	0.008680%	0.008630%
St Libory CSD 30	350,036	106,899	0.001587%	0.001562%
St Rose SD 14	785,964	235,928	0.003564%	0.003447%
Stark County CUSD 100	2,810,828	848,677	0.012744%	0.012399%
Staunton CUSD 6	4,948,119	1,484,862	0.022435%	0.021694%
Steeleville CUSD 138	1,691,864	535,905	0.007671%	0.007829%
Steger SD 194	6,634,043	1,952,748	0.030079%	0.028529%
Sterling CUSD 5	13,323,251	4,250,192	0.060408%	0.062095%

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Steward Elementary SD 220	\$ 585,510	\$ 156,270	0.002655%	0.002283%
Stewardson-Strasburg CUSD 5	1,492,567	450,764	0.006767%	0.006586%
Stockton CUSD 206	3,165,740	911,129	0.014354%	0.013311%
Streator Elementary SD 44	6,405,974	1,937,872	0.029045%	0.028312%
Streator TWP HSD 40	4,880,833	1,442,427	0.022130%	0.021074%
Streator Woodland CUSD 5	2,406,303	707,531	0.010910%	0.010337%
Sullivan CUSD 300	4,134,612	1,247,703	0.018747%	0.018229%
Summersville SD 79	1,089,326	340,012	0.004939%	0.004968%
Summit Hill SD 161	17,320,610	5,263,650	0.078532%	0.076901%
Sunnybrook SD 171	4,351,422	1,367,061	0.019730%	0.019973%
Sunset Ridge SD 29	5,499,409	1,799,618	0.024935%	0.026292%
Sycamore CUSD 427	23,137,091	7,193,137	0.104905%	0.105091%
Taft School District 90	987,614	332,569	0.004478%	0.004859%
Tamaroa SD 5	395,484	160,438	0.001793%	0.002344%
Taylorville CUSD 3	10,095,105	4,139,666	0.045772%	0.060480%
Teachers Retirement System	-	-	0.000000%	0.000000%
Technology Center Dupage Cnty	2,094,411	607,376	0.009496%	0.008874%
Teutopolis CUSD 50	4,013,946	1,211,371	0.018199%	0.017698%
Thomasboro CCSD 130	787,015	236,171	0.003568%	0.003450%
Thompsonville CUSD 174	1,275,800	382,305	0.005785%	0.005585%
Thornton Fractional HSD 215	24,868,525	7,599,191	0.112755%	0.111023%
Thornton SD 154	1,222,221	393,780	0.005542%	0.005753%
Thornton TWP HSD 205	38,702,042	11,529,865	0.175477%	0.168450%
TMCSEA	1,574,387	474,485	0.007138%	0.006932%
Tolono CUSD 7	7,093,961	2,176,641	0.032164%	0.031800%
Tonica CCSD 79	629,307	183,672	0.002853%	0.002683%
Township HSD 214	99,819,193	30,607,336	0.452584%	0.447169%
TREES	122,316	36,856	0.000555%	0.000538%
Tremont CUSD 702	4,276,831	1,266,750	0.019391%	0.018507%
Tri City CUSD 1	2,251,122	952,604	0.010207%	0.013917%
Tri Point CUSD 6J	2,252,736	711,913	0.010214%	0.010401%
Triad CUSD 2	18,304,035	5,497,008	0.082991%	0.080311%
Trico CUSD 176	3,447,101	1,124,036	0.015629%	0.016422%
Tri-County Spec Educ Coop	4,346,840	1,189,572	0.019709%	0.017379%
Tri-County Special Education	2,124,146	658,092	0.009631%	0.009615%
Triopia CUSD 27	1,706,126	524,554	0.007736%	0.007664%
Tri-Valley CUSD 3	5,214,385	1,546,028	0.023642%	0.022587%
Troy CCSD 30C	19,022,471	5,296,359	0.086249%	0.077379%
Tuscola CUSD 301	4,432,614	1,340,072	0.020098%	0.019578%
Twin Rivers Career Tech	29,994	9,650	0.000136%	0.000141%
Two Rivers Professional Devlp	-	-	0.000000%	0.000000%
Union Ridge SD 86	3,621,740	1,163,349	0.016421%	0.016996%
Union School District 81	1,004,055	326,474	0.004552%	0.004770%
United SD 304	4,269,198	1,302,049	0.019357%	0.019023%
United TWP HSD 30	8,332,911	2,584,646	0.037782%	0.037761%
Unity Point CCSD 140	2,883,769	862,670	0.013075%	0.012603%

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Urbana SD 116	\$ 23,051,447	\$ 8,397,899	0.104516%	0.122692%
V I T Community USD 2	1,769,283	565,807	0.008022%	0.008266%
Valley View CUSD 365	103,878,080	32,440,245	0.470988%	0.473948%
Valmeyer CUSD 3	2,015,685	609,027	0.009139%	0.008898%
Vandalia CUSD 203	7,647,143	2,266,657	0.034672%	0.033116%
Venice CUSD 3	704,974	228,743	0.003196%	0.003342%
Vermilion Assoc Spec Educ	2,120,884	1,045,910	0.009616%	0.015281%
Vermilion Voc Ed Del System	100,020	31,581	0.000453%	0.000461%
Vienna School District 55	1,628,234	668,358	0.007382%	0.009765%
Vienna TWP HSD 133	1,705,046	557,068	0.007731%	0.008139%
Villa Grove CUSD 302	2,821,573	801,416	0.012793%	0.011709%
Villa Park SD 45	24,104,058	6,664,933	0.109289%	0.097374%
Virginia CUSD 64	1,218,225	412,588	0.005523%	0.006028%
Wabash & Ohio Valley Spec Educ	2,616,170	706,387	0.011862%	0.010320%
Wabash CUSD 348	5,650,515	1,726,280	0.025620%	0.025221%
Wallace CCSD 195	2,130,952	639,813	0.009662%	0.009348%
Waltham CCSD 185	1,154,210	343,781	0.005233%	0.005023%
Waltonville CUSD 1	1,576,683	448,100	0.007149%	0.006547%
Warren CUSD 205	2,045,516	677,828	0.009274%	0.009903%
Warren TWP HSD 121	24,839,004	7,583,659	0.112621%	0.110796%
Warrensburg-Latham CUSD 11	4,194,977	1,256,921	0.019020%	0.018363%
Warsaw CUSD 316	1,708,488	539,885	0.007746%	0.007888%
Washington CHSD 308	7,321,195	2,063,691	0.033195%	0.030150%
Washington School District 52	3,196,833	1,034,125	0.014495%	0.015108%
Waterloo CUSD 5	9,479,611	3,356,207	0.042981%	0.049034%
Wauconda CUSD 118	28,259,432	10,791,627	0.128129%	0.157664%
Waukegan CUSD 60	80,221,030	24,372,031	0.363726%	0.356072%
Waverly CUSD 6	1,771,313	536,345	0.008031%	0.007836%
Wayne City CUSD 100	2,117,920	670,703	0.009603%	0.009799%
Wesclin CUSD 3	6,132,136	1,841,170	0.027803%	0.026899%
West 40 ISC #2	-	856,842	0.000000%	0.012518%
West Carroll CUSD 314	3,847,248	1,177,506	0.017444%	0.017203%
West Central CUSD 235	3,710,954	1,068,727	0.016826%	0.015614%
West Central IL Spec Educ Coop	2,703,049	842,999	0.012256%	0.012316%
West Chicago CHSD 94	11,641,808	3,599,264	0.052784%	0.052585%
West Chicago ESD 33	28,181,053	8,622,872	0.127774%	0.125979%
West Harvey Dixmoor SD 147	4,097,592	1,199,286	0.018579%	0.017521%
West Lincoln-Broadwell SD 92	1,144,038	334,584	0.005187%	0.004888%
West Northfield SD 31	7,510,018	2,747,815	0.034051%	0.040145%
West Prairie CUSD 103	2,853,307	848,213	0.012937%	0.012392%
West Washington CUSD 10	2,405,484	671,540	0.010907%	0.009811%
Westchester SD 92 5	5,905,625	1,735,342	0.026776%	0.025353%
Western CUSD 12	2,064,194	649,958	0.009359%	0.009496%
Western Springs SD 101	9,977,287	2,938,637	0.045237%	0.042933%
Westmont CUSD 201	11,354,572	3,799,046	0.051482%	0.055504%
Westville CUSD 2	4,446,429	1,334,062	0.020160%	0.019490%



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Wethersfield CUSD 230	\$ 2,316,663	\$ 697,759	0.010504%	0.010194%
Wheeling CCSD 21	47,072,935	14,519,926	0.213431%	0.212134%
Whiteside Regional Vocational	623,074	192,179	0.002825%	0.002808%
Whiteside SD 115	5,114,643	1,464,429	0.023190%	0.021395%
Wilco Area Career Center	1,384,878	406,998	0.006279%	0.005946%
Will Cnty School District 92	10,260,738	3,108,266	0.046523%	0.045411%
Williamsfield CUSD 210	1,733,836	525,932	0.007861%	0.007684%
Williamson Cnty Spec Educ	9,236,463	2,852,703	0.041879%	0.041678%
Williamsville CUSD 15	5,018,315	1,898,756	0.022753%	0.027741%
Willow Grove SD 46	609,605	178,982	0.002764%	0.002615%
Willow Springs SD 108	2,192,469	663,023	0.009941%	0.009687%
Wilmette SD 39	29,076,764	8,820,792	0.131835%	0.128871%
Wilmington CUSD 209	4,859,993	1,462,349	0.022035%	0.021365%
Winchester CUSD 1	2,566,318	756,353	0.011636%	0.011050%
Windsor CUSD 1	1,537,755	534,717	0.006972%	0.007812%
Winfield SD 34	2,330,698	759,401	0.010567%	0.011095%
Winnebago Cnty Spec Education	828,497	297,036	0.003756%	0.004340%
Winnebago CUSD 323	7,288,177	2,194,680	0.033045%	0.032064%
Winnetka SD 36	19,982,392	6,036,215	0.090601%	0.088188%
Winthrop Harbor SD 1	2,839,889	907,040	0.012876%	0.013252%
Wolf Branch SD 113	3,279,137	992,290	0.014868%	0.014497%
Wood Dale SD 7	6,329,376	1,971,049	0.028698%	0.028797%
Wood River-Hartford ESD 15	3,137,057	956,790	0.014224%	0.013979%
Woodford Cnty Spec Educ	2,746,628	818,703	0.012453%	0.011961%
Woodland CCSD 50	31,308,800	9,445,028	0.141955%	0.137991%
Woodlawn USD 209	2,593,924	925,399	0.011761%	0.013520%
Woodridge SD 68	21,158,735	6,502,577	0.095935%	0.095002%
Woodstock CUSD 200	34,519,066	10,744,064	0.156511%	0.156969%
Worth SD 127	5,622,776	1,840,621	0.025494%	0.026891%
Yorkville CUSD 115	30,964,932	9,293,472	0.140396%	0.135776%
Zeigler Royalton CUSD 188	2,747,704	1,021,280	0.012458%	0.014921%
Zion Elementary SD 6	16,439,372	3,819,647	0.074537%	0.055805%
Zion-Benton TWP HSD 126	15,895,516	4,874,144	0.072071%	0.071211%
Subtotal School Districts	<b>9,361,944,814</b>	<b>2,899,798,813</b>	<b>42.447451%</b>	<b>42.365672%</b>
Total State Appropriation	12,693,430,766	3,944,891,011	57.552549%	57.634328%
<b>Grand Total *</b>	<b>\$ 22,055,375,580</b>	<b>\$ 6,844,689,824</b>	<b>100.000000%</b>	<b>100.000000%</b>

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

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
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**Deferred Outflows of Resources**

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources
8 Points Charter School	\$ -	\$ -	\$ -	\$ -	\$ -
A C Central CUSD 262	-	412	66	89,485	89,964
Abingdon-Avon CUSD 276	-	1,022	164	344,649	345,835
Addison SD 4	-	6,173	988	1,705,894	1,713,054
Adlai Stevenson HSD 125	-	10,773	1,724	2,294,405	2,306,902
AERO Special Educ Coop	-	1,869	299	12,361	14,529
Akin CCSD 91	-	170	27	171,197	171,395
Albers SD 63	-	179	29	125,072	125,279
Alden Hebron SD 19	-	720	115	382,459	383,294
Allendale CCSD 17	-	147	23	61,117	61,287
Allen-Otter Creek CCSD 65	-	156	25	31,006	31,187
Alsip-Hazlgrn-Oaklwn SD 126	-	2,387	382	159,706	162,475
Altamont CUSD 10	-	793	127	15,185	16,105
Alton CUSD 11	-	7,603	1,217	542,040	550,860
Alwood CUSD 225	-	638	102	200,141	200,881
Amboy CUSD 272	-	914	146	551,594	552,654
Anna CCSD 37	-	789	126	47,399	48,313
Anna Jonesboro CHSD 81	-	681	109	212,605	213,395
Annawan CUSD 226	-	447	72	22,839	23,357
Antioch CCSD 34	-	4,009	642	479,376	484,027
Aptakisic-Tripp CCSD 102	-	5,126	820	1,586,621	1,592,568
Arbor Park SD 145	-	1,717	275	659,862	661,854
Arcola CUSD 306	-	1,014	162	313,805	314,981
Argenta-Oreana CUSD 1	-	1,472	236	2,317,104	2,318,811
Argo CHSD 217	-	4,499	720	910,782	916,000
Argo-Summit SD 104	-	3,230	517	3,024,344	3,028,091
Arlington Heights SD 25	-	9,249	1,480	411,749	422,478
Armstrong THSD 225	-	225	36	195,855	196,116
Armstrong-Ellis CSD 61	-	146	23	10,693	10,863
Arthur CUSD 305	-	1,486	238	382,926	384,650
Ashley CCSD 15	-	170	27	101,839	102,036
Ashton-Franklin Ctr CUSD 275	-	636	102	302,388	303,126
Astoria CUSD 1 5	-	424	68	209,926	210,418
Athens CUSD 213	-	1,087	174	408,788	410,050
Atwood Heights SD 125	-	782	125	53,633	54,540
Auburn CUSD 10	-	1,243	199	112,254	113,696
Aurora East USD 131	-	20,630	3,302	8,457,592	8,481,524
Aurora West USD 129	-	20,092	3,216	2,017,328	2,040,636
Aviston SD 21	-	366	59	299,879	300,304
Avoca SD 37	-	2,020	323	177,673	180,017
Ball Chatham CUSD 5	-	5,228	837	1,598,303	1,604,368
Bannockburn SD 106	-	499	80	175,114	175,693
Barrington CUSD 220	-	17,884	2,862	2,307,962	2,328,708
Bartelso SD 57	-	164	26	11,246	11,436
Bartonville SD 66	-	264	42	134,776	135,083
Batavia USD 101	-	9,232	1,478	786	11,496

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**Deferred Outflows of Resources**

<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Outflows of Resources</b>
Beach Park CCSD 3	\$ -	\$ 2,848	\$ 456	\$ 69,547	\$ 72,850
Beardstown CUSD 15	-	1,966	315	2,623,576	2,625,856
Beecher City CUSD 20	-	407	65	5,875	6,347
Beecher CUSD 200U	-	1,349	216	493,770	495,335
Belle Valley SD 119	-	1,408	225	861,251	862,884
Belleville Area Spec Ed	-	1,164	186	270,296	271,645
Belleville SD 118	-	5,132	821	692,505	698,459
Belleville THSD 201	-	7,464	1,195	2,977,506	2,986,165
Bellwood SD 88	-	3,477	556	1,510,992	1,515,026
Belvidere CUSD 100	-	12,265	1,963	3,116,027	3,130,254
Bement CUSD 5	-	337	54	39,733	40,124
Benjamin SD 25	-	1,072	172	39,551	40,794
Bensenville SD 2	-	3,684	590	1,316,709	1,320,983
Benton CCSD 47	-	1,276	204	132,829	134,309
Benton CHSD 103	-	871	139	142,118	143,129
Berkeley SD 87	-	3,599	576	1,548,944	1,553,120
Berwyn North SD 98	-	4,355	697	482,914	487,966
Berwyn South SD 100	-	5,318	851	757,607	763,776
Bethalto CUSD 8	-	2,806	449	1,001,030	1,004,285
Bethel School District 82	-	228	37	114,665	114,930
Bi-County Spec Educ Coop	-	512	82	58,562	59,156
Big Hollow School District 38	-	2,465	394	1,352,698	1,355,557
Bismarck CUSD 1	-	573	92	284,551	285,216
Black Hawk Area Special Educ	-	1,007	161	312,627	313,795
Bloom TWP HSD 206	-	5,028	805	1,308,730	1,314,563
Bloomington SD 13	-	2,213	354	7,894,940	7,897,507
Bloomington SD 87	-	7,390	1,183	1,175,662	1,184,234
Blue Ridge CUSD 18	-	932	149	360,697	361,778
Bluford USD 318	-	381	61	1,156,940	1,157,383
BMP Tri-County Spec Educ Coop	-	382	61	30,839	31,283
Bond County CUSD 2	-	2,292	367	492,710	495,369
Boone-Winnebago Cntys ROE	-	379	61	133,537	133,977
Bourbonnais SD 53	-	2,689	430	702,529	705,648
Braceville School District 75	-	175	28	156,714	156,918
Bradford CUSD 1	-	174	28	105,867	106,069
Bradley Bourbonnais CHSD 307	-	2,779	445	686,784	690,008
Bradley School District 61	-	1,937	310	178,967	181,214
Breese SD 12	-	587	94	568,066	568,746
Bremen CHSD 228	-	10,367	1,659	492,588	504,615
Brimfield CUSD 309	-	792	127	236,864	237,783
Brookfield SD 95	-	1,775	284	823,648	825,707
Brooklyn USD 188	-	161	26	137,300	137,487
Brookwood SD 167	-	1,481	237	92,233	93,951
Brown County CUSD 1	-	865	139	703,317	704,321
Brownstown CUSD 201	-	465	74	234,044	234,583
Brussels CUSD 42	-	190	30	74,150	74,370

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**Deferred Outflows of Resources**

<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Outflows of Resources</b>
Bsmck-Henng Rossvl-Alv Coop HS	\$ -	\$ 392	\$ 63	\$ 793,556	\$ 794,011
Buncombe CSD 43	-	56	9	71,808	71,873
Bunker Hill CUSD 8	-	822	132	985,549	986,503
Burbank SD 111	-	4,463	714	884,707	889,884
Bureau Valley CUSD 340	-	1,378	221	103,668	105,267
Burnham SD 154 5	-	240	38	100,051	100,330
Bushnell-Prairie CUSD 170	-	845	135	232,592	233,572
Butler SD 53	-	1,261	202	275,475	276,938
Byron CUSD 226	-	2,619	419	550,369	553,407
Cahokia CUSD 187	-	5,191	831	2,405,403	2,411,425
Cairo CUSD 1	-	432	69	182,888	183,389
Calhoun CUSD 40	-	584	94	103,111	103,789
Calhoun-Grne-Jrsy-Macoupin ROE	-	130	21	186,898	187,048
Calumet City SD 155	-	1,328	212	42,055	43,595
Calumet Public SD 132	-	1,007	161	194,448	195,617
Cambridge CUSD 227	-	648	104	44,733	45,484
Camp Point CUSD 3	-	891	143	307,951	308,985
Canton Union SD 66	-	2,461	394	41,097	43,952
Capital Area Career Center	-	371	59	294,677	295,108
Carbon Cliff-Barstow SD 36	-	367	59	129,612	130,037
Carbondale CHSD 165	-	1,594	255	33,544	35,393
Carbondale Elementary SD 95	-	2,731	437	1,017,844	1,021,012
Career Center of Southern IL	-	169	27	39,896	40,092
Career Development System	-	29	5	745	779
Career Tec	-	84	14	43,161	43,258
Carlinville CUSD 1	-	1,626	260	729,215	731,102
Carlyle CUSD 1	-	1,165	187	28,056	29,408
Carmi-White Cnty CUSD 5	-	1,591	255	494,096	495,942
Carrier Mills-Stonefort SD 2	-	637	102	521,367	522,106
Carroll-JoDav-Stephenson ROE	-	227	36	46,825	47,089
Carrollton CUSD 1	-	581	93	77,266	77,941
Cartersville CUSD 5	-	2,194	351	1,010,422	1,012,968
Carthage Elementary Dist 317	-	353	56	134,302	134,712
Cary CCSD 26	-	3,227	517	1,037,259	1,041,003
Casey Westfield CUSD 4C	-	938	150	80,044	81,132
Cass SD 63	-	1,244	199	79,484	80,927
Center Cass SD 66	-	1,907	305	256,462	258,673
Central A & M CUSD 21	-	1,061	170	90,664	91,895
Central CHS 71	-	833	133	507,357	508,324
Central City SD 133	-	322	51	238,034	238,407
Central CUSD 301	-	6,149	984	1,522,860	1,529,993
Central CUSD 4	-	1,034	165	12,161	13,360
Central IL Voc Educ Coop	-	6	1	22,299	22,306
Central School District 104	-	835	134	714,301	715,269
Central School District 51	-	1,246	199	381,022	382,467
Central Stickney SD 110	-	643	103	249,840	250,586

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**Deferred Outflows of Resources**

<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Outflows of Resources</b>
Centralia HSD 200	\$ -	\$ 1,295	\$ 207	\$ 157,898	\$ 159,400
Centralia SD 135	-	1,498	240	184,317	186,054
Century CUSD 100	-	456	73	431,712	432,241
Cerro Gordo CUSD 100	-	587	94	246,422	247,103
Chadwick Milledgeville SD 399	-	582	93	41,456	42,131
Champaign CUSD 4	-	16,731	2,678	2,406,882	2,426,290
Champaign-Ford Cntys ROE	-	876	140	1,759,686	1,760,702
Chaney-Monge SD 88	-	611	98	253,167	253,876
Channahon School District 17	-	1,555	249	809,604	811,409
Charleston CUSD 1	-	2,690	431	394,727	397,847
Chester CUSD 139	-	1,032	165	107,208	108,405
Chester-East Lincoln CCSD 61	-	293	47	118,803	119,143
Chicago Heights SD 170	-	4,722	756	2,347,627	2,353,105
Chicago Ridge SD 127 5	-	2,086	334	565,767	568,187
Christopher USD 99	-	1,078	173	1,109,009	1,110,259
Cicero SD 99	-	16,988	2,719	2,504,616	2,524,324
Cissna Park CUSD 6	-	393	63	153,263	153,719
Clay City CUSD 10	-	288	46	29,672	30,006
Clinton CUSD 15	-	2,226	356	115,174	117,756
Clk-Cls-Cmbn-Dg-Ed-Mltr-Sh ROE	-	184	29	174,830	175,043
Cly-Cfrd-Jspr-Lwrn-Rlnd ROE	-	135	22	14,475	14,632
Coal City CUSD 1	-	3,159	506	511,732	515,396
Cobden Unit District 17	-	636	102	929,894	930,632
Collinsville CUSD 10	-	7,835	1,254	319,883	328,972
Colona School District 190	-	456	73	650,611	651,139
Columbia CUSD 4	-	2,490	399	509,444	512,333
Community Consolidated SD146	-	4,463	714	285,490	290,667
Community Consolidated SD 180	-	1,204	193	162,470	163,867
Community CSD 204	-	179	29	140,330	140,538
Community CSD 59	-	13,039	2,087	843,736	858,862
Community CSD 93	-	7,948	1,272	783,424	792,645
Community High School Dist 117	-	4,568	731	710,139	715,438
Community HSD 155	-	11,602	1,857	192,506	205,965
Community HSD 218	-	12,763	2,043	414,074	428,879
Community Unit SD 200	-	22,658	3,626	1,540,786	1,567,071
Community USD 300	-	31,089	4,976	7,043,114	7,079,179
Community USD 4	-	676	108	138,792	139,576
Consolidated HSD 230	-	15,575	2,493	1,254,495	1,272,563
Cook County SD 130	-	4,891	783	386,612	392,285
Coop Association For Spec Educ	-	2,381	381	747,577	750,339
Cornell CCSD 426	-	125	20	133,052	133,197
Coulterville USD 1	-	280	45	141,395	141,719
Country Club Hills SD 160	-	1,151	184	238,802	240,137
Cowden-Herrick CUD 3A	-	453	72	99,054	99,579
Crab Orchard CUSD 3	-	442	71	175,706	176,219
Crescent - Iroquois CUSD 249	-	118	19	212,759	212,896

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**Deferred Outflows of Resources**

<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Outflows of Resources</b>
Creston CCSD 161	\$ -	\$ 149	\$ 24	\$ 74,954	\$ 75,127
Crete Monee CUSD 201U	-	7,650	1,224	5,007,374	5,016,249
Creve Coeur SD 76	-	502	80	23,624	24,206
Crystal Lake CCSD 47	-	10,970	1,756	2,322,826	2,335,552
Cumberland CUSD 77	-	1,143	183	325,219	326,545
Cypress School District 64	-	119	19	38,399	38,537
Dakota CUSD 201	-	1,003	160	187,995	189,158
Dallas Elementary SD 327	-	207	33	32,354	32,595
Dalzell SD 98	-	50	8	11,419	11,476
Damiansville SD 62	-	158	25	137,060	137,243
Danville CCSD 118	-	7,255	1,161	194,735	203,152
Darien SD 61	-	2,463	394	930,552	933,409
Decatur School District 61	-	10,762	1,722	307,968	320,452
Deer Creek-Mackinaw CUSD 701	-	1,247	200	101,265	102,711
Deer Park CCSD 82	-	125	20	52,972	53,117
Deerfield School District 109	-	6,611	1,058	272,459	280,127
DeKalb County ROE	-	34	6	152,362	152,402
DeKalb CUSD 428	-	10,012	1,602	1,412,175	1,423,789
DeLand-Weldon CUSD 57	-	329	53	176,479	176,860
Delavan CUSD 703	-	686	110	138,683	139,478
Depue USD 103	-	418	67	297,286	297,771
Des Plaines CCSD 62	-	10,346	1,656	909,300	921,302
Desoto CCSD 86	-	290	46	82,612	82,949
Diamond Lake SD 76	-	1,767	283	892,992	895,041
Dieterich CUSD 30	-	529	85	115,733	116,347
Dimmick CCSD 175	-	227	36	64,595	64,859
District 50 Schools	-	852	136	389,754	390,743
Dixon USD 170	-	3,146	503	399,906	403,555
Dolton SD 148	-	4,496	720	1,383,051	1,388,267
Dolton SD 149	-	4,907	785	4,044,510	4,050,203
Dongola Unit District 66	-	284	45	187,436	187,765
Donovan CUSD 3	-	352	56	64,445	64,853
Downers Grove CHS 99	-	11,440	1,831	1,144,562	1,157,833
Downers Grove GSD 58	-	8,879	1,421	2,108,145	2,118,446
Dunlap CUSD 323	-	5,414	867	1,882,141	1,888,421
Dupage County ROE	-	12	2	2,571	2,584
DuPage HSD 88	-	8,273	1,324	701,417	711,014
Dupo CUSD 196	-	1,466	235	727,355	729,056
Duquoin CUSD 300	-	1,786	286	382,387	384,460
Durand CUSD 322	-	1,006	161	270,880	272,047
Dwight Common SD 232	-	542	87	52,686	53,315
Dwight Township HSD 230	-	433	69	30,678	31,180
Earlville CUSD 9	-	627	100	1,548,595	1,549,322
East Alton SD 13	-	1,080	173	220,822	222,075
East Alton-Wood River CHS 14	-	819	131	173,180	174,130
East Coloma-Nelson CESD 20	-	375	60	129,746	130,181

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**Deferred Outflows of Resources**

<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Outflows of Resources</b>
East Dubuque USD 119	\$ -	\$ 777	\$ 124	\$ 301,489	\$ 302,390
East Maine SD 63	-	6,372	1,020	2,861,645	2,869,037
East Moline SD 37	-	4,456	713	1,959,757	1,964,926
East Peoria CHSD 309	-	1,341	215	17,411	18,966
East Peoria SD 86	-	2,546	407	2,554,721	2,557,674
East Prairie SD 73	-	1,101	176	145,659	146,936
East St Louis SD 189	-	8,733	1,398	5,675,503	5,685,634
Eastern IL Area Spec Educ Coop	-	1,370	219	900,499	902,089
Eastern IL Ed for Employment	-	85	14	46,344	46,442
Eastland CUSD 308	-	960	154	333,392	334,506
ECHO Joint Agreement	-	2,426	388	1,058,279	1,061,093
Edgar County CUSD 6	-	357	57	77,156	77,570
Edinburg CUSD 4	-	269	43	278,999	279,311
Educ For Employment System	-	26	4	1,777	1,806
Edwards County CUSD 1	-	1,105	177	219,711	220,993
Edwardsville CUSD 7	-	8,409	1,346	1,930,753	1,940,508
Effingham CUSD 40	-	2,844	455	1,240,765	1,244,064
Egyptian CUSD 5	-	500	80	334,365	334,945
Eisenhower Cooperative	-	1,273	204	396,299	397,776
El Paso - Gridley CUSD 11	-	1,552	248	62,010	63,811
Eldorado CUSD 4	-	1,263	202	957,963	959,429
Elementary SD 159	-	3,098	496	2,188,513	2,192,107
Elgin Math and Science Academy	-	345	55	1,049,168	1,049,568
Elmhurst SD 205	-	16,649	2,665	4,121,466	4,140,780
Elmwood CUSD 322	-	728	117	69,299	70,143
Elmwood Park CUSD 401	-	5,140	823	4,723,940	4,729,903
Elverado CUSD 196	-	231	37	1,280,920	1,281,188
Elwood CCSD 203	-	371	59	70,611	71,041
Emmons School District 33	-	459	73	76,592	77,124
Erie CUSD 1	-	1,696	271	1,339,613	1,341,580
Eswood CCSD 269	-	91	15	29,531	29,637
Eureka CUSD 140	-	1,737	278	67,237	69,252
Evanston CCSD 65	-	14,202	2,273	1,111,630	1,128,105
Evanston TWP HSD 202	-	9,533	1,526	2,425,018	2,436,077
Evergreen Park CHSD 231	-	1,697	272	430,763	432,731
Evergreen Park ESD 124	-	2,966	475	278,858	282,298
Ewing Northern CCD 115	-	254	41	178,069	178,364
Exceptional Learners Collab	-	778	124	1,756,372	1,757,275
Fairfield CHSD 225	-	516	83	88,686	89,285
Fairfield Public SD 112	-	617	99	32,450	33,165
Fairmont School District 89	-	586	94	586,145	586,826
Farmington Central CUSD 265	-	1,580	253	2,176,421	2,178,253
Farrington CCSD 99	-	58	9	182,382	182,450
Fenton CHSD 100	-	5,126	821	7,083,199	7,089,146
Field CCSD 3	-	251	40	43,595	43,886
Fieldcrest CUSD 6	-	1,312	210	298,473	299,995

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**Deferred Outflows of Resources**

<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Outflows of Resources</b>
Fisher CUSD 1	\$ -	\$ 683	\$ 109	\$ 11,517	\$ 12,309
Five County Vocational System	-	61	10	15,010	15,080
Flanagan-Cornell UD 74	-	522	84	309,489	310,095
Flora CUSD 35	-	1,422	228	388,336	389,986
Flossmoor SD 161	-	3,640	583	540,578	544,800
Ford County Spec Educ Coop	-	143	23	37,578	37,744
Ford Heights SD 169	-	709	113	104,137	104,959
Forest Park SD 91	-	1,987	318	415,606	417,911
Forest Ridge SD 142	-	1,802	288	612,529	614,620
Forrestville Valley CUSD 221	-	993	159	144,936	146,088
Four Rivers Special Education	-	662	106	33,784	34,552
Fox Lake Grade SD 114	-	1,260	202	1,045,478	1,046,940
Fox River Grove CSD 3	-	668	107	41,273	42,048
Frankfort CCSD 157C	-	5,193	831	8,846,255	8,852,279
Frankfort CUSD 168	-	2,343	375	995,420	998,138
Franklin CUSD 1	-	411	66	12,125	12,601
Franklin Park SD 84	-	2,135	342	898,697	901,173
Franklin-Jefferson Spec Educ	-	511	82	114,706	115,299
Freeburg CCSD 70	-	1,014	162	502,607	503,783
Freeburg CHSD 77	-	881	141	109,417	110,438
Freeport School District 145	-	5,931	949	1,343,321	1,350,202
Fremont School District 79	-	2,955	473	2,600,333	2,603,760
Fulton County CUSD 3	-	504	81	503,015	503,600
Galapagos Rockford Charter Sch	-	311	50	377,229	377,590
Galatia CUSD 1	-	511	82	1,343,492	1,344,085
Galena USD 120	-	1,279	205	85,113	86,597
Galesburg CUSD 205	-	5,532	885	532,706	539,123
Gallatin CUSD 7	-	930	149	268,136	269,215
Galva CUSD 224	-	577	92	85,303	85,972
Gardner CCSD 72C	-	197	32	48,345	48,574
Gardner Wilmington THSD 73	-	335	54	472,285	472,674
Gavin School District 37	-	1,024	164	200,769	201,958
Geff CCSD 14	-	131	21	54,064	54,216
Gen George Patton SD 133	-	478	77	258,098	258,653
Geneseo CUSD 228	-	3,918	627	6,018,856	6,023,401
Geneva CUSD 304	-	9,667	1,547	588,198	599,412
Genoa-Kingston CUSD 424	-	2,205	353	140,253	142,811
Georgetown-Ridge Farm CUD 4	-	1,120	179	382,731	384,030
Germantown Hills SD 69	-	880	141	54,954	55,974
Germantown SD 60	-	257	41	205,675	205,973
Giant City CCSD 130	-	325	52	413,464	413,841
Gibson City-Melvin-Sibley 5	-	1,441	231	61,763	63,435
Gifford CCSD 188	-	197	32	301,129	301,357
Gillespie CUSD 7	-	1,597	256	1,393,301	1,395,153
Glen Ellyn CCSD 89	-	3,951	632	651,488	656,072
Glen Ellyn SD 41	-	6,358	1,018	1,455,098	1,462,474



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**Deferred Outflows of Resources**

<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Outflows of Resources</b>
Glenbard TWP HSD 87	\$ -	\$ 23,410	\$ 3,747	\$ 25,447,946	\$ 25,475,102
Glencoe SD 35	-	3,380	541	779,689	783,610
Glenview CCSD 34	-	9,051	1,449	2,418,819	2,429,319
Golf ESD 67	-	1,183	189	241,671	243,043
Goreville CUSD 1	-	783	125	244,349	245,258
Gower SD 62	-	1,843	295	1,414,061	1,416,199
Grand Prairie CCSD 6	-	94	15	41,471	41,580
Grand Ridge CCSD 95	-	322	52	128,203	128,577
Granite City CUSD 9	-	7,988	1,278	1,651,624	1,660,890
Grant CCSD 110	-	835	134	142,139	143,107
Grant CHSD 124	-	3,369	539	974,650	978,558
Grant Park CUSD 6	-	568	91	24,875	25,534
Grass Lake School District 36	-	336	54	166,244	166,633
Grayslake CCSD 46	-	5,626	901	3,447,189	3,453,716
Grayslake CHSD 127	-	5,883	942	534,031	540,856
Grayville CUSD 1	-	344	55	152,898	153,297
Greenfield CUSD 10	-	545	87	11,164	11,797
Greenview CUSD 200	-	305	49	34,081	34,436
Griggsville-Perry CUSD 4	-	500	80	116,268	116,848
Grundy Area Vocational Center	-	292	47	217,737	218,075
Grundy Co Spec Ed Coop	-	1,018	163	2,197,030	2,198,212
Grundy-Kendall Cntys ROE	-	109	17	94,033	94,159
Gurnee School District 56	-	3,683	589	3,426,987	3,431,259
Hall HSD 502	-	699	112	290,536	291,347
Hamilton CCSD 328	-	608	97	47,233	47,938
Hamilton County CUSD 10	-	1,183	189	45,663	47,035
Hampton School District 29	-	256	41	102,567	102,864
Hardin County CUSD 1	-	514	82	192,277	192,873
Harlem USD 122	-	10,903	1,745	1,511,287	1,523,935
Harmony Emge SD 175	-	914	146	17,200	18,261
Harrisburg CUSD 3	-	2,363	378	1,804,928	1,807,669
Harrison School District 36	-	593	95	337,332	338,020
Hartsburg-Emden CUSD 21	-	326	52	28,302	28,680
Harvard CUSD 50	-	3,797	608	1,887,691	1,892,096
Harvey SD 152	-	2,533	405	130,445	133,384
Havana CUSD 126	-	1,053	169	162,093	163,314
Hawthorn CCSD 73	-	5,995	960	3,241,026	3,247,981
Hazel Crest SD 152 5	-	1,481	237	1,592,216	1,593,934
Heartland Technical Academy	-	191	31	366,195	366,416
Henry - Stark Co Spec Ed Dist	-	1,137	182	320,374	321,693
Henry-Senachwine CUSD 5	-	683	109	6,936	7,728
Heritage CUSD 8	-	551	88	29,544	30,183
Herrin CUSD 4	-	2,663	426	590,517	593,607
Herscher CUSD 2	-	2,005	321	256,512	258,839
Heyworth CUSD 4	-	1,152	184	74,183	75,519
Hiawatha CUSD 426	-	649	104	234,439	235,191

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**Deferred Outflows of Resources**

<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Outflows of Resources</b>
High Mount SD 116	\$ -	\$ 496	\$ 79	\$ 70,382	\$ 70,957
Highland CUSD 5	-	3,299	528	216,425	220,252
Highland Park TWP HSD 113	-	11,268	1,803	2,469,809	2,482,880
Hillsboro CUSD 3	-	1,910	306	883,411	885,626
Hillside SD 93	-	908	145	113,678	114,731
Hinckley Big Rock CUSD 429	-	1,164	186	372,060	373,410
Hinsdale CCSD 181	-	8,265	1,323	322,101	331,690
Hinsdale TWP HSD 86	-	11,561	1,850	643,500	656,911
Hollis CSD 328	-	219	35	160,787	161,041
Homer CCSD 33	-	5,152	825	353,365	359,341
Homewood SD 153	-	3,136	502	397,118	400,755
Homewood-Flossmoor CHSD 233	-	6,214	995	1,187,253	1,194,462
Hononegah CHSD 207	-	3,338	534	1,380,368	1,384,241
Hoopston Area CUSD 11	-	1,515	243	168,035	169,793
Hoover Schrum SD 157	-	1,402	224	507,944	509,570
Huntley CSD 158	-	13,211	2,114	12,740,071	12,755,397
Hutsenville CUSD 1	-	379	61	278,360	278,799
ICRE At Roosevelt	-	-	-	-	-
ICRE At Wood CRSBVI	-	-	-	-	-
IL Assoc of School Boards	-	397	64	33,698	34,159
IL Dept of Correction	-	-	-	-	-
IL Education Association	-	141	23	144,811	144,975
IL Federation Of Teachers	-	613	98	858,333	859,044
IL School - Visually Impaired	-	-	-	-	-
IL School for the Deaf	-	-	-	-	-
IL State Board Of Education	-	-	-	-	-
Illini Bluffs CUSD 327	-	887	142	250,634	251,663
Illini Central CUSD 189	-	955	153	339,583	340,692
Illini West HSD 307	-	408	65	97,096	97,569
Illinois Valley Central 321	-	2,441	391	224,339	227,171
Indian Creek CUSD 425	-	1,625	260	2,186,990	2,188,875
Indian Prairie CUSD 204	-	45,253	7,243	2,200,405	2,252,901
Indian Springs SD 109	-	3,696	592	337,028	341,316
Indian Valley Vocational Ctr	-	259	41	104,973	105,273
Iroquois Area Delivery System	-	22	4	98,524	98,549
Iroquois County CUSD 9	-	1,232	197	173,652	175,082
Iroquois Spec Educ Association	-	527	84	238,220	238,832
Iroquois West CUSD 10	-	933	149	112,364	113,446
Iroquois-Kankakee Cntys ROE	-	141	23	235,460	235,623
Irvington CCSD 11	-	74	12	16,255	16,340
ISBE - Assistant Supt	-	-	-	-	-
ISBE - Regional Supt	-	-	-	-	-
Itasca SD 10	-	1,512	242	600,459	602,212
Iuka CCSD 7	-	288	46	90,343	90,677
J S Morton HSD 201	-	12,067	1,931	4,391,160	4,405,158
Jacksonville SD 117	-	4,407	705	2,403,199	2,408,312

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**Deferred Outflows of Resources**

<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Outflows of Resources</b>
JAMP Special Educ Services	\$ -	\$ 201	\$ 32	\$ 31,002	\$ 31,235
Jasper CCSD 17	-	191	31	31,565	31,786
Jasper County CUSD 1	-	1,265	202	131,499	132,966
Jersey CUSD 100	-	2,899	464	826,831	830,194
JoDaviess Carroll CTEA	-	81	13	6,919	7,013
Johnsburg CUSD 12	-	3,010	482	1,266,304	1,269,796
Johnston City CUSD 1	-	1,171	187	503,574	504,933
Joliet School District 86	-	13,277	2,125	607,089	622,492
Joliet TWP HSD 204	-	9,897	1,584	747,961	759,443
Jonesboro CCSD 43	-	420	67	342,421	342,909
Joppa-Maple Grove USD 38	-	307	49	4,768	5,124
Kane County ROE	-	85	14	1,719,364	1,719,462
Kaneland CUSD 302	-	7,151	1,145	999,565	1,007,861
Kankakee Area Career Center	-	301	48	43,528	43,877
Kankakee Area Spec Educ Coop	-	126	20	126,756	126,902
Kankakee School District 111	-	5,217	835	1,804	7,856
Kansas CUSD 3	-	274	44	107,110	107,429
Kaskaskia Special Education	-	751	120	53,031	53,903
Keeneyville SD 20	-	2,066	331	136,694	139,090
Kell CSD 2	-	114	18	77,482	77,614
Kendall Cnty Special Educ	-	-	-	86,618	86,618
Kenilworth SD 38	-	1,533	245	331,844	333,622
Kewanee CUSD 229	-	1,996	319	568,197	570,512
Kildeer Countryside CCSD 96	-	6,292	1,007	817,396	824,696
Kings CSD 144	-	164	26	90,169	90,359
Kinnikinnick CCSD 131	-	2,175	348	307,451	309,974
Kirby SD 140	-	5,799	928	1,264,295	1,271,022
Kishwaukee Educ Consortium	-	255	41	942,625	942,920
Knoxville CUSD 202	-	1,148	184	244,646	245,978
Knox-Warren Spec Educ Dist	-	524	84	1,239,509	1,240,117
Komarek SD 94	-	773	124	77,351	78,248
L E A S E	-	565	90	44,334	44,990
La Grange Area Dept Spec Ed	-	2,298	368	709,377	712,043
La Grange Highlands SD 106	-	1,779	285	390,660	392,723
La Grange SD 102	-	5,156	825	582,699	588,681
La Grange South SD 105	-	2,757	441	172,153	175,351
La Harpe CSD 347	-	203	32	16,661	16,896
La Moille CUSD 303	-	356	57	16,497	16,909
La Salle Elementary SD 122	-	1,322	212	574,707	576,240
La Salle-Peru TWP HSD 120	-	1,936	310	260,145	262,392
Ladd CCSD 94	-	202	32	30,586	30,821
Lake Bluff Elementary SD 65	-	2,113	338	343,999	346,450
Lake County Area Vocational	-	723	116	275,808	276,647
Lake County ROE	-	77	12	64,873	64,963
Lake Forest CHSD 115	-	5,224	836	1,066,207	1,072,267
Lake Forest SD 67	-	5,005	801	2,213,250	2,219,056

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**Deferred Outflows of Resources**

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Lake Park CHSD 108	\$ -	\$ 5,439	\$ 870	\$ 186,458	\$ 192,767
Lake Villa CCSD 41	-	3,164	506	542,682	546,352
Lake Zurich CUSD 95	-	10,452	1,673	652,235	664,359
Lansing SD 158	-	3,081	493	352,030	355,604
Laraway CCSD 70	-	963	154	398,173	399,290
Lawndale (LEARN) Charter	-	1,320	211	1,664,351	1,665,882
Lawrence County CUSD 20	-	1,266	203	430,365	431,834
Le Roy CUSD 2	-	1,113	178	473,048	474,338
Lebanon CUSD 9	-	899	144	461,950	462,992
Legacy Academy Charter School	-	133	21	119,993	120,147
Leland CUSD 1	-	378	60	60,393	60,831
Lemont TWP HSD 210	-	2,790	447	191,407	194,644
Lemont-Bromberek CSD 113	-	2,854	457	1,597,226	1,600,537
Lena Winslow CUSD 202	-	1,021	163	165,702	166,886
Lewistown CUSD 97	-	812	130	192,778	193,720
Lexington CUSD 7	-	684	110	30,187	30,981
Leyden CHSD 212	-	8,473	1,356	646,893	656,722
Liberty CUSD 2	-	741	119	145,523	146,382
Libertyville CHSD 128	-	10,398	1,664	2,489,610	2,501,672
Libertyville SD 70	-	4,643	743	2,640,093	2,645,479
Lick Creek CCSD 16	-	141	23	54,106	54,269
Limestone CHSD 310	-	1,302	208	188,143	189,654
Limestone Walters CCSD 316	-	228	37	135,243	135,507
Lincoln CHSD 404	-	1,062	170	75,225	76,457
Lincoln Elementary SD 27	-	1,591	255	250,572	252,417
Lincoln ESD 156	-	1,126	180	338,456	339,762
Lincoln Regional Safe School	-	101	16	37,107	37,224
Lincolnshire-Prairie View 103	-	3,916	627	4,014,873	4,019,415
Lincoln-Way Area Spec Educ	-	635	102	288	1,025
Lincoln-Way CHSD 210	-	10,646	1,704	1,307,372	1,319,722
Lincolnwood SD 74	-	2,918	467	213,909	217,294
Lindop SD 92	-	765	123	312,907	313,795
Lisbon CCSD 90	-	185	30	168,724	168,939
Lisle CUSD 202	-	3,782	605	769,998	774,386
Litchfield CUSD 12	-	1,730	277	1,035,414	1,037,420
Lockport Area Spec Educ Coop	-	461	74	352,065	352,600
Lockport School District 91	-	748	120	85,014	85,881
Lockport TWP HSD 205	-	6,138	982	1,143,547	1,150,667
Lombard SD 44	-	7,173	1,148	1,229,746	1,238,066
Lostant CUSD 425	-	91	15	37,368	37,474
Lowpoint-Washburn CUSD 21	-	406	65	1,070	1,541
Ludeman Developmental Center	-	-	-	-	-
Ludlow CCSD 142	-	121	19	119,196	119,337
Lyons SD 103	-	3,555	569	566,109	570,234
Lyons TWP HSD 204	-	8,913	1,427	225,823	236,162
Mabley Developmental Center	-	-	-	-	-

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**Deferred Outflows of Resources**

<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Outflows of Resources</b>
Macomb CUSD 185	\$ -	\$ 2,557	\$ 409	\$ 519,890	\$ 522,856
Macon-Piatt ROE	-	247	39	135,631	135,918
Madison Co ROE 41	-	178	28	37,489	37,695
Madison CUSD 12	-	1,147	184	1,460,811	1,462,142
Maercker SD 60	-	2,629	421	480,347	483,396
Mahomet Seymour CUSD 3	-	3,805	609	661,750	666,164
Maine TWP HSD 207	-	15,885	2,542	328,798	347,226
Malden CCSD 84	-	120	19	18,367	18,506
Manhattan School District 114	-	1,976	316	1,616,257	1,618,550
Mannheim SD 83	-	4,997	800	220,717	226,514
Manteno CUSD 5	-	2,421	387	667,710	670,518
Mar-Clin-Was Co Car Tec Ed Sys	-	16	3	2,607	2,626
Marengo CHSD 154	-	1,129	181	39,736	41,045
Marengo-Union ECSD 165	-	1,192	191	230,927	232,310
Marion CUSD 2	-	4,329	693	676,337	681,359
Marissa CUSD 40	-	775	124	252,679	253,578
Maroa Forsyth CUSD 2	-	1,213	194	294,846	296,253
Marquardt SD 15	-	4,314	690	435,475	440,479
Marseilles Elementary SD 150	-	716	115	96,853	97,684
Marshall CUSD 2C	-	1,296	207	125,071	126,574
Martinsville CUSD 3C	-	496	79	77,247	77,822
Mascoutah CUSD 19	-	5,136	822	6,058,232	6,064,189
Massac USD 1	-	2,630	421	612,624	615,675
Matteson ESD 162	-	4,294	687	440,960	445,941
Mattoon CUSD 2	-	3,835	614	920,740	925,189
Maywood SD 89	-	6,633	1,062	730,389	738,083
Mazon-Verona-Kinsman ESD 2C	-	433	69	63,681	64,184
McClellan CCSD 12	-	60	10	111,874	111,944
McHenry CCSD 15	-	7,228	1,157	616,619	625,004
McHenry CHSD 156	-	3,508	561	259,072	263,141
McHenry Co Coop for Employ Ed	-	-	-	-	-
McLean County USD 5	-	17,139	2,743	13,055,140	13,075,022
Medinah ESD 11	-	994	159	78,785	79,938
Mendota CCSD 289	-	1,243	199	67,440	68,882
Mendota TWP HSD 280	-	964	154	298,675	299,793
Mercer County SD 404	-	1,584	254	594,288	596,126
Meredosia-Chambersburg SD 11	-	375	60	203,166	203,600
Meridian CUSD 101	-	666	107	561,276	562,048
Meridian CUSD 15	-	1,062	170	57,862	59,094
Meridian CUSD 223	-	2,143	343	1,241,733	1,244,219
Metamora CCSD 1	-	799	128	155,827	156,754
Metamora TWP HSD 122	-	1,371	219	3,824,671	3,826,261
Midland CUSD 7	-	670	107	71	849
Midlothian SD 143	-	2,434	390	173,731	176,554
Mid-State Special Education	-	540	86	83,286	83,912
Mid-Valley Special Educ	-	1,155	185	146,530	147,870

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**Deferred Outflows of Resources**

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Midwest Central CUSD 191	\$ -	\$ 1,060	\$ 170	\$ 397,738	\$ 398,967
Milford Area Public SD 124	-	913	146	579,956	581,016
Millburn CCSD 24	-	1,859	298	149,818	151,975
Miller TWP CCSD 210	-	229	37	42,945	43,211
Millstadt CCSD 160	-	918	147	27,260	28,326
Minooka CCSD 201	-	5,199	832	1,691,642	1,697,673
Minooka CHS 111	-	3,877	621	225,488	229,985
Mokena School District 159	-	2,004	321	262,759	265,083
Moline USD 40	-	10,787	1,726	2,785,059	2,797,573
Momence CUSD 1	-	1,238	198	117,809	119,245
Monmouth - Roseville CUSD 238	-	1,639	262	115,136	117,038
Monroe SD 70	-	286	46	25,841	26,173
Monroe-Randolph Counties ROE	-	82	13	63,055	63,151
Monticello CUSD 25	-	2,008	321	275,977	278,306
Montmorency CCSD 145	-	307	49	21,140	21,495
Morris CHSD 101	-	1,238	198	255,880	257,316
Morris School District 54	-	1,385	222	544,453	546,059
Morrison CUSD 6	-	1,285	206	203,311	204,802
Morrisonville CUSD 1	-	377	60	160,492	160,930
Morton CUSD 709	-	4,010	642	1,477,990	1,482,641
Morton Grove SD 70	-	1,652	264	37,612	39,529
Mt Olive USD 5	-	686	110	206,464	207,260
Mt Prospect SD 57	-	3,492	559	1,928,520	1,932,570
Mt Pulaski CUSD 23	-	818	131	506,902	507,851
Mt Vernon School District 80	-	1,996	319	195,015	197,330
Mt Vernon TWP HSD 201	-	1,712	274	745,549	747,536
Mt Zion CUSD 3	-	2,813	450	581,552	584,815
Mulberry Grove CUSD 1	-	472	76	45,572	46,120
Mundelein CHSD 120	-	4,504	721	3,082,229	3,087,453
Mundelein Elementary SD 75	-	2,415	387	1,100,939	1,103,741
Murphysboro CUSD 186	-	2,436	390	581,463	584,289
N Pekin-Marquette Heights SD	-	537	86	5,055	5,678
Naperville CUSD 203	-	33,788	5,408	2,845,928	2,885,124
Nashville CCSD 49	-	621	99	45,562	46,282
Nashville CHSD 99	-	470	75	28,046	28,592
Nauvoo-Colusa CUSD 325	-	306	49	59,390	59,745
Neoga CUSD 3	-	650	104	84,360	85,114
Nettle Creek CCSD 24C	-	165	26	23,186	23,378
New Athens CUSD 60	-	601	96	551,630	552,327
New Berlin CUSD 16	-	1,143	183	1,031,024	1,032,350
New Holland-Middletown ESD	-	145	23	67,546	67,715
New Hope CCSD 6	-	212	34	69,306	69,552
New Lenox School District 122	-	6,446	1,032	4,131,536	4,139,014
New Simpson Hill CSD 32	-	259	41	41,793	42,093
New Trier TWP HSD 203	-	13,075	2,093	2,669,191	2,684,358
Newark CCSD 66	-	248	40	135,094	135,383

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**Deferred Outflows of Resources**

<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Outflows of Resources</b>
Newark CHSD 18	\$ -	\$ 351	\$ 56	\$ 279,549	\$ 279,956
Niles ESD 71	-	1,183	189	178,700	180,073
Niles TWP CHSD 219	-	13,869	2,220	2,179,370	2,195,459
Niles TWP Spec Educ	-	1,553	249	645,389	647,191
Nippersink School District 2	-	2,296	368	1,713,820	1,716,484
Nokomis CUSD 22	-	678	109	314,527	315,314
Norridge SD 80	-	1,401	224	133,290	134,916
Norris City-Omaha-Enfield SD	-	709	114	198,786	199,609
North Boone CUSD 200	-	2,221	356	887,058	889,635
North Chicago SD 187	-	4,192	671	2,445,550	2,450,413
North Clay CUSD 25	-	623	100	56,673	57,395
North Dupage Spec Educ Coop	-	983	157	343,631	344,772
North Greene USD 3	-	838	134	279,661	280,633
North Mac CUSD 34	-	1,378	221	541,382	542,981
North Palos SD 117	-	5,252	841	1,949,855	1,955,948
North Shore SD 112	-	8,849	1,416	476,009	486,274
North Wamac SD 186	-	158	25	57,418	57,601
North Wayne CUSD 200	-	552	88	50,062	50,703
Northbrook ESD 27	-	3,753	601	660,507	664,860
Northbrook SD 28	-	5,050	808	1,435,089	1,440,947
Northbrook-Glenview SD 30	-	3,145	503	681,220	684,868
Northfield TWP HSD 225	-	14,603	2,337	1,181,476	1,198,417
Northwest Special Education	-	240	38	82,397	82,675
Northwestern CUSD 2	-	462	74	91,024	91,561
Norwood Elementary SD 63	-	402	64	124,356	124,823
NPT Special Education Coop	-	172	28	774,474	774,674
NSSEO	-	2,926	468	781,595	784,990
Oak Grove East SD 68	-	369	59	54,597	55,026
Oak Grove SD 68	-	2,035	326	311,116	313,476
Oak Lawn CHSD 229	-	3,504	561	369,991	374,056
Oak Lawn Hometown SD 123	-	5,183	830	619,974	625,987
Oak Park ESD 97	-	11,985	1,918	3,704,856	3,718,759
Oak Park-River Forest SD 200	-	8,237	1,318	1,943,888	1,953,443
Oakdale CCSD 1	-	88	14	104,832	104,933
Oakland CUSD 5	-	303	48	77,197	77,549
Oakwood CUSD 76	-	940	150	767,698	768,788
Oblong CUSD 4	-	593	95	91,834	92,522
Odell CCSD 435	-	288	46	170,315	170,650
Odin Public School Dist 722	-	314	50	112,934	113,299
OFallon CCSD 90	-	3,746	600	677,445	681,791
OFallon THSD 203	-	2,987	478	423,804	427,269
Ogle Cnty Spec Educ	-	922	148	612,575	613,645
Oglesby Elementary SD 125	-	597	96	12,870	13,562
Ohio CCSD 17	-	169	27	55,136	55,332
Ohio CHSD 505	-	156	25	185,810	185,992
Ohio-Wabash Valley Vocational	-	18	3	55,367	55,388

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<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Outflows of Resources</b>
Okaw Regional Voc System	\$ -	\$ 6	\$ 1	\$ 9,050	\$ 9,057
Okaw Valley CUSD 302	-	676	108	161,308	162,092
Olympia CUSD 16	-	2,094	335	856,414	858,842
Opdyke-Belle Rive CCSD 5	-	264	42	278,826	279,133
Orangeville CUSD 203	-	449	72	60,465	60,987
Oregon CUSD 220	-	1,679	269	262,525	264,473
Orion CUSD 223	-	1,048	168	169,118	170,334
Orland Park SD 135	-	9,182	1,470	521,664	532,316
Oswego CUSD 308	-	27,238	4,360	7,154,200	7,185,797
Ottawa Elementary SD 141	-	2,440	390	91,554	94,384
Ottawa TWP HSD 140	-	2,132	341	725,594	728,067
Palatine CCSD 15	-	19,694	3,152	862	23,708
Palatine TWP HSD 211	-	27,985	4,479	2,826,577	2,859,041
Palestine CUSD 3	-	368	59	160,555	160,981
Palos CCSD 118	-	3,408	546	1,534,164	1,538,118
Palos Heights SD 128	-	1,230	197	829,308	830,735
Pana CUSD 8	-	1,444	231	432,322	433,997
Panhandle CUSD 2	-	636	102	356,807	357,544
Paris Cooperative High School	-	906	145	1,824,520	1,825,571
Paris CUSD 4	-	446	71	160,997	161,515
Paris-Union SD 95	-	1,216	195	7,601,269	7,602,679
Park Forest SD 163	-	2,843	455	761,190	764,488
Park Ridge CCSD 64	-	10,198	1,632	878,618	890,448
Patoka CUSD 100	-	368	59	51,440	51,867
Paw Paw CUSD 271	-	224	36	86,329	86,588
Pawnee CUSD 11	-	704	113	104,515	105,332
Paxton-Buckley-Loda 10	-	1,634	261	51,783	53,678
Payson CUSD 1	-	576	92	109,324	109,991
Pearl City CUSD 200	-	577	92	172,638	173,308
Pecatonica CUSD 321	-	1,073	172	51,722	52,966
Pekin CHSD 303	-	2,240	359	563,527	566,126
Pekin Public SD 108	-	4,636	742	793,620	798,997
Pembroke CCSD 259	-	237	38	14,656	14,932
Pennoyer SD 79	-	589	94	280,567	281,251
Peoria Charter Sch Initiative	-	808	129	956,408	957,345
Peoria County ROE	-	471	75	789,007	789,552
Peoria Heights CUSD 325	-	913	146	2,161,573	2,162,632
Peoria SD 150	-	16,248	2,601	4,789,918	4,808,767
Peotone CUSD 207	-	1,859	298	413,135	415,292
Perandoe Special Education	-	595	95	202,138	202,829
Peru Elementary SD 124	-	1,214	194	120,879	122,287
Philip J Rock Service Center	-	103	17	766,492	766,612
Pikeland CUSD 10	-	1,227	196	133,180	134,603
Pinckneyville CHSD 101	-	566	91	176,334	176,991
Pinckneyville SD 50	-	593	95	131,381	132,069
Plainfield SD 202	-	35,629	5,703	3,188,845	3,230,176



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Plano Area Special Educ Coop	\$ -	\$ 490	\$ 78	\$ 629,159	\$ 629,727
Plano CUSD 88	-	3,155	505	982,172	985,831
Pleasant Hill CUSD 3	-	417	67	234,495	234,979
Pleasant Hill SD 69	-	241	39	14,115	14,394
Pleasant Plains CUSD 8	-	2,486	398	4,309,742	4,312,626
Pleasant Valley SD 62	-	623	100	706,057	706,781
Pleasantdale SD 107	-	1,732	277	396,508	398,518
Polo CUSD 222	-	799	128	112,222	113,149
Pontiac CCSD 429	-	1,788	286	675,914	677,988
Pontiac Township HSD 90	-	1,151	184	440,096	441,431
Pontiac-Wm Holliday SD 105	-	846	135	11,483	12,465
Pope County CUSD 1	-	568	91	62,641	63,300
Porta CUSD 202	-	1,080	173	77,483	78,736
Posen Robbins ESD 143 5	-	2,113	338	840,433	842,885
Potomac CUSD 10	-	185	30	107,497	107,712
Prairie Central CUSD 8	-	2,631	421	430,106	433,158
Prairie Crossing	-	417	67	285,451	285,935
Prairie Du Rocher CCSD 134	-	173	28	16,805	17,005
Prairie Grove CSD 46	-	1,323	212	328,141	329,676
Prairie Hill CCSD 133	-	893	143	139,519	140,555
Prairie Hills ESD 144	-	3,053	489	1,025,507	1,029,048
Prairieview Ogden CCSD 197	-	374	60	314,215	314,648
Princeton ESD 115	-	1,294	207	340,534	342,035
Princeton HSD 500	-	872	140	68,459	69,470
Princeville CUSD 326	-	878	141	280,774	281,792
Prophetstown-Lyndon-Tampico SD	-	934	150	275,462	276,545
Prospect Heights SD 23	-	2,626	420	195,259	198,305
Proviso TWP HSD 209	-	6,099	976	1,234,190	1,241,265
Putnam County CUSD 535	-	1,168	187	874,672	876,027
Queen Bee SD 16	-	2,645	423	379,975	383,043
Quincy SD 172	-	6,297	1,008	114,335	121,640
Raccoon CSD 1	-	272	43	78,878	79,193
Ramsey CUSD 204	-	524	84	184,364	184,972
Rankin CSD 98	-	303	49	73,141	73,493
Rantoul City SD 137	-	2,747	440	1,415,921	1,419,107
Rantoul Twp HSD 193	-	1,202	192	366,470	367,864
Reavis TWP HSD 220	-	3,886	622	684,668	689,176
Red Bud CUSD 132	-	1,246	199	18,002	19,447
Red Hill CUSD 10	-	849	136	24,367	25,352
Reed Custer CUSD 255	-	2,204	353	241	2,798
Reg Office of Career/Tech Educ	-	24	4	37,070	37,097
Regional Office of Educ 1	-	68	11	127,297	127,376
Regional Office of Educ 13	-	358	57	161,660	162,075
Regional Office of Educ 17	-	270	43	189,315	189,628
Regional Office of Educ 20	-	70	11	98,574	98,656
Regional Office of Educ 21	-	174	28	277,279	277,481

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Regional Office of Educ 26	\$ -	\$ 101	\$ 16	\$ 43,599	\$ 43,717
Regional Office of Educ 3	-	237	38	292,658	292,933
Regional Office of Educ 30	-	38	6	55,230	55,275
Regional Office of Educ 33	-	120	19	176,673	176,813
Regional Office of Educ 35	-	81	13	64,783	64,877
Regional Office of Educ 47	-	217	35	177,818	178,069
Regional Office of Educ 51	-	161	26	58,625	58,812
Regional Office of Educ 53	-	52	8	41,181	41,242
Rhodes SD 84 5	-	1,271	203	360,688	362,162
Rich TWP HSD 227	-	6,263	1,002	610,719	617,984
Richland County CUSD 1	-	3,217	515	3,616,291	3,620,022
Richland School District 88A	-	1,226	196	5,385,693	5,387,115
Richmond Burton CHSD 157	-	1,278	205	674,096	675,578
Ridgeland SD 122	-	3,747	600	2,240,845	2,245,192
Ridgeview CUSD 19	-	782	125	133,340	134,247
Ridgewood CHSD 234	-	2,136	342	1,896,161	1,898,638
Riley CCSD 18	-	437	70	74,354	74,860
River Bend CUSD 2	-	1,075	172	20,352	21,600
River Forest SD 90	-	3,211	514	471,404	475,129
River Grove SD 85 5	-	911	146	631,169	632,225
River Ridge CUSD 210	-	986	158	3,608	4,753
River Trails SD 26	-	2,885	462	77,461	80,807
Riverdale CUSD 100	-	1,260	202	164,253	165,714
Riverside SD 96	-	2,997	480	354,240	357,716
Riverside-Brookfield SD 208	-	2,936	470	311,941	315,347
Riverton CUSD 14	-	1,603	257	398,281	400,141
Riverview CCSD 2	-	250	40	171,209	171,498
Roanoke Benson CUSD 60	-	621	99	54,611	55,331
Robein School District 85	-	232	37	20,340	20,609
Robertson Charter School	-	85	14	597,329	597,428
Robinson CUSD 2	-	1,664	266	95,289	97,219
Rochelle CCSD 231	-	1,937	310	707,892	710,139
Rochelle TWP HSD 212	-	1,334	214	408,163	409,710
Rochester CUSD 3A	-	2,428	389	528,391	531,208
Rock Falls Elementary SD 13	-	1,275	204	250,367	251,846
Rock Falls TWP HSD 301	-	974	156	25,158	26,288
Rock Island County ROE	-	116	19	6,199	6,333
Rock Island SD 41	-	9,729	1,557	1,210,880	1,222,166
Rockdale School District 84	-	387	62	156,354	156,803
Rockford School District 205	-	39,361	6,300	6,656,679	6,702,340
Rockridge CUSD 300	-	1,150	184	191	1,525
Rockton School District 140	-	2,020	323	5,241,756	5,244,099
ROE Professional Services	-	266	43	287,776	288,085
Rome CCSD 2	-	369	59	62,821	63,248
Rondout School District 72	-	634	101	275,517	276,252
Rooks Creek CCSD 425	-	133	21	96,459	96,613

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Roselle SD 12	\$ -	\$ 1,217	\$ 195	\$ 502,983	\$ 504,395
Rosemont ESD 78	-	560	90	322,496	323,146
Rossville-Alvin CUSD 7	-	328	53	298,948	299,328
Round Lake Area SD 116	-	12,872	2,060	3,739,524	3,754,456
ROWVA CUSD 208	-	763	122	135,053	135,937
Roxana CUSD 1	-	3,128	501	443,863	447,491
Rural Champaign Co Sp Ed Coop	-	270	43	213,348	213,661
Rutland CCSD 230	-	166	27	13,746	13,939
Salem CHSD 600	-	860	138	125,536	126,534
Salem School District 111	-	1,279	205	371,976	373,461
Salt Creek SD 48	-	1,098	176	431,580	432,854
Salt Fork CUSD 512	-	1,054	169	567,453	568,676
Sandoval CUSD 501	-	535	86	303,283	303,904
Sandridge SD 172	-	438	70	146,422	146,930
Sandwich CUSD 430	-	3,142	503	331,496	335,140
Sangamon Area Special Educ	-	1,317	211	82,923	84,451
Sangamon Valley CUSD 9	-	819	131	191,322	192,273
Saratoga CCSD 60C	-	1,010	162	440,181	441,353
SASED	-	2,366	379	664	3,409
Sauk Village CCSD 168	-	2,314	370	524,566	527,251
Saunemin CCSD 438	-	228	37	146,191	146,456
Scales Mound CUSD 211	-	587	94	145,787	146,467
Schaumburg CCSD 54	-	28,655	4,586	5,355,156	5,388,397
Schiller Park SD 81	-	2,021	324	278,984	281,329
School District U46	-	59,533	9,528	13,206,056	13,275,117
Schuyler - Industry CUSD 5	-	1,065	170	166,352	167,588
Scott-Morgan Cnty CUSD 2	-	282	45	148,231	148,559
SEJA 803 PAEC	-	1,495	239	176	1,910
TrueNorth Educational Coop 804	-	2,410	386	6,579,339	6,582,134
Selmaville CCSD 10	-	254	41	57,163	57,458
Seneca CCSD 170	-	1,079	173	174,315	175,566
Seneca TWP HSD 160	-	1,072	172	488,635	489,879
Serena CUSD 2	-	1,093	175	115,841	117,109
Sesser-Valier CUSD 196	-	728	117	749	1,594
Shapiro Developmental Center	-	-	-	-	-
Shawnee CUSD 84	-	324	52	8,383	8,759
Shelbyville CUSD 4	-	1,539	246	354,993	356,778
Sherrard CUSD 200	-	1,711	274	267,309	269,294
Shiloh CUSD 1	-	519	83	180,295	180,897
Shiloh Village SD 85	-	812	130	1,193,338	1,194,281
Shirland CCSD 134	-	184	29	98,912	99,125
Signal Hill SD 181	-	570	91	189,563	190,223
Silvis School District 34	-	829	133	242,167	243,129
Skokie SD 68	-	3,673	588	219,159	223,419
Skokie SD 69	-	3,640	583	1,366,473	1,370,695
Skokie SD 73 5	-	2,212	354	724,115	726,681

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Skokie-Fairview SD 72	\$ -	\$ 1,780	\$ 285	\$ 626,711	\$ 628,776
Smithton CCSD 130	-	652	104	111,614	112,370
Somonauk CUSD 432	-	1,141	183	359,959	361,282
South Beloit CUSD 320	-	1,171	187	349,242	350,600
South Central CUSD 401	-	730	117	33,077	33,924
South Eastern Special Educ	-	736	118	418,950	419,804
South Fork SD 14	-	313	50	181,556	181,919
South Holland SD 150	-	1,311	210	763,353	764,875
South Holland SD 151	-	2,250	360	338,126	340,736
South Macoupin Assoc for Sp Ed	-	324	52	313,221	313,597
South Pekin SD 137	-	238	38	90,124	90,400
South Will Cnty Coop Spec Ed	-	1,950	312	479,294	481,556
South Wilmington CSD 74	-	115	18	49,556	49,689
Southeastern CUSD 337	-	567	91	59,322	59,979
Southland College Prep Charter	-	1,075	172	885,573	886,821
Southwest Cook Coop Spec Educ	-	2,658	425	1,348,051	1,351,135
Southwestern CUSD 9	-	1,683	269	54,240	56,193
Sparta CUSD 140	-	1,266	203	56,542	58,011
Special Ed Dist of Lake County	-	3,966	635	38,336	42,936
Special Educ of McHenry Cnty	-	104	17	22,097	22,217
Special Educ of Peoria Cnty	-	1,591	255	594,149	595,995
Special Education Coop	-	573	92	39,503	40,167
Special Education- Region 3	-	228	36	43	307
SPEED	-	1,089	174	179,280	180,542
Spoon River Valley CUSD 4	-	389	62	212,435	212,886
Spring Garden CCSD 178	-	249	40	164,523	164,811
Spring Lake CCSD 606	-	56	9	57,009	57,075
Spring Valley CCSD 99	-	767	123	359,226	360,116
Springfield Ball Charter	-	580	93	197,401	198,074
Springfield SD 186	-	25,055	4,010	22,430,429	22,459,495
St Anne CCSD 256	-	463	74	72,502	73,039
St Anne CHSD 302	-	397	64	159,481	159,941
St Charles CUSD 303	-	23,016	3,684	7,332,230	7,358,930
St Clair Co Reg Educ Programs	-	158	25	109,658	109,841
St Clair County ROE	-	2	0	2,357	2,359
St Elmo CUSD 202	-	565	90	118,326	118,982
St George CCSD 258	-	454	73	161,998	162,525
St Joseph CCSD 169	-	898	144	25,097	26,139
St Joseph Ogden CHS 305	-	533	85	99,636	100,254
St Libory CSD 30	-	96	15	36,022	36,133
St Rose SD 14	-	213	34	25,609	25,856
Stark County CUSD 100	-	766	123	22,134	23,022
Staunton CUSD 6	-	1,340	214	150,359	151,913
Steeleville CUSD 138	-	483	77	109,546	110,107
Steger SD 194	-	1,762	282	23,243	25,287
Sterling CUSD 5	-	3,834	614	974,746	979,194

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**Deferred Outflows of Resources**

<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Outflows of Resources</b>
Steward Elementary SD 220	\$ -	\$ 141	\$ 23	\$ 184,202	\$ 184,366
Stewardson-Strasburg CUSD 5	-	407	65	174,077	174,549
Stockton CUSD 206	-	822	132	219,251	220,204
Streator Elementary SD 44	-	1,748	280	196,439	198,467
Streator TWP HSD 40	-	1,301	208	25,350	26,859
Streator Woodland CUSD 5	-	638	102	111,956	112,697
Sullivan CUSD 300	-	1,126	180	67,596	68,902
Summersville SD 79	-	307	49	144,531	144,887
Summit Hill SD 161	-	4,748	760	794,285	799,794
Sunnybrook SD 171	-	1,233	197	157,765	159,196
Sunset Ridge SD 29	-	1,623	260	424,112	425,996
Sycamore CUSD 427	-	6,489	1,039	442,343	449,871
Taft School District 90	-	300	48	185,298	185,646
Tamaroa SD 5	-	145	23	202,751	202,918
Taylorville CUSD 3	-	3,735	598	5,894,004	5,898,337
Teachers Retirement System	-	-	-	-	-
Technology Center Dupage Cnty	-	548	88	30,850	31,486
Teutopolis CUSD 50	-	1,093	175	28,157	29,425
Thomasboro CCSD 130	-	213	34	20,037	20,284
Thompsonville CUSD 174	-	345	55	125,784	126,184
Thornton Fractional HSD 215	-	6,855	1,097	439,770	447,723
Thornton SD 154	-	355	57	71,535	71,947
Thornton TWP HSD 205	-	10,401	1,665	745,344	757,410
TMCSEA	-	428	69	152,229	152,725
Tolono CUSD 7	-	1,964	314	189,631	191,909
Tonica CCSD 79	-	166	27	41,225	41,417
Township HSD 214	-	27,612	4,419	1,569,590	1,601,621
TREES	-	33	5	4,996	5,034
Tremont CUSD 702	-	1,143	183	270,255	271,581
Tri City CUSD 1	-	859	138	1,091,445	1,092,442
Tri Point CUSD 6J	-	642	103	236,461	237,206
Triad CUSD 2	-	4,959	794	1,667,961	1,673,714
Trico CUSD 176	-	1,014	162	425,458	426,634
Tri-County Spec Educ Coop	-	1,073	172	6,217	7,462
Tri-County Special Education	-	594	95	152,178	152,867
Triopia CUSD 27	-	473	76	109,875	110,424
Tri-Valley CUSD 3	-	1,395	223	89,317	90,935
Troy CCSD 30C	-	4,778	765	294,953	300,496
Tuscola CUSD 301	-	1,209	193	225,536	226,939
Twin Rivers Career Tech	-	9	1	2,877	2,887
Two Rivers Professional Devlp	-	-	-	171,491	171,491
Union Ridge SD 86	-	1,049	168	252,978	254,195
Union School District 81	-	295	47	172,328	172,670
United SD 304	-	1,175	188	65,048	66,410
United TWP HSD 30	-	2,332	373	291,133	293,838
Unity Point CCSD 140	-	778	125	58,052	58,955

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**Deferred Outflows of Resources**

<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Outflows of Resources</b>
Urbana SD 116	\$ -	\$ 7,576	\$ 1,213	\$ 8,851,796	\$ 8,860,585
V I T Community USD 2	-	510	82	358,606	359,198
Valley View CUSD 365	-	29,265	4,684	2,846,811	2,880,761
Valmeyer CUSD 3	-	549	88	60,842	61,479
Vandalia CUSD 203	-	2,045	327	688,811	691,183
Venice CUSD 3	-	206	33	336,643	336,882
Vermilion Assoc Spec Educ	-	944	151	1,755,046	1,756,141
Vermilion Voc Ed Del System	-	28	5	4,582	4,615
Vienna School District 55	-	603	97	696,429	697,128
Vienna TWP HSD 133	-	503	80	374,498	375,081
Villa Grove CUSD 302	-	723	116	364,400	365,239
Villa Park SD 45	-	6,013	962	5,514,906	5,521,881
Virginia CUSD 64	-	372	60	208,722	209,153
Wabash & Ohio Valley Spec Educ	-	637	102	269	1,008
Wabash CUSD 348	-	1,557	249	46,322	48,129
Wallace CCSD 195	-	577	92	100,033	100,703
Waltham CCSD 185	-	310	50	184,604	184,963
Waltonville CUSD 1	-	404	65	212,898	213,367
Warren CUSD 205	-	611	98	403,533	404,242
Warren TWP HSD 121	-	6,841	1,095	430,315	438,251
Warrensburg-Latham CUSD 11	-	1,134	181	36,135	37,451
Warsaw CUSD 316	-	487	78	226,413	226,978
Washington CHSD 308	-	1,862	298	367,240	369,400
Washington School District 52	-	933	149	414,930	416,012
Waterloo CUSD 5	-	3,028	485	1,836,066	1,839,578
Wauconda CUSD 118	-	9,735	1,558	9,073,966	9,085,260
Waukegan CUSD 60	-	21,987	3,519	431,460	456,966
Waverly CUSD 6	-	484	77	38,981	39,543
Wayne City CUSD 100	-	605	97	179,599	180,301
Wesclin CUSD 3	-	1,661	266	202,948	204,875
West 40 ISC #2	-	773	124	3,480,141	3,481,038
West Carroll CUSD 314	-	1,062	170	87,349	88,581
West Central CUSD 235	-	964	154	219,597	220,715
West Central IL Spec Educ Coop	-	760	122	274,265	275,147
West Chicago CHSD 94	-	3,247	520	175,973	179,740
West Chicago ESD 33	-	7,779	1,245	3,031,711	3,040,735
West Harvey Dixmoor SD 147	-	1,082	173	313	1,568
West Lincoln-Broadwell SD 92	-	302	48	327,059	327,409
West Northfield SD 31	-	2,479	397	1,847,976	1,850,852
West Prairie CUSD 103	-	765	122	18,954	19,842
West Washington CUSD 10	-	606	97	50,427	51,130
Westchester SD 92 5	-	1,566	251	163,217	165,033
Western CUSD 12	-	586	94	125,362	126,042
Western Springs SD 101	-	2,651	424	581,627	584,702
Westmont CUSD 201	-	3,427	549	1,357,936	1,361,911
Westville CUSD 2	-	1,203	193	273,257	274,653

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**Deferred Outflows of Resources**

<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Outflows of Resources</b>
Wethersfield CUSD 230	\$ -	\$ 629	\$ 101	\$ 26,020	\$ 26,751
Wheeling CCSD 21	-	13,099	2,097	445,826	461,021
Whiteside Regional Vocational	-	173	28	54,054	54,255
Whiteside SD 115	-	1,321	211	60,624	62,156
Wilco Area Career Center	-	367	59	167,174	167,600
Will Cnty School District 92	-	2,804	449	534,255	537,508
Williamsfield CUSD 210	-	474	76	162,828	163,378
Williamson Cnty Spec Educ	-	2,574	412	1,090,396	1,093,381
Williamsville CUSD 15	-	1,713	274	2,439,361	2,441,348
Willow Grove SD 46	-	161	26	33,610	33,797
Willow Springs SD 108	-	598	96	98,124	98,818
Wilmette SD 39	-	7,957	1,274	1,680,303	1,689,534
Wilmington CUSD 209	-	1,319	211	152,648	154,179
Winchester CUSD 1	-	682	109	121,345	122,137
Windsor CUSD 1	-	482	77	328,255	328,815
Winfield SD 34	-	685	110	229,600	230,395
Winnebago Cnty Spec Education	-	268	43	168,366	168,677
Winnebago CUSD 323	-	1,980	317	1,041,104	1,043,401
Winnetka SD 36	-	5,445	872	1,631,855	1,638,172
Winthrop Harbor SD 1	-	818	131	144,551	145,500
Wolf Branch SD 113	-	895	143	73	1,112
Wood Dale SD 7	-	1,778	285	287,117	289,180
Wood River-Hartford ESD 15	-	863	138	242,013	243,014
Woodford Cnty Spec Educ	-	739	118	143,121	143,977
Woodland CCSD 50	-	8,521	1,364	303,509	313,394
Woodlawn USD 209	-	835	134	701,636	702,605
Woodridge SD 68	-	5,866	939	1,154,436	1,161,241
Woodstock CUSD 200	-	9,693	1,551	536,417	547,661
Worth SD 127	-	1,660	266	713,713	715,639
Yorkville CUSD 115	-	8,384	1,342	1,829,482	1,839,208
Zeigler Royalton CUSD 188	-	921	147	719,547	720,616
Zion Elementary SD 6	-	3,446	552	6,504,314	6,508,311
Zion-Benton TWP HSD 126	-	4,397	704	744,304	749,404
Subtotal School Districts	-	<b>2,615,984</b>	<b>418,698</b>	<b>749,288,294</b>	<b>752,322,975</b>
Total State Appropriation	-	3,558,788	569,597	114,327,841	118,456,226
<b>Grand Total *</b>	<b>\$ -</b>	<b>\$ 6,174,772</b>	<b>\$ 988,294</b>	<b>\$ 863,616,135</b>	<b>\$ 870,779,201</b>

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

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**Deferred Inflows of Resources**

Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
8 Points Charter School	\$ -	\$ -	\$ -	\$ 59,364	\$ 59,364
A C Central CUSD 262	299,045	1,127,843	10	377,684	1,804,583
Abingdon-Avon CUSD 276	741,288	2,795,754	26	154,987	3,692,056
Addison SD 4	4,475,180	16,878,054	157	501,673	21,855,063
Adlai Stevenson HSD 125	7,810,637	29,457,668	273	121,200	37,389,777
AERO Special Educ Coop	1,354,861	5,109,831	47	2,208,105	8,672,843
Akin CCSD 91	123,509	465,812	4	192,145	781,470
Albers SD 63	129,421	488,108	5	158,689	776,222
Alden Hebron SD 19	521,674	1,967,484	18	143,518	2,632,694
Allendale CCSD 17	106,333	401,034	4	67,659	575,030
Allen-Otter Creek CCSD 65	113,274	427,209	4	203,912	744,399
Alsip-Hazlgrn-Oaklwn SD 126	1,730,433	6,526,295	61	550,813	8,807,601
Altamont CUSD 10	574,686	2,167,416	20	435,718	3,177,840
Alton CUSD 11	5,512,468	20,790,166	193	1,344,324	27,647,150
Alwood CUSD 225	462,415	1,743,990	16	71,433	2,277,854
Amboy CUSD 272	662,433	2,498,354	23	920,756	4,081,566
Anna CCSD 37	571,695	2,156,138	20	30,678	2,758,531
Anna Jonesboro CHSD 81	493,829	1,862,468	17	61,178	2,417,493
Annawan CUSD 226	324,052	1,222,157	11	189,042	1,735,263
Antioch CCSD 34	2,906,741	10,962,719	102	1,102,923	14,972,485
Aptakisic-Tripp CCSD 102	3,716,404	14,016,345	130	256,738	17,989,616
Arbor Park SD 145	1,244,630	4,694,099	44	598,286	6,537,059
Arcola CUSD 306	735,352	2,773,366	26	127,733	3,636,477
Argenta-Oreana CUSD 1	1,066,990	4,024,131	37	397,593	5,488,750
Argo CHSD 217	3,261,531	12,300,802	114	114,368	15,676,815
Argo-Summit SD 104	2,341,959	8,832,653	82	695,605	11,870,300
Arlington Heights SD 25	6,705,378	25,289,203	235	3,375,779	35,370,595
Armstrong THSD 225	163,366	616,132	6	337,610	1,117,113
Armstrong-Ellis CSD 61	106,039	399,926	4	160,584	666,553
Arthur CUSD 305	1,077,517	4,063,836	38	869,451	6,010,842
Ashley CCSD 15	123,180	464,572	4	19,983	607,740
Ashton-Franklin Ctr CUSD 275	461,318	1,739,852	16	512,156	2,713,341
Astoria CUSD 1 5	307,080	1,158,146	11	219,061	1,684,297
Athens CUSD 213	788,187	2,972,633	28	430,344	4,191,192
Atwood Heights SD 125	566,976	2,138,338	20	530,407	3,235,741
Auburn CUSD 10	901,384	3,399,553	32	709,689	5,010,657
Aurora East USD 131	14,957,179	56,410,715	523	2,463,056	73,831,472
Aurora West USD 129	14,566,741	54,938,187	510	3,264,099	72,769,537
Aviston SD 21	265,477	1,001,243	9	200,060	1,466,789
Avoca SD 37	1,464,530	5,523,446	51	990,254	7,978,281
Ball Chatham CUSD 5	3,790,445	14,295,590	133	235,028	18,321,195
Bannockburn SD 106	362,026	1,365,373	13	278,404	2,005,815
Barrington CUSD 220	12,965,887	48,900,595	454	1,635,549	63,502,485
Bartelso SD 57	118,832	448,172	4	41,169	608,176
Bartonville SD 66	191,677	722,907	7	67,385	981,977
Batavia USD 101	6,693,113	25,242,947	234	3,601,912	35,538,206



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<b>Deferred Inflows of Resources</b>					
<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Inflows of Resources</b>
Beach Park CCSD 3	\$ 2,064,663	\$ 7,786,838	\$ 72	\$ 1,806,829	\$ 11,658,403
Beardstown CUSD 15	1,425,495	5,376,227	50	285,200	7,086,972
Beecher City CUSD 20	294,760	1,111,682	10	234,767	1,641,218
Beecher CUSD 200U	978,333	3,689,764	34	22,004	4,690,135
Belle Valley SD 119	1,020,966	3,850,555	36	67,648	4,939,205
Belleville Area Spec Ed	843,676	3,181,908	30	1,083,954	5,109,568
Belleville SD 118	3,721,036	14,033,818	130	552,811	18,307,795
Belleville THSD 201	5,411,378	20,408,909	189	1,295,950	27,116,427
Bellwood SD 88	2,520,584	9,506,334	88	1,222,591	13,249,597
Belvidere CUSD 100	8,892,086	33,536,332	311	130,314	42,559,044
Bement CUSD 5	244,314	921,425	9	456,654	1,622,401
Benjamin SD 25	777,374	2,931,852	27	1,254,192	4,963,446
Bensenville SD 2	2,670,881	10,073,176	93	1,200,489	13,944,639
Benton CCSD 47	924,792	3,487,834	32	277,788	4,690,446
Benton CHSD 103	631,405	2,381,331	22	278,781	3,291,539
Berkeley SD 87	2,609,455	9,841,511	91	912,682	13,363,740
Berwyn North SD 98	3,157,088	11,906,899	110	1,506,535	16,570,633
Berwyn South SD 100	3,855,502	14,540,954	135	755,098	19,151,689
Bethalto CUSD 8	2,034,641	7,673,609	71	1,344,019	11,052,339
Bethel School District 82	165,514	624,235	6	4,041	793,796
Bi-County Spec Educ Coop	371,428	1,400,834	13	641,670	2,413,945
Big Hollow School District 38	1,786,915	6,739,316	63	1,421	8,527,714
Bismarck CUSD 1	415,539	1,567,199	15	766,038	2,748,791
Black Hawk Area Special Educ	730,066	2,753,430	26	562,917	4,046,439
Bloom TWP HSD 206	3,645,601	13,749,314	128	2,543,856	19,938,898
Bloomington SD 13	1,604,566	6,051,591	56	7,764,343	15,420,557
Bloomington SD 87	5,357,845	20,207,009	187	1,111,404	26,676,445
Blue Ridge CUSD 18	675,673	2,548,288	24	771,249	3,995,233
Bluford USD 318	276,440	1,042,587	10	795,026	2,114,063
BMP Tri-County Spec Educ Coop	277,159	1,045,300	10	242,329	1,564,797
Bond County CUSD 2	1,661,955	6,268,032	58	390,799	8,320,845
Boone-Winnebago Cntys ROE	274,947	1,036,958	10	1,107,663	2,419,578
Bourbonnais SD 53	1,949,575	7,352,784	68	701,349	10,003,776
Braceville School District 75	127,175	479,637	4	115,088	721,903
Bradford CUSD 1	126,498	477,086	4	165,753	769,341
Bradley Bourbonnais CHSD 307	2,015,044	7,599,700	70	170,103	9,784,917
Bradley School District 61	1,404,249	5,296,097	49	268,316	6,968,711
Breese SD 12	425,226	1,603,731	15	144,577	2,173,549
Bremen CHSD 228	7,516,196	28,347,189	263	1,270,563	37,134,211
Brimfield CUSD 309	574,098	2,165,199	20	309,840	3,049,157
Brookfield SD 95	1,286,640	4,852,539	45	89,822	6,229,047
Brooklyn USD 188	116,883	440,822	4	206,740	764,449
Brookwood SD 167	1,073,823	4,049,904	38	497,870	5,621,635
Brown County CUSD 1	627,423	2,366,313	22	893,369	3,887,126
Brownstown CUSD 201	337,208	1,271,775	12	98,092	1,707,086
Brussels CUSD 42	137,465	518,446	5	82,724	738,640

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<b>Deferred Inflows of Resources</b>						
<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Inflows of Resources</b>	
Bsmck-Henng Rossvl-Alv Coop HS	\$ 284,336	\$ 1,072,369	\$ 10	\$ 118,894	\$	1,475,610
Buncombe CSD 43	40,906	154,274	1	112,823		308,005
Bunker Hill CUSD 8	595,873	2,247,323	21	721,884		3,565,101
Burbank SD 111	3,235,975	12,204,418	113	1,138,151		16,578,657
Bureau Valley CUSD 340	999,056	3,767,920	35	315,691		5,082,702
Burnham SD 154 5	173,799	655,481	6	73,191		902,478
Bushnell-Prairie CUSD 170	612,326	2,309,374	21	10,019		2,931,740
Butler SD 53	914,497	3,449,007	32	504,044		4,867,579
Byron CUSD 226	1,898,755	7,161,118	66	1,701,821		10,761,761
Cahokia CUSD 187	3,763,538	14,194,111	132	1,336,701		19,294,482
Cairo CUSD 1	313,044	1,180,639	11	461,125		1,954,819
Calhoun CUSD 40	423,703	1,597,989	15	155,840		2,177,547
Calhoun-Grne-Jrsy-Macoupin ROE	94,065	354,765	3	81		448,914
Calumet City SD 155	962,515	3,630,109	34	1,444,333		6,036,991
Calumet Public SD 132	730,239	2,754,083	26	567,293		4,051,640
Cambridge CUSD 227	469,481	1,770,637	16	104,188		2,344,322
Camp Point CUSD 3	646,133	2,436,879	23	627,384		3,710,418
Canton Union SD 66	1,784,320	6,729,530	62	904,657		9,418,570
Capital Area Career Center	268,779	1,013,697	9	174,396		1,456,882
Carbon Cliff-Barstow SD 36	265,816	1,002,519	9	586,790		1,855,135
Carbondale CHSD 165	1,155,653	4,358,525	40	502,742		6,016,961
Carbondale Elementary SD 95	1,980,146	7,468,083	69	1,258,781		10,707,080
Career Center of Southern IL	122,710	462,798	4	216,331		801,843
Career Development System	21,286	80,280	1	4,805		106,372
Career Tec	61,208	230,844	2	15,916		307,969
Carlinville CUSD 1	1,179,169	4,447,214	41	55,680		5,682,104
Carlyle CUSD 1	844,784	3,186,085	30	666,862		4,697,760
Carmi-White Cnty CUSD 5	1,153,365	4,349,894	40	561,133		6,064,432
Carrier Mills-Stonefort SD 2	462,017	1,742,487	16	100,424		2,304,944
Carroll-JoDav-Stephenson ROE	164,751	621,354	6	178,920		965,031
Carrollton CUSD 1	421,520	1,589,756	15	410,274		2,421,565
Carterville CUSD 5	1,591,023	6,000,513	56	1,391		7,592,983
Carthage Elementary Dist 317	255,909	965,155	9	234,477		1,455,549
Cary CCSD 26	2,339,912	8,824,933	82	1,352,417		12,517,344
Casey Westfield CUSD 4C	679,989	2,564,565	24	299,041		3,543,619
Cass SD 63	901,793	3,401,095	32	344,661		4,647,581
Center Cass SD 66	1,382,239	5,213,087	48	445,443		7,040,817
Central A & M CUSD 21	769,278	2,901,318	27	342,280		4,012,902
Central CHS 71	604,108	2,278,382	21	841,371		3,723,883
Central City SD 133	233,247	879,688	8	3,989		1,116,932
Central CUSD 301	4,458,248	16,814,196	156	761,696		22,034,295
Central CUSD 4	749,445	2,826,517	26	1,230,762		4,806,750
Central IL Voc Educ Coop	4,268	16,098	0	4,400		24,767
Central School District 104	605,146	2,282,298	21	308,807		3,196,273
Central School District 51	903,607	3,407,937	32	189,764		4,501,340
Central Stickney SD 110	466,015	1,757,568	16	141,163		2,364,763

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**Deferred Inflows of Resources**

<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Inflows of Resources</b>
Centralia HSD 200	\$ 938,635	\$ 3,540,045	\$ 33	\$ 131,781	\$ 4,610,495
Centralia SD 135	1,086,046	4,096,004	38	677,284	5,859,372
Century CUSD 100	330,767	1,247,481	12	251,243	1,829,503
Cerro Gordo CUSD 100	425,545	1,604,936	15	439,908	2,470,404
Chadwick Milledgeville SD 399	422,019	1,591,638	15	395,373	2,409,045
Champaign CUSD 4	12,130,137	45,748,581	424	233,873	58,113,015
Champaign-Ford Cntys ROE	635,342	2,396,181	22	691	3,032,236
Chaney-Monge SD 88	443,080	1,671,068	16	63,369	2,177,533
Channahon School District 17	1,127,696	4,253,083	39	428,913	5,809,731
Charleston CUSD 1	1,950,188	7,355,098	68	632,683	9,938,038
Chester CUSD 139	748,232	2,821,943	26	201,691	3,771,892
Chester-East Lincoln CCSD 61	212,628	801,922	7	150,087	1,164,645
Chicago Heights SD 170	3,423,752	12,912,616	120	1,557,350	17,893,837
Chicago Ridge SD 127 5	1,512,463	5,704,226	53	356,947	7,573,689
Christopher USD 99	781,403	2,947,046	27	870,167	4,598,643
Cicero SD 99	12,316,747	46,452,374	431	6,291,398	65,060,950
Cissna Park CUSD 6	284,763	1,073,977	10	73,806	1,432,555
Clay City CUSD 10	208,890	787,824	7	162,140	1,158,861
Clinton CUSD 15	1,613,791	6,086,381	56	233,219	7,933,447
Clk-Cls-Cmbn-Dg-Ed-Mltr-Sh ROE	133,462	503,349	5	147,514	784,331
Cly-Cfrd-Jspr-Lwrn-Rlnd ROE	98,230	370,472	3	25,481	494,186
Coal City CUSD 1	2,290,122	8,637,151	80	1,496,439	12,423,792
Cobden Unit District 17	461,344	1,739,949	16	957,063	3,158,372
Collinsville CUSD 10	5,680,144	21,422,554	199	1,019,459	28,122,355
Colona School District 190	330,407	1,246,122	12	495,391	2,071,932
Columbia CUSD 4	1,805,343	6,808,815	63	260,520	8,874,741
Community Consolidated SD146	3,235,641	12,203,156	113	164,312	15,603,222
Community Consolidated SD 180	873,242	3,293,416	31	502,140	4,668,828
Community CSD 204	130,100	490,671	5	209,489	830,265
Community CSD 59	9,453,334	35,653,067	331	5,716,849	50,823,580
Community CSD 93	5,762,664	21,733,778	202	2,003,096	29,499,739
Community High School Dist 117	3,311,618	12,489,705	116	821,990	16,623,428
Community HSD 155	8,411,444	31,723,599	294	4,955,921	45,091,257
Community HSD 218	9,253,105	34,897,908	324	1,709,707	45,861,044
Community Unit SD 200	16,427,037	61,954,256	575	5,067,075	83,448,943
Community USD 300	22,539,627	85,007,774	788	286,074	107,834,263
Community USD 4	489,954	1,847,851	17	288,365	2,626,187
Consolidated HSD 230	11,292,295	42,588,676	395	2,684,066	56,565,431
Cook County SD 130	3,545,695	13,372,521	124	2,449,836	19,368,176
Coop Association For Spec Educ	1,726,350	6,510,897	60	737,847	8,975,155
Cornell CCSD 426	90,777	342,363	3	238,158	671,301
Coulterville USD 1	202,797	764,845	7	402,311	1,369,960
Country Club Hills SD 160	834,244	3,146,335	29	2,549,946	6,530,555
Cowden-Herrick CUD 3A	328,378	1,238,471	11	143,773	1,710,633
Crab Orchard CUSD 3	320,645	1,209,306	11	95,344	1,625,307
Crescent - Iroquois CUSD 249	85,251	321,523	3	337,971	744,748

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**Deferred Inflows of Resources**

<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Inflows of Resources</b>
Creston CCSD 161	\$ 108,148	\$ 407,880	\$ 4	\$ 227,037	\$ 743,069
Crete Monee CUSD 201U	5,546,586	20,918,843	194	3,921,827	30,387,450
Creve Coeur SD 76	363,766	1,371,936	13	952,370	2,688,084
Crystal Lake CCSD 47	7,953,585	29,996,795	278	4,344,659	42,295,318
Cumberland CUSD 77	828,676	3,125,335	29	45,263	3,999,303
Cypress School District 64	86,302	325,488	3	125,259	537,053
Dakota CUSD 201	726,855	2,741,320	25	533,741	4,001,941
Dallas Elementary SD 327	150,208	566,506	5	45,578	762,297
Dalzell SD 98	36,007	135,801	1	84,828	256,638
Damiansville SD 62	114,455	431,664	4	11,821	557,945
Danville CCSD 118	5,260,290	19,839,082	184	1,487,434	26,586,990
Darien SD 61	1,786,027	6,735,967	62	1,432,203	9,954,260
Decatur School District 61	7,802,200	29,425,850	273	1,657,135	38,885,458
Deer Creek-Mackinaw CUSD 701	904,004	3,409,433	32	217,335	4,530,803
Deer Park CCSD 82	90,499	341,315	3	132,617	564,435
Deerfield School District 109	4,792,898	18,076,322	168	1,010,954	23,880,341
DeKalb County ROE	24,923	93,998	1	60,290	179,212
DeKalb CUSD 428	7,258,485	27,375,237	254	947,247	35,581,223
DeLand-Weldon CUSD 57	238,529	899,608	8	124,921	1,263,066
Delavan CUSD 703	497,018	1,874,493	17	131,534	2,503,062
Depue USD 103	303,332	1,144,010	11	705,562	2,152,914
Des Plaines CCSD 62	7,500,758	28,288,965	262	1,329,113	37,119,098
Desoto CCSD 86	210,455	793,725	7	72,737	1,076,924
Diamond Lake SD 76	1,280,904	4,830,907	45	1,216,257	7,328,113
Dieterich CUSD 30	383,567	1,446,615	13	207,211	2,037,406
Dimmick CCSD 175	164,842	621,700	6	123,392	909,940
District 50 Schools	617,972	2,330,670	22	136,508	3,085,172
Dixon USD 170	2,280,705	8,601,636	80	929,460	11,811,881
Dolton SD 148	3,259,631	12,293,635	114	121,150	15,674,530
Dolton SD 149	3,557,495	13,417,024	124	1,755,191	18,729,835
Dongola Unit District 66	205,768	776,048	7	140,771	1,122,593
Donovan CUSD 3	255,156	962,316	9	138,237	1,355,718
Downers Grove CHS 99	8,294,377	31,282,084	290	1,500,818	41,077,570
Downers Grove GSD 58	6,437,482	24,278,841	225	1,071,365	31,787,913
Dunlap CUSD 323	3,925,131	14,803,556	137	782,224	19,511,049
Dupage County ROE	8,692	32,781	0	47,536	89,009
DuPage HSD 88	5,997,928	22,621,071	210	293,648	28,912,857
Dupo CUSD 196	1,062,748	4,008,134	37	110,737	5,181,656
Duquoin CUSD 300	1,295,165	4,884,690	45	124,202	6,304,101
Durand CUSD 322	729,538	2,751,439	26	312,086	3,793,088
Dwight Common SD 232	393,126	1,482,666	14	237,121	2,112,926
Dwight Township HSD 230	313,846	1,183,663	11	357,967	1,855,486
Earlville CUSD 9	454,900	1,715,648	16	1,418,954	3,589,519
East Alton SD 13	782,679	2,951,857	27	554,326	4,288,889
East Alton-Wood River CHS 14	593,491	2,238,340	21	243,885	3,075,736
East Coloma-Nelson CESD 20	271,728	1,024,816	10	114,040	1,410,593

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Employer	Deferred Inflows of Resources				
	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
East Dubuque USD 119	\$ 563,212	\$ 2,124,145	\$ 20	\$ 243,135	\$ 2,930,512
East Maine SD 63	4,619,860	17,423,715	162	907,706	22,951,443
East Moline SD 37	3,230,451	12,183,583	113	64,381	15,478,528
East Peoria CHSD 309	971,881	3,665,431	34	377,642	5,014,989
East Peoria SD 86	1,845,710	6,961,060	65	315,619	9,122,453
East Prairie SD 73	798,268	3,010,653	28	190,545	3,999,494
East St Louis SD 189	6,331,639	23,879,657	221	4,014,440	34,225,958
Eastern IL Area Spec Educ Coop	993,282	3,746,145	35	705,273	5,444,735
Eastern IL Ed for Employment	61,398	231,563	2	30,539	323,502
Eastland CUSD 308	695,997	2,624,938	24	1,614	3,322,572
ECHO Joint Agreement	1,758,526	6,632,247	62	3,229,938	11,620,773
Edgar County CUSD 6	258,887	976,388	9	177,330	1,412,614
Edinburg CUSD 4	195,013	735,487	7	278,187	1,208,694
Educ For Employment System	18,570	70,037	1	9,305	97,914
Edwards County CUSD 1	801,004	3,020,970	28	681	3,822,683
Edwardsville CUSD 7	6,096,570	22,993,099	213	587,965	29,677,848
Effingham CUSD 40	2,062,036	7,776,930	72	1,436,026	11,275,064
Egyptian CUSD 5	362,414	1,366,838	13	413,209	2,142,474
Eisenhower Cooperative	922,774	3,480,223	32	38,762	4,441,791
El Paso - Gridley CUSD 11	1,125,357	4,244,264	39	420,209	5,789,869
Eldorado CUSD 4	915,745	3,453,716	32	653,642	5,023,135
Elementary SD 159	2,245,946	8,470,544	79	1,992,832	12,709,401
Elgin Math and Science Academy	250,003	942,883	9	187	1,193,082
Elmhurst SD 205	12,070,669	45,524,299	422	2,460,219	60,055,609
Elmwood CUSD 322	527,840	1,990,739	18	499,331	3,017,929
Elmwood Park CUSD 401	3,726,611	14,054,840	130	4,206,844	21,988,425
Elverado CUSD 196	167,393	631,321	6	2,563,038	3,361,758
Elwood CCSD 203	268,642	1,013,177	9	572,792	1,854,621
Emmons School District 33	332,851	1,255,342	12	182,302	1,770,507
Erie CUSD 1	1,229,703	4,637,803	43	412,292	6,279,842
Eswood CCSD 269	66,168	249,553	2	227,160	542,884
Eureka CUSD 140	1,259,188	4,749,004	44	733,029	6,741,265
Evanston CCSD 65	10,296,446	38,832,851	360	13,922,186	63,051,844
Evanston TWP HSD 202	6,911,197	26,065,447	242	41,988	33,018,873
Evergreen Park CHSD 231	1,230,217	4,639,740	43	1,218,284	7,088,284
Evergreen Park ESD 124	2,150,387	8,110,143	75	2,039,637	12,300,242
Ewing Northern CCD 115	184,492	695,810	6	275,633	1,155,942
Exceptional Learners Collab	563,851	2,126,553	20	461	2,690,885
Fairfield CHSD 225	374,374	1,411,944	13	12,989	1,799,320
Fairfield Public SD 112	447,257	1,686,820	16	792,962	2,927,055
Fairmont School District 89	425,099	1,603,252	15	77,357	2,105,722
Farmington Central CUSD 265	1,145,197	4,319,090	40	951,197	6,415,525
Farrington CCSD 99	42,014	158,455	1	198,961	399,432
Fenton CHSD 100	3,716,684	14,017,404	130	626,633	18,360,851
Field CCSD 3	181,624	684,992	6	112,901	979,524
Fieldcrest CUSD 6	951,189	3,587,392	33	720,819	5,259,433

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<b>Deferred Inflows of Resources</b>					
<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Inflows of Resources</b>
Fisher CUSD 1	\$ 495,407	\$ 1,868,418	\$ 17	\$ 304,204	\$ 2,668,046
Five County Vocational System	44,254	166,903	2	187,047	398,205
Flanagan-Cornell UD 74	378,614	1,427,935	13	358,270	2,164,832
Flora CUSD 35	1,030,938	3,888,165	36	90,084	5,009,223
Flossmoor SD 161	2,638,690	9,951,769	92	487,326	13,077,877
Ford County Spec Educ Coop	103,574	390,626	4	29,236	523,439
Ford Heights SD 169	513,753	1,937,608	18	261,803	2,713,181
Forest Park SD 91	1,440,550	5,433,007	50	1,062,029	7,935,637
Forest Ridge SD 142	1,306,697	4,928,184	46	487,234	6,722,161
Forrestville Valley CUSD 221	719,644	2,714,125	25	75,542	3,509,337
Four Rivers Special Education	479,782	1,809,490	17	259,448	2,548,737
Fox Lake Grade SD 114	913,868	3,446,635	32	425,253	4,785,788
Fox River Grove CSD 3	483,966	1,825,268	17	365,111	2,674,361
Frankfort CCSD 157C	3,764,877	14,199,162	132	907,757	18,871,928
Frankfort CUSD 168	1,698,745	6,406,785	59	203,078	8,308,668
Franklin CUSD 1	297,825	1,123,241	10	135,901	1,556,978
Franklin Park SD 84	1,547,789	5,837,457	54	914,170	8,299,470
Franklin-Jefferson Spec Educ	370,686	1,398,035	13	151,241	1,919,975
Freeburg CCSD 70	734,981	2,771,968	26	547,603	4,054,578
Freeburg CHSD 77	638,441	2,407,868	22	154,783	3,201,114
Freeport School District 145	4,300,117	16,217,808	150	696,939	21,215,014
Fremont School District 79	2,142,037	8,078,653	75	4,018,305	14,239,070
Fulton County CUSD 3	365,609	1,378,887	13	785,719	2,530,228
Galapagos Rockford Charter Sch	225,733	851,349	8	136,428	1,213,519
Galatia CUSD 1	370,758	1,398,305	13	1,299,980	3,069,056
Galena USD 120	927,596	3,498,410	32	486,381	4,912,420
Galesburg CUSD 205	4,010,720	15,126,352	140	2,219,706	21,356,918
Gallatin CUSD 7	674,482	2,543,795	24	48,660	3,266,960
Galva CUSD 224	418,473	1,578,262	15	351,433	2,348,183
Gardner CCSD 72C	142,842	538,726	5	213,998	895,571
Gardner Wilmington THSD 73	243,033	916,596	9	533,539	1,693,177
Gavin School District 37	742,558	2,800,544	26	470,128	4,013,256
Geff CCSD 14	95,012	358,335	3	145,756	599,107
Gen George Patton SD 133	346,542	1,306,977	12	366,583	2,020,114
Geneseo CUSD 228	2,840,602	10,713,278	99	390,756	13,944,736
Geneva CUSD 304	7,008,600	26,432,802	245	1,020,785	34,462,432
Genoa-Kingston CUSD 424	1,598,527	6,028,813	56	1,110,475	8,737,871
Georgetown-Ridge Farm CUD 4	811,699	3,061,308	28	251,703	4,124,739
Germantown Hills SD 69	637,705	2,405,094	22	234,615	3,277,436
Germantown SD 60	186,459	703,225	7	202,892	1,092,583
Giant City CCSD 130	235,602	888,570	8	89,995	1,214,175
Gibson City-Melvin-Sibley 5	1,044,868	3,940,698	37	454,012	5,439,614
Gifford CCSD 188	143,050	539,509	5	465,443	1,148,007
Gillespie CUSD 7	1,157,668	4,366,123	41	1,256,292	6,780,124
Glen Ellyn CCSD 89	2,864,608	10,803,813	100	448,324	14,116,845
Glen Ellyn SD 41	4,609,473	17,384,540	161	2,377,308	24,371,483

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Employer	Deferred Inflows of Resources					Total Deferred Inflows of Resources
	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions		
Glenbard TWP HSD 87	\$ 16,972,107	\$ 64,009,976	\$ 594	\$ 985,747	\$ 81,968,424	
Glencoe SD 35	2,450,479	9,241,935	86	552,837	12,245,337	
Glenview CCSD 34	6,562,225	24,749,306	230	1,458,897	32,770,658	
Golf ESD 67	857,368	3,233,546	30	437,212	4,528,156	
Goreville CUSD 1	567,936	2,141,961	20	129,846	2,839,763	
Gower SD 62	1,336,064	5,038,939	47	1,245,398	7,620,447	
Grand Prairie CCSD 6	68,094	256,815	2	38,354	363,266	
Grand Ridge CCSD 95	233,668	881,274	8	259,281	1,374,231	
Granite City CUSD 9	5,791,040	21,840,796	203	65,353	27,697,391	
Grant CCSD 110	605,289	2,282,836	21	377,729	3,265,875	
Grant CHSD 124	2,442,762	9,212,828	85	247,477	11,903,152	
Grant Park CUSD 6	411,605	1,552,361	14	105,350	2,069,330	
Grass Lake School District 36	243,319	917,674	9	170,668	1,331,670	
Grayslake CCSD 46	4,079,174	15,384,528	143	3,822,129	23,285,973	
Grayslake CHSD 127	4,265,281	16,086,426	149	1,200,942	21,552,798	
Grayville CUSD 1	249,403	940,620	9	204,400	1,394,431	
Greenfield CUSD 10	395,121	1,490,190	14	227,393	2,112,718	
Greenview CUSD 200	221,399	835,003	8	147,215	1,203,625	
Griggsville-Perry CUSD 4	362,711	1,367,959	13	35,640	1,766,323	
Grundy Area Vocational Center	211,341	797,067	7	162,582	1,170,997	
Grundy Co Spec Ed Coop	738,410	2,784,900	26	1,971,933	5,495,269	
Grundy-Kendall Cntys ROE	78,715	296,873	3	91,404	466,994	
Gurnee School District 56	2,670,010	10,069,891	93	1,919,335	14,659,329	
Hall HSD 502	506,733	1,911,133	18	33,145	2,451,028	
Hamilton CCSD 328	440,749	1,662,275	15	132,035	2,235,074	
Hamilton County CUSD 10	857,367	3,233,543	30	480,226	4,571,167	
Hampton School District 29	185,557	699,824	6	138,688	1,024,075	
Hardin County CUSD 1	372,648	1,405,434	13	151,201	1,929,296	
Harlem USD 122	7,905,085	29,813,877	277	899,561	38,618,799	
Harmony Emge SD 175	662,750	2,499,550	23	430,049	3,592,372	
Harrisburg CUSD 3	1,713,135	6,461,058	60	1,144,550	9,318,803	
Harrison School District 36	429,857	1,621,196	15	82,743	2,133,811	
Hartsburg-Emden CUSD 21	236,349	891,385	8	87,841	1,215,583	
Harvard CUSD 50	2,752,856	10,382,343	96	1,345,028	14,480,323	
Harvey SD 152	1,836,786	6,927,403	64	1,297,184	10,061,437	
Havana CUSD 126	763,328	2,878,876	27	363,510	4,005,741	
Hawthorn CCSD 73	4,346,665	16,393,362	152	5,727,379	26,467,558	
Hazel Crest SD 152 5	1,074,052	4,050,766	38	584,140	5,708,995	
Heartland Technical Academy	138,145	521,011	5	134,025	793,185	
Henry - Stark Co Spec Ed Dist	824,443	3,109,369	29	551,867	4,485,708	
Henry-Senachwine CUSD 5	494,966	1,866,753	17	615,025	2,976,761	
Heritage CUSD 8	399,459	1,506,552	14	174,447	2,080,472	
Herrin CUSD 4	1,930,749	7,281,782	68	184,961	9,397,560	
Herscher CUSD 2	1,453,987	5,483,685	51	538,959	7,476,682	
Heyworth CUSD 4	835,227	3,150,045	29	473,220	4,458,521	
Hiawatha CUSD 426	470,213	1,773,400	16	305,705	2,549,335	

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Deferred Inflows of Resources					
Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
High Mount SD 116	\$ 359,622	\$ 1,356,307	\$ 13	\$ 122,909	\$ 1,838,850
Highland CUSD 5	2,391,557	9,019,712	84	545,783	11,957,136
Highland Park TWP HSD 113	8,169,304	30,810,376	286	1,694,948	40,674,914
Hillsboro CUSD 3	1,384,497	5,221,603	48	908,078	7,514,225
Hillside SD 93	658,161	2,482,243	23	404,222	3,544,650
Hinckley Big Rock CUSD 429	843,775	3,182,280	30	254,699	4,280,783
Hinsdale CCSD 181	5,992,465	22,600,467	210	3,186,120	31,779,262
Hinsdale TWP HSD 86	8,381,813	31,611,849	293	3,658,204	43,652,160
Hollis CSD 328	158,772	598,806	6	7,568	765,151
Homer CCSD 33	3,734,903	14,086,116	131	669,822	18,490,971
Homewood SD 153	2,273,511	8,574,504	80	113,954	10,962,049
Homewood-Flossmoor CHSD 233	4,505,047	16,990,700	158	227,211	21,723,115
Hononegah CHSD 207	2,420,292	9,128,086	85	314,573	11,863,036
Hoopston Area CUSD 11	1,098,473	4,142,871	38	369,482	5,610,866
Hoover Schrum SD 157	1,016,228	3,832,686	36	174,103	5,023,053
Huntley CSD 158	9,578,076	36,123,530	335	8,903,527	54,605,467
Hutsenville CUSD 1	274,673	1,035,925	10	154,966	1,465,574
ICRE At Roosevelt	-	-	-	-	-
ICRE At Wood CRSBVI	-	-	-	-	-
IL Assoc of School Boards	288,086	1,086,509	10	1,049,468	2,424,072
IL Dept of Correction	-	-	-	-	-
IL Education Association	102,282	385,753	4	87,575	575,614
IL Federation Of Teachers	444,347	1,675,845	16	1,669,276	3,789,483
IL School - Visually Impaired	-	-	-	-	-
IL School for the Deaf	-	-	-	-	-
IL State Board Of Education	-	-	-	-	-
Illini Bluffs CUSD 327	643,336	2,426,330	23	230,835	3,300,524
Illini Central CUSD 189	692,715	2,612,560	24	619,224	3,924,523
Illini West HSD 307	295,922	1,116,063	10	202,635	1,614,630
Illinois Valley Central 321	1,769,994	6,675,498	62	612,811	9,058,364
Indian Creek CUSD 425	1,178,069	4,443,067	41	357,352	5,978,529
Indian Prairie CUSD 204	32,808,616	123,737,068	1,148	3,915,126	160,461,958
Indian Springs SD 109	2,679,893	10,107,166	94	609,222	13,396,375
Indian Valley Vocational Ctr	187,579	707,449	7	114,134	1,009,168
Iroquois Area Delivery System	15,866	59,837	1	26	75,729
Iroquois County CUSD 9	893,531	3,369,937	31	425,782	4,689,282
Iroquois Spec Educ Association	382,223	1,441,545	13	909,895	2,733,677
Iroquois West CUSD 10	676,758	2,552,381	24	516,797	3,745,959
Iroquois-Kankakee Cntys ROE	102,065	384,938	4	148,533	635,540
Irvington CCSD 11	53,306	201,043	2	110,912	365,264
ISBE - Assistant Supt	-	-	-	-	-
ISBE - Regional Supt	-	-	-	-	-
Itasca SD 10	1,095,879	4,133,086	38	184,082	5,413,086
Iuka CCSD 7	208,615	786,788	7	36,343	1,031,754
J S Morton HSD 201	8,748,486	32,994,747	306	545,159	42,288,697
Jacksonville SD 117	3,195,018	12,049,950	112	370,516	15,615,596



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Deferred Inflows of Resources					
Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
JAMP Special Educ Services	\$ 145,577	\$ 549,040	\$ 5	\$ 101,857	\$ 796,479
Jasper CCSD 17	138,360	521,824	5	12,187	672,376
Jasper County CUSD 1	916,920	3,458,146	32	242,976	4,618,074
Jersey CUSD 100	2,101,790	7,926,861	74	131,687	10,160,412
JoDaviess Carroll CTEA	58,807	221,789	2	195,523	476,121
Johnsburg CUSD 12	2,182,408	8,230,911	76	1,705,614	12,119,009
Johnston City CUSD 1	849,183	3,202,677	30	38,647	4,090,537
Joliet School District 86	9,626,186	36,304,976	337	3,345,975	49,277,474
Joliet TWP HSD 204	7,175,540	27,062,411	251	1,417,063	35,655,265
Jonesboro CCSD 43	304,860	1,149,774	11	192,263	1,646,907
Joppa-Maple Grove USD 38	222,237	838,164	8	234,144	1,294,553
Kane County ROE	61,332	231,312	2	2,091,685	2,384,331
Kaneland CUSD 302	5,184,814	19,554,428	181	1,102,820	25,842,244
Kankakee Area Career Center	218,004	822,197	8	97,232	1,137,440
Kankakee Area Spec Educ Coop	91,527	345,191	3	181,786	618,507
Kankakee School District 111	3,782,516	14,265,687	132	7,309,588	25,357,923
Kansas CUSD 3	198,996	750,510	7	102,400	1,051,913
Kaskaskia Special Education	544,702	2,054,334	19	657,386	3,256,441
Keeneyville SD 20	1,497,568	5,648,050	52	404,414	7,550,085
Kell CSD 2	82,575	311,431	3	179,505	573,514
Kendall Cnty Special Educ	-	-	-	3,953,427	3,953,427
Kenilworth SD 38	1,111,211	4,190,913	39	1,063,025	6,365,188
Kewanee CUSD 229	1,447,006	5,457,357	51	249,831	7,154,245
Kildeer Countryside CCSD 96	4,562,046	17,205,669	160	781,554	22,549,429
Kings CSD 144	118,543	447,082	4	82,484	648,112
Kinnikinnick CCSD 131	1,576,548	5,945,920	55	728,487	8,251,011
Kirby SD 140	4,204,006	15,855,329	147	2,358,855	22,418,337
Kishwaukee Educ Consortium	184,746	696,765	6	156,908	1,038,426
Knoxville CUSD 202	832,116	3,138,311	29	144,146	4,114,602
Knox-Warren Spec Educ Dist	380,182	1,433,847	13	484,926	2,298,968
Komarek SD 94	560,285	2,113,102	20	436,901	3,110,307
L E A S E	409,711	1,545,216	14	371,044	2,325,985
La Grange Area Dept Spec Ed	1,666,114	6,283,716	58	661,359	8,611,247
La Grange Highlands SD 106	1,289,474	4,863,228	45	530,128	6,682,876
La Grange SD 102	3,738,013	14,097,843	131	1,224,329	19,060,316
La Grange South SD 105	1,998,754	7,538,264	70	2,199,020	11,736,109
La Harpe CSD 347	146,874	553,933	5	292,235	993,047
La Moille CUSD 303	257,814	972,339	9	301,270	1,531,432
La Salle Elementary SD 122	958,141	3,613,612	34	101,098	4,672,885
La Salle-Peru TWP HSD 120	1,403,958	5,295,002	49	272,049	6,971,057
Ladd CCSD 94	146,770	553,539	5	133,577	833,891
Lake Bluff Elementary SD 65	1,531,980	5,777,832	54	582,324	7,892,189
Lake County Area Vocational	524,433	1,977,888	18	305,860	2,808,199
Lake County ROE	55,858	210,667	2	185,291	451,818
Lake Forest CHSD 115	3,787,139	14,283,124	132	1,212,003	19,282,399
Lake Forest SD 67	3,628,832	13,686,070	127	1,457,588	18,772,617

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<b>Deferred Inflows of Resources</b>					
<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Inflows of Resources</b>
Lake Park CHSD 108	\$ 3,943,104	\$ 14,871,343	\$ 138	\$ 474,405	\$ 19,288,990
Lake Villa CCSD 41	2,293,667	8,650,523	80	897,105	11,841,375
Lake Zurich CUSD 95	7,577,708	28,579,180	265	2,857,119	39,014,271
Lansing SD 158	2,233,783	8,424,670	78	813,028	11,471,559
Laraway CCSD 70	698,537	2,634,518	24	70,161	3,403,241
Lawndale (LEARN) Charter	956,836	3,608,687	33	842,728	5,408,284
Lawrence County CUSD 20	918,154	3,462,799	32	308,240	4,689,224
Le Roy CUSD 2	806,595	3,042,057	28	230,879	4,079,559
Lebanon CUSD 9	651,648	2,457,676	23	722,958	3,832,305
Legacy Academy Charter School	96,378	363,489	3	201,558	661,428
Leland CUSD 1	273,712	1,032,300	10	98,898	1,404,920
Lemont TWP HSD 210	2,022,980	7,629,632	71	440,428	10,093,111
Lemont-Bromberek CSD 113	2,069,475	7,804,987	72	1,119,014	10,993,549
Lena Winslow CUSD 202	739,985	2,790,840	26	67,863	3,598,714
Lewistown CUSD 97	588,473	2,219,416	21	170,391	2,978,301
Lexington CUSD 7	496,101	1,871,035	17	246,644	2,613,797
Leyden CHSD 212	6,143,069	23,168,469	215	159,809	29,471,562
Liberty CUSD 2	537,230	2,026,152	19	75,860	2,639,260
Libertyville CHSD 128	7,538,957	28,433,034	264	1,687,163	37,659,418
Libertyville SD 70	3,366,049	12,694,991	118	3,019,785	19,080,943
Lick Creek CCSD 16	102,344	385,989	4	17,197	505,533
Limestone CHSD 310	944,052	3,560,473	33	505,430	5,009,988
Limestone Walters CCSD 316	165,340	623,578	6	12,588	801,511
Lincoln CHSD 404	769,809	2,903,319	27	266,456	3,939,610
Lincoln Elementary SD 27	1,153,243	4,349,434	40	211,238	5,713,956
Lincoln ESD 156	816,239	3,078,428	29	542,253	4,436,948
Lincoln Regional Safe School	73,261	276,302	3	249,503	599,068
Lincolnshire-Prairie View 103	2,839,025	10,707,329	99	3,876,613	17,423,066
Lincoln-Way Area Spec Educ	460,365	1,736,259	16	1,325,894	3,522,534
Lincoln-Way CHSD 210	7,718,793	29,111,281	270	2,178,970	39,009,315
Lincolnwood SD 74	2,115,575	7,978,852	74	181,498	10,275,999
Lindop SD 92	554,902	2,092,801	19	176,794	2,824,516
Lisbon CCSD 90	134,308	506,539	5	18,939	659,790
Lisle CUSD 202	2,742,103	10,341,788	96	993,462	14,077,449
Litchfield CUSD 12	1,254,227	4,730,292	44	587,186	6,571,749
Lockport Area Spec Educ Coop	334,515	1,261,618	12	313	1,596,459
Lockport School District 91	541,957	2,043,980	19	317,400	2,903,355
Lockport TWP HSD 205	4,449,926	16,782,810	156	830,950	22,063,841
Lombard SD 44	5,200,330	19,612,945	182	1,489,151	26,302,608
Lostant CUSD 425	66,001	248,922	2	196,257	511,182
Lowpoint-Washburn CUSD 21	294,711	1,111,495	10	212,992	1,619,209
Ludeman Developmental Center	-	-	-	-	-
Ludlow CCSD 142	87,951	331,705	3	82,149	501,808
Lyons SD 103	2,577,693	9,721,719	90	786,337	13,085,839
Lyons TWP HSD 204	6,461,902	24,370,939	226	2,270,614	33,103,681
Mabley Developmental Center	-	-	-	-	-

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Employer	Deferred Inflows of Resources				
	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Macomb CUSD 185	\$ 1,853,589	\$ 6,990,777	\$ 65	\$ 350,078	\$ 9,194,509
Macon-Piatt ROE	178,793	674,314	6	520,287	1,373,400
Madison Co ROE 41	128,802	485,775	5	103,062	717,644
Madison CUSD 12	831,645	3,136,535	29	946,109	4,914,319
Maercker SD 60	1,905,988	7,188,399	67	765,903	9,860,356
Mahomet Seymour CUSD 3	2,758,911	10,405,181	97	103,638	13,267,826
Maine TWP HSD 207	11,516,741	43,435,170	403	6,062,543	61,014,857
Malden CCSD 84	87,232	328,993	3	47,039	463,268
Manhattan School District 114	1,432,673	5,403,298	50	1,256	6,837,276
Mannheim SD 83	3,622,756	13,663,153	127	1,814,212	19,100,248
Manteno CUSD 5	1,755,079	6,619,248	61	858,954	9,233,343
Mar-Clin-Was Co Car Tec Ed Sys	11,796	44,488	0	2,442	58,726
Marengo CHSD 154	818,439	3,086,729	29	711,298	4,616,495
Marengo-Union ECSD 165	864,055	3,258,768	30	213,786	4,336,639
Marion CUSD 2	3,138,484	11,836,731	110	473,633	15,448,958
Marissa CUSD 40	561,913	2,119,243	20	347,225	3,028,400
Maroa Forsyth CUSD 2	879,307	3,316,290	31	730,100	4,925,727
Marquardt SD 15	3,127,440	11,795,079	109	3,317,597	18,240,225
Marseilles Elementary SD 150	518,814	1,956,698	18	135,436	2,610,966
Marshall CUSD 2C	939,384	3,542,869	33	451,798	4,934,084
Martinsville CUSD 3C	359,338	1,355,236	13	48,452	1,763,038
Mascoutah CUSD 19	3,723,411	14,042,775	130	4,231,554	21,997,871
Massac USD 1	1,907,101	7,192,595	67	354,195	9,453,958
Matteson ESD 162	3,112,872	11,740,137	109	822,699	15,675,816
Mattoon CUSD 2	2,780,546	10,486,778	97	866,066	14,133,487
Maywood SD 89	4,808,749	18,136,106	168	1,126,326	24,071,350
Mazon-Verona-Kinsman ESD 2C	314,040	1,184,396	11	205,114	1,703,561
McClellan CCSD 12	43,765	165,060	2	172,622	381,449
McHenry CCSD 15	5,240,192	19,763,285	183	3,045,345	28,049,005
McHenry CHSD 156	2,543,414	9,592,438	89	1,600,451	13,736,393
McHenry Co Coop for Employ Ed	-	-	-	12,152	12,152
McLean County USD 5	12,425,640	46,863,063	435	11,115,949	70,405,087
Medinah ESD 11	720,553	2,717,551	25	343,459	3,781,589
Mendota CCSD 289	901,047	3,398,281	32	228,533	4,527,892
Mendota TWP HSD 280	699,036	2,636,400	24	257,692	3,593,152
Mercer County SD 404	1,148,375	4,331,076	40	276,574	5,756,065
Meredosia-Chambersburg SD 11	271,522	1,024,039	10	106,028	1,401,599
Meridian CUSD 101	482,818	1,820,938	17	486,885	2,790,657
Meridian CUSD 15	769,866	2,903,535	27	546,572	4,220,001
Meridian CUSD 223	1,553,367	5,858,495	54	418,937	7,830,854
Metamora CCSD 1	579,316	2,184,879	20	235,274	2,999,489
Metamora TWP HSD 122	993,698	3,747,715	35	3,789,659	8,531,107
Midland CUSD 7	486,112	1,833,362	17	360,603	2,680,093
Midlothian SD 143	1,764,468	6,654,659	62	525,522	8,944,711
Mid-State Special Education	391,383	1,476,093	14	5,430,882	7,298,372
Mid-Valley Special Educ	837,475	3,158,521	29	625,046	4,621,071

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<b>Deferred Inflows of Resources</b>					
<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Inflows of Resources</b>
Midwest Central CUSD 191	\$ 768,219	\$ 2,897,323	\$ 27	\$ 772,636	\$ 4,438,206
Milford Area Public SD 124	662,221	2,497,556	23	223,020	3,382,820
Millburn CCSD 24	1,348,118	5,084,403	47	271,536	6,704,105
Miller TWP CCSD 210	166,036	626,203	6	41,003	833,248
Millstadt CCSD 160	665,670	2,510,560	23	570,124	3,746,377
Minooka CCSD 201	3,769,250	14,215,653	132	468,711	18,453,746
Minooka CHS 111	2,810,803	10,600,891	98	240,660	13,652,453
Mokena School District 159	1,452,560	5,478,304	51	390,281	7,321,196
Moline USD 40	7,820,404	29,494,505	274	740,612	38,055,795
Momence CUSD 1	897,467	3,384,778	31	131,177	4,413,453
Monmouth - Roseville CUSD 238	1,188,179	4,481,194	42	433,497	6,102,911
Monroe SD 70	207,118	781,141	7	88,772	1,077,038
Monroe-Randolph Counties ROE	59,665	225,026	2	52,030	336,723
Monticello CUSD 25	1,455,483	5,489,327	51	717,914	7,662,774
Montmorency CCSD 145	222,248	838,203	8	146,727	1,207,185
Morris CHSD 101	897,682	3,385,590	31	749,689	5,032,993
Morris School District 54	1,003,777	3,785,727	35	75,571	4,865,110
Morrison CUSD 6	931,286	3,512,327	33	410,086	4,853,731
Morrisonville CUSD 1	273,367	1,030,998	10	133,975	1,438,350
Morton CUSD 709	2,907,264	10,964,690	102	1,007,113	14,879,169
Morton Grove SD 70	1,198,053	4,518,433	42	665,644	6,382,173
Mt Olive USD 5	497,340	1,875,707	17	58,267	2,431,332
Mt Prospect SD 57	2,531,369	9,547,010	89	1,318,212	13,396,680
Mt Pulaski CUSD 23	592,714	2,235,409	21	425,494	3,253,638
Mt Vernon School District 80	1,446,923	5,457,043	51	861,487	7,765,504
Mt Vernon TWP HSD 201	1,241,425	4,682,011	43	112,554	6,036,033
Mt Zion CUSD 3	2,039,682	7,692,621	71	262,820	9,995,194
Mulberry Grove CUSD 1	342,165	1,290,468	12	52,729	1,685,373
Mundelein CHSD 120	3,265,166	12,314,511	114	2,577,498	18,157,289
Mundelein Elementary SD 75	1,750,833	6,603,233	61	1,552,011	9,906,139
Murphysboro CUSD 186	1,766,323	6,661,654	62	247,325	8,675,364
N Pekin-Marquette Heights SD	389,518	1,469,061	14	617,775	2,476,368
Naperville CUSD 203	24,496,508	92,388,111	857	4,056,561	120,942,037
Nashville CCSD 49	450,271	1,698,187	16	247,623	2,396,096
Nashville CHSD 99	341,106	1,286,476	12	492,590	2,120,185
Nauvoo-Colusa CUSD 325	222,052	837,465	8	57,472	1,116,997
Neoga CUSD 3	470,994	1,776,345	16	227,594	2,474,950
Nettle Creek CCSD 24C	119,871	452,089	4	11,089	583,053
New Athens CUSD 60	435,433	1,642,226	15	879,922	2,957,596
New Berlin CUSD 16	828,752	3,125,621	29	315,814	4,270,216
New Holland-Middletown ESD	105,342	397,296	4	144,865	647,507
New Hope CCSD 6	153,911	580,473	5	72,670	807,060
New Lenox School District 122	4,673,353	17,625,462	163	3,656,446	25,955,425
New Simpson Hill CSD 32	187,650	707,720	7	104,350	999,727
New Trier TWP HSD 203	9,479,306	35,751,023	332	4,413,225	49,643,886
Newark CCSD 66	180,157	679,458	6	124,291	983,912

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<b>Deferred Inflows of Resources</b>					
<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Inflows of Resources</b>
Newark CHSD 18	\$ 254,600	\$ 960,218	\$ 9	\$ 326,348	\$ 1,541,175
Niles ESD 71	858,001	3,235,935	30	548,595	4,642,561
Niles TWP CHSD 219	10,055,345	37,923,542	352	2,252,282	50,231,521
Niles TWP Spec Educ	1,126,182	4,247,373	39	191,620	5,565,214
Nippersink School District 2	1,664,823	6,278,847	58	330,464	8,274,193
Nokomis CUSD 22	491,598	1,854,052	17	176,382	2,522,049
Norridge SD 80	1,015,782	3,831,004	36	940,751	5,787,573
Norris City-Omaha-Enfield SD	514,366	1,939,921	18	57,852	2,512,156
North Boone CUSD 200	1,610,429	6,073,704	56	49,597	7,733,786
North Chicago SD 187	3,039,220	11,462,359	106	1,815,208	16,316,894
North Clay CUSD 25	451,436	1,702,581	16	202,590	2,356,623
North Dupage Spec Educ Coop	713,024	2,689,157	25	759,012	4,161,219
North Greene USD 3	607,749	2,292,115	21	107,210	3,007,096
North Mac CUSD 34	999,400	3,769,218	35	595,991	5,364,644
North Palos SD 117	3,807,868	14,361,301	133	231,939	18,401,242
North Shore SD 112	6,415,632	24,196,433	224	2,876,857	33,489,146
North Wamac SD 186	114,504	431,850	4	48,229	594,587
North Wayne CUSD 200	400,448	1,510,282	14	141,255	2,051,999
Northbrook ESD 27	2,721,122	10,262,661	95	379,744	13,363,622
Northbrook SD 28	3,661,092	13,807,737	128	1,759,360	19,228,317
Northbrook-Glenview SD 30	2,280,314	8,600,162	80	599,422	11,479,978
Northfield TWP HSD 225	10,587,438	39,930,320	370	4,640,201	55,158,329
Northwest Special Education	174,004	656,251	6	375,155	1,205,416
Northwestern CUSD 2	335,259	1,264,424	12	277,681	1,877,375
Norwood Elementary SD 63	291,435	1,099,142	10	306,878	1,697,466
NPT Special Education Coop	124,716	470,363	4	205	595,288
NSSEO	2,121,342	8,000,599	74	1,584,927	11,706,942
Oak Grove East SD 68	267,878	1,010,296	9	142,358	1,420,541
Oak Grove SD 68	1,475,103	5,563,323	52	460,313	7,498,791
Oak Lawn CHSD 229	2,540,423	9,581,157	89	565,901	12,687,570
Oak Lawn Hometown SD 123	3,757,769	14,172,353	131	1,883,973	19,814,226
Oak Park ESD 97	8,689,265	32,771,396	304	3,020,990	44,481,956
Oak Park-River Forest SD 200	5,971,799	22,522,524	209	2,942,156	31,436,687
Oakdale CCSD 1	63,472	239,385	2	100,884	403,744
Oakland CUSD 5	219,584	828,156	8	498,536	1,546,283
Oakwood CUSD 76	681,178	2,569,052	24	943,493	4,193,747
Oblong CUSD 4	430,046	1,621,909	15	148,861	2,200,830
Odell CCSD 435	209,111	788,658	7	42,672	1,040,448
Odin Public School Dist 722	227,681	858,696	8	240,037	1,326,422
OFallon CCSD 90	2,715,942	10,243,125	95	254,231	13,213,393
OFallon THSD 203	2,165,475	8,167,048	76	2,088,366	12,420,964
Ogle Cnty Spec Educ	668,598	2,521,603	23	143,100	3,333,325
Oglesby Elementary SD 125	432,679	1,631,841	15	145,646	2,210,181
Ohio CCSD 17	122,672	462,656	4	158,098	743,431
Ohio CHSD 505	113,443	427,848	4	79,247	620,542
Ohio-Wabash Valley Vocational	13,128	49,514	0	46,800	109,442

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<b>Deferred Inflows of Resources</b>					
<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Inflows of Resources</b>
Okaw Regional Voc System	\$ 4,267	\$ 16,094	\$ 0	\$ 23,446	\$ 43,807
Okaw Valley CUSD 302	490,372	1,849,428	17	22,770	2,362,587
Olympia CUSD 16	1,517,972	5,725,002	53	658,751	7,901,778
Opdyke-Belle Rive CCSD 5	191,654	722,820	7	40,683	955,164
Orangeville CUSD 203	325,663	1,228,232	11	242,333	1,796,239
Oregon CUSD 220	1,217,572	4,592,050	43	1,331,278	7,140,943
Orion CUSD 223	759,770	2,865,457	27	378,368	4,003,620
Orland Park SD 135	6,657,200	25,107,504	233	2,343,374	34,108,311
Oswego CUSD 308	19,747,661	74,477,925	691	1,630,103	95,856,380
Ottawa Elementary SD 141	1,768,799	6,670,990	62	517,613	8,957,463
Ottawa TWP HSD 140	1,545,704	5,829,592	54	644,620	8,019,970
Palatine CCSD 15	14,278,260	53,850,187	499	3,106,616	71,235,563
Palatine TWP HSD 211	20,289,367	76,520,961	710	4,824,593	101,635,631
Palestine CUSD 3	266,613	1,005,525	9	76,101	1,348,248
Palos CCSD 118	2,471,100	9,319,707	86	999,034	12,789,928
Palos Heights SD 128	891,843	3,363,569	31	358,835	4,614,279
Pana CUSD 8	1,047,078	3,949,034	37	574,174	5,570,322
Panhandle CUSD 2	460,971	1,738,544	16	355,722	2,555,253
Paris Cooperative High School	656,876	2,477,397	23	336,455	3,470,751
Paris CUSD 4	323,247	1,219,122	11	232,388	1,774,768
Paris-Union SD 95	881,265	3,323,675	31	8,405,296	12,610,267
Park Forest SD 163	2,061,166	7,773,647	72	1,181,859	11,016,743
Park Ridge CCSD 64	7,393,824	27,885,668	259	1,789,396	37,069,147
Patoka CUSD 100	266,660	1,005,702	9	109,930	1,382,302
Paw Paw CUSD 271	162,073	611,256	6	474,071	1,247,406
Pawnee CUSD 11	510,523	1,925,427	18	244,731	2,680,699
Paxton-Buckley-Loda 10	1,184,425	4,467,035	41	357,725	6,009,226
Payson CUSD 1	417,339	1,573,987	15	136,567	2,127,908
Pearl City CUSD 200	418,544	1,578,531	15	379,680	2,376,770
Pecatonica CUSD 321	777,840	2,933,607	27	433,476	4,144,950
Pekin CHSD 303	1,624,169	6,125,521	57	213,905	7,963,651
Pekin Public SD 108	3,361,001	12,675,951	118	885,324	16,922,394
Pembroke CCSD 259	172,040	648,846	6	350,459	1,171,351
Pennoyer SD 79	427,201	1,611,179	15	122,938	2,161,332
Peoria Charter Sch Initiative	585,626	2,208,677	20	262,535	3,056,858
Peoria County ROE	341,146	1,286,626	12	590,847	2,218,632
Peoria Heights CUSD 325	661,671	2,495,481	23	1,526,208	4,683,384
Peoria SD 150	11,780,130	44,428,534	412	10,048,373	66,257,449
Peotone CUSD 207	1,348,083	5,084,268	47	223,274	6,655,672
Perandoe Special Education	431,684	1,628,088	15	612,839	2,672,625
Peru Elementary SD 124	880,169	3,319,539	31	250,457	4,450,195
Philip J Rock Service Center	74,915	282,542	3	985,547	1,343,007
Pikeland CUSD 10	889,561	3,354,963	31	582,670	4,827,225
Pinckneyville CHSD 101	410,640	1,548,722	14	113,962	2,073,339
Pinckneyville SD 50	429,793	1,620,957	15	197,924	2,248,688
Plainfield SD 202	25,831,110	97,421,540	904	21,297	123,274,852

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Employer	Deferred Inflows of Resources				
	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Plano Area Special Educ Coop	\$ 355,122	\$ 1,339,334	\$ 12	\$ 58,096	\$ 1,752,564
Plano CUSD 88	2,287,152	8,625,952	80	249,220	11,162,404
Pleasant Hill CUSD 3	302,479	1,140,792	11	94,002	1,537,283
Pleasant Hill SD 69	174,844	659,420	6	133,716	967,985
Pleasant Plains CUSD 8	1,802,597	6,798,460	63	1,246,323	9,847,443
Pleasant Valley SD 62	452,001	1,704,712	16	127,370	2,284,098
Pleasantdale SD 107	1,256,043	4,737,143	44	563,701	6,556,931
Polo CUSD 222	579,279	2,184,740	20	206,871	2,970,910
Pontiac CCSD 429	1,296,594	4,890,079	45	801,200	6,987,918
Pontiac Township HSD 90	834,146	3,145,966	29	610,439	4,590,579
Pontiac-Wm Holliday SD 105	613,407	2,313,453	21	488,104	3,414,984
Pope County CUSD 1	411,483	1,551,901	14	124,792	2,088,191
Porta CUSD 202	783,009	2,953,103	27	139,314	3,875,453
Posen Robbins ESD 143 5	1,532,058	5,778,126	54	975,782	8,286,019
Potomac CUSD 10	134,236	506,270	5	77,866	718,378
Prairie Central CUSD 8	1,907,483	7,194,037	67	873,526	9,975,113
Prairie Crossing	302,421	1,140,576	11	445,223	1,888,231
Prairie Du Rocher CCSD 134	125,105	471,831	4	359,157	956,098
Prairie Grove CSD 46	959,168	3,617,484	34	298,921	4,875,607
Prairie Hill CCSD 133	647,170	2,440,790	23	266,947	3,354,929
Prairie Hills ESD 144	2,213,446	8,347,971	77	1,993,851	12,555,345
Prairievew Ogden CCSD 197	270,893	1,021,667	9	125,523	1,418,092
Princeton ESD 115	938,086	3,537,973	33	720,925	5,197,017
Princeton HSD 500	632,043	2,383,737	22	215,747	3,231,549
Princeville CUSD 326	636,607	2,400,949	22	454,803	3,492,381
Prophetstown-Lyndon-Tampico SD	677,321	2,554,502	24	442,121	3,673,967
Prospect Heights SD 23	1,903,746	7,179,940	67	449,856	9,533,608
Proviso TWP HSD 209	4,422,056	16,677,701	155	3,800,343	24,900,255
Putnam County CUSD 535	846,729	3,193,423	30	822,881	4,863,064
Queen Bee SD 16	1,917,509	7,231,848	67	1,392,986	10,542,411
Quincy SD 172	4,565,507	17,218,723	160	1,883,117	23,667,507
Raccoon CSD 1	196,986	742,928	7	101,171	1,041,091
Ramsey CUSD 204	379,623	1,431,742	13	123,618	1,934,996
Rankin CSD 98	220,003	829,738	8	85,197	1,134,947
Rantoul City SD 137	1,991,553	7,511,104	70	10,336	9,513,062
Rantoul Twp HSD 193	871,162	3,285,570	30	157,617	4,314,380
Reavis TWP HSD 220	2,817,618	10,626,591	99	1,073,938	14,518,245
Red Bud CUSD 132	903,086	3,405,972	32	320,729	4,629,819
Red Hill CUSD 10	615,213	2,320,264	22	233,531	3,169,030
Reed Custer CUSD 255	1,598,088	6,027,158	56	1,246,707	8,872,009
Reg Office of Career/Tech Educ	17,184	64,808	1	48,576	130,568
Regional Office of Educ 1	49,503	186,699	2	27,395	263,599
Regional Office of Educ 13	259,542	978,858	9	224,281	1,462,691
Regional Office of Educ 17	195,394	736,924	7	552,044	1,484,368
Regional Office of Educ 20	50,995	192,327	2	191,165	434,489
Regional Office of Educ 21	126,298	476,332	4	248,016	850,651

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Employer	Deferred Inflows of Resources				
	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Regional Office of Educ 26	\$ 73,544	\$ 277,370	\$ 3	\$ 234,342	\$ 585,258
Regional Office of Educ 3	172,095	649,052	6	47,935	869,088
Regional Office of Educ 30	27,874	105,128	1	282,076	415,080
Regional Office of Educ 33	87,341	329,406	3	180,556	597,306
Regional Office of Educ 35	58,446	220,428	2	178,946	457,823
Regional Office of Educ 47	157,294	593,230	6	198,961	949,490
Regional Office of Educ 51	116,805	440,528	4	1,052,177	1,609,514
Regional Office of Educ 53	38,011	143,360	1	113,638	295,010
Rhodes SD 84 5	921,399	3,475,040	32	262,713	4,659,184
Rich TWP HSD 227	4,540,582	17,124,717	159	1,923,755	23,589,212
Richland County CUSD 1	2,332,194	8,795,824	82	758,575	11,886,674
Richland School District 88A	888,693	3,351,690	31	5,637,734	9,878,148
Richmond Burton CHSD 157	926,334	3,493,651	32	349,553	4,769,571
Ridgeland SD 122	2,716,710	10,246,022	95	2,424	12,965,252
Ridgeview CUSD 19	566,856	2,137,886	20	220,498	2,925,260
Ridgewood CHSD 234	1,548,274	5,839,284	54	86,487	7,474,099
Riley CCSD 18	316,519	1,193,744	11	284,199	1,794,472
River Bend CUSD 2	779,567	2,940,124	27	267,552	3,987,270
River Forest SD 90	2,328,342	8,781,299	81	226,957	11,336,680
River Grove SD 85 5	660,311	2,490,351	23	664,360	3,815,046
River Ridge CUSD 210	715,096	2,696,973	25	302,659	3,714,754
River Trails SD 26	2,091,317	7,887,363	73	1,274,283	11,253,037
Riverdale CUSD 100	913,451	3,445,061	32	346,376	4,704,919
Riverside SD 96	2,172,658	8,194,136	76	771,226	11,138,096
Riverside-Brookfield SD 208	2,128,494	8,027,576	74	1,131,547	11,287,692
Riverton CUSD 14	1,162,294	4,383,571	41	139,155	5,685,062
Riverview CCSD 2	180,932	682,381	6	21,840	885,159
Roanoke Benson CUSD 60	449,927	1,696,889	16	347,399	2,494,230
Robein School District 85	168,233	634,486	6	29,705	832,429
Robertson Charter School	61,489	231,905	2	985,020	1,278,416
Robinson CUSD 2	1,206,643	4,550,831	42	336,804	6,094,321
Rochelle CCSD 231	1,404,073	5,295,434	49	1,752,980	8,452,536
Rochelle TWP HSD 212	967,309	3,648,188	34	870,570	5,486,102
Rochester CUSD 3A	1,760,515	6,639,750	62	422,162	8,822,489
Rock Falls Elementary SD 13	924,540	3,486,885	32	263,615	4,675,073
Rock Falls TWP HSD 301	705,844	2,662,076	25	168,767	3,536,712
Rock Island County ROE	84,154	317,386	3	72,269	473,812
Rock Island SD 41	7,053,597	26,602,506	247	1,288,410	34,944,759
Rockdale School District 84	280,691	1,058,621	10	106,345	1,445,666
Rockford School District 205	28,537,200	107,627,507	998	11,190,138	147,355,844
Rockridge CUSD 300	833,870	3,144,926	29	837,533	4,816,359
Rockton School District 140	1,464,199	5,522,199	51	4,268,262	11,254,712
ROE Professional Services	193,047	728,074	7	131,380	1,052,508
Rome CCSD 2	267,209	1,007,773	9	166,225	1,441,216
Rondout School District 72	459,619	1,733,443	16	311,013	2,504,091
Rooks Creek CCSD 425	96,194	362,793	3	17,729	476,718



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**Deferred Inflows of Resources**

<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Inflows of Resources</b>
Roselle SD 12	\$ 882,323	\$ 3,327,664	\$ 31	\$ 499,934	\$ 4,709,951
Rosemont ESD 78	406,153	1,531,800	14	366,876	2,304,843
Rossville-Alvin CUSD 7	237,929	897,345	8	253,748	1,389,031
Round Lake Area SD 116	9,332,463	35,197,208	326	61,726	44,591,723
ROWVA CUSD 208	552,817	2,084,938	19	237,586	2,875,360
Roxana CUSD 1	2,267,769	8,552,848	79	448,764	11,269,460
Rural Champaign Co Sp Ed Coop	195,952	739,029	7	456,768	1,391,756
Rutland CCSD 230	120,402	454,093	4	43,609	618,108
Salem CHSD 600	623,541	2,351,672	22	99,616	3,074,850
Salem School District 111	927,622	3,498,509	32	819	4,426,983
Salt Creek SD 48	796,184	3,002,793	28	248,854	4,047,859
Salt Fork CUSD 512	763,844	2,880,823	27	673,082	4,317,777
Sandoval CUSD 501	387,796	1,462,566	14	593,530	2,443,906
Sandridge SD 172	317,695	1,198,180	11	332,558	1,848,444
Sandwich CUSD 430	2,277,708	8,590,333	80	374,663	11,242,784
Sangamon Area Special Educ	955,031	3,601,880	33	1,280,602	5,837,545
Sangamon Valley CUSD 9	594,001	2,240,262	21	548,049	3,382,333
Saratoga CCSD 60C	732,556	2,762,823	26	30,844	3,526,248
SASED	1,715,646	6,470,525	60	2,811,661	10,997,892
Sauk Village CCSD 168	1,677,885	6,328,109	59	37,028	8,043,081
Saunemin CCSD 438	165,485	624,125	6	12,489	802,105
Scales Mound CUSD 211	425,296	1,603,996	15	101,146	2,130,452
Schaumburg CCSD 54	20,774,871	78,352,031	727	4,558,931	103,686,560
Schiller Park SD 81	1,465,557	5,527,320	51	713,633	7,706,562
School District U46	43,161,875	162,784,188	1,510	2,074,791	208,022,364
Schuyler - Industry CUSD 5	772,002	2,911,591	27	274,608	3,958,228
Scott-Morgan Cnty CUSD 2	204,565	771,513	7	215,943	1,192,028
SEJA 803 PAEC	1,083,844	4,087,697	38	1,600,711	6,772,291
TrueNorth Educational Coop 804	1,747,067	6,589,030	61	10,606,408	18,942,566
Selmaville CCSD 10	183,986	693,899	6	151,917	1,029,808
Seneca CCSD 170	782,043	2,949,459	27	168,870	3,900,399
Seneca TWP HSD 160	776,951	2,930,256	27	1,306,707	5,013,941
Serena CUSD 2	792,166	2,987,639	28	622,504	4,402,336
Sesser-Valier CUSD 196	527,813	1,990,635	18	271,286	2,789,752
Shapiro Developmental Center	-	-	-	-	-
Shawnee CUSD 84	234,914	885,973	8	330,655	1,451,550
Shelbyville CUSD 4	1,115,555	4,207,295	39	90,316	5,413,205
Sherrard CUSD 200	1,240,514	4,678,575	43	505,711	6,424,844
Shiloh CUSD 1	376,111	1,418,494	13	44,134	1,838,752
Shiloh Village SD 85	588,872	2,220,921	21	593,204	3,403,017
Shirland CCSD 134	133,560	503,719	5	71,505	708,789
Signal Hill SD 181	412,960	1,557,470	14	125,460	2,095,905
Silvis School District 34	601,190	2,267,375	21	14,165	2,882,751
Skokie SD 68	2,662,677	10,042,237	93	1,015,077	13,720,085
Skokie SD 69	2,638,908	9,952,591	92	2,324	12,593,914
Skokie SD 73 5	1,603,679	6,048,244	56	766,002	8,417,981

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**Deferred Inflows of Resources**

<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Inflows of Resources</b>
Skokie-Fairview SD 72	\$ 1,290,645	\$ 4,867,643	\$ 45	\$ 441,365	\$ 6,599,699
Smithton CCSD 130	472,641	1,782,556	17	145,363	2,400,577
Somonauk CUSD 432	827,030	3,119,129	29	172,453	4,118,641
South Beloit CUSD 320	848,839	3,201,378	30	438,259	4,488,505
South Central CUSD 401	529,403	1,996,632	19	197,748	2,723,801
South Eastern Special Educ	533,333	2,011,456	19	229,905	2,774,713
South Fork SD 14	226,659	854,842	8	230,432	1,311,941
South Holland SD 150	950,753	3,585,745	33	971,924	5,508,455
South Holland SD 151	1,631,314	6,152,468	57	608,053	8,391,892
South Macoupin Assoc for Sp Ed	234,926	886,019	8	568,746	1,689,699
South Pekin SD 137	172,716	651,395	6	177,571	1,001,688
South Will Cnty Coop Spec Ed	1,413,669	5,331,624	49	670,324	7,415,666
South Wilmington CSD 74	83,359	314,388	3	78,733	476,483
Southeastern CUSD 337	410,729	1,549,058	14	143,800	2,103,601
Southland College Prep Charter	779,730	2,940,735	27	182,901	3,903,393
Southwest Cook Coop Spec Educ	1,927,186	7,268,344	67	377,933	9,573,530
Southwestern CUSD 9	1,220,371	4,602,607	43	305,878	6,128,899
Sparta CUSD 140	917,967	3,462,096	32	414,803	4,794,899
Special Ed Dist of Lake County	2,875,106	10,843,407	101	4,430,275	18,148,888
Special Educ of McHenry Cnty	75,173	283,512	3	205,813	564,500
Special Educ of Peoria Cnty	1,153,801	4,351,538	40	1,370,523	6,875,903
Special Education Coop	415,529	1,567,158	15	240,545	2,223,246
Special Education- Region 3	164,945	622,088	6	271,083	1,058,122
SPEED	789,191	2,976,421	28	1,597,118	5,362,758
Spoon River Valley CUSD 4	281,876	1,063,091	10	409,052	1,754,029
Spring Garden CCSD 178	180,206	679,643	6	180,397	1,040,252
Spring Lake CCSD 606	40,911	154,295	1	51,672	246,880
Spring Valley CCSD 99	556,015	2,097,000	19	442,959	3,095,993
Springfield Ball Charter	420,864	1,587,279	15	103,289	2,111,447
Springfield SD 186	18,165,117	68,509,391	635	14,022,944	100,698,087
St Anne CCSD 256	335,447	1,265,131	12	165,939	1,766,528
St Anne CHSD 302	287,669	1,084,940	10	127,107	1,499,726
St Charles CUSD 303	16,687,147	62,935,257	584	1,223,636	80,846,624
St Clair Co Reg Educ Programs	114,555	432,041	4	258,391	804,991
St Clair County ROE	1,626	6,131	0	2,645	10,402
St Elmo CUSD 202	409,657	1,545,015	14	196,247	2,150,933
St George CCSD 258	329,489	1,242,661	12	109,677	1,681,838
St Joseph CCSD 169	651,056	2,455,444	23	211,293	3,317,816
St Joseph Ogden CHS 305	386,326	1,457,023	14	161,367	2,004,730
St Libory CSD 30	69,917	263,690	2	36,705	370,315
St Rose SD 14	154,308	581,971	5	64,760	801,044
Stark County CUSD 100	555,076	2,093,460	19	636,118	3,284,674
Staunton CUSD 6	971,173	3,662,760	34	270,723	4,904,689
Steeleville CUSD 138	350,508	1,321,934	12	66,267	1,738,721
Steger SD 194	1,277,193	4,816,909	45	770,852	6,864,999
Sterling CUSD 5	2,779,834	10,484,092	97	66,074	13,330,097

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<b>Deferred Inflows of Resources</b>					
<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Inflows of Resources</b>
Steward Elementary SD 220	\$ 102,208	\$ 385,475	\$ 4	\$ 264,921	\$ 752,608
Stewardson-Strasburg CUSD 5	294,822	1,111,915	10	65,758	1,472,504
Stockton CUSD 206	595,923	2,247,512	21	330,146	3,173,602
Streator Elementary SD 44	1,267,464	4,780,215	44	784,977	6,832,700
Streator TWP HSD 40	943,418	3,558,084	33	645,927	5,147,462
Streator Woodland CUSD 5	462,760	1,745,291	16	273,820	2,481,888
Sullivan CUSD 300	816,059	3,077,750	29	209,204	4,103,041
Summersville SD 79	222,385	838,720	8	56,877	1,117,990
Summit Hill SD 161	3,442,686	12,984,025	120	606,839	17,033,671
Sunnybrook SD 171	894,125	3,372,175	31	384,183	4,650,515
Sunset Ridge SD 29	1,177,039	4,439,179	41	302,726	5,918,985
Sycamore CUSD 427	4,704,665	17,743,556	165	985,030	23,433,415
Taft School District 90	217,516	820,359	8	227,268	1,265,151
Tamaroa SD 5	104,934	395,757	4	196,666	697,360
Taylorville CUSD 3	2,707,545	10,211,456	95	135,929	13,055,025
Teachers Retirement System	-	-	-	-	-
Technology Center Dupage Cnty	397,254	1,498,235	14	579,708	2,475,210
Teutopolis CUSD 50	792,296	2,988,129	28	314,413	4,094,866
Thomasboro CCSD 130	154,467	582,571	5	86,040	823,083
Thompsonville CUSD 174	250,046	943,044	9	167,788	1,360,886
Thornton Fractional HSD 215	4,970,245	18,745,184	174	947,232	24,662,835
Thornton SD 154	257,551	971,349	9	213,138	1,442,048
Thornton TWP HSD 205	7,541,098	28,441,109	264	5,750,067	41,732,538
TMCSEA	310,337	1,170,429	11	93,385	1,574,162
Tolono CUSD 7	1,423,631	5,369,195	50	248,923	7,041,799
Tonica CCSD 79	120,131	453,071	4	256,128	829,334
Township HSD 214	20,018,703	75,500,155	700	5,233,970	100,753,528
TREES	24,105	90,913	1	6,168	121,187
Tremont CUSD 702	828,517	3,124,736	29	420,891	4,374,173
Tri City CUSD 1	623,050	2,349,821	22	153,527	3,126,421
Tri Point CUSD 6J	465,626	1,756,100	16	50,938	2,272,680
Triad CUSD 2	3,595,313	13,559,656	126	858,432	18,013,527
Trico CUSD 176	735,175	2,772,697	26	237,505	3,745,402
Tri-County Spec Educ Coop	778,039	2,934,358	27	819,858	4,532,282
Tri-County Special Education	430,424	1,623,337	15	82,177	2,135,953
Triopia CUSD 27	343,084	1,293,934	12	85,967	1,722,996
Tri-Valley CUSD 3	1,011,178	3,813,639	35	454,267	5,279,120
Troy CCSD 30C	3,464,079	13,064,709	121	3,466,121	19,995,031
Tuscola CUSD 301	876,473	3,305,601	31	223,359	4,405,463
Twin Rivers Career Tech	6,311	23,803	0	20,627	50,742
Two Rivers Professional Devlp	-	-	-	672,142	672,142
Union Ridge SD 86	760,888	2,869,673	27	165,713	3,796,300
Union School District 81	213,530	805,325	7	58,646	1,077,508
United SD 304	851,604	3,211,810	30	214,254	4,277,698
United TWP HSD 30	1,690,486	6,375,635	59	173,662	8,239,842
Unity Point CCSD 140	564,228	2,127,976	20	229,909	2,922,133

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<b>Deferred Inflows of Resources</b>					
<b>Employer</b>	<b>Differences between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments</b>	<b>Changes in Proportion and Differences between Employer Contributions and Share of Contributions</b>	<b>Total Deferred Inflows of Resources</b>
Urbana SD 116	\$ 5,492,639	\$ 20,715,383	\$ 192	\$ 7,326,051	\$ 33,534,266
V I T Community USD 2	370,066	1,395,695	13	79,704	1,845,477
Valley View CUSD 365	21,217,515	80,021,453	742	2,498,188	103,737,899
Valmeyer CUSD 3	398,334	1,502,308	14	230,573	2,131,228
Vandalia CUSD 203	1,482,505	5,591,241	52	520,582	7,594,380
Venice CUSD 3	149,609	564,248	5	353,749	1,067,611
Vermilion Assoc Spec Educ	684,076	2,579,981	24	20,131	3,284,212
Vermilion Voc Ed Del System	20,656	77,903	1	599	99,158
Vienna School District 55	437,139	1,648,661	15	36,532	2,122,348
Vienna TWP HSD 133	364,350	1,374,138	13	20,183	1,758,683
Villa Grove CUSD 302	524,166	1,976,881	18	355,848	2,856,913
Villa Park SD 45	4,359,194	16,440,616	152	5,568,538	26,368,500
Virginia CUSD 64	269,853	1,017,745	9	324,417	1,612,025
Wabash & Ohio Valley Spec Educ	462,012	1,742,468	16	1,216,069	3,420,565
Wabash CUSD 348	1,129,072	4,258,274	40	287,522	5,674,907
Wallace CCSD 195	418,469	1,578,249	15	127,644	2,124,377
Waltham CCSD 185	224,850	848,017	8	92,139	1,165,014
Waltonville CUSD 1	293,080	1,105,344	10	232,944	1,631,378
Warren CUSD 205	443,333	1,672,022	16	47,469	2,162,840
Warren TWP HSD 121	4,960,086	18,706,870	174	1,980,904	25,648,033
Warrensburg-Latham CUSD 11	822,088	3,100,489	29	297,746	4,220,352
Warsaw CUSD 316	353,111	1,331,752	12	71,881	1,756,757
Washington CHSD 308	1,349,755	5,090,576	47	973,697	7,414,075
Washington School District 52	676,368	2,550,911	24	193,997	3,421,300
Waterloo CUSD 5	2,195,125	8,278,870	77	1,693,174	12,167,246
Wauconda CUSD 118	7,058,254	26,620,072	247	278,489	33,957,062
Waukegan CUSD 60	15,940,506	60,119,316	558	5,080,389	81,140,769
Waverly CUSD 6	350,796	1,323,020	12	190,666	1,864,494
Wayne City CUSD 100	438,672	1,654,445	15	62,802	2,155,935
Wesclin CUSD 3	1,204,216	4,541,677	42	403,436	6,149,371
West 40 ISC #2	560,417	2,113,602	20	920	2,674,959
West Carroll CUSD 314	770,147	2,904,595	27	932,500	4,607,268
West Central CUSD 235	699,000	2,636,266	24	425,516	3,760,807
West Central IL Spec Educ Coop	551,363	2,079,454	19	511,188	3,142,024
West Chicago CHSD 94	2,354,095	8,878,425	82	938,939	12,171,542
West Chicago ESD 33	5,639,782	21,270,331	197	503,825	27,414,136
West Harvey Dixmoor SD 147	784,392	2,958,319	27	1,507,435	5,250,173
West Lincoln-Broadwell SD 92	218,835	825,330	8	409,017	1,453,189
West Northfield SD 31	1,797,206	6,778,128	63	508,506	9,083,903
West Prairie CUSD 103	554,773	2,092,317	19	224,601	2,871,710
West Washington CUSD 10	439,220	1,656,511	15	434,099	2,529,846
Westchester SD 92 5	1,134,999	4,280,627	40	931,323	6,346,988
Western CUSD 12	425,104	1,603,273	15	60,857	2,089,249
Western Springs SD 101	1,922,013	7,248,835	67	642,306	9,813,222
Westmont CUSD 201	2,484,763	9,371,236	87	1,167,441	13,023,527
Westville CUSD 2	872,542	3,290,777	31	431,451	4,594,800

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Deferred Inflows of Resources					
Employer	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources
Wethersfield CUSD 230	\$ 456,369	\$ 1,721,186	\$ 16	\$ 351,744	\$ 2,529,315
Wheeling CCSD 21	9,496,745	35,816,794	332	2,235,527	47,549,399
Whiteside Regional Vocational	125,695	474,055	4	112,543	712,298
Whiteside SD 115	957,809	3,612,357	34	875,512	5,445,712
Wilco Area Career Center	266,197	1,003,956	9	110,408	1,380,571
Will Cnty School District 92	2,032,959	7,667,264	71	655,299	10,355,593
Williamsfield CUSD 210	343,985	1,297,333	12	49,638	1,690,968
Williamson Cnty Spec Educ	1,865,808	7,036,858	65	1,273,937	10,176,668
Williamsville CUSD 15	1,241,880	4,683,727	43	2,086,551	8,012,202
Willow Grove SD 46	117,063	441,502	4	87,754	646,323
Willow Springs SD 108	433,650	1,635,502	15	197,136	2,266,303
Wilmette SD 39	5,769,232	21,758,547	202	1,546,013	29,073,993
Wilmington CUSD 209	956,448	3,607,225	33	326,282	4,889,988
Winchester CUSD 1	494,692	1,865,721	17	355,445	2,715,875
Windsor CUSD 1	349,731	1,319,005	12	146,760	1,815,509
Winfield SD 34	496,685	1,873,239	17	92,032	2,461,974
Winnebago Cnty Spec Education	194,276	732,709	7	473,126	1,400,118
Winnebago CUSD 323	1,435,429	5,413,691	50	680,463	7,529,633
Winnetka SD 36	3,947,981	14,889,735	138	1,274,833	20,112,688
Winthrop Harbor SD 1	593,249	2,237,426	21	104,628	2,935,323
Wolf Branch SD 113	649,006	2,447,714	23	468,682	3,565,425
Wood Dale SD 7	1,289,163	4,862,052	45	634,711	6,785,971
Wood River-Hartford ESD 15	625,788	2,360,147	22	266,913	3,252,870
Woodford Cnty Spec Educ	535,472	2,019,521	19	204,702	2,759,714
Woodland CCSD 50	6,177,512	23,298,370	216	4,512,904	33,989,003
Woodlawn USD 209	605,257	2,282,714	21	68,132	2,956,123
Woodridge SD 68	4,253,005	16,040,128	149	263,036	20,556,318
Woodstock CUSD 200	7,027,146	26,502,748	246	1,601,642	35,131,782
Worth SD 127	1,203,856	4,540,322	42	116,612	5,860,832
Yorkville CUSD 115	6,078,388	22,924,523	213	2,540,065	31,543,189
Zeigler Royalton CUSD 188	667,967	2,519,226	23	206,345	3,393,562
Zion Elementary SD 6	2,498,237	9,422,053	87	9,770,625	21,691,002
Zion-Benton TWP HSD 126	3,187,930	12,023,216	112	241,812	15,453,070
Subtotal School Districts	<b>1,896,610,988</b>	<b>7,153,032,138</b>	<b>66,345</b>	<b>792,127,253</b>	<b>9,841,836,723</b>
Total State Appropriation	2,580,152,666	9,730,996,529	90,255	75,171,099	12,386,410,550
<b>Grand Total *</b>	<b>\$ 4,476,763,654</b>	<b>\$ 16,884,028,667</b>	<b>\$ 156,600</b>	<b>\$ 867,298,352</b>	<b>\$ 22,228,247,273</b>

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

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
8 Points Charter School	\$ -	\$ (39,314)	\$ (39,314)
A C Central CUSD 262	(197,364)	(57,582)	(254,947)
Abingdon-Avon CUSD 276	(489,237)	52,216	(437,020)
Addison SD 4	(2,953,538)	425,772	(2,527,766)
Adlai Stevenson HSD 125	(5,154,879)	758,339	(4,396,541)
AERO Special Educ Coop	(894,184)	(369,591)	(1,263,774)
Akin CCSD 91	(81,514)	2,635	(78,878)
Albers SD 63	(85,415)	(10,243)	(95,658)
Alden Hebron SD 19	(344,295)	63,457	(280,839)
Allendale CCSD 17	(70,178)	(1,687)	(71,865)
Allen-Otter Creek CCSD 65	(74,759)	(19,963)	(94,721)
Alsip-Hazlgrn-Oaklwn SD 126	(1,142,055)	(31,081)	(1,173,135)
Altamont CUSD 10	(379,282)	(90,182)	(469,464)
Alton CUSD 11	(3,638,129)	(241,185)	(3,879,314)
Alwood CUSD 225	(305,186)	27,516	(277,670)
Amboy CUSD 272	(437,194)	(37,132)	(474,326)
Anna CCSD 37	(377,309)	12,045	(365,263)
Anna Jonesboro CHSD 81	(325,918)	46,030	(279,889)
Annawan CUSD 226	(213,869)	(47,062)	(260,931)
Antioch CCSD 34	(1,918,397)	(36,559)	(1,954,956)
Aptakisic-Tripp CCSD 102	(2,452,759)	402,169	(2,050,590)
Arbor Park SD 145	(821,433)	34,678	(786,755)
Arcola CUSD 306	(485,319)	38,637	(446,682)
Argenta-Oreana CUSD 1	(704,194)	278,846	(425,348)
Argo CHSD 217	(2,152,552)	295,332	(1,857,220)
Argo-Summit SD 104	(1,545,651)	408,455	(1,137,196)
Arlington Heights SD 25	(4,425,428)	(448,773)	(4,874,201)
Armstrong THSD 225	(107,819)	(21,711)	(129,530)
Armstrong-Ellis CSD 61	(69,984)	(22,859)	(92,843)
Arthur CUSD 305	(711,142)	(63,816)	(774,958)
Ashley CCSD 15	(81,297)	17,101	(64,195)
Ashton-Franklin Ctr CUSD 275	(304,462)	(46,408)	(350,870)
Astoria CUSD 1 5	(202,667)	14,824	(187,843)
Athens CUSD 213	(520,189)	2,862	(517,328)
Atwood Heights SD 125	(374,194)	(54,263)	(428,457)
Auburn CUSD 10	(594,897)	(136,269)	(731,166)
Aurora East USD 131	(9,871,468)	1,326,385	(8,545,083)
Aurora West USD 129	(9,613,787)	(57,569)	(9,671,356)
Aviston SD 21	(175,210)	(1,384)	(176,594)
Avoca SD 37	(966,563)	(65,389)	(1,031,953)
Ball Chatham CUSD 5	(2,501,625)	259,732	(2,241,893)
Bannockburn SD 106	(238,930)	22,509	(216,421)
Barrington CUSD 220	(8,557,251)	100,624	(8,456,627)
Bartelso SD 57	(78,427)	(7,454)	(85,881)
Bartonville SD 66	(126,504)	7,744	(118,760)
Batavia USD 101	(4,417,334)	(712,423)	(5,129,756)

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A Fiduciary Component Unit of the State of Illinois  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Beach Park CCSD 3	\$ (1,362,641)	\$ (317,611)	\$ (1,680,251)
Beardstown CUSD 15	(940,801)	272,723	(668,078)
Beecher City CUSD 20	(194,536)	(37,732)	(232,269)
Beecher CUSD 200U	(645,682)	121,837	(523,845)
Belle Valley SD 119	(673,819)	145,853	(527,967)
Belleville Area Spec Ed	(556,811)	(153,813)	(710,624)
Belleville SD 118	(2,455,817)	18,060	(2,437,757)
Belleville THSD 201	(3,571,412)	251,286	(3,320,126)
Bellwood SD 88	(1,663,540)	159,955	(1,503,585)
Belvidere CUSD 100	(5,868,616)	871,905	(4,996,711)
Bement CUSD 5	(161,243)	(48,976)	(210,219)
Benjamin SD 25	(513,053)	(154,337)	(667,390)
Bensenville SD 2	(1,762,733)	31,701	(1,731,032)
Benton CCSD 47	(610,346)	(26,579)	(636,924)
Benton CHSD 103	(416,716)	(32,376)	(449,092)
Berkeley SD 87	(1,722,194)	254,651	(1,467,542)
Berwyn North SD 98	(2,083,621)	(101,773)	(2,185,395)
Berwyn South SD 100	(2,544,562)	(16,083)	(2,560,645)
Bethalto CUSD 8	(1,342,826)	(66,192)	(1,409,018)
Bethel School District 82	(109,237)	16,937	(92,300)
Bi-County Spec Educ Coop	(245,136)	(72,189)	(317,324)
Big Hollow School District 38	(1,179,332)	373,494	(805,838)
Bismarck CUSD 1	(274,249)	(256,196)	(530,445)
Black Hawk Area Special Educ	(481,830)	(6,606)	(488,436)
Bloom TWP HSD 206	(2,406,031)	(431,394)	(2,837,425)
Bloomington SD 13	(1,058,985)	(18,190)	(1,077,174)
Bloomington SD 87	(3,536,081)	(36,690)	(3,572,771)
Blue Ridge CUSD 18	(445,932)	(55,288)	(501,220)
Bluford USD 318	(182,445)	42,554	(139,891)
BMP Tri-County Spec Educ Coop	(182,920)	(39,299)	(222,219)
Bond County CUSD 2	(1,096,860)	66,881	(1,029,979)
Boone-Winnebago Cntys ROE	(181,460)	(117,034)	(298,494)
Bourbonnais SD 53	(1,286,684)	40,559	(1,246,125)
Braceville School District 75	(83,933)	2,720	(81,213)
Bradford CUSD 1	(83,487)	(28,205)	(111,691)
Bradley Bourbonnais CHSD 307	(1,329,893)	134,279	(1,195,614)
Bradley School District 61	(926,779)	(22,962)	(949,741)
Breese SD 12	(280,641)	130,521	(150,120)
Bremen CHSD 228	(4,960,554)	(115,233)	(5,075,787)
Brimfield CUSD 309	(378,894)	(15,198)	(394,092)
Brookfield SD 95	(849,159)	139,907	(709,253)
Brooklyn USD 188	(77,141)	(26,717)	(103,857)
Brookwood SD 167	(708,704)	(82,930)	(791,634)
Brown County CUSD 1	(414,088)	32,824	(381,264)
Brownstown CUSD 201	(222,551)	17,161	(205,390)
Brussels CUSD 42	(90,724)	3,616	(87,109)

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Bsmck-Henng Rossvl-Alv Coop HS	\$ (187,657)	\$ 245,635	\$ 57,978
Buncombe CSD 43	(26,997)	(8,820)	(35,817)
Bunker Hill CUSD 8	(393,265)	(93,043)	(486,308)
Burbank SD 111	(2,135,685)	47,399	(2,088,287)
Bureau Valley CUSD 340	(659,359)	(9,675)	(669,034)
Burnham SD 154 5	(114,704)	(12,770)	(127,474)
Bushnell-Prairie CUSD 170	(404,124)	31,774	(372,350)
Butler SD 53	(603,551)	(21,310)	(624,861)
Byron CUSD 226	(1,253,144)	(192,899)	(1,446,043)
Cahokia CUSD 187	(2,483,867)	30,186	(2,453,681)
Cairo CUSD 1	(206,603)	(94,388)	(300,992)
Calhoun CUSD 40	(279,636)	7,766	(271,870)
Calhoun-Grne-Jrsy-Macoupin ROE	(62,081)	36,852	(25,230)
Calumet City SD 155	(635,243)	(212,607)	(847,849)
Calumet Public SD 132	(481,945)	(71,415)	(553,360)
Cambridge CUSD 227	(309,849)	6,981	(302,868)
Camp Point CUSD 3	(426,436)	(63,265)	(489,701)
Canton Union SD 66	(1,177,619)	(199,532)	(1,377,151)
Capital Area Career Center	(177,390)	12,237	(165,152)
Carbon Cliff-Barstow SD 36	(175,434)	(61,403)	(236,837)
Carbondale CHSD 165	(762,710)	(62,245)	(824,956)
Carbondale Elementary SD 95	(1,306,861)	131,002	(1,175,859)
Career Center of Southern IL	(80,986)	(46,924)	(127,911)
Career Development System	(14,048)	(453)	(14,502)
Career Tec	(40,396)	4,233	(36,163)
Carlinville CUSD 1	(778,230)	108,129	(670,102)
Carlyle CUSD 1	(557,542)	(139,423)	(696,965)
Carmi-White Cnty CUSD 5	(761,200)	15,329	(745,871)
Carrier Mills-Stonefort SD 2	(304,923)	54,896	(250,027)
Carroll-JoDav-Stephenson ROE	(108,732)	(20,353)	(129,085)
Carrollton CUSD 1	(278,196)	(57,504)	(335,700)
Carterville CUSD 5	(1,050,047)	219,599	(830,448)
Carthage Elementary Dist 317	(168,895)	(6,598)	(175,493)
Cary CCSD 26	(1,544,300)	100,950	(1,443,349)
Casey Westfield CUSD 4C	(448,780)	(36,256)	(485,037)
Cass SD 63	(595,167)	(66,575)	(661,742)
Center Cass SD 66	(912,253)	9,070	(903,182)
Central A & M CUSD 21	(507,710)	(40,161)	(547,871)
Central CHS 71	(398,700)	(39,062)	(437,763)
Central City SD 133	(153,939)	50,141	(103,798)
Central CUSD 301	(2,942,363)	380,853	(2,561,510)
Central CUSD 4	(494,620)	(210,954)	(705,574)
Central IL Voc Educ Coop	(2,817)	3,613	796
Central School District 104	(399,386)	27,355	(372,031)
Central School District 51	(596,364)	85,291	(511,073)
Central Stickney SD 110	(307,562)	39,367	(268,195)



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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Centralia HSD 200	\$ (619,482)	\$ (11,614)	\$ (631,097)
Centralia SD 135	(716,771)	(85,304)	(802,075)
Century CUSD 100	(218,300)	27,056	(191,245)
Cerro Gordo CUSD 100	(280,852)	(7,560)	(288,412)
Chadwick Milledgeville SD 399	(278,525)	(35,747)	(314,273)
Champaign CUSD 4	(8,005,672)	725,336	(7,280,335)
Champaign-Ford Cntys ROE	(419,314)	283,113	(136,201)
Chaney-Monge SD 88	(292,425)	54,420	(238,005)
Channahon School District 17	(744,259)	164,052	(580,207)
Charleston CUSD 1	(1,287,089)	(122,242)	(1,409,331)
Chester CUSD 139	(493,820)	(31,032)	(524,851)
Chester-East Lincoln CCSD 61	(140,331)	22,197	(118,134)
Chicago Heights SD 170	(2,259,615)	120,322	(2,139,293)
Chicago Ridge SD 127 5	(998,198)	64,268	(933,930)
Christopher USD 99	(515,712)	14,443	(501,268)
Cicero SD 99	(8,128,831)	267,402	(7,861,428)
Cissna Park CUSD 6	(187,938)	11,049	(176,889)
Clay City CUSD 10	(137,864)	(25,112)	(162,976)
Clinton CUSD 15	(1,065,073)	(4,253)	(1,069,326)
Clk-Cls-Cmbn-Dg-Ed-Mltr-Sh ROE	(88,083)	17,862	(70,221)
Cly-Cfrd-Jspr-Lwrn-Rlnd ROE	(64,830)	(2,414)	(67,244)
Coal City CUSD 1	(1,511,439)	9,174	(1,502,265)
Cobden Unit District 17	(304,478)	(36,372)	(340,850)
Collinsville CUSD 10	(3,748,792)	(128,454)	(3,877,246)
Colona School District 190	(218,062)	12,218	(205,844)
Columbia CUSD 4	(1,191,494)	16,474	(1,175,020)
Community Consolidated SD146	(2,135,464)	45,937	(2,089,527)
Community Consolidated SD 180	(576,324)	(81,663)	(657,987)
Community CSD 204	(85,864)	(14,001)	(99,865)
Community CSD 59	(6,239,030)	(547,101)	(6,786,130)
Community CSD 93	(3,803,254)	77,620	(3,725,634)
Community High School Dist 117	(2,185,608)	49,089	(2,136,519)
Community HSD 155	(5,551,401)	(896,493)	(6,447,894)
Community HSD 218	(6,106,882)	1,947	(6,104,935)
Community Unit SD 200	(10,841,548)	(361,540)	(11,203,088)
Community USD 300	(14,875,747)	2,036,565	(12,839,182)
Community USD 4	(323,361)	(54,589)	(377,950)
Consolidated HSD 230	(7,452,711)	(120,063)	(7,572,774)
Cook County SD 130	(2,340,095)	(373,531)	(2,713,626)
Coop Association For Spec Educ	(1,139,360)	(256,008)	(1,395,368)
Cornell CCSD 426	(59,911)	(9,354)	(69,266)
Coulterville USD 1	(133,842)	(30,588)	(164,431)
Country Club Hills SD 160	(550,586)	(471,601)	(1,022,187)
Cowden-Herrick CUD 3A	(216,723)	11,733	(204,990)
Crab Orchard CUSD 3	(211,620)	19,546	(192,074)
Crescent - Iroquois CUSD 249	(56,264)	(37,162)	(93,426)

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Creston CCSD 161	\$ (71,376)	\$ (31,039)	\$ (102,415)
Crete Monee CUSD 201U	(3,660,647)	472,160	(3,188,487)
Creve Coeur SD 76	(240,079)	(140,012)	(380,091)
Crystal Lake CCSD 47	(5,249,223)	(163,563)	(5,412,786)
Cumberland CUSD 77	(546,911)	64,533	(482,378)
Cypress School District 64	(56,958)	(20,747)	(77,706)
Dakota CUSD 201	(479,711)	(67,232)	(546,943)
Dallas Elementary SD 327	(99,134)	4,667	(94,467)
Dalzell SD 98	(23,764)	(8,547)	(32,311)
Damiansville SD 62	(75,538)	16,118	(59,420)
Danville CCSD 118	(3,471,696)	(201,107)	(3,672,804)
Darien SD 61	(1,178,746)	(90,686)	(1,269,432)
Decatur School District 61	(5,149,311)	(287,129)	(5,436,440)
Deer Creek-Mackinaw CUSD 701	(596,626)	(36,116)	(632,742)
Deer Park CCSD 82	(59,728)	(4,665)	(64,393)
Deerfield School District 109	(3,163,226)	(25,793)	(3,189,019)
DeKalb County ROE	(16,449)	20,284	3,835
DeKalb CUSD 428	(4,790,469)	38,747	(4,751,722)
DeLand-Weldon CUSD 57	(157,425)	5,940	(151,485)
Delavan CUSD 703	(328,023)	(7,253)	(335,276)
Depue USD 103	(200,193)	(79,165)	(279,359)
Des Plaines CCSD 62	(4,950,365)	131,121	(4,819,244)
Desoto CCSD 86	(138,896)	7,993	(130,903)
Diamond Lake SD 76	(845,374)	(20,658)	(866,032)
Dieterich CUSD 30	(253,147)	(11,630)	(264,777)
Dimmick CCSD 175	(108,793)	(23,801)	(132,594)
District 50 Schools	(407,850)	12,510	(395,340)
Dixon USD 170	(1,505,224)	(114,069)	(1,619,293)
Dolton SD 148	(2,151,297)	257,307	(1,893,990)
Dolton SD 149	(2,347,882)	96,282	(2,251,600)
Dongola Unit District 66	(135,803)	(5,183)	(140,985)
Donovan CUSD 3	(168,398)	(37,082)	(205,481)
Downers Grove CHS 99	(5,474,139)	91,289	(5,382,851)
Downers Grove GSD 58	(4,248,622)	359,596	(3,889,026)
Dunlap CUSD 323	(2,590,516)	382,603	(2,207,913)
Dupage County ROE	(5,736)	(5,696)	(11,433)
DuPage HSD 88	(3,958,524)	27,723	(3,930,801)
Dupo CUSD 196	(701,395)	121,929	(579,465)
Duquoin CUSD 300	(854,785)	19,089	(835,696)
Durand CUSD 322	(481,482)	(8,486)	(489,968)
Dwight Common SD 232	(259,456)	(55,551)	(315,007)
Dwight Township HSD 230	(207,132)	(62,437)	(269,570)
Earlville CUSD 9	(300,226)	59,252	(240,974)
East Alton SD 13	(516,554)	(43,428)	(559,982)
East Alton-Wood River CHS 14	(391,693)	(49,048)	(440,741)
East Coloma-Nelson CESD 20	(179,335)	(2,771)	(182,106)

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
East Dubuque USD 119	\$ (371,710)	\$ 11,882	\$ (359,829)
East Maine SD 63	(3,049,024)	342,156	(2,706,868)
East Moline SD 37	(2,132,039)	314,972	(1,817,067)
East Peoria CHSD 309	(641,424)	(47,259)	(688,683)
East Peoria SD 86	(1,218,135)	247,341	(970,794)
East Prairie SD 73	(526,843)	15,460	(511,382)
East St Louis SD 189	(4,178,768)	675,316	(3,503,452)
Eastern IL Area Spec Educ Coop	(655,548)	14,824	(640,725)
Eastern IL Ed for Employment	(40,522)	6,121	(34,401)
Eastland CUSD 308	(459,345)	60,011	(399,334)
ECHO Joint Agreement	(1,160,595)	(705,846)	(1,866,441)
Edgar County CUSD 6	(170,861)	(22,723)	(193,584)
Edinburg CUSD 4	(128,705)	10,572	(118,133)
Educ For Employment System	(12,256)	(592)	(12,848)
Edwards County CUSD 1	(528,648)	50,382	(478,266)
Edwardsville CUSD 7	(4,023,627)	47,141	(3,976,486)
Effingham CUSD 40	(1,360,907)	(56,732)	(1,417,639)
Egyptian CUSD 5	(239,187)	(29,858)	(269,045)
Eisenhower Cooperative	(609,014)	78,669	(530,345)
El Paso - Gridley CUSD 11	(742,716)	(50,069)	(792,785)
Eldorado CUSD 4	(604,375)	78,799	(525,576)
Elementary SD 159	(1,482,284)	(55,660)	(1,537,944)
Elgin Math and Science Academy	(164,998)	206,884	41,886
Elmhurst SD 205	(7,966,424)	833,067	(7,133,357)
Elmwood CUSD 322	(348,365)	(51,348)	(399,713)
Elmwood Park CUSD 401	(2,459,496)	249,392	(2,210,104)
Elverado CUSD 196	(110,477)	(173,912)	(284,389)
Elwood CCSD 203	(177,299)	(56,879)	(234,178)
Emmons School District 33	(219,676)	(27,228)	(246,904)
Erie CUSD 1	(811,582)	120,571	(691,011)
Eswood CCSD 269	(43,670)	(27,180)	(70,850)
Eureka CUSD 140	(831,041)	(92,628)	(923,670)
Evanston CCSD 65	(6,795,469)	(1,598,102)	(8,393,571)
Evanston TWP HSD 202	(4,561,265)	615,689	(3,945,577)
Evergreen Park CHSD 231	(811,921)	(35,224)	(847,145)
Evergreen Park ESD 124	(1,419,216)	(196,699)	(1,615,916)
Ewing Northern CCD 115	(121,762)	(1,495)	(123,257)
Exceptional Learners Collab	(372,132)	377,384	5,253
Fairfield CHSD 225	(247,080)	13,933	(233,147)
Fairfield Public SD 112	(295,181)	(92,831)	(388,012)
Fairmont School District 89	(280,557)	81,638	(198,919)
Farmington Central CUSD 265	(755,810)	163,673	(592,136)
Farrington CCSD 99	(27,729)	(2,165)	(29,893)
Fenton CHSD 100	(2,452,945)	795,084	(1,657,860)
Field CCSD 3	(119,869)	(11,169)	(131,037)
Fieldcrest CUSD 6	(627,768)	(101,578)	(729,346)

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Fisher CUSD 1	\$ (326,960)	\$ (49,303)	\$ (376,262)
Five County Vocational System	(29,207)	(24,832)	(54,039)
Flanagan-Cornell UD 74	(249,878)	(18,772)	(268,650)
Flora CUSD 35	(680,401)	72,035	(608,365)
Flossmoor SD 161	(1,741,488)	23,965	(1,717,523)
Ford County Spec Educ Coop	(68,357)	4,546	(63,811)
Ford Heights SD 169	(339,067)	(69,861)	(408,928)
Forest Park SD 91	(950,737)	(100,782)	(1,051,520)
Forest Ridge SD 142	(862,397)	20,730	(841,666)
Forrestville Valley CUSD 221	(474,952)	24,920	(450,033)
Four Rivers Special Education	(316,648)	(32,684)	(349,332)
Fox Lake Grade SD 114	(603,136)	44,066	(559,070)
Fox River Grove CSD 3	(319,409)	(70,081)	(389,490)
Frankfort CCSD 157C	(2,484,751)	1,142,257	(1,342,494)
Frankfort CUSD 168	(1,121,141)	96,406	(1,024,735)
Franklin CUSD 1	(196,559)	(35,405)	(231,965)
Franklin Park SD 84	(1,021,513)	(20,493)	(1,042,006)
Franklin-Jefferson Spec Educ	(244,646)	(48,240)	(292,886)
Freeburg CCSD 70	(485,074)	35,980	(449,094)
Freeburg CHSD 77	(421,359)	(5,537)	(426,896)
Freeport School District 145	(2,837,999)	29,656	(2,808,344)
Fremont School District 79	(1,413,706)	(264,438)	(1,678,144)
Fulton County CUSD 3	(241,295)	(65,544)	(306,840)
Galapagos Rockford Charter Sch	(148,980)	33,983	(114,997)
Galatia CUSD 1	(244,693)	8,002	(236,691)
Galena USD 120	(612,197)	(46,354)	(658,550)
Galesburg CUSD 205	(2,647,003)	(651,755)	(3,298,757)
Gallatin CUSD 7	(445,146)	32,398	(412,748)
Galva CUSD 224	(276,185)	(47,976)	(324,160)
Gardner CCSD 72C	(94,273)	(43,211)	(137,484)
Gardner Wilmington THSD 73	(160,398)	(6,328)	(166,726)
Gavin School District 37	(490,075)	(35,892)	(525,967)
Geff CCSD 14	(62,706)	(17,503)	(80,209)
Gen George Patton SD 133	(228,711)	(29,167)	(257,878)
Geneseo CUSD 228	(1,874,746)	710,084	(1,164,662)
Geneva CUSD 304	(4,625,550)	136	(4,625,413)
Genoa-Kingston CUSD 424	(1,054,999)	(201,547)	(1,256,546)
Georgetown-Ridge Farm CUD 4	(535,707)	(3,819)	(539,526)
Germantown Hills SD 69	(420,874)	(21,693)	(442,567)
Germantown SD 60	(123,059)	3,263	(119,796)
Giant City CCSD 130	(155,493)	47,978	(107,515)
Gibson City-Melvin-Sibley 5	(689,594)	(65,671)	(755,264)
Gifford CCSD 188	(94,410)	(21,161)	(115,571)
Gillespie CUSD 7	(764,040)	39,464	(724,576)
Glen Ellyn CCSD 89	(1,890,589)	131,110	(1,759,479)
Glen Ellyn SD 41	(3,042,169)	(66,569)	(3,108,738)

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TEACHER HEALTH INSURANCE SECURITY FUND  
A Fiduciary Component Unit of the State of Illinois  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Glenbard TWP HSD 87	\$ (11,201,284)	\$ 3,590,059	\$ (7,611,225)
Glencoe SD 35	(1,617,272)	67,010	(1,550,262)
Glenview CCSD 34	(4,330,950)	315,695	(4,015,255)
Golf ESD 67	(565,847)	(29,344)	(595,191)
Goreville CUSD 1	(374,828)	34,033	(340,795)
Gower SD 62	(881,778)	3,608	(878,170)
Grand Prairie CCSD 6	(44,941)	(536)	(45,477)
Grand Ridge CCSD 95	(154,217)	(49,097)	(203,313)
Granite City CUSD 9	(3,821,982)	257,961	(3,564,020)
Grant CCSD 110	(399,480)	(79,771)	(479,251)
Grant CHSD 124	(1,612,179)	154,161	(1,458,018)
Grant Park CUSD 6	(271,652)	(14,631)	(286,283)
Grass Lake School District 36	(160,586)	(8,133)	(168,720)
Grayslake CCSD 46	(2,692,181)	(11,285)	(2,703,467)
Grayslake CHSD 127	(2,815,009)	6,051	(2,808,957)
Grayville CUSD 1	(164,602)	(6,112)	(170,714)
Greenfield CUSD 10	(260,773)	(41,552)	(302,324)
Greenview CUSD 200	(146,119)	(11,121)	(157,241)
Griggsville-Perry CUSD 4	(239,383)	28,062	(211,321)
Grundy Area Vocational Center	(139,481)	30,785	(108,696)
Grundy Co Spec Ed Coop	(487,337)	(17,877)	(505,215)
Grundy-Kendall Cntys ROE	(51,951)	3,480	(48,471)
Gurnee School District 56	(1,762,158)	145,388	(1,616,770)
Hall HSD 502	(334,434)	31,799	(302,635)
Hamilton CCSD 328	(290,886)	(27,140)	(318,026)
Hamilton County CUSD 10	(565,847)	(56,899)	(622,746)
Hampton School District 29	(122,464)	(6,215)	(128,679)
Hardin County CUSD 1	(245,941)	2,617	(243,324)
Harlem USD 122	(5,217,213)	99,943	(5,117,270)
Harmony Emge SD 175	(437,403)	(81,206)	(518,609)
Harrisburg CUSD 3	(1,130,638)	62,259	(1,068,380)
Harrison School District 36	(283,698)	53,330	(230,368)
Hartsburg-Emden CUSD 21	(155,986)	(6,078)	(162,064)
Harvard CUSD 50	(1,816,835)	332,895	(1,483,940)
Harvey SD 152	(1,212,246)	(343,066)	(1,555,311)
Havana CUSD 126	(503,783)	(50,334)	(554,117)
Hawthorn CCSD 73	(2,868,720)	(181,554)	(3,050,274)
Hazel Crest SD 152 5	(708,855)	130,385	(578,470)
Heartland Technical Academy	(91,173)	121,534	30,361
Henry - Stark Co Spec Ed Dist	(544,117)	(32,573)	(576,690)
Henry-Senachwine CUSD 5	(326,668)	(124,960)	(451,628)
Heritage CUSD 8	(263,636)	(51,920)	(315,556)
Herrin CUSD 4	(1,274,259)	20,015	(1,254,244)
Herscher CUSD 2	(959,605)	(33,056)	(992,661)
Heyworth CUSD 4	(551,235)	(89,184)	(640,419)
Hiawatha CUSD 426	(310,332)	10,182	(300,150)

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
High Mount SD 116	\$ (237,344)	\$ (29,228)	\$ (266,571)
Highland CUSD 5	(1,578,385)	(40,274)	(1,618,658)
Highland Park TWP HSD 113	(5,391,594)	359,902	(5,031,691)
Hillsboro CUSD 3	(913,743)	(8,392)	(922,135)
Hillside SD 93	(434,375)	(20,573)	(454,948)
Hinckley Big Rock CUSD 429	(556,876)	19,669	(537,208)
Hinsdale CCSD 181	(3,954,919)	(435,245)	(4,390,164)
Hinsdale TWP HSD 86	(5,531,846)	(208,944)	(5,740,790)
Hollis CSD 328	(104,787)	24,592	(80,195)
Homer CCSD 33	(2,464,969)	44,949	(2,420,020)
Homewood SD 153	(1,500,476)	26,558	(1,473,918)
Homewood-Flossmoor CHSD 233	(2,973,250)	290,169	(2,683,081)
Hononegah CHSD 207	(1,597,349)	139,814	(1,457,535)
Hoopston Area CUSD 11	(724,973)	(45,423)	(770,395)
Hoover Schrum SD 157	(670,692)	54,665	(616,028)
Huntley CSD 158	(6,321,357)	705,862	(5,615,496)
Hutsenville CUSD 1	(181,279)	10,058	(171,221)
ICRE At Roosevelt	-	-	-
ICRE At Wood CRSBVI	-	-	-
IL Assoc of School Boards	(190,131)	(180,578)	(370,709)
IL Dept of Correction	-	-	-
IL Education Association	(67,504)	(8,521)	(76,025)
IL Federation Of Teachers	(293,261)	(166,803)	(460,063)
IL School - Visually Impaired	-	-	-
IL School for the Deaf	-	-	-
IL State Board Of Education	-	-	-
Illini Bluffs CUSD 327	(424,590)	25,398	(399,192)
Illini Central CUSD 189	(457,179)	(83,129)	(540,308)
Illini West HSD 307	(195,303)	7,219	(188,084)
Illinois Valley Central 321	(1,168,164)	(13,005)	(1,181,169)
Indian Creek CUSD 425	(777,505)	232,741	(544,764)
Indian Prairie CUSD 204	(21,653,095)	8,406	(21,644,689)
Indian Springs SD 109	(1,768,681)	4,367	(1,764,315)
Indian Valley Vocational Ctr	(123,799)	1,608	(122,190)
Iroquois Area Delivery System	(10,471)	12,564	2,093
Iroquois County CUSD 9	(589,715)	(26,846)	(616,561)
Iroquois Spec Educ Association	(252,260)	(127,998)	(380,258)
Iroquois West CUSD 10	(446,648)	(82,339)	(528,987)
Iroquois-Kankakee Cntys ROE	(67,361)	24,188	(43,173)
Irvington CCSD 11	(35,181)	(11,430)	(46,611)
ISBE - Assistant Supt	-	-	-
ISBE - Regional Supt	-	-	-
Itasca SD 10	(723,260)	130,117	(593,143)
Iuka CCSD 7	(137,682)	10,603	(127,079)
J S Morton HSD 201	(5,773,843)	948,366	(4,825,477)
Jacksonville SD 117	(2,108,654)	423,588	(1,685,066)

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
JAMP Special Educ Services	\$ (96,078)	\$ (19,226)	\$ (115,304)
Jasper CCSD 17	(91,315)	2,795	(88,521)
Jasper County CUSD 1	(605,151)	(7,480)	(612,630)
Jersey CUSD 100	(1,387,144)	99,554	(1,287,590)
JoDaviess Carroll CTEA	(38,811)	(26,427)	(65,239)
Johnsburg CUSD 12	(1,440,350)	(23,397)	(1,463,747)
Johnston City CUSD 1	(560,445)	101,858	(458,587)
Joliet School District 86	(6,353,109)	(120,289)	(6,473,398)
Joliet TWP HSD 204	(4,735,727)	(103,217)	(4,838,944)
Jonesboro CCSD 43	(201,202)	22,927	(178,275)
Joppa-Maple Grove USD 38	(146,673)	(36,328)	(183,001)
Kane County ROE	(40,478)	55,718	15,240
Kaneland CUSD 302	(3,421,884)	(13,643)	(3,435,527)
Kankakee Area Career Center	(143,879)	(13,702)	(157,580)
Kankakee Area Spec Educ Coop	(60,406)	(29,796)	(90,202)
Kankakee School District 111	(2,496,392)	(1,227,912)	(3,724,304)
Kansas CUSD 3	(131,334)	(10,873)	(142,207)
Kaskaskia Special Education	(359,494)	(101,545)	(461,038)
Keeneyville SD 20	(988,368)	(38,142)	(1,026,510)
Kell CSD 2	(54,498)	(14,153)	(68,651)
Kendall Cnty Special Educ	-	(2,582,945)	(2,582,945)
Kenilworth SD 38	(733,380)	(31,833)	(765,213)
Kewanee CUSD 229	(954,998)	41,564	(913,434)
Kildeer Countryside CCSD 96	(3,010,868)	161,900	(2,848,968)
Kings CSD 144	(78,236)	(1,889)	(80,125)
Kinnikinnick CCSD 131	(1,040,493)	(33,206)	(1,073,699)
Kirby SD 140	(2,774,568)	(189,761)	(2,964,329)
Kishwaukee Educ Consortium	(121,929)	155,970	34,041
Knoxville CUSD 202	(549,182)	33,065	(516,117)
Knox-Warren Spec Educ Dist	(250,913)	335,456	84,543
Komarek SD 94	(369,778)	(48,764)	(418,542)
L E A S E	(270,402)	(37,185)	(307,586)
La Grange Area Dept Spec Ed	(1,099,605)	19,969	(1,079,636)
La Grange Highlands SD 106	(851,030)	(18,318)	(869,348)
La Grange SD 102	(2,467,021)	(112,177)	(2,579,198)
La Grange South SD 105	(1,319,142)	(307,014)	(1,626,156)
La Harpe CSD 347	(96,934)	(63,134)	(160,068)
La Moille CUSD 303	(170,152)	(63,126)	(233,278)
La Salle Elementary SD 122	(632,356)	111,778	(520,578)
La Salle-Peru TWP HSD 120	(926,587)	10,983	(915,604)
Ladd CCSD 94	(96,865)	(23,789)	(120,654)
Lake Bluff Elementary SD 65	(1,011,079)	1,637	(1,009,442)
Lake County Area Vocational	(346,116)	16,794	(329,322)
Lake County ROE	(36,865)	(22,353)	(59,218)
Lake Forest CHSD 115	(2,499,444)	112,148	(2,387,296)
Lake Forest SD 67	(2,394,964)	210,568	(2,184,396)

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Lake Park CHSD 108	\$ (2,602,378)	\$ 15,321	\$ (2,587,057)
Lake Villa CCSD 41	(1,513,779)	(84,274)	(1,598,053)
Lake Zurich CUSD 95	(5,001,150)	(130,444)	(5,131,594)
Lansing SD 158	(1,474,256)	(26,817)	(1,501,074)
Laraway CCSD 70	(461,022)	66,473	(394,549)
Lawndale (LEARN) Charter	(631,494)	332,745	(298,749)
Lawrence County CUSD 20	(605,965)	(9,523)	(615,488)
Le Roy CUSD 2	(532,338)	18,977	(513,361)
Lebanon CUSD 9	(430,076)	(30,024)	(460,100)
Legacy Academy Charter School	(63,608)	(18,094)	(81,702)
Leland CUSD 1	(180,645)	(3,207)	(183,852)
Lemont TWP HSD 210	(1,335,131)	(63,551)	(1,398,682)
Lemont-Bromberek CSD 113	(1,365,816)	198,106	(1,167,710)
Lena Winslow CUSD 202	(488,377)	10,870	(477,507)
Lewistown CUSD 97	(388,382)	5,384	(382,997)
Lexington CUSD 7	(327,418)	(29,996)	(357,414)
Leyden CHSD 212	(4,054,315)	255,842	(3,798,473)
Liberty CUSD 2	(354,562)	24,157	(330,405)
Libertyville CHSD 128	(4,975,576)	328,118	(4,647,458)
Libertyville SD 70	(2,221,532)	37,633	(2,183,899)
Lick Creek CCSD 16	(67,545)	14,690	(52,855)
Limestone CHSD 310	(623,057)	(75,839)	(698,896)
Limestone Walters CCSD 316	(109,122)	23,633	(85,488)
Lincoln CHSD 404	(508,060)	(42,613)	(550,673)
Lincoln Elementary SD 27	(761,120)	(11,015)	(772,135)
Lincoln ESD 156	(538,703)	(39,441)	(578,144)
Lincoln Regional Safe School	(48,351)	(35,557)	(83,908)
Lincolnshire-Prairie View 103	(1,873,705)	14,966	(1,858,739)
Lincoln-Way Area Spec Educ	(303,833)	(269,906)	(573,739)
Lincoln-Way CHSD 210	(5,094,264)	(447,122)	(5,541,386)
Lincolnwood SD 74	(1,396,242)	94,828	(1,301,413)
Lindop SD 92	(366,225)	82,865	(283,360)
Lisbon CCSD 90	(88,641)	22,999	(65,642)
Lisle CUSD 202	(1,809,738)	78,781	(1,730,958)
Litchfield CUSD 12	(827,767)	63,928	(763,839)
Lockport Area Spec Educ Coop	(220,774)	64,349	(156,425)
Lockport School District 91	(357,682)	(45,670)	(403,351)
Lockport TWP HSD 205	(2,936,871)	137,470	(2,799,400)
Lombard SD 44	(3,432,124)	191,342	(3,240,782)
Lostant CUSD 425	(43,560)	(15,918)	(59,477)
Lowpoint-Washburn CUSD 21	(194,504)	(49,017)	(243,521)
Ludeman Developmental Center	-	-	-
Ludlow CCSD 142	(58,046)	14,461	(43,585)
Lyons SD 103	(1,701,231)	57,763	(1,643,468)
Lyons TWP HSD 204	(4,264,739)	(272,787)	(4,537,526)
Mabley Developmental Center	-	-	-



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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Macomb CUSD 185	\$ (1,223,336)	\$ 98,302	\$ (1,125,034)
Macon-Piatt ROE	(118,000)	(157,206)	(275,206)
Madison Co ROE 41	(85,007)	(14,653)	(99,660)
Madison CUSD 12	(548,871)	68,681	(480,190)
Maercker SD 60	(1,257,918)	3,796	(1,254,122)
Mahomet Seymour CUSD 3	(1,820,832)	123,490	(1,697,342)
Maine TWP HSD 207	(7,600,842)	(869,094)	(8,469,935)
Malden CCSD 84	(57,571)	(10,748)	(68,319)
Manhattan School District 114	(945,538)	289,077	(656,461)
Mannheim SD 83	(2,390,953)	(238,785)	(2,629,739)
Manteno CUSD 5	(1,158,321)	(55,904)	(1,214,225)
Mar-Clin-Was Co Car Tec Ed Sys	(7,785)	1,012	(6,773)
Marengo CHSD 154	(540,155)	(87,816)	(627,972)
Marengo-Union ECSD 165	(570,261)	39,842	(530,419)
Marion CUSD 2	(2,071,343)	104,634	(1,966,709)
Marissa CUSD 40	(370,852)	(19,618)	(390,470)
Maroa Forsyth CUSD 2	(580,327)	(93,421)	(673,748)
Marquardt SD 15	(2,064,054)	(356,549)	(2,420,603)
Marseilles Elementary SD 150	(342,408)	(7,360)	(349,768)
Marshall CUSD 2C	(619,977)	(61,526)	(681,503)
Martinsville CUSD 3C	(237,157)	19,252	(217,905)
Mascoutah CUSD 19	(2,457,384)	403,387	(2,053,997)
Massac USD 1	(1,258,652)	(228)	(1,258,880)
Matteson ESD 162	(2,054,439)	(82,826)	(2,137,265)
Mattoon CUSD 2	(1,835,110)	314,569	(1,520,542)
Maywood SD 89	(3,173,688)	16,966	(3,156,722)
Mazon-Verona-Kinsman ESD 2C	(207,261)	(11,028)	(218,289)
McClellan CCSD 12	(28,884)	(3,023)	(31,907)
McHenry CCSD 15	(3,458,432)	(137,419)	(3,595,851)
McHenry CHSD 156	(1,678,608)	(135,105)	(1,813,712)
McHenry Co Coop for Employ Ed	-	(8,048)	(8,048)
McLean County USD 5	(8,200,698)	300,626	(7,900,072)
Medinah ESD 11	(475,552)	(41,165)	(516,717)
Mendota CCSD 289	(594,675)	(60,490)	(655,164)
Mendota TWP HSD 280	(461,351)	2,392	(458,959)
Mercer County SD 404	(757,907)	58,923	(698,984)
Meredosia-Chambersburg SD 11	(179,200)	10,512	(168,688)
Meridian CUSD 101	(318,651)	(39,675)	(358,326)
Meridian CUSD 15	(508,098)	(62,993)	(571,090)
Meridian CUSD 223	(1,025,194)	155,867	(869,328)
Metamora CCSD 1	(382,338)	16,092	(366,246)
Metamora TWP HSD 122	(655,823)	26,909	(628,914)
Midland CUSD 7	(320,825)	(97,528)	(418,353)
Midlothian SD 143	(1,164,517)	(85,847)	(1,250,364)
Mid-State Special Education	(258,306)	(1,051,200)	(1,309,505)
Mid-Valley Special Educ	(552,718)	(87,962)	(640,680)

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Midwest Central CUSD 191	\$ (507,011)	\$ (61,724)	\$ (568,734)
Milford Area Public SD 124	(437,054)	23,318	(413,737)
Millburn CCSD 24	(889,734)	4,875	(884,859)
Miller TWP CCSD 210	(109,581)	3,172	(106,409)
Millstadt CCSD 160	(439,330)	(72,426)	(511,756)
Minooka CCSD 201	(2,487,637)	420,327	(2,067,309)
Minooka CHS 111	(1,855,080)	105,408	(1,749,672)
Mokena School District 159	(958,664)	2,709	(955,955)
Moline USD 40	(5,161,326)	362,257	(4,799,069)
Momence CUSD 1	(592,312)	(31,007)	(623,319)
Monmouth - Roseville CUSD 238	(784,177)	(25,620)	(809,796)
Monroe SD 70	(136,694)	(3,981)	(140,675)
Monroe-Randolph Counties ROE	(39,378)	(12,004)	(51,382)
Monticello CUSD 25	(960,593)	(5,749)	(966,342)
Montmorency CCSD 145	(146,679)	(20,677)	(167,356)
Morris CHSD 101	(592,454)	(104,956)	(697,410)
Morris School District 54	(662,475)	93,875	(568,600)
Morrison CUSD 6	(614,632)	(1,499)	(616,131)
Morrisonville CUSD 1	(180,417)	13,727	(166,690)
Morton CUSD 709	(1,918,742)	226,477	(1,692,264)
Morton Grove SD 70	(790,693)	(74,295)	(864,988)
Mt Olive USD 5	(328,235)	11,728	(316,507)
Mt Prospect SD 57	(1,670,658)	147,708	(1,522,950)
Mt Pulaski CUSD 23	(391,181)	7,006	(384,175)
Mt Vernon School District 80	(954,943)	(67,467)	(1,022,410)
Mt Vernon TWP HSD 201	(819,318)	99,793	(719,525)
Mt Zion CUSD 3	(1,346,153)	124,845	(1,221,308)
Mulberry Grove CUSD 1	(225,823)	(3,670)	(229,493)
Mundelein CHSD 120	(2,154,951)	207,042	(1,947,909)
Mundelein Elementary SD 75	(1,155,518)	(94,887)	(1,250,405)
Murphysboro CUSD 186	(1,165,741)	131,725	(1,034,016)
N Pekin-Marquette Heights SD	(257,075)	(102,801)	(359,876)
Naperville CUSD 203	(16,167,253)	(128,163)	(16,295,416)
Nashville CCSD 49	(297,170)	(35,396)	(332,566)
Nashville CHSD 99	(225,124)	(89,139)	(314,263)
Nauvoo-Colusa CUSD 325	(146,550)	(7,381)	(153,932)
Neoga CUSD 3	(310,848)	(1,366)	(312,214)
Nettle Creek CCSD 24C	(79,112)	1,893	(77,220)
New Athens CUSD 60	(287,378)	(183,800)	(471,178)
New Berlin CUSD 16	(546,961)	130,980	(415,982)
New Holland-Middletown ESD	(69,524)	(5,492)	(75,016)
New Hope CCSD 6	(101,579)	(2,431)	(104,009)
New Lenox School District 122	(3,084,329)	241,085	(2,843,244)
New Simpson Hill CSD 32	(123,846)	(9,224)	(133,070)
New Trier TWP HSD 203	(6,256,171)	(78,690)	(6,334,861)
Newark CCSD 66	(118,900)	8,354	(110,546)

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Newark CHSD 18	\$ (168,031)	\$ 14,867	\$ (153,165)
Niles ESD 71	(566,265)	(19,006)	(585,271)
Niles TWP CHSD 219	(6,636,346)	(302,832)	(6,939,178)
Niles TWP Spec Educ	(743,260)	115,802	(627,458)
Nippersink School District 2	(1,098,753)	200,454	(898,299)
Nokomis CUSD 22	(324,446)	27,973	(296,473)
Norridge SD 80	(670,398)	(168,192)	(838,590)
Norris City-Omaha-Enfield SD	(339,472)	13,680	(325,792)
North Boone CUSD 200	(1,062,854)	177,644	(885,210)
North Chicago SD 187	(2,005,830)	(136,074)	(2,141,904)
North Clay CUSD 25	(297,939)	(39,802)	(337,741)
North Dupage Spec Educ Coop	(470,583)	(114,690)	(585,274)
North Greene USD 3	(401,104)	15,570	(385,534)
North Mac CUSD 34	(659,586)	10,897	(648,690)
North Palos SD 117	(2,513,124)	366,967	(2,146,157)
North Shore SD 112	(4,234,201)	(647,568)	(4,881,770)
North Wamac SD 186	(75,571)	(2,453)	(78,024)
North Wayne CUSD 200	(264,288)	(14,665)	(278,953)
Northbrook ESD 27	(1,795,892)	85,027	(1,710,864)
Northbrook SD 28	(2,416,254)	135,180	(2,281,074)
Northbrook-Glenview SD 30	(1,504,966)	115,806	(1,389,160)
Northfield TWP HSD 225	(6,987,518)	(214,871)	(7,202,389)
Northwest Special Education	(114,839)	(39,167)	(154,006)
Northwestern CUSD 2	(221,265)	(27,788)	(249,053)
Norwood Elementary SD 63	(192,342)	(31,016)	(223,358)
NPT Special Education Coop	(82,310)	98,759	16,449
NSSEO	(1,400,047)	(45,500)	(1,445,547)
Oak Grove East SD 68	(176,794)	(12,426)	(189,220)
Oak Grove SD 68	(973,541)	16,487	(957,055)
Oak Lawn CHSD 229	(1,676,633)	(62,856)	(1,739,490)
Oak Lawn Hometown SD 123	(2,480,060)	(86,204)	(2,566,264)
Oak Park ESD 97	(5,734,758)	216,216	(5,518,542)
Oak Park-River Forest SD 200	(3,941,279)	304,348	(3,636,931)
Oakdale CCSD 1	(41,891)	(2,571)	(44,461)
Oakland CUSD 5	(144,921)	(48,425)	(193,346)
Oakwood CUSD 76	(449,566)	(90,367)	(539,932)
Oblong CUSD 4	(283,822)	(6,326)	(290,148)
Odell CCSD 435	(138,009)	17,578	(120,431)
Odin Public School Dist 722	(150,266)	(11,591)	(161,856)
OFallon CCSD 90	(1,792,473)	138,149	(1,654,324)
OFallon THSD 203	(1,429,174)	(182,681)	(1,611,855)
Ogle Cnty Spec Educ	(441,262)	62,312	(378,950)
Oglesby Elementary SD 125	(285,560)	(26,071)	(311,631)
Ohio CCSD 17	(80,962)	(22,494)	(103,456)
Ohio CHSD 505	(74,870)	21,774	(53,096)
Ohio-Wabash Valley Vocational	(8,665)	(7,313)	(15,977)

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Okaw Regional Voc System	\$ (2,816)	\$ 349	\$ (2,467)
Okaw Valley CUSD 302	(323,637)	30,221	(293,416)
Olympia CUSD 16	(1,001,834)	61,138	(940,696)
Opdyke-Belle Rive CCSD 5	(126,488)	35,034	(91,454)
Orangeville CUSD 203	(214,932)	(32,485)	(247,417)
Oregon CUSD 220	(803,576)	(226,747)	(1,030,322)
Orion CUSD 223	(501,434)	(56,903)	(558,338)
Orland Park SD 135	(4,393,632)	(110,167)	(4,503,799)
Oswego CUSD 308	(13,033,100)	3,559,645	(9,473,455)
Ottawa Elementary SD 141	(1,167,375)	(86,371)	(1,253,746)
Ottawa TWP HSD 140	(1,020,137)	(88,214)	(1,108,350)
Palatine CCSD 15	(9,423,394)	(646,009)	(10,069,403)
Palatine TWP HSD 211	(13,390,616)	3,767	(13,386,849)
Palestine CUSD 3	(175,960)	15,620	(160,339)
Palos CCSD 118	(1,630,882)	206,676	(1,424,205)
Palos Heights SD 128	(588,600)	106,022	(482,579)
Pana CUSD 8	(691,052)	(46,525)	(737,577)
Panhandle CUSD 2	(304,233)	18,880	(285,353)
Paris Cooperative High School	(433,527)	136,812	(296,715)
Paris CUSD 4	(213,337)	(58,889)	(272,226)
Paris-Union SD 95	(581,619)	62,611	(519,008)
Park Forest SD 163	(1,360,332)	(109,801)	(1,470,133)
Park Ridge CCSD 64	(4,879,791)	(70,345)	(4,950,136)
Patoka CUSD 100	(175,991)	(1,192)	(177,183)
Paw Paw CUSD 271	(106,965)	(122,522)	(229,487)
Pawnee CUSD 11	(336,936)	(27,734)	(364,670)
Paxton-Buckley-Loda 10	(781,699)	(89,618)	(871,317)
Payson CUSD 1	(275,436)	(3,574)	(279,011)
Pearl City CUSD 200	(276,232)	(73,763)	(349,995)
Pecatonica CUSD 321	(513,360)	(50,120)	(563,480)
Pekin CHSD 303	(1,071,922)	31,660	(1,040,262)
Pekin Public SD 108	(2,218,200)	(22,383)	(2,240,583)
Pembroke CCSD 259	(113,543)	(54,959)	(168,502)
Pennoyer SD 79	(281,945)	7,202	(274,743)
Peoria Charter Sch Initiative	(386,503)	130,933	(255,569)
Peoria County ROE	(225,150)	61,698	(163,453)
Peoria Heights CUSD 325	(436,691)	58,083	(378,608)
Peoria SD 150	(7,774,673)	(672,441)	(8,447,113)
Peotone CUSD 207	(889,710)	(25,243)	(914,954)
Perandoe Special Education	(284,904)	(24,606)	(309,509)
Peru Elementary SD 124	(580,895)	(5,836)	(586,731)
Philip J Rock Service Center	(49,443)	1,905	(47,538)
Pikeland CUSD 10	(587,094)	(84,598)	(671,693)
Pinckneyville CHSD 101	(271,015)	21,424	(249,591)
Pinckneyville SD 50	(283,656)	(28,674)	(312,329)
Plainfield SD 202	(17,048,067)	1,314,841	(15,733,226)

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Plano Area Special Educ Coop	\$ (234,374)	\$ 287,625	\$ 53,251
Plano CUSD 88	(1,509,479)	213,179	(1,296,300)
Pleasant Hill CUSD 3	(199,630)	4,080	(195,551)
Pleasant Hill SD 69	(115,394)	(25,106)	(140,500)
Pleasant Plains CUSD 8	(1,189,681)	401,091	(788,590)
Pleasant Valley SD 62	(298,312)	120,608	(177,704)
Pleasantdale SD 107	(828,966)	26,979	(801,987)
Polo CUSD 222	(382,314)	(26,138)	(408,452)
Pontiac CCSD 429	(855,729)	67,900	(787,828)
Pontiac Township HSD 90	(550,521)	(82,768)	(633,289)
Pontiac-Wm Holliday SD 105	(404,838)	(99,306)	(504,143)
Pope County CUSD 1	(271,572)	(10,535)	(282,107)
Porta CUSD 202	(516,772)	(13,178)	(529,950)
Posen Robbins ESD 143 5	(1,011,130)	173,082	(838,048)
Potomac CUSD 10	(88,594)	2,060	(86,534)
Prairie Central CUSD 8	(1,258,905)	(198,364)	(1,457,268)
Prairie Crossing	(199,593)	12,607	(186,986)
Prairie Du Rocher CCSD 134	(82,567)	(51,132)	(133,699)
Prairie Grove CSD 46	(633,034)	(54,948)	(687,982)
Prairie Hill CCSD 133	(427,121)	1,214	(425,907)
Prairie Hills ESD 144	(1,460,835)	(123,251)	(1,584,085)
Prairievew Ogden CCSD 197	(178,784)	31,806	(146,978)
Princeton ESD 115	(619,120)	(62,520)	(681,639)
Princeton HSD 500	(417,137)	(48,971)	(466,108)
Princeville CUSD 326	(420,149)	467	(419,682)
Prophetstown-Lyndon-Tampico SD	(447,019)	(22,005)	(469,024)
Prospect Heights SD 23	(1,256,438)	(8,011)	(1,264,449)
Proviso TWP HSD 209	(2,918,477)	(207,993)	(3,126,471)
Putnam County CUSD 535	(558,826)	33,440	(525,386)
Queen Bee SD 16	(1,265,521)	(150,796)	(1,416,318)
Quincy SD 172	(3,013,152)	(294,592)	(3,307,744)
Raccoon CSD 1	(130,007)	(11,416)	(141,423)
Ramsey CUSD 204	(250,544)	(2,839)	(253,384)
Rankin CSD 98	(145,198)	15,566	(129,632)
Rantoul City SD 137	(1,314,389)	262,948	(1,051,441)
Rantoul Twp HSD 193	(574,951)	76,510	(498,441)
Reavis TWP HSD 220	(1,859,577)	(1,276)	(1,860,853)
Red Bud CUSD 132	(596,021)	(76,702)	(672,723)
Red Hill CUSD 10	(406,030)	(33,035)	(439,065)
Reed Custer CUSD 255	(1,054,709)	(287,530)	(1,342,239)
Reg Office of Career/Tech Educ	(11,341)	(730)	(12,071)
Regional Office of Educ 1	(32,671)	14,371	(18,300)
Regional Office of Educ 13	(171,293)	(9,830)	(181,123)
Regional Office of Educ 17	(128,956)	(35,376)	(164,333)
Regional Office of Educ 20	(33,656)	(4,403)	(38,059)
Regional Office of Educ 21	(83,355)	(31,548)	(114,902)

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Regional Office of Educ 26	\$ (48,538)	\$ (32,118)	\$ (80,655)
Regional Office of Educ 3	(113,579)	44,182	(69,397)
Regional Office of Educ 30	(18,397)	(25,301)	(43,697)
Regional Office of Educ 33	(57,644)	16,510	(41,133)
Regional Office of Educ 35	(38,573)	(15,016)	(53,590)
Regional Office of Educ 47	(103,811)	(18,858)	(122,669)
Regional Office of Educ 51	(77,089)	(158,255)	(235,344)
Regional Office of Educ 53	(25,087)	(1,604)	(26,691)
Rhodes SD 84 5	(608,107)	(14,306)	(622,413)
Rich TWP HSD 227	(2,996,702)	(525,316)	(3,522,018)
Richland County CUSD 1	(1,539,206)	301,274	(1,237,932)
Richland School District 88A	(586,522)	(18,347)	(604,869)
Richmond Burton CHSD 157	(611,364)	37,680	(573,684)
Ridgeland SD 122	(1,792,980)	386,264	(1,406,716)
Ridgeview CUSD 19	(374,115)	(26,931)	(401,046)
Ridgewood CHSD 234	(1,021,833)	280,442	(741,390)
Riley CCSD 18	(208,897)	(10,567)	(219,464)
River Bend CUSD 2	(514,500)	(41,129)	(555,630)
River Forest SD 90	(1,536,664)	118,209	(1,418,455)
River Grove SD 85 5	(435,794)	488	(435,305)
River Ridge CUSD 210	(471,951)	(43,517)	(515,468)
River Trails SD 26	(1,380,232)	(228,662)	(1,608,894)
Riverdale CUSD 100	(602,861)	1,487	(601,374)
Riverside SD 96	(1,433,915)	22,904	(1,411,010)
Riverside-Brookfield SD 208	(1,404,768)	6,746	(1,398,022)
Riverton CUSD 14	(767,093)	(1,648)	(768,742)
Riverview CCSD 2	(119,412)	21,394	(98,018)
Roanoke Benson CUSD 60	(296,943)	(46,334)	(343,278)
Robein School District 85	(111,030)	(4,877)	(115,907)
Robertson Charter School	(40,582)	(55,631)	(96,213)
Robinson CUSD 2	(796,363)	(67,208)	(863,571)
Rochelle CCSD 231	(926,663)	(182,061)	(1,108,724)
Rochelle TWP HSD 212	(638,407)	(69,856)	(708,262)
Rochester CUSD 3A	(1,161,908)	(6,642)	(1,168,550)
Rock Falls Elementary SD 13	(610,180)	(1,184)	(611,364)
Rock Falls TWP HSD 301	(465,844)	(19,101)	(484,945)
Rock Island County ROE	(55,540)	(13,224)	(68,764)
Rock Island SD 41	(4,655,247)	150,188	(4,505,059)
Rockdale School District 84	(185,251)	3,955	(181,296)
Rockford School District 205	(18,834,037)	(782,313)	(19,616,351)
Rockridge CUSD 300	(550,339)	(169,819)	(720,158)
Rockton School District 140	(966,345)	224,742	(741,603)
ROE Professional Services	(127,408)	52,268	(75,139)
Rome CCSD 2	(176,353)	(1,856)	(178,209)
Rondout School District 72	(303,340)	(13,152)	(316,493)
Rooks Creek CCSD 425	(63,486)	6,757	(56,729)

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Roselle SD 12	\$ (582,317)	\$ 5,916	\$ (576,402)
Rosemont ESD 78	(268,054)	(6,088)	(274,142)
Rossville-Alvin CUSD 7	(157,029)	(2,325)	(159,354)
Round Lake Area SD 116	(6,159,258)	680,941	(5,478,317)
ROWVA CUSD 208	(364,849)	(25,477)	(390,326)
Roxana CUSD 1	(1,496,687)	28,082	(1,468,604)
Rural Champaign Co Sp Ed Coop	(129,325)	(8,759)	(138,084)
Rutland CCSD 230	(79,463)	(2,796)	(82,259)
Salem CHSD 600	(411,526)	(2,660)	(414,186)
Salem School District 111	(612,214)	75,933	(536,281)
Salt Creek SD 48	(525,467)	43,871	(481,596)
Salt Fork CUSD 512	(504,123)	(67,735)	(571,858)
Sandoval CUSD 501	(255,939)	(38,370)	(294,309)
Sandridge SD 172	(209,673)	(32,169)	(241,842)
Sandwich CUSD 430	(1,503,246)	96,941	(1,406,305)
Sangamon Area Special Educ	(630,303)	(254,920)	(885,223)
Sangamon Valley CUSD 9	(392,030)	(36,919)	(428,948)
Saratoga CCSD 60C	(483,474)	88,798	(394,676)
SASED	(1,132,295)	(554,347)	(1,686,643)
Sauk Village CCSD 168	(1,107,374)	190,024	(917,349)
Saunemin CCSD 438	(109,217)	26,318	(82,900)
Scales Mound CUSD 211	(280,688)	24,674	(256,014)
Schaumburg CCSD 54	(13,711,040)	1,037,245	(12,673,795)
Schiller Park SD 81	(967,241)	29,816	(937,425)
School District U46	(28,486,059)	3,245,669	(25,240,389)
Schuyler - Industry CUSD 5	(509,507)	(9,813)	(519,320)
Scott-Morgan Cnty CUSD 2	(135,009)	(11,890)	(146,899)
SEJA 803 PAEC	(715,318)	(479,503)	(1,194,821)
TrueNorth Educational Coop 804	(1,153,033)	(613,406)	(1,766,438)
Selmaville CCSD 10	(121,427)	(6,423)	(127,850)
Seneca CCSD 170	(516,134)	36,920	(479,214)
Seneca TWP HSD 160	(512,774)	(108,319)	(621,093)
Serena CUSD 2	(522,815)	(72,049)	(594,865)
Sesser-Valier CUSD 196	(348,347)	(73,179)	(421,526)
Shapiro Developmental Center	-	-	-
Shawnee CUSD 84	(155,039)	(50,332)	(205,371)
Shelbyville CUSD 4	(736,246)	28,802	(707,444)
Sherrard CUSD 200	(818,717)	(27,446)	(846,162)
Shiloh CUSD 1	(248,226)	29,051	(219,175)
Shiloh Village SD 85	(388,645)	71,456	(317,189)
Shirland CCSD 134	(88,147)	13,607	(74,540)
Signal Hill SD 181	(272,546)	22,444	(250,102)
Silvis School District 34	(396,774)	49,585	(347,190)
Skokie SD 68	(1,757,319)	(61,938)	(1,819,257)
Skokie SD 69	(1,741,632)	345,457	(1,396,175)
Skokie SD 73 5	(1,058,399)	(17,651)	(1,076,050)

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Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Skokie-Fairview SD 72	\$ (851,802)	\$ 48,679	\$ (803,123)
Smithton CCSD 130	(311,934)	(9,230)	(321,164)
Somonauk CUSD 432	(545,825)	42,137	(503,688)
South Beloit CUSD 320	(560,218)	(3,753)	(563,971)
South Central CUSD 401	(349,396)	(27,786)	(377,182)
South Eastern Special Educ	(351,990)	44,904	(307,086)
South Fork SD 14	(149,591)	(8,068)	(157,659)
South Holland SD 150	(627,480)	(46,058)	(673,538)
South Holland SD 151	(1,076,638)	55,832	(1,020,806)
South Macoupin Assoc for Sp Ed	(155,047)	2,766	(152,281)
South Pekin SD 137	(113,989)	(7,204)	(121,193)
South Will Cnty Coop Spec Ed	(932,996)	4,148	(928,848)
South Wilmington CSD 74	(55,016)	(5,221)	(60,237)
Southeastern CUSD 337	(271,074)	(26,332)	(297,406)
Southland College Prep Charter	(514,607)	144,171	(370,436)
Southwest Cook Coop Spec Educ	(1,271,908)	314,541	(957,367)
Southwestern CUSD 9	(805,423)	(34,367)	(839,790)
Sparta CUSD 140	(605,842)	(56,462)	(662,303)
Special Ed Dist of Lake County	(1,897,518)	(835,025)	(2,732,543)
Special Educ of McHenry Cnty	(49,613)	(80,520)	(130,133)
Special Educ of Peoria Cnty	(761,488)	(173,945)	(935,433)
Special Education Coop	(274,241)	(28,915)	(303,156)
Special Education- Region 3	(108,861)	(77,959)	(186,820)
SPEED	(520,852)	(221,895)	(742,747)
Spoon River Valley CUSD 4	(186,033)	(30,238)	(216,271)
Spring Garden CCSD 178	(118,933)	(16,907)	(135,839)
Spring Lake CCSD 606	(27,000)	(4,775)	(31,775)
Spring Valley CCSD 99	(366,960)	(25,223)	(392,183)
Springfield Ball Charter	(277,762)	50,820	(226,942)
Springfield SD 186	(11,988,649)	1,125,740	(10,862,909)
St Anne CCSD 256	(221,389)	(39,761)	(261,150)
St Anne CHSD 302	(189,857)	25,610	(164,246)
St Charles CUSD 303	(11,013,216)	843,320	(10,169,896)
St Clair Co Reg Educ Programs	(75,604)	(60,721)	(136,325)
St Clair County ROE	(1,073)	(279)	(1,352)
St Elmo CUSD 202	(270,366)	(12,522)	(282,889)
St George CCSD 258	(217,457)	22,206	(195,251)
St Joseph CCSD 169	(429,685)	(43,081)	(472,766)
St Joseph Ogden CHS 305	(254,968)	(15,104)	(270,073)
St Libory CSD 30	(46,144)	(1,722)	(47,866)
St Rose SD 14	(101,841)	(10,811)	(112,652)
Stark County CUSD 100	(366,340)	(127,993)	(494,333)
Staunton CUSD 6	(640,957)	(39,836)	(680,792)
Steeleville CUSD 138	(231,329)	14,654	(216,675)
Steger SD 194	(842,924)	(109,717)	(952,641)
Sterling CUSD 5	(1,834,641)	162,466	(1,672,175)



DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
TEACHER HEALTH INSURANCE SECURITY FUND  
A Fiduciary Component Unit of the State of Illinois  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Steward Elementary SD 220	\$ (67,455)	\$ 4,426	\$ (63,030)
Stewardson-Strasburg CUSD 5	(194,577)	25,474	(169,103)
Stockton CUSD 206	(393,298)	9,003	(384,295)
Streator Elementary SD 44	(836,503)	(161,019)	(997,522)
Streator TWP HSD 40	(622,639)	(108,785)	(731,424)
Streator Woodland CUSD 5	(305,413)	(36,770)	(342,184)
Sullivan CUSD 300	(538,584)	(7,113)	(545,697)
Summersville SD 79	(146,770)	10,579	(136,191)
Summit Hill SD 161	(2,272,111)	146,779	(2,125,331)
Sunnybrook SD 171	(590,106)	(63,620)	(653,727)
Sunset Ridge SD 29	(776,824)	(76,955)	(853,779)
Sycamore CUSD 427	(3,104,994)	(208,559)	(3,313,553)
Taft School District 90	(143,557)	(36,305)	(179,862)
Tamaroa SD 5	(69,255)	(2,343)	(71,598)
Taylorville CUSD 3	(1,786,931)	848,635	(938,296)
Teachers Retirement System	-	-	-
Technology Center Dupage Cnty	(262,180)	(88,523)	(350,703)
Teutopolis CUSD 50	(522,901)	(79,320)	(602,221)
Thomasboro CCSD 130	(101,946)	(809)	(102,755)
Thompsonville CUSD 174	(165,026)	295	(164,731)
Thornton Fractional HSD 215	(3,280,272)	87,482	(3,192,790)
Thornton SD 154	(169,979)	(42,447)	(212,426)
Thornton TWP HSD 205	(4,976,989)	(734,843)	(5,711,832)
TMCSEA	(204,817)	11,094	(193,722)
Tolono CUSD 7	(939,570)	8,617	(930,953)
Tonica CCSD 79	(79,284)	(61,152)	(140,436)
Township HSD 214	(13,211,983)	(738,364)	(13,950,346)
TREES	(15,909)	467	(15,442)
Tremont CUSD 702	(546,806)	4,316	(542,490)
Tri City CUSD 1	(411,202)	103,279	(307,923)
Tri Point CUSD 6J	(307,305)	26,385	(280,920)
Triad CUSD 2	(2,372,842)	240,749	(2,132,093)
Trico CUSD 176	(485,202)	13,791	(471,411)
Tri-County Spec Educ Coop	(513,491)	(109,063)	(622,555)
Tri-County Special Education	(284,072)	16,334	(267,738)
Triopia CUSD 27	(226,429)	11,552	(214,877)
Tri-Valley CUSD 3	(667,359)	(59,111)	(726,470)
Troy CCSD 30C	(2,286,230)	(323,440)	(2,609,670)
Tuscola CUSD 301	(578,456)	33,862	(544,595)
Twin Rivers Career Tech	(4,165)	(3,285)	(7,451)
Two Rivers Professional Devlp	-	(58,572)	(58,572)
Union Ridge SD 86	(502,172)	22,887	(479,285)
Union School District 81	(140,926)	18,269	(122,657)
United SD 304	(562,044)	(36,710)	(598,754)
United TWP HSD 30	(1,115,690)	(11,485)	(1,127,175)
Unity Point CCSD 140	(372,380)	(24,881)	(397,262)

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
TEACHER HEALTH INSURANCE SECURITY FUND  
A Fiduciary Component Unit of the State of Illinois  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Urbana SD 116	\$ (3,625,043)	\$ 402,046	\$ (3,222,997)
V I T Community USD 2	(244,237)	21,927	(222,310)
Valley View CUSD 365	(14,003,177)	702,237	(13,300,940)
Valmeyer CUSD 3	(262,893)	(26,998)	(289,891)
Vandalia CUSD 203	(978,427)	63,724	(914,703)
Venice CUSD 3	(98,739)	18,107	(80,632)
Vermilion Assoc Spec Educ	(451,478)	254,679	(196,800)
Vermilion Voc Ed Del System	(13,632)	1,582	(12,050)
Vienna School District 55	(288,504)	82,884	(205,620)
Vienna TWP HSD 133	(240,464)	71,487	(168,977)
Villa Grove CUSD 302	(345,940)	31,779	(314,161)
Villa Park SD 45	(2,876,989)	80,665	(2,796,324)
Virginia CUSD 64	(178,098)	(21,676)	(199,774)
Wabash & Ohio Valley Spec Educ	(304,919)	(243,020)	(547,939)
Wabash CUSD 348	(745,167)	(25,260)	(770,427)
Wallace CCSD 195	(276,182)	5,228	(270,954)
Waltham CCSD 185	(148,397)	26,758	(121,639)
Waltonville CUSD 1	(193,427)	9,382	(184,045)
Warren CUSD 205	(292,592)	55,149	(237,443)
Warren TWP HSD 121	(3,273,567)	(106,599)	(3,380,166)
Warrensburg-Latham CUSD 11	(542,563)	(36,002)	(578,565)
Warsaw CUSD 316	(233,047)	18,674	(214,374)
Washington CHSD 308	(890,814)	25,434	(865,380)
Washington School District 52	(446,391)	28,143	(418,248)
Waterloo CUSD 5	(1,448,743)	2,235	(1,446,508)
Wauconda CUSD 118	(4,658,321)	1,358,505	(3,299,816)
Waukegan CUSD 60	(10,520,447)	(1,024,909)	(11,545,355)
Waverly CUSD 6	(231,519)	(45,543)	(277,062)
Wayne City CUSD 100	(289,516)	34,553	(254,963)
Wesclin CUSD 3	(794,761)	622	(794,139)
West 40 ISC #2	(369,865)	443,778	73,913
West Carroll CUSD 314	(508,283)	(213,965)	(722,249)
West Central CUSD 235	(461,328)	1,835	(459,493)
West Central IL Spec Educ Coop	(363,889)	(27,831)	(391,721)
West Chicago CHSD 94	(1,553,660)	(102,070)	(1,655,730)
West Chicago ESD 33	(3,722,155)	846,489	(2,875,665)
West Harvey Dixmoor SD 147	(517,685)	(363,523)	(881,207)
West Lincoln-Broadwell SD 92	(144,427)	(12,551)	(156,978)
West Northfield SD 31	(1,186,124)	157,962	(1,028,162)
West Prairie CUSD 103	(366,140)	(31,699)	(397,839)
West Washington CUSD 10	(289,878)	(56,834)	(346,711)
Westchester SD 92 5	(749,079)	(87,316)	(836,395)
Western CUSD 12	(280,561)	(9,436)	(289,997)
Western Springs SD 101	(1,268,494)	90,104	(1,178,390)
Westmont CUSD 201	(1,639,899)	29,720	(1,610,179)
Westville CUSD 2	(575,862)	(27,990)	(603,852)

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
TEACHER HEALTH INSURANCE SECURITY FUND  
A Fiduciary Component Unit of the State of Illinois  
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER

Employer	OPEB Expense		
	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Wethersfield CUSD 230	\$ (301,195)	\$ (50,255)	\$ (351,450)
Wheeling CCSD 21	(6,267,681)	(577,993)	(6,845,674)
Whiteside Regional Vocational	(82,956)	(18,883)	(101,839)
Whiteside SD 115	(632,136)	(109,876)	(742,012)
Wilco Area Career Center	(175,685)	38,067	(137,618)
Will Cnty School District 92	(1,341,716)	(12,527)	(1,354,243)
Williamsfield CUSD 210	(227,024)	36,125	(190,899)
Williamson Cnty Spec Educ	(1,231,399)	1,034	(1,230,365)
Williamsville CUSD 15	(819,618)	37,213	(782,406)
Willow Grove SD 46	(77,260)	(10,279)	(87,539)
Willow Springs SD 108	(286,201)	6,133	(280,068)
Wilmette SD 39	(3,807,589)	144,011	(3,663,578)
Wilmington CUSD 209	(631,238)	(37,062)	(668,300)
Winchester CUSD 1	(326,488)	(32,394)	(358,882)
Windsor CUSD 1	(230,816)	(594)	(231,410)
Winfield SD 34	(327,803)	1,876	(325,927)
Winnebago Cnty Spec Education	(128,219)	(107,744)	(235,962)
Winnebago CUSD 323	(947,357)	79,065	(868,292)
Winnetka SD 36	(2,605,596)	236,510	(2,369,087)
Winthrop Harbor SD 1	(391,533)	5,604	(385,929)
Wolf Branch SD 113	(428,332)	(110,041)	(538,373)
Wood Dale SD 7	(850,824)	(43,301)	(894,125)
Wood River-Hartford ESD 15	(413,009)	(44,695)	(457,703)
Woodford Cnty Spec Educ	(353,402)	14,708	(338,694)
Woodland CCSD 50	(4,077,047)	(757,230)	(4,834,277)
Woodlawn USD 209	(399,458)	92,000	(307,459)
Woodridge SD 68	(2,806,907)	249,892	(2,557,014)
Woodstock CUSD 200	(4,637,790)	(94,425)	(4,732,214)
Worth SD 127	(794,524)	84,797	(709,726)
Yorkville CUSD 115	(4,011,626)	400,565	(3,611,061)
Zeigler Royalton CUSD 188	(440,846)	21,444	(419,402)
Zion Elementary SD 6	(1,648,791)	(199,415)	(1,848,207)
Zion-Benton TWP HSD 126	(2,103,976)	173,723	(1,930,254)
Subtotal School Districts	<b>(1,251,729,036)</b>	<b>14,533,225</b>	<b>(1,237,195,811)</b>
Total State Appropriation	(1,702,854,213)	(16,847,360)	(1,719,701,572)
<b>Grand Total *</b>	<b>\$ (2,954,583,249)</b>	<b>\$ (2,314,134)</b>	<b>\$ (2,956,897,383)</b>

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

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES  
TEACHERS' HEALTH INSURANCE SECURITY FUND  
A Fiduciary Component Unit of the State of Illinois  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS  
AND OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY EMPLOYER  
For the Year Ended June 30, 2022

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

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

**A. Defined Benefit Plan**

The TRIP has no component units. TRIP is considered a fiduciary component unit of the State of Illinois due to fiscal dependency on the State. The financial statements of the TRIP are included in the financial statements of the State of Illinois as a pension (and other employee benefit) trust fund. This fund is a non-appropriated trust fund held outside the State Treasury, with the State Treasurer as custodian. Additions deposited into the Trust are for the sole purpose of providing the health benefits to retirees, as established under the plan, and associated administrative costs.

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

## **B. Benefit Provisions**

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

### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **A. Nature of Schedules**

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

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

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the TRS, who are not employees of a department, make contributions to the plan at a rate of .90% of salary and for every employer of a teacher to contribute an amount equal to .67% of each teacher's salary. The Department determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund to the State Comptroller for deposit in the Teachers' Health Insurance Security Fund (THISF), an amount equal to the amount certified by the Board of Trustees of TRS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year. The certified contribution is the amount needed to match estimated active member contributions to THISF in the upcoming fiscal year, plus or minus the amount by which TRS over or underestimated active member contributions during the previous fiscal year.

The Schedule of Employer Allocations presents the actual fiscal year 2022 contributions used within the proportionate share calculation for each employer and respective allocation percentage. The non-employer contributing entity (State of Illinois) contributions was calculated from the amount certified by TRS less prior year "true-up" plus an estimated current year "true-up" to represent an accrual based contribution and respective allocation percentage for fiscal year 2022. For the purpose of allocating the beginning total OPEB liability, the THISF utilized contributions reported during fiscal year 2021.

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

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

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

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

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

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

The preparation of the TRIP Schedules in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts, and the changes therein, and disclosures. Actual results could differ from those estimates and differences could be material. TRIP uses an actuary to determine the total OPEB liability for the defined benefit plan. The actuarial valuation date for the TRIP schedules was June 30, 2021. The measurement date of the OPEB liability was June 30, 2022.

## **D. Basis of Allocation**

In determining the proportionate share of the total OPEB liability and corresponding employer OPEB amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions to the Plan, excluding those to separately finance specific liabilities of an individual employer, are determined. The Plan has determined that the actual employer contributions made to the Plan during fiscal year 2022 are appropriate as the basis because they are representative of future contributions. For the non-employer contribution, the plan has determined to use an accrual based contribution calculation as this is the long-range funding target.

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

The net OPEB liability (NOL) is the System's total OPEB liability plus the fiduciary net position. The NOL was determined by an actuarial valuation as of June 30, 2021 and measured as of June 30, 2022. The THISF allocates the NOL to the employers and the State of Illinois, as the non-employer contributing entity, based on the allocation percentages calculated within the Schedule of Employer Allocations.

The actual total employer contributions for fiscal year 2022 and fiscal year 2021 used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to the TRIP financial statements, as follows:

	2021	2022
Contributions to defined benefit plan		
Employer	\$ 101,327,990	\$ 78,668,977
State	137,435,679	106,576,149
Miscellaneous adjustments	36,666	(327,297)
Total Contributions – Schedule of Employer Allocations	\$ 238,800,335	\$ 184,917,829

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

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

Deferred outflows of resources are the consumption of net position by TRIP that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in OPEB expense beginning in the current period, using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive employees) determined as of the beginning of the measurement period.

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

The OPEB amounts allocated to employers and to the State of Illinois are based on total contributions.

The components of OPEB expense are:

Service cost	\$ 480,495,099
Interest on the total OPEB liability	167,671,854
Current-period benefit changes	-
Active member contributions	(106,576,000)
Projected earnings on plan investments	(1,052,106)
OPEB plan operating expenses	9,220,000
Other changes in Plan fiduciary net position	(482,000)
Recognition of Outflow/(Inflow) due to Liability Experience	(630,385,414)
Recognition of Outflow/(Inflow) due to Assumption Changes	(2,873,476,907)
Recognition of Outflow/(Inflow) due to Investment Experience	2,225
Total OPEB expense	\$ (2,954,583,249)

At the beginning of the current measurement period, the expected remaining service lives of all active employees in the plan was approximately 2,273,300 years. Additionally, the total plan membership (active employees and inactive employees) was 257,255. As a result, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the current measurement period is 8.84 years.

**F. Net Other Postemployment Benefits (OPEB) Liability**

The net OPEB liability for TRIP for fiscal year 2022 is set forth in the following table:

<b>Net OPEB liability (beginning)</b>	<b>\$22,055,375,580</b>
Total OPEB expense	(2,954,583,249)
Employer Contributions	(185,245,000)
Change in Liability Experience Outflows/(Inflows)	
Recognized in Current Liabilities	(3,445,040,644)
Change in Assumption Changes Experience	
Outflows/(Inflows) Recognized in Current Liabilities	(8,626,723,745)
Change in Investment Experience	
Outflows/(Inflows) Recognized in Current Assets	906,882
<b>Net OPEB liability (ending)</b>	<b><u>\$ 6,844,689,824</u></b>

**REQUESTS FOR INFORMATION**

The TRIP has no component units. TRIP is considered a fiduciary component unit of the State of Illinois due to fiscal dependency on the State. The financial statements of the TRIP are included in the financial statements of the State of Illinois as a pension (and other employee benefit) trust fund. The audit report is available on the office of the Auditor General website at [www.auditor.illinois.gov](http://www.auditor.illinois.gov), which includes the financial statements of the Department of Central Management Services. Questions regarding the financial statements can be addressed to the Department of Central Management Services at 401 South Spring, Springfield, Illinois, 62706. A copy of the actuarial valuation report will be made available by the Commission on Government Forecasting and Accountability on its website at <http://cgfa.ilga.gov/>.