



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

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

For the Year Ended June 30, 2022

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



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**DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
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OTHER POST EMPLOYMENT BENEFIT AMOUNTS
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



MANAGEMENT ASSERTION LETTER

June 28, 2023

Sikich LLP
3051 Hollis Drive, 3rd Floor
Springfield, IL 62704

Ladies and Gentlemen:

We are responsible for determining and reporting the allocation of the other postemployment benefits (OPEB) plan liability for the State Employees Group Insurance Program (SEGIP). We are responsible for ensuring that allocations made to the State of Illinois' funds and agencies, the State of Illinois' nine public universities, and the Illinois State Toll Highway Authority (Authority) are determined in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We are responsible for and we have established and maintained an effective system of internal controls over these specified requirements. We have performed an evaluation of compliance by the State of Illinois, Department of Central Management Services (Department) with the following specified requirements during the one-year period ended June 30, 2022. Based on this evaluation, we assert that during the year ended June 30, 2022, the Department has materially complied with the specified requirements listed below.

- A. SEGIP is comprised of the Health Insurance Reserve Fund and the Group Insurance Premium Fund. SEGIP does not qualify as a trust fund in accordance with GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*.
- B. The Department had an independent actuarial valuation performed using the last day of the previous fiscal year, June 30, 2021, as the valuation date and used update procedures to roll forward the total OPEB liability to the most recent fiscal year end, June 30, 2022.
- C. The Department has developed a methodology reflective of the requirements of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, where the basis for allocating OPEB liabilities is consistent with the manner in which contributions to an OPEB plan are determined, to allocate SEGIP's OPEB liability among the State of Illinois' funds and agencies, the State of Illinois' nine public universities, and the Authority.

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

Illinois Department of Central Management Services

SIGNED ORIGINAL ON FILE

Raven DeVaughn, Acting Director

SIGNED ORIGINAL ON FILE

Karen Pape, Chief Financial Officer

SIGNED ORIGINAL ON FILE

CoreyAnne Gulkewicz, Acting General Counsel

**DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
REPORT ON THE ALLOCATION OF
OTHER POST EMPLOYMENT BENEFIT AMOUNTS
For the Year Ended June 30, 2022**

SUMMARY

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

ACCOUNTANT'S REPORT

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

SUMMARY OF FINDINGS

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

Prior Finding Not Repeated

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>
A	212	2021/2020	Noncompliance with the State Employees Group Insurance Act of 1971

EXIT CONFERENCE

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

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

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INDEPENDENT ACCOUNTANT'S REPORT

Honorable Frank J. Mautino
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have examined the accompanying Schedule of Employer Allocations by Fund, Schedule of University Special Funding Situations, Schedule of Other Post Employment Benefit Amounts by Fund and Schedule of Deferred Amounts by Measurement Year (Schedules) as of and for the year ended June 30, 2022, and the related notes. Management of the State of Illinois, Department of Central Management Services (Department) is responsible for presenting the Schedules in accordance with the specified requirements contained in Notes D through M in the Notes to the Schedules. Our responsibility is to express an opinion on the Schedules based on our examination.

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations as of and for the year ended June 30, 2022, OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the total of all participating State Agencies and Universities 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.

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

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

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations by fund as of and for the year ended June 30, 2022, and the ending total Other Post Employment Benefits (OPEB) liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for the total of all participating State Agencies and Universities in the State Employee Group Insurance Program as of and for the year ended June 30, 2022, in accordance with the specified requirements set forth in Notes D through M in the Notes to the Schedules, in all material respects.

We have previously examined, in accordance with attestation standards established by the American Institute of Certified Public Accountants, Toll Highway Specific Liability Percentage Calculation, the Schedule of Employer Allocations by Fund, the Schedule of University Special Funding Situations, the Schedule of Other Post Employment Benefits by Fund and the Schedule of Deferred Amounts by Measurement Year as of and for the year ended June 30, 2021 and our report thereon, dated June 9, 2022, expressed an unmodified opinion on those Schedules.

Internal Control Over Compliance

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

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

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

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

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

SIGNED ORIGINAL ON FILE

Springfield, Illinois
June 28, 2023

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2022

Fund #	Fund Name	Agency #	Group Insurance Contributions Paid	Contributions Related to Retirees @31.36%	Primary Allocation
0001	General Revenue Fund - relating to Universities	GRF Universities	\$ 820,744,236	\$ 257,385,392	33.9692%
0001	General Revenue Fund - relating to State Agencies	GRF State Agencies	1,045,864,664	327,983,159	43.2865%
0001	General Revenue Fund - relating to State Agencies	350			
0001	General Revenue Fund - relating to State Agencies	416			
0001	General Revenue Fund - relating to State Agencies	418			
0001	General Revenue Fund - relating to State Agencies	426			
0001	General Revenue Fund - relating to State Agencies	444			
0001	General Revenue Fund - relating to State Agencies	448			
0001	General Revenue Fund - relating to State Agencies	478			
0001	General Revenue Fund - relating to State Agencies	492			
0001	General Revenue Fund - relating to State Agencies	494			
0001	General Revenue Fund - relating to State Agencies	511			
0001	General Revenue Fund - relating to State Agencies	586			
0001	General Revenue Fund - relating to State Agencies	691			
0001	General Revenue Fund - relating to State Agencies	All Others			

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2022

Fund #	Fund Name	Agency #	GRF Covered Wages	Secondary Allocation
0001	General Revenue Fund - relating to Universities	<i>GRF Universities</i>		
0001	General Revenue Fund - relating to State Agencies	<i>GRF State Agencies</i>	\$ 3,238,900,801	100.0000%
0001	General Revenue Fund - relating to State Agencies	350	181,909,545	5.6164%
0001	General Revenue Fund - relating to State Agencies	416	7,604,171	0.2348%
0001	General Revenue Fund - relating to State Agencies	418	257,637,042	7.9545%
0001	General Revenue Fund - relating to State Agencies	426	981,572,118	30.3057%
0001	General Revenue Fund - relating to State Agencies	444	881,438,783	27.2141%
0001	General Revenue Fund - relating to State Agencies	448	3,912,680	0.1208%
0001	General Revenue Fund - relating to State Agencies	478	69,247,908	2.1380%
0001	General Revenue Fund - relating to State Agencies	492	44,555,907	1.3756%
0001	General Revenue Fund - relating to State Agencies	494	0	0.0000%
0001	General Revenue Fund - relating to State Agencies	511	0	0.0000%
0001	General Revenue Fund - relating to State Agencies	586	20,045,561	0.6189%
0001	General Revenue Fund - relating to State Agencies	691	13,221,635	0.4082%
0001	General Revenue Fund - relating to State Agencies	All Others	777,755,451	24.0130%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2022

Fund #	Fund Name	Agency #	Group		Primary Allocation
			Insurance Contributions Paid	Contributions Related to Retirees @31.36%	
0001	General Revenue	812	\$ -	\$ -	0.0000%
0007	Education Assistance Fund	812	45,000,000	14,112,000	1.8625%
0011	Road	494	130,993,400	41,079,530	5.4214%
0011	Road	360	26,270	8,238	0.0011%
0011	Road	510	75,470	23,667	0.0031%
0012	Motor Fuel Tax	492	4,605,405	1,444,255	0.1906%
0012	Motor Fuel Tax	494	2,838,254	890,076	0.1175%
0013	Prevent & Treat Alcohol & Sub	444	406,677	127,534	0.0168%
0014	Food & Drug Safety	482	-	-	0.0000%
0016	Teacher Certificate Fee Revolving	586	471,297	147,799	0.0195%
0018	Transportation Regulatory	524	1,481,176	464,497	0.0613%
0021	Financial Institutions	440	704,603	220,964	0.0292%
0022	General Professions Dedicated	440	575,074	180,343	0.0238%
0026	Live & Learn	350	77,098	24,178	0.0032%
0036	IL Veterans' Rehabilitation	444	474,147	148,692	0.0196%
0039	State Boating Act	422	902,116	282,904	0.0373%
0040	State Parks	422	667,823	209,429	0.0276%
0041	Wildlife & Fish	422	6,893,898	2,161,926	0.2853%
0042	Salmon	422	45,968	14,416	0.0019%
0044	Lobbyist Registration Admin	350	136,094	42,679	0.0056%
0045	Agricultural Premium	406	-	-	0.0000%
0047	Fire Prevention	592	2,648,601	830,601	0.1096%
0048	Rural/Downstate Health Access	482	9,488	2,975	0.0004%
0050	Mental Health	444	569,654	178,643	0.0236%
0051	Amusement Ride & Patron Safety	452	25,120	7,878	0.0010%
0052	Federal Title III SS & Employ	427	23,150,997	7,260,153	0.9582%
0052	Federal Title III SS & Employ	360	16,758	5,255	0.0007%
0054	State Pensions	370	1,493,959	468,506	0.0618%
0057	IL State Pharmacy Disciplinary	440	237,113	74,359	0.0098%
0059	Public Utility	524	3,537,143	1,109,248	0.1464%
0060	Alzheimer's Disease Research, Care, and Support	482	684	214	0.0000%
0063	Public Health Services	482	7,945,825	2,491,811	0.3289%
0065	US Environmental Protection	532	2,573,456	807,036	0.1065%
0067	Radiation Protection	588/360	803,490	251,974	0.0333%
0068	Hospital Licensure Fund	482	92,331	28,955	0.0038%
0072	Underground Storage Tank	532	1,177,083	369,133	0.0487%
0072	Underground Storage Tank	592	429,586	134,718	0.0178%
0072	Underground Storage Tank	492	248,794	78,022	0.0103%
0074	EPA Special State Projects Trust Fund	532	36,538	11,458	0.0015%
0075	Compassionate Use of Medical Cannabis	406	187,325	58,745	0.0078%
0075	Compassionate Use of Medical Cannabis	482	325,402	102,046	0.0135%
0075	Compassionate Use of Medical Cannabis	440	174,819	54,823	0.0072%
0075	Compassionate Use of Medical Cannabis	493	65,523	20,548	0.0027%
0077	Mines & Minerals UIC	422	-	-	0.0000%
0078	Solid Waste Management	532/420	1,259,928	395,114	0.0521%
0081	Vocational Rehabilitation	444	9,887,119	3,100,601	0.4092%
0082	Distance Learning	601	13,046	4,091	0.0005%
0085	IL Gaming Law Enforcement	340	60,416	18,946	0.0025%
0085	IL Gaming Law Enforcement	492	-	-	0.0000%
0089	Subtitle D Management	532	274,911	86,212	0.0114%
0090	Special Federal Grant Project	295	-	-	0.0000%
0091	Clean Air Act (CAA) Permit	532	1,545,805	484,764	0.0640%
0093	IL State Medical Disciplinary	440	552,489	173,261	0.0229%
0103	State Treasurer's Admin	370	1,655,458	519,152	0.0685%
0117	St Appellate Defender Federal	290	-	-	0.0000%
0118	Facility Licensing	482	338,394	106,120	0.0140%
0129	State Gaming	565	5,084,918	1,594,630	0.2105%
0129	State Gaming	444	41,826	13,116	0.0017%
0131	Council on Dev Disabilities	558	129,345	40,563	0.0054%
0137	Plugging & Restoration	422	174,330	54,670	0.0072%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2022

Fund #	Fund Name	Agency #	Group		Primary Allocation
			Insurance Contributions Paid	Contributions Related to Retirees @31.36%	
0141	Capital Development	511	\$ 3,061,398	\$ 960,054	0.1267%
0141	Capital Development	422	112,382	35,243	0.0047%
0141	Capital Development	507	155,816	48,864	0.0064%
0144	SBE Special Purpose Trust	586	684,818	214,759	0.0283%
0145	Explosives Regulatory	422	26,359	8,266	0.0011%
0146	Aggregate Operations Regulatory	422	32,415	10,165	0.0013%
0147	Coal Mining Regulatory	422	-	-	0.0000%
0148	Mental Health Reporting	444	48,389	15,175	0.0020%
0148	Mental Health Reporting	493	31,631	9,919	0.0013%
0151	Reg CPA Admin & Disciplinary	440	96,962	30,407	0.0040%
0152	State Crime Laboratory	493	245,370	76,948	0.0102%
0156	Motor Vehicle Theft Prevention	546/350	276,352	86,664	0.0114%
0159	SBE Teacher Certification Institution	586	155,508	48,767	0.0064%
0161	SBE GED Testing Fund	684	4,422	1,387	0.0002%
0163	Weights & Measures	406	676,306	212,090	0.0280%
0163	Weights & Measures	360	-	-	0.0000%
0166	State Police Merit BD Public Safety	591	65,252	20,463	0.0027%
0167	Division of Corp Regis LLP	350	43,243	13,561	0.0018%
0169	IL Independent Tax Tribunal	564	13,979	4,384	0.0006%
0175	IL School Asbestos Abatement	482	51,815	16,249	0.0021%
0177	CHIP Board Payroll Trust	527	20,427	6,406	0.0008%
0182	Driver Services Administration	350	253,147	79,387	0.0105%
0184	ICJIA Violence Prevention	546	41,874	13,132	0.0017%
0185	Secretary of State Spec Lic PI	350	157,061	49,254	0.0065%
0193	Loc Govt Health Insurance Res	416	127,619	40,021	0.0053%
0195	IP TIP Administrative Trust	370	323,919	101,581	0.0134%
0199	Illinois Fisheries Management	422	86,408	27,097	0.0036%
0203	Tchr Health Insurance Security	416	176,108	55,227	0.0073%
0207	Pollution Control Board St Tr	532	-	-	0.0000%
0209	State Police Firearm Services	493	1,929,893	605,214	0.0799%
0211	DHS Technology Initiative	444	184,015	57,707	0.0076%
0214	Brownfields Redevelopment	532	-	-	0.0000%
0215	Capital Develop Brd Revolving	510	96,610	30,297	0.0040%
0215	Capital Develop Brd Revolving	511	-	-	0.0000%
0218	Professions Indirect Cost	440	2,267,426	711,065	0.0938%
0218	Professions Indirect Cost	360	46,965	14,728	0.0019%
0220	DCFS Children's Services	360/418	118,353	37,116	0.0049%
0238	IL Health Facilities Planning	482	98,925	31,023	0.0041%
0240	Emergency Public Health	482	60,060	18,835	0.0025%
0242	ISAC Accounts Receivable	691	-	-	0.0000%
0243	Credit Union	440	380,630	119,366	0.0158%
0244	Savings & Resid Finance Reg	440	411,263	128,972	0.0170%
0255	DOL Federal Indirect Cost Fund	452	23,213	7,280	0.0010%
0258	Nursing Dedicated & Professional	440/482	228,542	71,671	0.0095%
0259	Optometric Licn & Disc Brd	440	38,030	11,926	0.0016%
0261	Underground Resource Conserv	422	151,996	47,666	0.0063%
0270	Water Revolving	532	2,719,881	852,955	0.1126%
0274	Self-Insurers Administration	563	61,288	19,220	0.0025%
0276	Drunk&Drugged Driving Prevention	444	77,997	24,460	0.0032%
0285	Long Term Care Monitor/Receive	482	2,559,321	802,603	0.1059%
0286	IL Affordable Housing Trust	492	9,226	2,893	0.0004%
0287	Home Care Services Agy Licensure	482	253,984	79,649	0.0105%
0288	Community Water Supply Lab	532	124,928	39,177	0.0052%
0290	Fertilizer Control	406	240,633	75,463	0.0100%
0292	Security Investors Education	350	21,087	6,613	0.0009%
0294	Used Tire Management	532/482	881,115	276,318	0.0365%
0298	Natural Areas Acquisition	422	1,400,989	439,350	0.0580%
0299	Open Space Lands Acquis&Devel	422	146,507	45,945	0.0061%
0318	ICJIA Vio Prevent Sp Prj	546	-	-	0.0000%
0318	ICJIA Vio Prevent Sp Prj	482	-	-	0.0000%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2022

Fund #	Fund Name	Agency #	Group		Primary Allocation
			Insurance Contributions Paid	Contributions Related to Retirees @31.36%	
0324	State COVID Urgent Remediation Emergency	420	\$ 54,873	\$ 17,208	0.0023%
0324	State COVID Urgent Remediation Emergency	546	20,769	6,513	0.0009%
0324	State COVID Urgent Remediation Emergency	588	4,754	1,491	0.0002%
0326	African American HIV/Aids	482	-	-	0.0000%
0327	Tattoo & Body Prncg Estab Regis	482	28,995	9,093	0.0012%
0329	County Provider Trust	478	630,123	197,607	0.0261%
0333	Federal Support Agreement Rev	466	1,406,382	441,041	0.0582%
0335	Criminal Justice Info Projects	546	338,376	106,115	0.0140%
0336	Environmental Lab Certificate	532	35,773	11,218	0.0015%
0339	Illinois Community College Board Contracts and Grants Fund	684	39,395	12,354	0.0016%
0340	Public Health Lab Serv Rev	482	-	-	0.0000%
0342	Audit Expense	103	-	-	0.0000%
0344	Care Prov for Persons with DD	478	-	-	0.0000%
0345	Long Term Care Provider	478	92,539	29,020	0.0038%
0345	Long Term Care Provider	482	86,501	27,127	0.0036%
0347	Employment and Training	444	748,129	234,613	0.0310%
0350	ICCB Federal Trust	684	33,934	10,642	0.0014%
0357	Child Labor Enforcement	452	82,814	25,971	0.0034%
0359	IMSA Special Purposes Trust Fund	692	30,553	9,582	0.0013%
0360	Lead Poisoning Screening	482	488,107	153,070	0.0202%
0362	Securities Audit & Enforcement	350	850,257	266,640	0.0352%
0363	Dept of Business Serv Sp Ops	350	1,982,670	621,765	0.0821%
0368	Drug Treatment	444	96,321	30,206	0.0040%
0369	Feed Control	360	33,206	10,413	0.0014%
0369	Feed Control	406	236,014	74,014	0.0098%
0370	Tanning Facility Permit	482	3,169	994	0.0001%
0372	Plumbing Licensure & Program	482	368,852	115,672	0.0153%
0384	Tax Compliance & Admin	492	7,007,087	2,197,422	0.2900%
0386	Appraisal Administration	440	47,634	14,938	0.0020%
0387	Small Bus Environmental Assist	420	19,015	5,963	0.0008%
0394	Gaining Early Awareness & Read	444	-	-	0.0000%
0396	Senior Health Insurance Prog	402/446	83,975	26,335	0.0035%
0398	EMS Assistance	482	-	-	0.0000%
0408	DHS Special Purpose Trust	444	1,275,216	399,908	0.0528%
0410	SBE Federal Dept of Agriculture	586	1,065,872	334,258	0.0441%
0421	Public Aid Recoveries Trust	478	5,517,022	1,730,138	0.2283%
0425	IL Power Agency Operations	360/445	334,458	104,886	0.0138%
0427	Energy Transition Assistance	420	71	22	0.0000%
0428	Supreme Court Historic Preserv	210	96,160	30,156	0.0040%
0434	Court of Claims Admin & Grant	528	244	77	0.0000%
0435	Charitable Trust Stabilization Fund	370	9,319	2,923	0.0004%
0438	IL State Fair	406	-	-	0.0000%
0440	Agricultural Master	406	155,932	48,900	0.0065%
0445	Sex Offender Investigation	493	-	-	0.0000%
0447	GI Education	497	153,560	48,156	0.0064%
0449	Intrepreters For The Deaf	526	2,093	656	0.0001%
0453	Monitoring Device Driving Permit	350	226,639	71,074	0.0094%
0455	IL State Toll Highway ISP Active Related Employees	557	4,069,860	1,276,308	0.1684%
0455	IL State Toll Highway Active Related Employees	557	-	8,864,893	1.1700%
0473	Teachers Retirement System	593	5,033,997	1,578,661	0.2083%
0476	Wholesale Meat	406	1,093,391	342,887	0.0453%
0480	Secretary of State ID Security	350	373,148	117,019	0.0154%
0483	Secretary of State Spec Serv	350	814,287	255,361	0.0337%
0484	Nuclear Civil Protection Planning Fund	588	48,304	15,148	0.0020%
0488	Criminal Justice Trust	546	424,567	133,144	0.0176%
0491	Federal Aid Disaster	588	190,272	59,669	0.0079%
0495	Old Age Survivors Insurance	444	7,281,380	2,283,441	0.3014%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2022

Fund #	Fund Name	Agency #	Group		Primary Allocation
			Insurance Contributions Paid	Contributions Related to Retirees @31.36%	
0497	Federal Civil Prepared Admin	588	\$ 4,486	\$ 1,407	0.0002%
0502	Early Intervention Service Rev	444	220,321	69,093	0.0091%
0505	Athletics Supervision and Reg	440	-	-	0.0000%
0506	Small Business Credit Initiatv	420	51,635	16,193	0.0021%
0509	DHS Community Services	444	126,357	39,625	0.0052%
0514	State Asset Forfeiture	493	63,773	19,999	0.0026%
0522	Money Follows the Person Budget Transfer	478	-	-	0.0000%
0523	Dept of Corrections Reimburse	425	117,667	36,900	0.0049%
0523	Dept of Corrections Reimburse	426	188,317	59,056	0.0078%
0524	Health Facilities Plan Review	482	127,224	39,897	0.0053%
0531	Energy Efficiency Portfolio	420	-	-	0.0000%
0533	Attorney General Tobacco	340	288,503	90,474	0.0119%
0534	IL Workers' Comp Comm Operatns	563/446/360	2,896,832	908,447	0.1199%
0535	Sex Offender Registration	493	33,206	10,413	0.0014%
0536	Leads Maintenance	493	-	-	0.0000%
0537	State Offender DNA Identification	493	39,576	12,411	0.0016%
0538	IL Historic Sites	422	188,156	59,006	0.0078%
0539	Death Penalty Abolition	546	8,054	2,526	0.0003%
0542	Ag Court Order & Vol Comply	340	1,611,898	505,491	0.0667%
0543	Comptrollers Admin Fund	360	-	-	0.0000%
0546	Public Pension Regulation	446	101,300	31,768	0.0042%
0548	Drycleaner Environmental Response Trust	532	77,685	24,362	0.0032%
0549	IL Charity Bureau	340	256,537	80,450	0.0106%
0550	Supplemental Low Income Energy	420	158,836	49,811	0.0066%
0560	SBE Federal Agency Services	586	43,720	13,711	0.0018%
0561	SBE Federal Dept of Education	586	2,943,556	923,099	0.1218%
0562	Pawnbroker Regulation	440	16,713	5,241	0.0007%
0566	DCFS Federal Projects	418	13,783	4,322	0.0006%
0568	School Infrastructure	511	-	-	0.0000%
0568	School Infrastructure	586	12,703	3,984	0.0005%
0568	School Infrastructure	507	10,434	3,272	0.0004%
0576	Pesticide Control	406/482	799,814	250,822	0.0331%
0577	Community College Health Insur	416	3,046	955	0.0001%
0579	Savings Institutions Regulatory Fund	440	19,979	6,265	0.0008%
0580	Fire Prevention Division	592	37,349	11,713	0.0015%
0581	Juvenile Aect Incentive Block	444	-	-	0.0000%
0582	DCFS Special Purpose Fund	418	120,807	37,885	0.0050%
0592	DHS Federal Projects	444	82,623	25,911	0.0034%
0600	Attorney General Whistleblower	340	621,910	195,031	0.0257%
0606	Health Information Exchange	534	-	-	0.0000%
0607	Special Projects Division	442	191,415	60,028	0.0079%
0608	Partners for Conservation	422/406	282,300	88,529	0.0117%
0612	Statewide 9-1-1 Fund	493	168,585	52,868	0.0070%
0618	Services for Older Americans	402	220,484	69,144	0.0091%
0622	Motor Vehicle License Plate	350	332,173	104,169	0.0137%
0627	Public Transportation	509	138,514	43,438	0.0057%
0632	Horse Racing	579	356,424	111,775	0.0148%
0635	Death Certificate Surcharge	482	-	-	0.0000%
0635	Death Certificate Surcharge	520	15,979	5,011	0.0007%
0636	Commerce & Comm Affairs Asst	420	173,922	54,542	0.0072%
0642	DHS State Projects	444	-	-	0.0000%
0644	Commitment to Human Services Fund	402/546	1,149,112	360,362	0.0476%
0646	Alcoholism & Substance Abuse	444	82,609	25,906	0.0034%
0649	Motor Carrier Safety Inspection	493	168,771	52,926	0.0070%
0654	Healthy Smiles	482	44,539	13,967	0.0018%
0659	Historic Property Adminsitration Fund	420/422	29,806	9,347	0.0012%
0660	Academic Quality Assurance Fund	601	27,550	8,640	0.0011%
0664	Student Loan Operations	691	372,003	116,660	0.0154%
0668	College Savings Pool Administr	370	143,008	44,847	0.0059%
0673	Dept of Insurance Fed Trust	446	-	-	0.0000%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2022

Fund #	Fund Name	Agency #	Group		Primary Allocation
			Insurance Contributions Paid	Contributions Related to Retirees @31.36%	
0674	State Charter School Comm	586	\$ -	\$ -	0.0000%
0675	Electronics Recycling	532	-	-	0.0000%
0689	Agriculture Pesticide Control	406	42,897	13,453	0.0018%
0690	DHS Project Resources	482	-	-	0.0000%
0692	ICCB Adult Education Fund	684	196,283	61,554	0.0081%
0698	Long Term Care Ombudsman Fund	402	-	-	0.0000%
0700	USDA Women, Infants & Children	444	525,932	164,932	0.0218%
0701	Federal Student Incentive Tr	691	235,269	73,780	0.0097%
0702	Assist Living & Shared Hou Reg	482	152,138	47,710	0.0063%
0705	State Police Whistleblower Rew	493	-	-	0.0000%
0708	Illinois Standard Bred Breeders	406	29,040	9,107	0.0012%
0709	Illinois Thoroughbred Breeders	406	22,046	6,914	0.0009%
0710	Homeland Security Emerg Prepar	588	1,017,258	319,012	0.0421%
0711	State Lottery	458	3,231,143	1,013,286	0.1337%
0711	State Lottery	360	18,638	5,845	0.0008%
0718	Community Mental Health Medical	444	185,294	58,108	0.0077%
0722	Comptroller Debt Recovery Trust Fund	360	1,585	497	0.0001%
0724	Dept of Labor Federal Projects	452	146,741	46,018	0.0061%
0726	Federal Industrial Services	452	230,450	72,269	0.0095%
0731	IL Clean Water	532	1,537,478	482,153	0.0636%
0732	Secretary of State DUI Adminis	350	217,609	68,242	0.0090%
0733	Tobacco Settlement Recovery	482	3,244	1,017	0.0001%
0733	Tobacco Settlement Recovery	444	42,601	13,360	0.0018%
0736	BHE State Projects	601	13,198	4,139	0.0005%
0737	Energy Administration	420	40,114	12,580	0.0017%
0740	Medicaid Buy In Program Revolv	478	25,578	8,021	0.0011%
0745	State's Attorney Appel Prosec Co	295	13,351	4,187	0.0006%
0746	Home Inspection Administration	440	19,015	5,963	0.0008%
	Private Business and Vocational Schools				
0751	Quality Assurance Fund	601	18,534	5,812	0.0008%
0755	State Employees Def Comp Plan	416	136,268	42,734	0.0056%
0757	Child Support Administrative	478	16,681,170	5,231,215	0.6904%
0762	Local Initiative	444	127,105	39,860	0.0053%
0763	Tourism Promotions	420/422	1,506,566	472,459	0.0624%
0765	Federal Surface Mining Control	422	395,209	123,937	0.0164%
0772	Career and Technical Education	684	77,642	24,348	0.0032%
0773	ISAC Loan Purch Prog Payroll	691	87,159	27,333	0.0036%
0776	Pres Libr & Museum Operating	541	-	-	0.0000%
0790	Private Sewage Disposal Program	482	31,631	9,919	0.0013%
0792	Cemetery Oversight Lens&Dscpln	440	119,761	37,557	0.0050%
0795	Bank & Trust Company	440/360	1,708,164	535,680	0.0707%
0796	Nuclear Safety Emerg Preparedness	588/360	1,446,947	453,763	0.0599%
0798	Rehab Servs EL & Second ED Act	444	-	-	0.0000%
0801	AG State Proj & Crt Order Dist	340	1,198,470	375,840	0.0496%
0802	Personal Property Tax Replace	360	12,405,233	3,890,281	0.5134%
0802	Personal Property Tax Replace	492	3,781,021	1,185,728	0.1565%
0802	Personal Property Tax Replace	580	847,010	265,622	0.0351%
0802	Personal Property Tax Replace	548	173,404	54,379	0.0072%
0802	Personal Property Tax Replace	295	141,192	44,278	0.0058%
0817	State Police Operations Assistance	493	101,840	31,937	0.0042%
0821	Dram Shop	567/444/492	908,112	284,784	0.0376%
0823	IL State Dental Disciplinary	440	100,419	31,492	0.0042%
0826	Argriculture Federal Projects	406	29,138	9,138	0.0012%
0828	Hazardous Waste	532	726,634	227,872	0.0301%
0829	Comm Assoc Manager Lens & Disc	440	4,615	1,447	0.0002%
0831	Natural Resources Restoration Trust	422	36,018	11,295	0.0015%
0838	Public Health Federal Projects	482	29,335	9,199	0.0012%
0850	Real Estate License Admin	360/440	736,611	231,001	0.0305%
0855	National Flood Insurance Program	422	74,170	23,260	0.0031%
0859	Federal Energy	420/532	58,472	18,337	0.0024%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2022

Fund #	Fund Name	Agency #	Group		Primary Allocation
			Insurance Contributions Paid	Contributions Related to Retirees @31.36%	
0862	Industrial Hemp Regulatory	406	\$ 4,151	\$ 1,302	0.0002%
0863	Cycle Rider Safety Training	494	55,729	17,477	0.0023%
0870	Low Income Energy Block Grant	420	458,946	143,926	0.0190%
0871	Community Services Block Grant	420	136,893	42,930	0.0057%
0872	Maternal & Child Health Serv Blk	482	68,731	21,554	0.0028%
0872	Maternal & Child Health Serv Blk	444	-	-	0.0000%
0873	Preventative Health&Hlth Serv Bl	482	192,560	60,387	0.0080%
0875	Com Dev/Small City Blk Grant	420	146,872	46,059	0.0061%
0876	Community MH Servs Block Grant	444	83,510	26,189	0.0035%
0879	Traffic & Crim Conviction Sur	569/493	-	-	0.0000%
0882	Sheffield 2/1982 Agreed Order	588	-	-	0.0000%
0883	Intra-Agency Services	420	858,088	269,097	0.0355%
0884	DNR Special Projects	422	-	-	0.0000%
0885	Wage Theft Prevention Fund	452	-	-	0.0000%
0887	State Police Law Enforcement Admin	493	115,971	36,368	0.0048%
0888	Design Professional Admin & In	440	119,720	37,544	0.0050%
0893	Firearm Dealer License Certification	493	17,085	5,358	0.0007%
0894	DNR Federal Projects	422	261,307	81,946	0.0108%
0896	Public Health Spec State Projects	482	19,788	6,206	0.0008%
0897	Veterans' Affairs Fed Projects	497	-	-	0.0000%
0898	Cannabis Business Development	420	-	-	0.0000%
0903	State Surplus Property Rev	416	-	-	0.0000%
0904	IL State Police Federal Projs	493	698,880	219,169	0.0289%
0905	IL Forestry Development	422	-	-	0.0000%
0906	State Police Services	493	1,220,667	382,801	0.0505%
0908	Cannabis Expungment	340	24,581	7,709	0.0010%
0911	Juvenile Justice Trust	444	959	301	0.0000%
0912	Cannabis Regulation Fund	406	233,022	73,076	0.0096%
0912	Cannabis Regulation Fund	420	12,112	3,798	0.0005%
0912	Cannabis Regulation Fund	440	388,904	121,960	0.0161%
0912	Cannabis Regulation Fund	493	61,396	19,254	0.0025%
0912	Cannabis Regulation Fund	546	-	-	0.0000%
0913	Federal Workforce Training	420	1,060,765	332,656	0.0439%
0920	Metabolic Screening and Treatment Fund	482	598,198	187,595	0.0248%
0921	DHS Recoveries Trust	444	1,247,297	391,152	0.0516%
0922	Insurance Producer Admin	446/360	2,010,122	630,374	0.0832%
0925	Coal Technology Assist	422/420	642,963	201,633	0.0266%
0929	Violent Crime Victims Assist	340	-	-	0.0000%
0938	Hearing Instrument Dispen Exam	482	-	-	0.0000%
0940	Self-Insurers Security	563	57,495	18,030	0.0024%
0942	Low-Level Rad Waste Fac Dev&Op	588	38,009	11,919	0.0016%
0944	Enviro Protection Permit & Insp	532	1,456,377	456,720	0.0603%
0947	Governor's Grant Fund	310	152,904	47,951	0.0063%
0951	Narcotics Profit Forfeiture	295	146,195	45,847	0.0061%
0962	Park & Conservation	422/360	2,730,204	856,192	0.1130%
0963	Vehicle Inspection	532	950,017	297,925	0.0393%
0963	Vehicle Inspection	350	386,671	121,260	0.0160%
0969	Local Tourism Fund	420	11,924	3,739	0.0005%
0971	Build Illinois Bond	420/482/507	426,679	133,807	0.0177%
0973	IL Capital Revolving Loan	420	-	-	0.0000%
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	0.0000%
0983	BHE Federal Grants	601	16,341	5,124	0.0007%
0988	Attorney General Federal Grant	340	38,478	12,067	0.0016%
0991	Abandoned Minded Lands Reclam	422	598,449	187,674	0.0248%
0997	Insurance Financial Regulation	446	2,250,129	705,640	0.0931%
UNIV	Illinois Board of Examiners	536	108,408	33,997	0.0045%
UNIV	Chicago State Univ	608	413,985	129,826	0.0171%
UNIV	Eastern IL Univ	612	977,945	306,684	0.0405%
UNIV	Governor's State Univ	616	612,625	192,119	0.0254%
UNIV	Northeastern State Univ	620	1,431,384	448,882	0.0592%

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF EMPLOYER ALLOCATIONS BY FUND
For the Year Ended June 30, 2022

Fund #	Fund Name	Agency #	Group Insurance Contributions		Primary Allocation
			Contributions Paid	Related to Retirees @31.36%	
UNIV	Western IL Univ	628	\$ 1,266,295	\$ 397,110	0.0524%
UNIV	Illinois State Univ	636	1,281,165	401,773	0.0530%
UNIV	Northern IL Univ	644	3,057,569	958,854	0.1265%
UNIV	Southern IL Univ	664	10,076,381	3,159,953	0.4170%
UNIV	University of IL	676	83,994,124	26,340,557	3.4764%
UNIV	University of IL - Foundation	676A	3,281,974	1,029,227	0.1358%
UNIV	University of IL - Alumni Association	676B	288,489	90,470	0.0119%
Grand Total Primary Allocation *			\$ 2,387,877,388	\$ 757,703,234	100.0000%

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

Notes:

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

(b) Source: Comptroller's SAMs DataWarehouse FY 2022 Expenditures coded with detail object code "1180" Group Insurance Contributions (GI Contributions). Comptroller's SAMs Data Warehouse FY 2022 Expenditures coded with detail object code "1120" and Fund "0001" (GRF Covered Payroll).

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

0301	Working Capital Revolving	-
0303	State Garage Revolving	3,353,889
0304	Technology Management Revolving	17,218,847
0314	Facilities Management Revolving	6,474,636
0317	Professional Services	4,489,537
0332	Workers' Compensation Revolving	89,201
0342	Audit Expense Fund	4,180
0407	Grant Accountability and Transparency Fund	273,678
0477	Judges Retirement System	149,399
0479	State Employees' Retirement Sys	2,324,373
0481	General Assembly Retirement	30,768
0529	IL State Board of Investments	271,316
		<u>34,679,825</u>

(d) Less Toll Highway Reimbursements:

0455	Illinois State Toll Highway Revenue	<u>60,857,487</u>
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(e) Less GRF Supplemental Appropriation not representative of long term funding.

0001	General Revenue Fund	<u>898,268,700</u>
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(f) Excluded reimbursement payments made from GRF. These payments should not have been made as GRF employees are exempt from reimbursement payments. Immaterial

0001	General Revenue Fund	586	<u>11,121</u>
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Reconciliation of Total Contributions to SAMS Warehouse

	Total Contributions from above	757,703,234	Retiree Portion
Add:	Portion related to Active employees	1,639,039,039	Active Portion
	GRF Exclusions (f) above	11,121	
	GRF Supplemental Approp Exclusion (e) above	898,268,700	
	Toll Highway exclusions (d) above	60,857,487	
	Revolving Fund Exclusions (c) above	34,679,825	
	Rounding	8	
Less:	University contributions from UBA	(106,790,343)	
	Actual Amounts Billed to THA for ISP Employees	(4,069,860)	
	Estimated amount for THA Active Employees Retiree portion	(8,864,893)	
	TOTAL SAMS WAREHOUSE CONTRIBUTIONS	<u><u>\$ 3,270,834,318</u></u>	

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEE GROUP INSURANCE PROGRAM
SCHEDULE OF UNIVERSITY SPECIAL FUNDING SITUATION
For the Year ended June 30, 2022

Fund #	Type	Fund Name	Agency #	University Estimated Funding	Less: University State Appropriation Repayment	Allocation of GRF Estimated Funding	Allocation (Funding/GRF Estimated Contribution)	Allocation of GRF Expense to Universities/ State Agencies	Add Specific Allocation of Actual Cash Pmts	Total On Behalf Expense Calculation	Allocation of GRF Liability to Universities	Add Specific Allocation of Actual Cash Pmts	Total On Behalf Liability Calculation*
0001	UNIV	Chicago State UNIV	608	\$ 12,133,813	\$ 1,024,000	\$ 11,109,813	1.3536%	\$ (15,687,544)	\$ (870,424)	\$ (16,557,968)	\$ 78,536,008	\$ 7,238,972	\$ 85,774,980
0001	UNIV	Eastern Illinois UNIV	612	23,265,347	1,713,300	21,552,047	2.6259%	(30,432,861)	(1,456,346)	(31,889,207)	152,354,982	12,111,846	164,466,827
0001	UNIV	Governors State UNIV	616	13,426,704	656,200	12,770,504	1.5560%	(18,033,258)	(557,786)	(18,591,043)	90,279,276	4,638,880	94,918,156
0001	UNIV	Northeastern Illinois UNIV	620	17,153,562	1,072,600	16,080,962	1.9593%	(22,707,302)	(911,736)	(23,619,038)	113,678,783	7,582,540	121,261,323
0001	UNIV	Western Illinois UNIV	628	26,291,510	1,944,800	24,346,710	2.9664%	(34,379,085)	(1,653,126)	(36,032,211)	172,110,826	13,748,391	185,859,217
0001	UNIV	Illinois State UNIV	636	66,595,318	3,078,300	63,517,018	7.7390%	(89,691,120)	(2,616,628)	(92,307,748)	449,017,557	21,761,452	470,779,008
0001	UNIV	Northern Illinois UNIV	644	53,999,398	3,541,300	50,458,098	6.1478%	(71,249,912)	(3,010,189)	(74,260,101)	356,695,973	25,034,542	381,730,515
0001	UNIV	Southern Illinois UNIV	664	137,869,256	7,076,300	130,792,956	15.9359%	(184,689,070)	(6,015,024)	(190,704,094)	924,602,517	50,024,546	974,627,064
0001	UNIV	University of Illinois	676	515,009,328	24,893,200	490,116,128	59.7161%	(692,079,581)	(21,159,814)	(713,239,394)	3,464,734,115	175,977,706	3,640,711,821
				<u>\$ 865,744,236</u>	<u>\$ 45,000,000</u>	<u>\$ 820,744,236</u>	100.0000%	<u>\$ (1,158,949,732)</u>	<u>\$ (38,251,073)</u>	<u>\$ (1,197,200,805)</u>	<u>\$ 5,802,010,036</u>	<u>\$ 318,118,874</u>	<u>\$ 6,120,128,910</u>

Specific Allocation of University Cash Payments related to State Appropriation

Fund #	Type	Fund Name	Agency #	GI Contributions Paid	GI Contributions Paid	Primary Allocation (Based on Contributions)	Primary Allocation (Based on University Contributions)	OPEB expense Allocation of Actual Cash Pmts	Add Specific Allocation of Actual Cash Pmts
		Chicago State UNIV	608	1,024,000	1,024,000	0.0424%	2.2756%	(870,424)	7,238,972
		Eastern Illinois UNIV	612	1,713,300	1,713,300	0.0709%	3.8073%	(1,456,346)	12,111,846
		Governors State UNIV	616	656,200	656,200	0.0272%	1.4582%	(557,786)	4,638,880
		Northeastern Illinois UNIV	620	1,072,600	1,072,600	0.0444%	2.3836%	(911,736)	7,582,540
		Western Illinois UNIV	628	1,944,800	1,944,800	0.0805%	4.3218%	(1,653,126)	13,748,391
		Illinois State UNIV	636	3,078,300	3,078,300	0.1274%	6.8407%	(2,616,628)	21,761,452
		Northern Illinois UNIV	644	3,541,300	3,541,300	0.1466%	7.8696%	(3,010,189)	25,034,542
		Southern Illinois UNIV	664	7,076,300	7,076,300	0.2929%	15.7251%	(6,015,024)	50,024,546
		University of Illinois	676	24,893,200	24,893,200	1.0303%	55.3182%	(21,159,814)	175,977,706
0007		Education Assistance Fund		<u>\$ 45,000,000</u>	<u>\$ 45,000,000</u>	<u>1.8625%</u>	<u>100.0000%</u>	<u>\$ (38,251,073)</u>	<u>\$ 318,118,874</u>

In FY 2022, Universities paid their State appropriated amounts related to the group insurance healthcare. These amounts are allocated to the State for the purposes of recording the Total OPEB liability, but are specifically included in the State's on behalf revenue and expense calculation for each university to record on their Statement of Changes in Revenue and Expense.

General Revenue Appropriation Reconciliation	
University Estimated Funding - Provided by CMS	\$ 865,744,236
Less University State Appropriation Repayment	<u>(45,000,000)</u>
Net University General Revenue Requested Appropriation	820,744,236
State Agency General Revenue Requested Appropriation	<u>1,045,864,664</u>
Total General Revenue Appropriation Reconciliation	<u>\$ 1,866,608,900</u>

Note: The On Behalf calculation for the universities is required to identify the amount of OPEB payments made by the State on behalf of the Universities. The Universities use the calculated amounts to record revenue and expense on their financial statements. The Calculation should be based on the \$45 million specific State appropriation plus the University piece of the GRF estimated contribution which equates to \$865.744 million less \$45 million.

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	FY 22 Primary Allocation	FY 22 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0001	General Revenue Requested - relating to Universities	GRF Universities	33.9692%		\$ 10,740,802,310	\$ 5,802,010,036
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	43.2865%	100.0000%	16,318,731,875	7,393,424,247
0001	General Revenue Requested - relating to State Agencies	350		5.6164%	924,439,842	415,244,279
0001	General Revenue Requested - relating to State Agencies	416		0.2348%	37,369,896	17,359,760
0001	General Revenue Requested - relating to State Agencies	418		7.9545%	1,214,244,201	588,109,932
0001	General Revenue Requested - relating to State Agencies	426		30.3057%	5,181,964,351	2,240,628,972
0001	General Revenue Requested - relating to State Agencies	444		27.2141%	4,505,944,564	2,012,053,868
0001	General Revenue Requested - relating to State Agencies	448		0.1208%	-	8,931,256
0001	General Revenue Requested - relating to State Agencies	478		2.1380%	342,791,282	158,071,410
0001	General Revenue Requested - relating to State Agencies	492		1.3756%	224,382,563	101,703,944
0001	General Revenue Requested - relating to State Agencies	494		0.0000%	-	-
0001	General Revenue Requested - relating to State Agencies	511		0.0000%	-	-
0001	General Revenue Requested - relating to State Agencies	586		0.6189%	105,516,920	45,757,903
0001	General Revenue Requested - relating to State Agencies	691		0.4082%	62,794,480	30,179,958
0001	General Revenue Requested - relating to State Agencies	All Others		24.0130%	3,719,283,776	1,775,382,965
0001	General Revenue	812	0.0000%		-	-
0007	Education Assistance Fund	812	1.8625%		602,246,096	318,118,874
0011	Road	494	5.4214%		2,295,774,530	925,986,398
0011	Road	360	0.0011%		344,732	187,882
0011	Road	510	0.0031%		965,248	529,486
0012	Motor Fuel Tax	492	0.1906%		58,259,640	32,554,876
0012	Motor Fuel Tax	494	0.1175%		56,225,723	20,069,244
0013	Prevent & Treat Alcohol & Sub	444	0.0168%		5,653,598	2,869,475
0014	Food & Drug Safety	482	0.0000%		-	-
0016	Teacher Certificate Fee Revolving	586	0.0195%		5,860,437	3,330,641
0018	Transportation Regulatory	524	0.0613%		17,891,570	10,470,168
0021	Financial Institutions	440	0.0292%		9,135,387	4,987,421
0022	General Professions Dedicated	440	0.0238%		7,928,827	4,065,090
0026	Live & Learn	350	0.0032%		999,722	546,567
0036	IL Veterans' Rehabilitation	444	0.0196%		6,101,749	3,347,721

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ 59,353,412	\$ 143,216,251	\$ 2,450,136,801	\$ 2,652,706,464
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	75,633,266	182,498,561	477,619,589	735,751,416
0001	General Revenue Requested - relating to State Agencies	350	4,247,867	10,249,849	63,879,643	78,377,359
0001	General Revenue Requested - relating to State Agencies	416	177,587	428,507	2,870,947	3,477,041
0001	General Revenue Requested - relating to State Agencies	418	6,016,248	14,516,848	34,737,441	55,270,537
0001	General Revenue Requested - relating to State Agencies	426	22,921,191	55,307,466	123,262,379	201,491,036
0001	General Revenue Requested - relating to State Agencies	444	20,582,913	49,665,341	89,778,131	160,026,385
0001	General Revenue Requested - relating to State Agencies	448	91,365	220,458	18,527,474	18,839,297
0001	General Revenue Requested - relating to State Agencies	478	1,617,039	3,901,819	7,591,914	13,110,772
0001	General Revenue Requested - relating to State Agencies	492	1,040,411	2,510,450	16,413,798	19,964,659
0001	General Revenue Requested - relating to State Agencies	494	-	-	1,492,711	1,492,711
0001	General Revenue Requested - relating to State Agencies	511	-	-	720,075	720,075
0001	General Revenue Requested - relating to State Agencies	586	468,094	1,129,484	8,806,773	10,404,351
0001	General Revenue Requested - relating to State Agencies	691	308,735	744,959	19,216,860	20,270,554
0001	General Revenue Requested - relating to State Agencies	All Others	18,161,816	43,823,380	90,321,443	152,306,639
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	3,254,293	7,852,415	130,679,205	141,785,913
0011	Road	494	9,472,658	22,856,958	389,156,302	421,485,918
0011	Road	360	1,922	4,638	96,105	102,665
0011	Road	510	5,417	13,070	894,845	913,332
0012	Motor Fuel Tax	492	333,030	803,581	14,166,481	15,303,092
0012	Motor Fuel Tax	494	205,304	495,387	36,168,727	36,869,418
0013	Prevent & Treat Alcohol & Sub	444	29,354	70,830	671,505	771,689
0014	Food & Drug Safety	482	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	34,072	82,213	3,566,726	3,683,011
0018	Transportation Regulatory	524	107,108	258,445	4,419,452	4,785,005
0021	Financial Institutions	440	51,020	123,109	3,818,154	3,992,283
0022	General Professions Dedicated	440	41,585	100,342	2,245,826	2,387,753
0026	Live & Learn	350	5,591	13,491	285,442	304,524
0036	IL Veterans' Rehabilitation	444	34,247	82,635	5,657,960	5,774,842

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ 1,586,560,135	\$ 5,683,161,372	\$ 445,382,134	\$ 7,715,103,641
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	2,021,732,498	7,241,976,981	3,300,802,054	12,564,511,533
0001	General Revenue Requested - relating to State Agencies	350	113,548,584	406,738,395	234,488,713	754,775,692
0001	General Revenue Requested - relating to State Agencies	416	4,747,028	17,004,162	14,282,677	36,033,867
0001	General Revenue Requested - relating to State Agencies	418	160,818,712	576,063,059	156,062,244	892,944,015
0001	General Revenue Requested - relating to State Agencies	426	612,700,186	2,194,731,818	1,208,490,017	4,015,922,021
0001	General Revenue Requested - relating to State Agencies	444	550,196,304	1,970,838,858	909,339,030	3,430,374,192
0001	General Revenue Requested - relating to State Agencies	448	2,442,253	8,748,308	-	11,190,561
0001	General Revenue Requested - relating to State Agencies	478	43,224,641	154,833,468	54,866,388	252,924,497
0001	General Revenue Requested - relating to State Agencies	492	27,810,952	99,620,635	73,773,791	201,205,378
0001	General Revenue Requested - relating to State Agencies	494	-	-	2,842,941	2,842,941
0001	General Revenue Requested - relating to State Agencies	511	-	-	1,371,419	1,371,419
0001	General Revenue Requested - relating to State Agencies	586	12,512,502	44,820,596	21,182,675	78,515,773
0001	General Revenue Requested - relating to State Agencies	691	8,252,712	29,561,750	3,109,163	40,923,625
0001	General Revenue Requested - relating to State Agencies	All Others	485,478,624	1,739,015,932	620,992,996	2,845,487,552
0001	General Revenue	812	-	-	-	-
0007	Education Assistance Fund	812	86,989,634	311,602,512	-	398,592,146
0011	Road	494	253,211,060	907,018,447	477,178,995	1,637,408,502
0011	Road	360	51,376	184,034	29	235,439
0011	Road	510	144,788	518,640	-	663,428
0012	Motor Fuel Tax	492	8,902,134	31,888,021	6,248,142	47,038,297
0012	Motor Fuel Tax	494	5,487,937	19,658,145	25,877,608	51,023,690
0013	Prevent & Treat Alcohol & Sub	444	784,658	2,810,696	55,943	3,651,297
0014	Food & Drug Safety	482	-	-	599,595	599,595
0016	Teacher Certificate Fee Revolving	586	910,764	3,262,416	355,543	4,528,723
0018	Transportation Regulatory	524	2,863,068	10,255,696	1,260,348	14,379,112
0021	Financial Institutions	440	1,363,811	4,885,258	2,639,531	8,888,600
0022	General Professions Dedicated	440	1,111,599	3,981,820	245,351	5,338,770
0026	Live & Learn	350	149,459	535,371	131,878	816,708
0036	IL Veterans' Rehabilitation	444	915,435	3,279,146	-	4,194,581

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

OPEB Expense

FUND	Fund Name	Agency #	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ (1,588,052,408)	\$ 429,102,676	\$ (1,158,949,732)
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	(2,023,634,095)	(661,409,178)	(2,685,043,273)
0001	General Revenue Requested - relating to State Agencies	350	(113,655,385)	(50,991,403)	(164,646,788)
0001	General Revenue Requested - relating to State Agencies	416	(4,751,493)	(4,356,635)	(9,108,128)
0001	General Revenue Requested - relating to State Agencies	418	(160,969,974)	(25,818,226)	(186,788,200)
0001	General Revenue Requested - relating to State Agencies	426	(613,276,478)	(246,060,961)	(859,337,439)
0001	General Revenue Requested - relating to State Agencies	444	(550,713,806)	(185,876,523)	(736,590,329)
0001	General Revenue Requested - relating to State Agencies	448	(2,444,550)	4,332,898	1,888,348
0001	General Revenue Requested - relating to State Agencies	478	(43,265,297)	(10,630,857)	(53,896,154)
0001	General Revenue Requested - relating to State Agencies	492	(27,837,111)	(14,070,112)	(41,907,223)
0001	General Revenue Requested - relating to State Agencies	494	-	(31,665)	(31,665)
0001	General Revenue Requested - relating to State Agencies	511	-	(15,276)	(15,276)
0001	General Revenue Requested - relating to State Agencies	586	(12,524,271)	(914,223)	(13,438,494)
0001	General Revenue Requested - relating to State Agencies	691	(8,260,474)	7,593,589	(666,885)
0001	General Revenue Requested - relating to State Agencies	All Others	(485,935,256)	(134,569,784)	(620,505,040)
0001	General Revenue	812	-	-	-
0007	Education Assistance Fund	812	(87,071,454)	48,820,381	(38,251,073)
0011	Road	494	(253,449,225)	17,184,598	(236,264,627)
0011	Road	360	(51,425)	35,723	(15,702)
0011	Road	510	(144,924)	271,217	126,293
0012	Motor Fuel Tax	492	(8,910,507)	(51,763)	(8,962,270)
0012	Motor Fuel Tax	494	(5,493,098)	8,397,569	2,904,471
0013	Prevent & Treat Alcohol & Sub	444	(785,396)	302,817	(482,579)
0014	Food & Drug Safety	482	-	(523,488)	(523,488)
0016	Teacher Certificate Fee Revolving	586	(911,621)	1,045,720	134,099
0018	Transportation Regulatory	524	(2,865,761)	439,354	(2,426,407)
0021	Financial Institutions	440	(1,365,093)	(210,489)	(1,575,582)
0022	General Professions Dedicated	440	(1,112,645)	494,562	(618,083)
0026	Live & Learn	350	(149,599)	10,195	(139,404)
0036	IL Veterans' Rehabilitation	444	(916,296)	1,714,773	798,477

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	FY 22 Primary Allocation	FY 22 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0039	State Boating Act	422	0.0373%		\$ 14,616,620	\$ 6,370,918
0040	State Parks	422	0.0276%		10,273,002	4,714,137
0041	Wildlife & Fish	422	0.2853%		77,530,136	48,729,833
0042	Salmon	422	0.0019%		551,571	324,524
0044	Lobbyist Registration Admin	350	0.0056%		1,827,077	956,492
0045	Agricultural Premium	406	0.0000%		-	-
0047	Fire Prevention	592	0.1096%		32,542,663	18,719,908
0048	Rural/Downstate Health Access	482	0.0004%		103,419	68,321
0050	Mental Health	444	0.0236%		8,859,602	4,030,929
0051	Amusement Ride & Patron Safety	452	0.0010%		551,571	170,802
0052	Federal Title III SS & Employ	427	0.9582%		289,367,701	163,662,553
0052	Federal Title III SS & Employ	360	0.0007%		206,839	119,561
0054	State Pensions	370	0.0618%		19,408,389	10,555,569
0057	IL State Pharmacy Disciplinary	440	0.0098%		2,826,799	1,673,860
0059	Public Utility	524	0.1464%		42,333,040	25,005,425
0060	Alzheimer's Disease Research, Care, and Support	482	0.0000%		-	-
0063	Public Health Services	482	0.3289%		98,179,558	56,176,804
0065	US Environmental Protection	532	0.1065%		41,953,835	18,190,422
0067	Radiation Protection	588/360	0.0333%		10,548,787	5,687,709
0068	Hospital Licensure Fund	482	0.0038%		1,378,926	649,048
0072	Underground Storage Tank	532	0.0487%		14,720,039	8,318,061
0072	Underground Storage Tank	592	0.0178%		5,825,964	3,040,277
0072	Underground Storage Tank	492	0.0103%		3,137,058	1,759,261
0074	EPA Special State Projects Trust Fund	532	0.0015%		344,732	256,203
0075	Compassionate Use of Medical Cannabis	406	0.0078%		2,757,853	1,332,256
0075	Compassionate Use of Medical Cannabis	482	0.0135%		3,619,682	2,305,828
0075	Compassionate Use of Medical Cannabis	440	0.0072%		1,758,131	1,229,775
0075	Compassionate Use of Medical Cannabis	493	0.0027%		517,097	461,166
0077	Mines & Minerals UIC	422	0.0000%		241,312	-
0078	Solid Waste Management	532/420	0.0521%		16,030,019	8,898,788
0081	Vocational Rehabilitation	444	0.4092%		129,550,133	69,892,211

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0039	State Boating Act	422	\$ 65,173	\$ 157,259	\$ 1,161,501	\$ 1,383,933
0040	State Parks	422	48,225	116,363	4,736,132	4,900,720
0041	Wildlife & Fish	422	498,497	1,202,842	34,350,209	36,051,548
0042	Salmon	422	3,320	8,011	290,934	302,265
0044	Lobbyist Registration Admin	350	9,785	23,610	434,655	468,050
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	191,501	462,080	10,376,965	11,030,546
0048	Rural/Downstate Health Access	482	699	1,686	55,505	57,890
0050	Mental Health	444	41,236	99,499	1,135,743	1,276,478
0051	Amusement Ride & Patron Safety	452	1,747	4,216	235,106	241,069
0052	Federal Title III SS & Employ	427	1,674,236	4,039,830	72,610,736	78,324,802
0052	Federal Title III SS & Employ	360	1,223	2,951	75,581	79,755
0054	State Pensions	370	107,981	260,553	7,014,879	7,383,413
0057	IL State Pharmacy Disciplinary	440	17,123	41,317	908,099	966,539
0059	Public Utility	524	255,801	617,231	13,423,410	14,296,442
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-
0063	Public Health Services	482	574,678	1,386,663	33,561,131	35,522,472
0065	US Environmental Protection	532	186,084	449,011	5,429,439	6,064,534
0067	Radiation Protection	588/360	58,184	140,395	3,085,408	3,283,987
0068	Hospital Licensure Fund	482	6,640	16,021	526,561	549,222
0072	Underground Storage Tank	532	85,092	205,322	4,762,063	5,052,477
0072	Underground Storage Tank	592	31,101	75,046	1,099,717	1,205,864
0072	Underground Storage Tank	492	17,997	43,425	853,507	914,929
0074	EPA Special State Projects Trust Fund	532	2,621	6,324	237,821	246,766
0075	Compassionate Use of Medical Cannabis	406	13,629	32,885	374,762	421,276
0075	Compassionate Use of Medical Cannabis	482	23,588	56,917	1,430,505	1,511,010
0075	Compassionate Use of Medical Cannabis	440	12,580	30,356	1,043,827	1,086,763
0075	Compassionate Use of Medical Cannabis	493	4,718	11,383	598,139	614,240
0077	Mines & Minerals UIC	422	-	-	9,863	9,863
0078	Solid Waste Management	532/420	91,033	219,657	5,184,581	5,495,271
0081	Vocational Rehabilitation	444	714,983	1,725,213	26,857,313	29,297,509

STATE OF ILLINOIS
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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0039	State Boating Act	422	\$ 1,742,128	\$ 6,240,415	\$ 6,397,869	\$ 14,380,412
0040	State Parks	422	1,289,081	4,617,573	5,833,274	11,739,928
0041	Wildlife & Fish	422	13,325,177	47,731,649	463,076	61,519,902
0042	Salmon	422	88,741	317,876	68,789	475,406
0044	Lobbyist Registration Admin	350	261,553	936,899	132,716	1,331,168
0045	Agricultural Premium	406	-	-	-	-
0047	Fire Prevention	592	5,118,960	18,336,448	157,486	23,612,894
0048	Rural/Downstate Health Access	482	18,682	66,921	9	85,612
0050	Mental Health	444	1,102,258	3,948,359	1,089,579	6,140,196
0051	Amusement Ride & Patron Safety	452	46,706	167,303	224,166	438,175
0052	Federal Title III SS & Employ	427	44,753,539	160,310,081	20,144,122	225,207,742
0052	Federal Title III SS & Employ	360	32,694	117,112	150,196	300,002
0054	State Pensions	370	2,886,421	10,339,348	6,402,699	19,628,468
0057	IL State Pharmacy Disciplinary	440	457,717	1,639,573	302,010	2,399,300
0059	Public Utility	524	6,837,736	24,493,212	2,914,824	34,245,772
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-
0063	Public Health Services	482	15,361,552	55,026,076	4,656,411	75,044,039
0065	US Environmental Protection	532	4,974,172	17,817,808	5,958,625	28,750,605
0067	Radiation Protection	588/360	1,555,305	5,571,202	78,088	7,204,595
0068	Hospital Licensure Fund	482	177,482	635,753	307,106	1,120,341
0072	Underground Storage Tank	532	2,274,575	8,147,674	223,773	10,646,022
0072	Underground Storage Tank	592	831,364	2,978,000	265,058	4,074,422
0072	Underground Storage Tank	492	481,070	1,723,225	170,918	2,375,213
0074	EPA Special State Projects Trust Fund	532	70,059	250,955	143,914	464,928
0075	Compassionate Use of Medical Cannabis	406	364,306	1,304,966	559,231	2,228,503
0075	Compassionate Use of Medical Cannabis	482	630,529	2,258,595	186,974	3,076,098
0075	Compassionate Use of Medical Cannabis	440	336,282	1,204,584	106,979	1,647,845
0075	Compassionate Use of Medical Cannabis	493	126,106	451,719	66,888	644,713
0077	Mines & Minerals UIC	422	-	-	375,989	375,989
0078	Solid Waste Management	532/420	2,433,374	8,716,505	822,942	11,972,821
0081	Vocational Rehabilitation	444	19,112,031	68,460,536	7,275,707	94,848,274

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

OPEB Expense

FUND	Fund Name	Agency #	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0039	State Boating Act	422	\$ (1,743,767)	\$ (1,552,283)	\$ (3,296,050)
0040	State Parks	422	(1,290,294)	(621,979)	(1,912,273)
0041	Wildlife & Fish	422	(13,337,711)	9,486,825	(3,850,886)
0042	Salmon	422	(88,825)	45,506	(43,319)
0044	Lobbyist Registration Admin	350	(261,799)	47,839	(213,960)
0045	Agricultural Premium	406	-	-	-
0047	Fire Prevention	592	(5,123,775)	2,698,624	(2,425,151)
0048	Rural/Downstate Health Access	482	(18,700)	17,396	(1,304)
0050	Mental Health	444	(1,103,295)	(26,552)	(1,129,847)
0051	Amusement Ride & Patron Safety	452	(46,750)	55,422	8,672
0052	Federal Title III SS & Employ	427	(44,795,634)	8,406,670	(36,388,964)
0052	Federal Title III SS & Employ	360	(32,725)	(42,587)	(75,312)
0054	State Pensions	370	(2,889,136)	581,177	(2,307,959)
0057	IL State Pharmacy Disciplinary	440	(458,148)	71,165	(386,983)
0059	Public Utility	524	(6,844,167)	2,056,761	(4,787,406)
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-
0063	Public Health Services	482	(15,376,001)	7,435,956	(7,940,045)
0065	US Environmental Protection	532	(4,978,851)	(162,334)	(5,141,185)
0067	Radiation Protection	588/360	(1,556,767)	885,497	(671,270)
0068	Hospital Licensure Fund	482	(177,649)	21,608	(156,041)
0072	Underground Storage Tank	532	(2,276,714)	1,270,297	(1,006,417)
0072	Underground Storage Tank	592	(832,146)	123,014	(709,132)
0072	Underground Storage Tank	492	(481,523)	126,585	(354,938)
0074	EPA Special State Projects Trust Fund	532	(70,125)	(25,751)	(95,876)
0075	Compassionate Use of Medical Cannabis	406	(364,648)	(57,019)	(421,667)
0075	Compassionate Use of Medical Cannabis	482	(631,122)	420,965	(210,157)
0075	Compassionate Use of Medical Cannabis	440	(336,598)	180,339	(156,259)
0075	Compassionate Use of Medical Cannabis	493	(126,224)	109,859	(16,365)
0077	Mines & Minerals UIC	422	-	(110,209)	(110,209)
0078	Solid Waste Management	532/420	(2,435,663)	1,065,536	(1,370,127)
0081	Vocational Rehabilitation	444	(19,130,008)	2,743,695	(16,386,313)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	FY 22 Primary Allocation	FY 22 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0082	Distance Learning	601	0.0005%		\$ 68,946	\$ 85,401
0085	IL Gaming Law Enforcement	340	0.0025%		551,571	427,005
0085	IL Gaming Law Enforcement	492	0.0000%		-	-
0089	Subtitle D Management	532	0.0114%		3,102,584	1,947,144
0090	Special Federal Grant Project	295	0.0000%		-	-
0091	Clean Air Act (CAA) Permit	532	0.0640%		20,166,798	10,931,333
0093	IL State Medical Disciplinary	440	0.0229%		6,653,320	3,911,368
0103	State Treasurer's Admin	370	0.0685%		21,683,617	11,699,942
0117	St Appellate Defender Federal	290	0.0000%		-	-
0118	Facility Licensing	482	0.0140%		4,447,038	2,391,229
0129	State Gaming	565	0.2105%		81,356,656	35,953,838
0129	State Gaming	444	0.0017%		344,732	290,364
0131	Council on Dev Disabilities	558	0.0054%		1,585,765	922,331
0137	Plugging & Restoration	422	0.0072%		1,309,980	1,229,775
0141	Capital Development	511	0.1267%		38,920,197	21,640,624
0141	Capital Development	422	0.0047%		2,482,067	802,770
0141	Capital Development	507	0.0064%		2,895,745	1,093,133
0144	SBE Special Purpose Trust	586	0.0283%		8,376,978	4,833,699
0145	Explosives Regulatory	422	0.0011%		413,678	187,882
0146	Aggregate Operations Regulatory	422	0.0013%		344,732	222,043
0147	Coal Mining Regulatory	422	0.0000%		137,893	-
0148	Mental Health Reporting	444	0.0020%		654,990	341,604
0148	Mental Health Reporting	493	0.0013%		654,990	222,043
0151	Reg CPA Admin & Disciplinary	440	0.0040%		1,378,926	683,208
0152	State Crime Laboratory	493	0.0102%		1,964,970	1,742,181
0156	Motor Vehicle Theft Prevention	546/350	0.0114%		5,412,286	1,947,144
0159	SBE Teacher Certification Institution	586	0.0064%		1,827,077	1,093,133
0161	SBE GED Testing Fund	684	0.0002%		103,419	34,160
0163	Weights & Measures	406	0.0280%		10,721,153	4,782,458
0163	Weights & Measures	360	0.0000%		-	-
0166	State Police Merit BD Public Safety	591	0.0027%		103,419	461,166

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0082	Distance Learning	601	\$ 874	\$ 2,108	\$ 126,853	\$ 129,835
0085	IL Gaming Law Enforcement	340	4,368	10,540	326,013	340,921
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	19,919	48,063	1,610,894	1,678,876
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	111,825	269,828	5,700,209	6,081,862
0093	IL State Medical Disciplinary	440	40,013	96,548	2,733,761	2,870,322
0103	State Treasurer's Admin	370	119,688	288,800	12,701,406	13,109,894
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	24,462	59,025	2,561,459	2,644,946
0129	State Gaming	565	367,801	887,481	14,878,539	16,133,821
0129	State Gaming	444	2,970	7,167	364,196	374,333
0131	Council on Dev Disabilities	558	9,435	22,767	507,773	539,975
0137	Plugging & Restoration	422	12,580	30,356	1,790,126	1,833,062
0141	Capital Development	511	221,379	534,175	11,489,802	12,245,356
0141	Capital Development	422	8,212	19,815	817,156	845,183
0141	Capital Development	507	11,183	26,983	1,086,139	1,124,305
0144	SBE Special Purpose Trust	586	49,448	119,315	5,206,969	5,375,732
0145	Explosives Regulatory	422	1,922	4,638	207,111	213,671
0146	Aggregate Operations Regulatory	422	2,271	5,481	218,901	226,653
0147	Coal Mining Regulatory	422	-	-	74,160	74,160
0148	Mental Health Reporting	444	3,495	8,432	250,280	262,207
0148	Mental Health Reporting	493	2,271	5,481	249,425	257,177
0151	Reg CPA Admin & Disciplinary	440	6,989	16,864	380,347	404,200
0152	State Crime Laboratory	493	17,822	43,004	1,648,684	1,709,510
0156	Motor Vehicle Theft Prevention	546/350	19,919	48,063	3,549,560	3,617,542
0159	SBE Teacher Certification Institution	586	11,183	26,983	1,967,812	2,005,978
0161	SBE GED Testing Fund	684	349	843	-	1,192
0163	Weights & Measures	406	48,924	118,050	2,434,708	2,601,682
0163	Weights & Measures	360	-	-	-	-
0166	State Police Merit BD Public Safety	591	4,718	11,383	3,379,975	3,396,076

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0082	Distance Learning	601	\$ 23,353	\$ 83,652	\$ 18,724	\$ 125,729
0085	IL Gaming Law Enforcement	340	116,765	418,258	878,417	1,413,440
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	532,447	1,907,258	310,937	2,750,642
0090	Special Federal Grant Project	295	-	-	127,782	127,782
0091	Clean Air Act (CAA) Permit	532	2,989,174	10,707,415	985,740	14,682,329
0093	IL State Medical Disciplinary	440	1,069,564	3,831,247	186,427	5,087,238
0103	State Treasurer's Admin	370	3,199,350	11,460,280	-	14,659,630
0117	St Appellate Defender Federal	290	-	-	-	-
0118	Facility Licensing	482	653,882	2,342,247	-	2,996,129
0129	State Gaming	565	9,831,580	35,217,358	11,522,480	56,571,418
0129	State Gaming	444	79,400	284,416	-	363,816
0131	Council on Dev Disabilities	558	252,212	903,438	74,796	1,230,446
0137	Plugging & Restoration	422	336,282	1,204,584	275,198	1,816,064
0141	Capital Development	511	5,917,630	21,197,336	351,660	27,466,626
0141	Capital Development	422	219,517	786,326	965,972	1,971,815
0141	Capital Development	507	298,917	1,070,742	818,589	2,188,248
0144	SBE Special Purpose Trust	586	1,321,775	4,734,685	560,113	6,616,573
0145	Explosives Regulatory	422	51,376	184,034	30,088	265,498
0146	Aggregate Operations Regulatory	422	60,718	217,494	18,727	296,939
0147	Coal Mining Regulatory	422	-	-	149,774	149,774
0148	Mental Health Reporting	444	93,412	334,607	-	428,019
0148	Mental Health Reporting	493	60,718	217,494	601,939	880,151
0151	Reg CPA Admin & Disciplinary	440	186,823	669,213	78,577	934,613
0152	State Crime Laboratory	493	476,400	1,706,494	83,335	2,266,229
0156	Motor Vehicle Theft Prevention	546/350	532,447	1,907,258	1,453,671	3,893,376
0159	SBE Teacher Certification Institution	586	298,917	1,070,742	1,739,008	3,108,667
0161	SBE GED Testing Fund	684	9,341	33,461	91,195	133,997
0163	Weights & Measures	406	1,307,764	4,684,494	2,962,903	8,955,161
0163	Weights & Measures	360	-	-	237,708	237,708
0166	State Police Merit BD Public Safety	591	126,106	451,719	5,389,058	5,966,883

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

OPEB Expense

FUND	Fund Name	Agency #	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0082	Distance Learning	601	\$ (23,375)	\$ 33,444	\$ 10,069
0085	IL Gaming Law Enforcement	340	(116,874)	(307,752)	(424,626)
0085	IL Gaming Law Enforcement	492	-	-	-
0089	Subtitle D Management	532	(532,947)	268,478	(264,469)
0090	Special Federal Grant Project	295	-	(111,563)	(111,563)
0091	Clean Air Act (CAA) Permit	532	(2,991,986)	1,105,721	(1,886,265)
0093	IL State Medical Disciplinary	440	(1,070,570)	644,534	(426,036)
0103	State Treasurer's Admin	370	(3,202,360)	5,994,396	2,792,036
0117	St Appellate Defender Federal	290	-	-	-
0118	Facility Licensing	482	(654,497)	939,492	284,995
0129	State Gaming	565	(9,840,827)	985,800	(8,855,027)
0129	State Gaming	444	(79,475)	102,518	23,043
0131	Council on Dev Disabilities	558	(252,449)	105,456	(146,993)
0137	Plugging & Restoration	422	(336,598)	282,143	(54,455)
0141	Capital Development	511	(5,923,196)	2,867,093	(3,056,103)
0141	Capital Development	422	(219,724)	42,528	(177,196)
0141	Capital Development	507	(299,199)	116,395	(182,804)
0144	SBE Special Purpose Trust	586	(1,323,019)	1,402,064	79,045
0145	Explosives Regulatory	422	(51,425)	97,445	46,020
0146	Aggregate Operations Regulatory	422	(60,775)	111,535	50,760
0147	Coal Mining Regulatory	422	-	(15,126)	(15,126)
0148	Mental Health Reporting	444	(93,500)	105,777	12,277
0148	Mental Health Reporting	493	(60,775)	(195,928)	(256,703)
0151	Reg CPA Admin & Disciplinary	440	(186,999)	75,564	(111,435)
0152	State Crime Laboratory	493	(476,848)	370,254	(106,594)
0156	Motor Vehicle Theft Prevention	546/350	(532,947)	1,005,315	472,368
0159	SBE Teacher Certification Institution	586	(299,199)	6,169	(293,030)
0161	SBE GED Testing Fund	684	(9,350)	(42,711)	(52,061)
0163	Weights & Measures	406	(1,308,994)	(356,830)	(1,665,824)
0163	Weights & Measures	360	-	(137,957)	(137,957)
0166	State Police Merit BD Public Safety	591	(126,224)	(1,271,840)	(1,398,064)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	FY 22 Primary Allocation	FY 22 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0167	Division of Corp Regis LLP	350	0.0018%		\$ 310,258	\$ 307,444
0169	IL Independent Tax Tribunal	564	0.0006%		241,312	102,481
0175	IL School Asbestos Abatement	482	0.0021%		1,551,292	358,684
0177	CHIP Board Payroll Trust	527	0.0008%		517,097	136,642
0182	Driver Services Administration	350	0.0105%		4,033,360	1,793,422
0184	ICJIA Violence Prevention	546	0.0017%		517,097	290,364
0185	Secretary of State Spec Lic Pl	350	0.0065%		2,999,165	1,110,214
0193	Loc Govt Health Insurance Res	416	0.0053%		1,447,873	905,251
0195	IPTIP Administrative Trust	370	0.0134%		4,378,091	2,288,748
0199	Illinois Fisheries Management	422	0.0036%		1,068,668	614,887
0203	Tchr Health Insurance Security	416	0.0073%		2,585,487	1,246,855
0207	Pollution Control Board St Tr	532	0.0000%		103,419	-
0209	State Police Firearm Services	493	0.0799%		21,787,037	13,647,086
0211	DHS Technology Initiative	444	0.0076%		2,688,906	1,298,096
0214	Brownfields Redevelopment	532	0.0000%		-	-
0215	Capital Develop Brd Revolving	510	0.0040%		1,413,400	683,208
0215	Capital Develop Brd Revolving	511	0.0000%		-	-
0218	Professions Indirect Cost	440	0.0938%		28,681,669	16,021,235
0218	Professions Indirect Cost	360	0.0019%		586,044	324,524
0220	DCFS Children's Services	360/418	0.0049%		275,785	836,930
0238	IL Health Facilities Planning	482	0.0041%		1,378,926	700,289
0240	Emergency Public Health	482	0.0025%		1,723,658	427,005
0242	ISAC Accounts Receivable	691	0.0000%		413,678	-
0243	Credit Union	440	0.0158%		4,653,877	2,698,673
0244	Savings & Resid Finance Reg	440	0.0170%		5,274,393	2,903,635
0255	DOL Federal Indirect Cost Fund	452	0.0010%		310,258	170,802
0258	Nursing Dedicated & Professional	440/482	0.0095%		3,792,048	1,622,620
0259	Optometric Licn & Disc Brd	440	0.0016%		482,624	273,283
0261	Underground Resource Conserv	422	0.0063%		2,895,745	1,076,053
0270	Water Revolving	532	0.1126%		31,680,834	19,232,314
0274	Self-Insurers Administration	563	0.0025%		792,883	427,005

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0167	Division of Corp Regis LLP	350	\$ 3,145	\$ 7,589	\$ 516,910	\$ 527,644
0169	IL Independent Tax Tribunal	564	1,048	2,530	194,020	197,598
0175	IL School Asbestos Abatement	482	3,669	8,854	538,083	550,606
0177	CHIP Board Payroll Trust	527	1,398	3,373	55,395	60,166
0182	Driver Services Administration	350	18,346	44,269	2,487,556	2,550,171
0184	ICJIA Violence Prevention	546	2,970	7,167	243,818	253,955
0185	Secretary of State Spec Lic Pl	350	11,357	27,404	481,903	520,664
0193	Loc Govt Health Insurance Res	416	9,261	22,345	937,675	969,281
0195	IPTIP Administrative Trust	370	23,413	56,495	1,191,234	1,271,142
0199	Illinois Fisheries Management	422	6,290	15,178	398,353	419,821
0203	Tchr Health Insurance Security	416	12,755	30,777	360,134	403,666
0207	Pollution Control Board St Tr	532	-	-	83,152	83,152
0209	State Police Firearm Services	493	139,607	336,863	14,324,436	14,800,906
0211	DHS Technology Initiative	444	13,279	32,042	678,844	724,165
0214	Brownfields Redevelopment	532	-	-	-	-
0215	Capital Develop Brd Revolving	510	6,989	16,864	1,136,404	1,160,257
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	163,894	395,467	5,177,373	5,736,734
0218	Professions Indirect Cost	360	3,320	8,011	133,822	145,153
0220	DCFS Children's Services	360/418	8,562	20,659	1,579,422	1,608,643
0238	IL Health Facilities Planning	482	7,164	17,286	247,161	271,611
0240	Emergency Public Health	482	4,368	10,540	503,436	518,344
0242	ISAC Accounts Receivable	691	-	-	296,636	296,636
0243	Credit Union	440	27,607	66,614	1,595,363	1,689,584
0244	Savings & Resid Finance Reg	440	29,704	71,673	1,141,247	1,242,624
0255	DOL Federal Indirect Cost Fund	452	1,747	4,216	288,895	294,858
0258	Nursing Dedicated & Professional	440/482	16,599	40,053	443,187	499,839
0259	Optometric Licn & Disc Brd	440	2,796	6,746	161,948	171,490
0261	Underground Resource Conserv	422	11,008	26,561	1,136,898	1,174,467
0270	Water Revolving	532	196,743	474,729	12,954,952	13,626,424
0274	Self-Insurers Administration	563	4,368	10,540	405,699	420,607

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0167	Division of Corp Regis LLP	350	\$ 84,071	\$ 301,146	\$ 142,750	\$ 527,967
0169	IL Independent Tax Tribunal	564	28,024	100,382	61,805	190,211
0175	IL School Asbestos Abatement	482	98,082	351,337	1,052,233	1,501,652
0177	CHIP Board Payroll Trust	527	37,365	133,843	299,321	470,529
0182	Driver Services Administration	350	490,411	1,756,685	373,089	2,620,185
0184	ICJIA Violence Prevention	546	79,400	284,416	66,888	430,704
0185	Secretary of State Spec Lic Pl	350	303,588	1,087,472	1,223,952	2,615,012
0193	Loc Govt Health Insurance Res	416	247,541	886,708	355,698	1,489,947
0195	IPTIP Administrative Trust	370	625,858	2,241,865	461,499	3,329,222
0199	Illinois Fisheries Management	422	168,141	602,292	112,281	882,714
0203	Tchr Health Insurance Security	416	340,953	1,221,315	122,808	1,685,076
0207	Pollution Control Board St Tr	532	-	-	104,961	104,961
0209	State Police Firearm Services	493	3,731,797	13,367,539	-	17,099,336
0211	DHS Technology Initiative	444	354,964	1,271,506	36,133	1,662,603
0214	Brownfields Redevelopment	532	-	-	856,297	856,297
0215	Capital Develop Brd Revolving	510	186,823	669,213	17,176	873,212
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	4,381,008	15,693,055	2,620,305	22,694,368
0218	Professions Indirect Cost	360	88,741	317,876	140,811	547,428
0220	DCFS Children's Services	360/418	228,859	819,786	24	1,048,669
0238	IL Health Facilities Planning	482	191,494	685,944	178,166	1,055,604
0240	Emergency Public Health	482	116,765	418,258	891,412	1,426,435
0242	ISAC Accounts Receivable	691	-	-	498,476	498,476
0243	Credit Union	440	737,952	2,643,393	730,565	4,111,910
0244	Savings & Resid Finance Reg	440	793,999	2,844,157	303,547	3,941,703
0255	DOL Federal Indirect Cost Fund	452	46,706	167,303	-	214,009
0258	Nursing Dedicated & Professional	440/482	443,706	1,589,382	723,075	2,756,163
0259	Optometric Licn & Disc Brd	440	74,729	267,685	-	342,414
0261	Underground Resource Conserv	422	294,247	1,054,011	706,671	2,054,929
0270	Water Revolving	532	5,259,078	18,838,359	1,158,965	25,256,402
0274	Self-Insurers Administration	563	116,765	418,258	411,923	946,946

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

OPEB Expense

FUND	Fund Name	Agency #	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0167	Division of Corp Regis LLP	350	\$ (84,150)	\$ 49,518	\$ (34,632)
0169	IL Independent Tax Tribunal	564	(28,050)	27,558	(492)
0175	IL School Asbestos Abatement	482	(98,175)	24,594	(73,581)
0177	CHIP Board Payroll Trust	527	(37,400)	(82,139)	(119,539)
0182	Driver Services Administration	350	(490,873)	938,253	447,380
0184	ICJIA Violence Prevention	546	(79,475)	26,997	(52,478)
0185	Secretary of State Spec Lic Pl	350	(303,874)	63,867	(240,007)
0193	Loc Govt Health Insurance Res	416	(247,774)	204,547	(43,227)
0195	IPTIP Administrative Trust	370	(626,447)	105,011	(521,436)
0199	Illinois Fisheries Management	422	(168,299)	95,526	(72,773)
0203	Tchr Health Insurance Security	416	(341,273)	52,298	(288,975)
0207	Pollution Control Board St Tr	532	-	1,536	1,536
0209	State Police Firearm Services	493	(3,735,307)	4,211,715	476,408
0211	DHS Technology Initiative	444	(355,298)	253,863	(101,435)
0214	Brownfields Redevelopment	532	-	(437,024)	(437,024)
0215	Capital Develop Brd Revolving	510	(186,999)	352,452	165,453
0215	Capital Develop Brd Revolving	511	-	-	-
0218	Professions Indirect Cost	440	(4,385,129)	505,793	(3,879,336)
0218	Professions Indirect Cost	360	(88,825)	(34,347)	(123,172)
0220	DCFS Children's Services	360/418	(229,074)	410,287	181,213
0238	IL Health Facilities Planning	482	(191,674)	(14,303)	(205,977)
0240	Emergency Public Health	482	(116,874)	85,222	(31,652)
0242	ISAC Accounts Receivable	691	-	(62,114)	(62,114)
0243	Credit Union	440	(738,646)	79,764	(658,882)
0244	Savings & Resid Finance Reg	440	(794,746)	122,422	(672,324)
0255	DOL Federal Indirect Cost Fund	452	(46,750)	87,472	40,722
0258	Nursing Dedicated & Professional	440/482	(444,123)	(146,181)	(590,304)
0259	Optometric Licn & Disc Brd	440	(74,800)	61,500	(13,300)
0261	Underground Resource Conserv	422	(294,524)	467,526	173,002
0270	Water Revolving	532	(5,264,025)	2,996,007	(2,268,018)
0274	Self-Insurers Administration	563	(116,874)	(61,588)	(178,462)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	FY 22 Primary Allocation	FY 22 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0276	Drunk & Drugged Driving Prevention	444	0.0032%		\$ 1,103,141	\$ 546,567
0285	Long Term Care Monitor/Receive	482	0.1059%		40,437,016	18,087,940
0286	IL Affordable Housing Trust	492	0.0004%		103,419	68,321
0287	Home Care Services Agy Licensure	482	0.0105%		2,895,745	1,793,422
0288	Community Water Supply Lab	532	0.0052%		1,654,712	888,171
0290	Fertilizer Control	406	0.0100%		3,550,735	1,708,021
0292	Security Investors Education	350	0.0009%		172,366	153,722
0294	Used Tire Management	532/482	0.0365%		10,307,475	6,234,276
0298	Natural Areas Acquisition	422	0.0580%		14,375,308	9,906,521
0299	Open Space Lands Acquis&Devel	422	0.0061%		2,447,594	1,041,893
0318	ICJIA Vio Prevent Sp Prj	546	0.0000%		-	-
0318	ICJIA Vio Prevent Sp Prj	482	0.0000%		-	-
0324	State COVID Urgent Remediation Emergency	420	0.0023%		-	392,845
0324	State COVID Urgent Remediation Emergency	546	0.0009%		-	153,722
0324	State COVID Urgent Remediation Emergency	588	0.0002%		1,861,551	34,160
0326	African American HIV/Aids	482	0.0000%		-	-
0327	Tattoo & Body Prcng Estab Regis	482	0.0012%		413,678	204,962
0329	County Provider Trust	478	0.0261%		9,342,226	4,457,934
0333	Federal Support Agreement Rev	466	0.0582%		23,131,490	9,940,681
0335	Criminal Justice Info Projects	546	0.0140%		2,033,916	2,391,229
0336	Environmental Lab Certificate	532	0.0015%		448,151	256,203
0339	Illinois Community College Board Contracts and Grants Fund	684	0.0016%		-	273,283
0340	Public Health Lab Serv Rev	482	0.0000%		206,839	-
0342	Audit Expense	103	0.0000%		-	-
0344	Care Prov for Persons with DD	478	0.0000%		-	-
0345	Long Term Care Provider	478	0.0038%		999,722	649,048
0345	Long Term Care Provider	482	0.0036%		1,137,614	614,887
0347	Employment and Training	444	0.0310%		-	5,294,864
0350	ICCB Federal Trust	684	0.0014%		310,258	239,123
0357	Child Labor Enforcement	452	0.0034%		930,775	580,727

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0276	Drunk & Drugged Driving Prevention	444	\$ 5,591	\$ 13,491	\$ 544,483	\$ 563,565
0285	Long Term Care Monitor/Receive	482	185,036	446,481	8,578,295	9,209,812
0286	IL Affordable Housing Trust	492	699	1,686	66,270	68,655
0287	Home Care Services Agy Licensure	482	18,346	44,269	1,280,350	1,342,965
0288	Community Water Supply Lab	532	9,086	21,924	218,396	249,406
0290	Fertilizer Control	406	17,473	42,161	591,764	651,398
0292	Security Investors Education	350	1,573	3,794	143,968	149,335
0294	Used Tire Management	532/482	63,775	153,886	2,997,426	3,215,087
0298	Natural Areas Acquisition	422	101,342	244,532	8,066,571	8,412,445
0299	Open Space Lands Acquis&Devel	422	10,658	25,718	145,939	182,315
0318	ICJIA Vio Prevent Sp Prj	546	-	-	78,655	78,655
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	4,019	9,697	814,939	828,655
0324	State COVID Urgent Remediation Emergency	546	1,573	3,794	318,889	324,256
0324	State COVID Urgent Remediation Emergency	588	349	843	1,496,727	1,497,919
0326	African American HIV/Aids	482	-	-	-	-
0327	Tattoo & Body Prcng Estab Regis	482	2,097	5,059	266,010	273,166
0329	County Provider Trust	478	45,604	110,039	1,657,666	1,813,309
0333	Federal Support Agreement Rev	466	101,691	245,375	2,354,165	2,701,231
0335	Criminal Justice Info Projects	546	24,462	59,025	4,329,521	4,413,008
0336	Environmental Lab Certificate	532	2,621	6,324	76,652	85,597
0339	Illinois Community College Board Contracts and Grants Fund	684	2,796	6,746	566,913	576,455
0340	Public Health Lab Serv Rev	482	-	-	-	-
0342	Audit Expense	103	-	-	206,563	206,563
0344	Care Prov for Persons with DD	478	-	-	22	22
0345	Long Term Care Provider	478	6,640	16,021	418,499	441,160
0345	Long Term Care Provider	482	6,290	15,178	215,734	237,202
0347	Employment and Training	444	54,165	130,698	10,983,948	11,168,811
0350	ICCB Federal Trust	684	2,446	5,902	339,219	347,567
0357	Child Labor Enforcement	452	5,941	14,335	370,846	391,122

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0276	Drunk & Drugged Driving Prevention	444	\$ 149,459	\$ 535,371	\$ 580,441	\$ 1,265,271
0285	Long Term Care Monitor/Receive	482	4,946,149	17,717,426	8,401,781	31,065,356
0286	IL Affordable Housing Trust	492	18,682	66,921	9	85,612
0287	Home Care Services Agy Licensure	482	490,411	1,756,685	37,271	2,284,367
0288	Community Water Supply Lab	532	242,870	869,977	159,377	1,272,224
0290	Fertilizer Control	406	467,058	1,673,034	109,384	2,249,476
0292	Security Investors Education	350	42,035	150,573	18,727	211,335
0294	Used Tire Management	532/482	1,704,763	6,106,573	1,018,019	8,829,355
0298	Natural Areas Acquisition	422	2,708,939	9,703,595	317,005	12,729,539
0299	Open Space Lands Acquis&Devel	422	284,906	1,020,551	350,645	1,656,102
0318	ICJIA Vio Prevent Sp Prj	546	-	-	149,802	149,802
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	107,423	384,798	-	492,221
0324	State COVID Urgent Remediation Emergency	546	42,035	150,573	-	192,608
0324	State COVID Urgent Remediation Emergency	588	9,341	33,461	1,818,423	1,861,225
0326	African American HIV/Aids	482	-	-	9,829	9,829
0327	Tattoo & Body Prcng Estab Regis	482	56,047	200,764	58,976	315,787
0329	County Provider Trust	478	1,219,023	4,366,618	675,477	6,261,118
0333	Federal Support Agreement Rev	466	2,718,280	9,737,056	4,689,311	17,144,647
0335	Criminal Justice Info Projects	546	653,882	2,342,247	-	2,996,129
0336	Environmental Lab Certificate	532	70,059	250,955	28,527	349,541
0339	Illinois Community College Board Contracts and Grants Fund	684	74,729	267,685	9,829	352,243
0340	Public Health Lab Serv Rev	482	-	-	512,748	512,748
0342	Audit Expense	103	-	-	1,123,513	1,123,513
0344	Care Prov for Persons with DD	478	-	-	231,572	231,572
0345	Long Term Care Provider	478	177,482	635,753	149,725	962,960
0345	Long Term Care Provider	482	168,141	602,292	74,817	845,250
0347	Employment and Training	444	1,447,881	5,186,404	-	6,634,285
0350	ICCB Federal Trust	684	65,388	234,225	206,413	506,026
0357	Child Labor Enforcement	452	158,800	568,831	133,750	861,381

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

OPEB Expense

FUND	Fund Name	Agency #	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0276	Drunk & Drugged Driving Prevention	444	\$ (149,599)	\$ (69,837)	\$ (219,436)
0285	Long Term Care Monitor/Receive	482	(4,950,801)	219,589	(4,731,212)
0286	IL Affordable Housing Trust	492	(18,700)	34,352	15,652
0287	Home Care Services Agy Licensure	482	(490,873)	321,837	(169,036)
0288	Community Water Supply Lab	532	(243,099)	(23,260)	(266,359)
0290	Fertilizer Control	406	(467,498)	134,629	(332,869)
0292	Security Investors Education	350	(42,075)	24,888	(17,187)
0294	Used Tire Management	532/482	(1,706,367)	193,866	(1,512,501)
0298	Natural Areas Acquisition	422	(2,711,487)	1,822,726	(888,761)
0299	Open Space Lands Acquis&Devel	422	(285,174)	27,991	(257,183)
0318	ICJIA Vio Prevent Sp Prj	546	-	(1,668)	(1,668)
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-
0324	State COVID Urgent Remediation Emergency	420	(107,524)	190,584	83,060
0324	State COVID Urgent Remediation Emergency	546	(42,075)	74,576	32,501
0324	State COVID Urgent Remediation Emergency	588	(9,350)	44,232	34,882
0326	African American HIV/Aids	482	-	(8,582)	(8,582)
0327	Tattoo & Body Prcng Estab Regis	482	(56,100)	54,879	(1,221)
0329	County Provider Trust	478	(1,220,169)	126,386	(1,093,783)
0333	Federal Support Agreement Rev	466	(2,720,837)	(972,407)	(3,693,244)
0335	Criminal Justice Info Projects	546	(654,497)	1,137,928	483,431
0336	Environmental Lab Certificate	532	(70,125)	586	(69,539)
0339	Illinois Community College Board Contracts and Grants Fund	684	(74,800)	123,998	49,198
0340	Public Health Lab Serv Rev	482	-	(298,366)	(298,366)
0342	Audit Expense	103	-	(347,203)	(347,203)
0344	Care Prov for Persons with DD	478	-	(78,117)	(78,117)
0345	Long Term Care Provider	478	(177,649)	67,525	(110,124)
0345	Long Term Care Provider	482	(168,299)	44,923	(123,376)
0347	Employment and Training	444	(1,449,243)	2,568,744	1,119,501
0350	ICCB Federal Trust	684	(65,450)	(76,589)	(142,039)
0357	Child Labor Enforcement	452	(158,949)	8,997	(149,952)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	FY 22 Primary Allocation	FY 22 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0359	IMSA Special Purposes Trust Fund	692	0.0013%		\$ 344,732	\$ 222,043
0360	Lead Poisoning Screening	482	0.0202%		6,239,642	3,450,202
0362	Securities Audit & Enforcement	350	0.0352%		12,100,079	6,012,233
0363	Dept of Business Serv Sp Ops	350	0.0821%		24,751,729	14,022,851
0368	Drug Treatment	444	0.0040%		689,463	683,208
0369	Feed Control	360	0.0014%		413,678	239,123
0369	Feed Control	406	0.0098%		2,999,165	1,673,860
0370	Tanning Facility Permit	482	0.0001%		68,946	17,080
0372	Plumbing Licensure & Program	482	0.0153%		4,998,608	2,613,272
0384	Tax Compliance & Admin	492	0.2900%		103,143,693	49,532,603
0386	Appraisal Administration	440	0.0020%		792,883	341,604
0387	Small Bus Environmental Assist	420	0.0008%		241,312	136,642
0394	Gaining Early Awareness & Read	444	0.0000%		-	-
0396	Senior Health Insurance Prog	402/446	0.0035%		999,722	597,807
0398	EMS Assistance	482	0.0000%		-	-
0408	DHS Special Purpose Trust	444	0.0528%		13,203,220	9,018,350
0410	SBE Federal Dept of Agriculture	586	0.0441%		12,858,488	7,532,372
0421	Public Aid Recoveries Trust	478	0.2283%		72,393,635	38,994,115
0425	IL Power Agency Operations	360/445	0.0138%		2,516,541	2,357,069
0427	Energy Transition Assistance	420	0.0000%		-	-
0428	Supreme Court Historic Preserv	210	0.0040%		1,068,668	683,208
0434	Court of Claims Admin & Grant	528	0.0000%		-	-
0435	Charitable Trust Stabilization Fund	370	0.0004%		344,732	68,321
0438	IL State Fair	406	0.0000%		-	-
0440	Agricultural Master	406	0.0065%		2,240,755	1,110,214
0445	Sex Offender Investigation	493	0.0000%		-	-
0447	GI Education	497	0.0064%		1,620,238	1,093,133
0449	Interpreters for the Deaf	526	0.0001%		344,732	17,080
0453	Monitoring Device Driving Permit	350	0.0094%		3,688,628	1,605,540
0455	IL State Toll Highway ISP Active Related Employees	557	0.1684%		55,226,002	28,763,070
0455	IL State Toll Highway Active Related Employees	557	1.1700%		-	199,838,434

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0359	IMSA Special Purposes Trust Fund	692	\$ 2,271	\$ 5,481	\$ 217,115	\$ 224,867
0360	Lead Poisoning Screening	482	35,295	85,164	2,239,254	2,359,713
0362	Securities Audit & Enforcement	350	61,504	148,405	356,971	566,880
0363	Dept of Business Serv Sp Ops	350	143,451	346,139	7,289,605	7,779,195
0368	Drug Treatment	444	6,989	16,864	1,271,891	1,295,744
0369	Feed Control	360	2,446	5,902	408,815	417,163
0369	Feed Control	406	17,123	41,317	622,267	680,707
0370	Tanning Facility Permit	482	175	422	126,907	127,504
0372	Plumbing Licensure & Program	482	26,733	64,506	1,325,631	1,416,870
0384	Tax Compliance & Admin	492	506,709	1,222,658	588,602	2,317,969
0386	Appraisal Administration	440	3,495	8,432	-	11,927
0387	Small Bus Environmental Assist	420	1,398	3,373	77,914	82,685
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	6,115	14,756	225,506	246,377
0398	EMS Assistance	482	-	-	9,832	9,832
0408	DHS Special Purpose Trust	444	92,256	222,608	6,339,156	6,654,020
0410	SBE Federal Dept of Agriculture	586	77,055	185,928	4,200,660	4,463,643
0421	Public Aid Recoveries Trust	478	398,902	962,527	15,867,394	17,228,823
0425	IL Power Agency Operations	360/445	24,112	58,182	2,732,225	2,814,519
0427	Energy Transition Assistance	420	-	-	-	-
0428	Supreme Court Historic Preserv	210	6,989	16,864	549,902	573,755
0434	Court of Claims Admin & Grant	528	-	-	-	-
0435	Charitable Trust Stabilization Fund	370	699	1,686	56,208	58,593
0438	IL State Fair	406	-	-	29,506	29,506
0440	Agricultural Master	406	11,357	27,404	195,235	233,996
0445	Sex Offender Investigation	493	-	-	-	-
0447	GI Education	497	11,183	26,983	872,610	910,776
0449	Interpreters for the Deaf	526	175	422	179,674	180,271
0453	Monitoring Device Driving Permit	350	16,424	39,631	647,516	703,571
0455	IL State Toll Highway ISP Active Related Employees	557	294,241	709,985	13,426,819	14,431,045
0455	IL State Toll Highway Active Related Employees	557	2,044,308	4,932,792	414,555,469	421,532,569

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0359	IMSA Special Purposes Trust Fund	692	\$ 60,718	\$ 217,494	\$ 131,052	\$ 409,264
0360	Lead Poisoning Screening	482	943,458	3,379,528	499,518	4,822,504
0362	Securities Audit & Enforcement	350	1,644,046	5,889,078	1,218,955	8,752,079
0363	Dept of Business Serv Sp Ops	350	3,834,550	13,735,606	1,646,176	19,216,332
0368	Drug Treatment	444	186,823	669,213	367,902	1,223,938
0369	Feed Control	360	65,388	234,225	-	299,613
0369	Feed Control	406	457,717	1,639,573	386,683	2,483,973
0370	Tanning Facility Permit	482	4,671	16,730	311,750	333,151
0372	Plumbing Licensure & Program	482	714,599	2,559,741	-	3,274,340
0384	Tax Compliance & Admin	492	13,544,695	48,517,975	5,366,238	67,428,908
0386	Appraisal Administration	440	93,412	334,607	397,840	825,859
0387	Small Bus Environmental Assist	420	37,365	133,843	297,384	468,592
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	163,470	585,562	496,218	1,245,250
0398	EMS Assistance	482	-	-	18,725	18,725
0408	DHS Special Purpose Trust	444	2,466,069	8,833,618	1,097,917	12,397,604
0410	SBE Federal Dept of Agriculture	586	2,059,728	7,378,078	691,952	10,129,758
0421	Public Aid Recoveries Trust	478	10,662,944	38,195,358	3,089,407	51,947,709
0425	IL Power Agency Operations	360/445	644,541	2,308,786	-	2,953,327
0427	Energy Transition Assistance	420	-	-	-	-
0428	Supreme Court Historic Preserv	210	186,823	669,213	37,379	893,415
0434	Court of Claims Admin & Grant	528	-	-	58,976	58,976
0435	Charitable Trust Stabilization Fund	370	18,682	66,921	391,371	476,974
0438	IL State Fair	406	-	-	131,077	131,077
0440	Agricultural Master	406	303,588	1,087,472	224,543	1,615,603
0445	Sex Offender Investigation	493	-	-	113,274	113,274
0447	GI Education	497	298,917	1,070,742	84,526	1,454,185
0449	Interpreters for the Deaf	526	4,671	16,730	333,145	354,546
0453	Monitoring Device Driving Permit	350	439,035	1,572,652	939,985	2,951,672
0455	IL State Toll Highway ISP Active Related Employees	557	7,865,264	28,173,886	4,445,865	40,485,015
0455	IL State Toll Highway Active Related Employees	557	54,645,837	195,744,934	-	250,390,771

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

OPEB Expense

FUND	Fund Name	Agency #	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0359	IMSA Special Purposes Trust Fund	692	\$ (60,775)	\$ 41,739	\$ (19,036)
0360	Lead Poisoning Screening	482	(944,345)	1,255,872	311,527
0362	Securities Audit & Enforcement	350	(1,645,592)	(665,697)	(2,311,289)
0363	Dept of Business Serv Sp Ops	350	(3,838,156)	1,318,744	(2,519,412)
0368	Drug Treatment	444	(186,999)	65,826	(121,173)
0369	Feed Control	360	(65,450)	122,154	56,704
0369	Feed Control	406	(458,148)	(48,246)	(506,394)
0370	Tanning Facility Permit	482	(4,675)	8,198	3,523
0372	Plumbing Licensure & Program	482	(715,272)	634,810	(80,462)
0384	Tax Compliance & Admin	492	(13,557,434)	(3,140,517)	(16,697,951)
0386	Appraisal Administration	440	(93,500)	(178,570)	(272,070)
0387	Small Bus Environmental Assist	420	(37,400)	(70,326)	(107,726)
0394	Gaining Early Awareness & Read	444	-	-	-
0396	Senior Health Insurance Prog	402/446	(163,624)	(174,108)	(337,732)
0398	EMS Assistance	482	-	(209)	(209)
0408	DHS Special Purpose Trust	444	(2,468,388)	969,162	(1,499,226)
0410	SBE Federal Dept of Agriculture	586	(2,061,665)	952,635	(1,109,030)
0421	Public Aid Recoveries Trust	478	(10,672,973)	2,381,048	(8,291,925)
0425	IL Power Agency Operations	360/445	(645,147)	754,570	109,423
0427	Energy Transition Assistance	420	-	-	-
0428	Supreme Court Historic Preserv	210	(186,999)	172,414	(14,585)
0434	Court of Claims Admin & Grant	528	-	(51,491)	(51,491)
0435	Charitable Trust Stabilization Fund	370	(18,700)	(151,227)	(169,927)
0438	IL State Fair	406	-	(35,787)	(35,787)
0440	Agricultural Master	406	(303,874)	(46,405)	(350,279)
0445	Sex Offender Investigation	493	-	(61,115)	(61,115)
0447	GI Education	497	(299,199)	180,358	(118,841)
0449	Interpreters for the Deaf	526	(4,675)	12,539	7,864
0453	Monitoring Device Driving Permit	350	(439,448)	288,184	(151,264)
0455	IL State Toll Highway ISP Active Related Employees	557	(7,872,662)	599,137	(7,273,525)
0455	IL State Toll Highway Active Related Employees	557	(54,697,236)	96,949,361	42,252,125

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	FY 22 Primary Allocation	FY 22 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0473	Teachers Retirement System	593	0.2083%		\$ 63,809,818	\$ 35,578,073
0476	Wholesale Meat	406	0.0453%		12,961,908	7,737,334
0480	Secretary of State ID Security	350	0.0154%		7,549,622	2,630,352
0483	Secretary of State Spec Serv	350	0.0337%		11,962,186	5,756,030
0484	Nuclear Civil Protection Planning Fund	588	0.0020%		517,097	341,604
0488	Criminal Justice Trust	546	0.0176%		5,205,447	3,006,117
0491	Federal Aid Disaster	588	0.0079%		1,689,185	1,349,336
0495	Old Age Survivors Insurance	444	0.3014%		100,385,840	51,479,747
0497	Federal Civil Prepared Admin	588	0.0002%		68,946	34,160
0502	Early Intervention Service Rev	444	0.0091%		3,309,423	1,554,299
0505	Athletics Supervision and Reg	440	0.0000%		-	-
0506	Small Business Credit Initiatv	420	0.0021%		482,624	358,684
0509	DHS Community Service	444	0.0052%		551,571	888,171
0514	State Asset Forfeiture	493	0.0026%		861,829	444,085
0522	Money Follows the Person Budget Transfer	478	0.0000%		-	-
0523	Dept of Corrections Reimburse	425	0.0049%		1,275,507	836,930
0523	Dept of Corrections Reimburse	426	0.0078%		3,033,638	1,332,256
0524	Health Facilities Plan Review	482	0.0053%		2,654,433	905,251
0531	Energy Efficiency Portfolio	420	0.0000%		-	-
0533	Attorney General Tobacco	340	0.0119%		5,136,501	2,032,545
0534	IL Workers' Comp Comm Operatns	563/446/360	0.1199%		38,161,788	20,479,169
0535	Sex Offender Registration	493	0.0014%		448,151	239,123
0536	Leads Maintenance	493	0.0000%		379,205	-
0537	State Offender DNA Identification	493	0.0016%		2,068,390	273,283
0538	IL Historic Sites	422	0.0078%		2,033,916	1,332,256
0539	Death Penalty Abolition	546	0.0003%		103,419	51,241
0542	Ag Court Order & Vol Comply	340	0.0667%		18,649,979	11,392,499
0543	Comptrollers Admin Fund	360	0.0000%		-	-
0546	Public Pension Regulation	446	0.0042%		1,861,551	717,369
0548	Drycleaner Environmental Response Trust	532	0.0032%		792,883	546,567
0549	IL Charity Bureau	340	0.0106%		3,619,682	1,810,502

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0473	Teachers Retirement System	593	\$ 363,957	\$ 878,206	\$ 17,521,176	\$ 18,763,339
0476	Wholesale Meat	406	79,151	190,988	3,753,870	4,024,009
0480	Secretary of State ID Security	350	26,908	64,927	4,442,590	4,534,425
0483	Secretary of State Spec Serv	350	58,883	142,081	4,437,859	4,638,823
0484	Nuclear Civil Protection Planning Fund	588	3,495	8,432	599,608	611,535
0488	Criminal Justice Trust	546	30,752	74,203	2,255,427	2,360,382
0491	Federal Aid Disaster	588	13,803	33,307	1,444,516	1,491,626
0495	Old Age Survivors Insurance	444	526,628	1,270,721	14,964,247	16,761,596
0497	Federal Civil Prepared Admin	588	349	843	19,626	20,818
0502	Early Intervention Service Rev	444	15,900	38,366	730,466	784,732
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	3,669	8,854	610,081	622,604
0509	DHS Community Service	444	9,086	21,924	1,726,155	1,757,165
0514	State Asset Forfeiture	493	4,543	10,962	229,770	245,275
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	8,562	20,659	540,128	569,349
0523	Dept of Corrections Reimburse	426	13,629	32,885	900,366	946,880
0524	Health Facilities Plan Review	482	9,261	22,345	851,968	883,574
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	20,793	50,171	1,253,152	1,324,116
0534	IL Workers' Comp Comm Operatns	563/446/360	209,498	505,506	6,937,110	7,652,114
0535	Sex Offender Registration	493	2,446	5,902	134,197	142,545
0536	Leads Maintenance	493	-	-	-	-
0537	State Offender DNA Identification	493	2,796	6,746	800,091	809,633
0538	IL Historic Sites	422	13,629	32,885	1,780,443	1,826,957
0539	Death Penalty Abolition	546	524	1,265	47,778	49,567
0542	Ag Court Order & Vol Comply	340	116,543	281,211	7,835,149	8,232,903
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	7,339	17,707	-	25,046
0548	Drycleaner Environmental Response Trust	532	5,591	13,491	966,627	985,709
0549	IL Charity Bureau	340	18,521	44,690	180,201	243,412

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0473	Teachers Retirement System	593	\$ 9,728,827	\$ 34,849,290	\$ 1,401,430	\$ 45,979,547
0476	Wholesale Meat	406	2,115,775	7,578,842	1,760,981	11,455,598
0480	Secretary of State ID Security	350	719,270	2,576,472	2,242,833	5,538,575
0483	Secretary of State Spec Serv	350	1,573,987	5,638,123	2,071,732	9,283,842
0484	Nuclear Civil Protection Planning Fund	588	93,412	334,607	74,900	502,919
0488	Criminal Justice Trust	546	822,023	2,944,539	1,100,835	4,867,397
0491	Federal Aid Disaster	588	368,976	1,321,697	27,871	1,718,544
0495	Old Age Survivors Insurance	444	14,077,141	50,425,233	9,634,774	74,137,148
0497	Federal Civil Prepared Admin	588	9,341	33,461	5	42,807
0502	Early Intervention Service Rev	444	425,023	1,522,461	396,376	2,343,860
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	98,082	351,337	131,065	580,484
0509	DHS Community Service	444	242,870	869,977	-	1,112,847
0514	State Asset Forfeiture	493	121,435	434,989	37,388	593,812
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	228,859	819,786	636,670	1,685,315
0523	Dept of Corrections Reimburse	426	364,306	1,304,966	609,897	2,279,169
0524	Health Facilities Plan Review	482	247,541	886,708	1,059,369	2,193,618
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	555,800	1,990,910	1,183,533	3,730,243
0534	IL Workers' Comp Comm Operatns	563/446/360	5,600,031	20,059,673	4,239,828	29,899,532
0535	Sex Offender Registration	493	65,388	234,225	18,698	318,311
0536	Leads Maintenance	493	-	-	739,584	739,584
0537	State Offender DNA Identification	493	74,729	267,685	1,532,298	1,874,712
0538	IL Historic Sites	422	364,306	1,304,966	422,617	2,091,889
0539	Death Penalty Abolition	546	14,012	50,191	19,657	83,860
0542	Ag Court Order & Vol Comply	340	3,115,280	11,159,134	1,403,174	15,677,588
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	196,165	702,674	587,814	1,486,653
0548	Drycleaner Environmental Response Trust	532	149,459	535,371	-	684,830
0549	IL Charity Bureau	340	495,082	1,773,416	637,885	2,906,383

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

OPEB Expense

FUND	Fund Name	Agency #	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0473	Teachers Retirement System	593	\$ (9,737,978)	\$ 3,994,726	\$ (5,743,252)
0476	Wholesale Meat	406	(2,117,765)	(62,524)	(2,180,289)
0480	Secretary of State ID Security	350	(719,947)	1,019,810	299,863
0483	Secretary of State Spec Serv	350	(1,575,467)	1,011,166	(564,301)
0484	Nuclear Civil Protection Planning Fund	588	(93,500)	138,247	44,747
0488	Criminal Justice Trust	546	(822,796)	63,108	(759,688)
0491	Federal Aid Disaster	588	(369,323)	445,626	76,303
0495	Old Age Survivors Insurance	444	(14,090,382)	(742,602)	(14,832,984)
0497	Federal Civil Prepared Admin	588	(9,350)	9,004	(346)
0502	Early Intervention Service Rev	444	(425,423)	80,305	(345,118)
0505	Athletics Supervision and Reg	440	-	-	-
0506	Small Business Credit Initiatv	420	(98,175)	153,537	55,362
0509	DHS Community Service	444	(243,099)	439,082	195,983
0514	State Asset Forfeiture	493	(121,549)	122,316	767
0522	Money Follows the Person Budget Transfer	478	-	-	-
0523	Dept of Corrections Reimburse	425	(229,074)	(109,675)	(338,749)
0523	Dept of Corrections Reimburse	426	(364,648)	1,028	(363,620)
0524	Health Facilities Plan Review	482	(247,774)	66,721	(181,053)
0531	Energy Efficiency Portfolio	420	-	-	-
0533	Attorney General Tobacco	340	(556,322)	385,844	(170,478)
0534	IL Workers' Comp Comm Operatns	563/446/360	(5,605,298)	(942,185)	(6,547,483)
0535	Sex Offender Registration	493	(65,450)	35,540	(29,910)
0536	Leads Maintenance	493	-	(237,483)	(237,483)
0537	State Offender DNA Identification	493	(74,800)	(54,572)	(129,372)
0538	IL Historic Sites	422	(364,648)	133,696	(230,952)
0539	Death Penalty Abolition	546	(14,025)	639	(13,386)
0542	Ag Court Order & Vol Comply	340	(3,118,210)	1,748,427	(1,369,783)
0543	Comptrollers Admin Fund	360	-	-	-
0546	Public Pension Regulation	446	(196,349)	(171,676)	(368,025)
0548	Drycleaner Environmental Response Trust	532	(149,599)	276,943	127,344
0549	IL Charity Bureau	340	(495,548)	(102,996)	(598,544)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	FY 22 Primary Allocation	FY 22 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0550	Supplemental Low Income Energy	420	0.0066%		\$ 2,516,541	\$ 1,127,294
0560	SBE Federal Agency Services	586	0.0018%		448,151	307,444
0561	SBE Federal Dept of Education	586	0.1218%		29,612,444	20,803,693
0562	Pawnbroker Regulation	440	0.0007%		172,366	119,561
0566	DCFS Federal Projects	418	0.0006%		137,893	102,481
0568	School Infrastructure	511	0.0000%		-	-
0568	School Infrastructure	586	0.0005%		172,366	85,401
0568	School Infrastructure	507	0.0004%		137,893	68,321
0576	Pesticide Control	406/482	0.0331%		9,721,431	5,653,549
0577	Community College Health Insur	416	0.0001%		482,624	17,080
0579	Savings Institutions Regulatory Fund	440	0.0008%		206,839	136,642
0580	Fire Prevenetion Division	592	0.0015%		448,151	256,203
0581	Juvenile Acct Incentive Block	444	0.0000%		-	-
0582	DCFS Special Purpose Fund	418	0.0050%		1,378,926	854,010
0592	DHS Federal Projects	444	0.0034%		1,309,980	580,727
0600	Attorney General Whistleblower	340	0.0257%		12,169,025	4,389,613
0606	Health Information Exchange	534	0.0000%		-	-
0607	Special Projects Division	442	0.0079%		3,550,735	1,349,336
0608	Partners for Conservation	422/406	0.0117%		4,309,145	1,998,384
0612	Statewide 9-1-1 Fund	493	0.0070%		2,482,067	1,195,615
0618	Services for Older Americans	402	0.0091%		3,274,950	1,554,299
0622	Motor Vehicle License Plate	350	0.0137%		5,481,232	2,339,988
0627	Public Transportation	509	0.0057%		1,275,507	973,572
0632	Horse Racing	579	0.0148%		4,688,350	2,527,871
0635	Death Certificate Surcharge	482	0.0000%		137,893	-
0635	Death Certificate Surcharge	520	0.0007%		206,839	119,561
0636	Commerce & Comm Affairs Asst	420	0.0072%		2,206,282	1,229,775
0642	DHS State Projects	444	0.0000%		-	-
0644	Commitment to Human Services Fund	402/546	0.0476%		13,685,844	8,130,179
0646	Alcoholism & Substance Abuse	444	0.0034%		275,785	580,727
0649	Motor Carrier Safety Inspection	493	0.0070%		2,999,165	1,195,615

STATE OF ILLINOIS
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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0550	Supplemental Low Income Energy	420	\$ 11,532	\$ 27,826	\$ 332,420	\$ 371,778
0560	SBE Federal Agency Services	586	3,145	7,589	336,677	347,411
0561	SBE Federal Dept of Education	586	212,818	513,516	17,367,889	18,094,223
0562	Pawnbroker Regulation	440	1,223	2,951	128,514	132,688
0566	DCFS Federal Projects	418	1,048	2,530	147,560	151,138
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	874	2,108	41,570	44,552
0568	School Infrastructure	507	699	1,686	29,499	31,884
0576	Pesticide Control	406/482	57,835	139,552	2,124,748	2,322,135
0577	Community College Health Insur	416	175	422	59,018	59,615
0579	Savings Institutions Regulatory Fund	440	1,398	3,373	142,388	147,159
0580	Fire Prevenetion Division	592	2,621	6,324	623,779	632,724
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	8,736	21,080	995,289	1,025,105
0592	DHS Federal Projects	444	5,941	14,335	518,577	538,853
0600	Attorney General Whistleblower	340	44,905	108,353	2,060,497	2,213,755
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	13,803	33,307	10,118	57,228
0608	Partners for Conservation	422/406	20,443	49,328	773,245	843,016
0612	Statewide 9-1-1 Fund	493	12,231	29,512	639,256	680,999
0618	Services for Older Americans	402	15,900	38,366	859,035	913,301
0622	Motor Vehicle License Plate	350	23,938	57,760	3,055,786	3,137,484
0627	Public Transportation	509	9,959	24,032	813,703	847,694
0632	Horse Racing	579	25,860	62,398	651,648	739,906
0635	Death Certificate Surcharge	482	-	-	75,103	75,103
0635	Death Certificate Surcharge	520	1,223	2,951	177,431	181,605
0636	Commerce & Comm Affairs Asst	420	12,580	30,356	868,088	911,024
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	83,170	200,685	11,407,830	11,691,685
0646	Alcoholism & Substance Abuse	444	5,941	14,335	1,146,533	1,166,809
0649	Motor Carrier Safety Inspection	493	12,231	29,512	-	41,743

STATE OF ILLINOIS
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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0550	Supplemental Low Income Energy	420	\$ 308,259	\$ 1,104,202	\$ 563,921	\$ 1,976,382
0560	SBE Federal Agency Services	586	84,071	301,146	56,146	441,363
0561	SBE Federal Dept of Education	586	5,688,772	20,377,549	260,231	26,326,552
0562	Pawnbroker Regulation	440	32,694	117,112	47,261	197,067
0566	DCFS Federal Projects	418	28,024	100,382	106,365	234,771
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	23,353	83,652	112,353	219,358
0568	School Infrastructure	507	18,682	66,921	18,717	104,320
0576	Pesticide Control	406/482	1,545,963	5,537,741	1,249,103	8,332,807
0577	Community College Health Insur	416	4,671	16,730	519,554	540,955
0579	Savings Institutions Regulatory Fund	440	37,365	133,843	270,406	441,614
0580	Fire Prevenetion Division	592	70,059	250,955	355,780	676,794
0581	Juvenile Acct Incentive Block	444	-	-	39,317	39,317
0582	DCFS Special Purpose Fund	418	233,529	836,517	168,473	1,238,519
0592	DHS Federal Projects	444	158,800	568,831	293,281	1,020,912
0600	Attorney General Whistleblower	340	1,200,340	4,299,696	3,803,960	9,303,996
0606	Health Information Exchange	534	-	-	19,659	19,659
0607	Special Projects Division	442	368,976	1,321,697	1,221,045	2,911,718
0608	Partners for Conservation	422/406	546,458	1,957,449	1,444,633	3,948,540
0612	Statewide 9-1-1 Fund	493	326,941	1,171,124	207,196	1,705,261
0618	Services for Older Americans	402	425,023	1,522,461	382,750	2,330,234
0622	Motor Vehicle License Plate	350	639,870	2,292,056	951,961	3,883,887
0627	Public Transportation	509	266,223	953,629	306,386	1,526,238
0632	Horse Racing	579	691,246	2,476,090	674,757	3,842,093
0635	Death Certificate Surcharge	482	-	-	1,165,608	1,165,608
0635	Death Certificate Surcharge	520	32,694	117,112	-	149,806
0636	Commerce & Comm Affairs Asst	420	336,282	1,204,584	374,383	1,915,249
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	2,223,198	7,963,640	-	10,186,838
0646	Alcoholism & Substance Abuse	444	158,800	568,831	-	727,631
0649	Motor Carrier Safety Inspection	493	326,941	1,171,124	990,333	2,488,398

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

OPEB Expense

FUND	Fund Name	Agency #	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0550	Supplemental Low Income Energy	420	\$ (308,549)	\$ (129,475)	\$ (438,024)
0560	SBE Federal Agency Services	586	(84,150)	119,646	35,496
0561	SBE Federal Dept of Education	586	(5,694,122)	4,341,431	(1,352,691)
0562	Pawnbroker Regulation	440	(32,725)	8,327	(24,398)
0566	DCFS Federal Projects	418	(28,050)	(25,185)	(53,235)
0568	School Infrastructure	511	-	-	-
0568	School Infrastructure	586	(23,375)	(17,883)	(41,258)
0568	School Infrastructure	507	(18,700)	329	(18,371)
0576	Pesticide Control	406/482	(1,547,418)	(19,471)	(1,566,889)
0577	Community College Health Insur	416	(4,675)	(81,013)	(85,688)
0579	Savings Institutions Regulatory Fund	440	(37,400)	(36,695)	(74,095)
0580	Fire Prevenetion Division	592	(70,125)	126,991	56,866
0581	Juvenile Acct Incentive Block	444	-	(34,327)	(34,327)
0582	DCFS Special Purpose Fund	418	(233,749)	241,924	8,175
0592	DHS Federal Projects	444	(158,949)	65,409	(93,540)
0600	Attorney General Whistleblower	340	(1,201,469)	(379,048)	(1,580,517)
0606	Health Information Exchange	534	-	(17,163)	(17,163)
0607	Special Projects Division	442	(369,323)	(318,679)	(688,002)
0608	Partners for Conservation	422/406	(546,972)	(150,913)	(697,885)
0612	Statewide 9-1-1 Fund	493	(327,248)	128,955	(198,293)
0618	Services for Older Americans	402	(425,423)	89,455	(335,968)
0622	Motor Vehicle License Plate	350	(640,472)	915,120	274,648
0627	Public Transportation	509	(266,474)	133,319	(133,155)
0632	Horse Racing	579	(691,897)	(242,270)	(934,167)
0635	Death Certificate Surcharge	482	-	(319,160)	(319,160)
0635	Death Certificate Surcharge	520	(32,725)	61,372	28,647
0636	Commerce & Comm Affairs Asst	420	(336,598)	88,197	(248,401)
0642	DHS State Projects	444	-	-	-
0644	Commitment to Human Services Fund	402/546	(2,225,289)	4,175,757	1,950,468
0646	Alcoholism & Substance Abuse	444	(158,949)	285,831	126,882
0649	Motor Carrier Safety Inspection	493	(327,248)	(373,896)	(701,144)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	FY 22 Primary Allocation	FY 22 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0654	Healthy Smiles	482	0.0018%		\$ 241,312	\$ 307,444
0659	Historic Property Adminsitration Fund	420/422	0.0012%		310,258	204,962
0660	Academic Quality Assurance Fund	601	0.0011%		379,205	187,882
0664	Student Loan Operations	691	0.0154%		11,307,196	2,630,352
0668	College Savings Pool Administr	370	0.0059%		2,861,272	1,007,732
0673	Dept of Insurance Fed Trust	446	0.0000%		-	-
0674	State Charter School Comm	586	0.0000%		-	-
0675	Electronics Recycling	532	0.0000%		-	-
0689	Agriculture Pesticide Control	406	0.0018%		792,883	307,444
0690	DHS Project Resources	482	0.0000%		-	-
0692	ICCB Adult Education Fund	684	0.0081%		2,757,853	1,383,497
0698	Long Term Care Ombudsman Fund	402	0.0000%		-	-
0700	USDA Women, Infants & Children	444	0.0218%		6,446,481	3,723,485
0701	Federal Student Incentive Tr	691	0.0097%		2,585,487	1,656,780
0702	Assist Living & Shared Hou Reg	482	0.0063%		4,412,564	1,076,053
0705	State Police Whistleblower Rew	493	0.0000%		2,999,165	-
0708	Illinois Standard Bred Breeders	406	0.0012%		448,151	204,962
0709	Illinois Thoroughbred Breeders	406	0.0009%		275,785	153,722
0710	Homeland Security Emerg Prepar	588	0.0421%		11,962,186	7,190,768
0711	State Lottery	458	0.1337%		41,746,996	22,836,238
0711	State Lottery	360	0.0008%		379,205	136,642
0718	Community Mental Health Medical	444	0.0077%		2,309,702	1,315,176
0722	Comptroller Debt Recovery Trust Fund	360	0.0001%		-	17,080
0724	Dept of Labor Federal Projects	452	0.0061%		2,068,390	1,041,893
0726	Federal Industrial Services	452	0.0095%		2,723,380	1,622,620
0731	IL Clean Water	532	0.0636%		21,442,305	10,863,012
0732	Secretary of State DUI Adminis	350	0.0090%		3,826,521	1,537,219
0733	Tobacco Settlement Recovery	482	0.0001%		68,946	17,080
0733	Tobacco Settlement Recovery	444	0.0018%		344,732	307,444
0736	BHE State Projects	601	0.0005%		-	85,401
0737	Energy Administration	420	0.0017%		654,990	290,364

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0654	Healthy Smiles	482	\$ 3,145	\$ 7,589	\$ 542,709	\$ 553,443
0659	Historic Property Adminsitration Fund	420/422	2,097	5,059	379,435	386,591
0660	Academic Quality Assurance Fund	601	1,922	4,638	63,933	70,493
0664	Student Loan Operations	691	26,908	64,927	1,986,257	2,078,092
0668	College Savings Pool Administr	370	10,309	24,875	665,030	700,214
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	-	-	39,371	39,371
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	3,145	7,589	226,173	236,907
0690	DHS Project Resources	482	-	-	37,456	37,456
0692	ICCB Adult Education Fund	684	14,153	34,150	739,787	788,090
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	38,091	91,910	2,424,371	2,554,372
0701	Federal Student Incentive Tr	691	16,949	40,896	1,699,836	1,757,681
0702	Assist Living & Shared Hou Reg	482	11,008	26,561	2,087,615	2,125,184
0705	State Police Whistleblower Rew	493	-	-	2,411,393	2,411,393
0708	Illinois Standard Bred Breeders	406	2,097	5,059	360,322	367,478
0709	Illinois Thoroughbred Breeders	406	1,573	3,794	260,731	266,098
0710	Homeland Security Emerg Prepar	588	73,560	177,496	3,773,352	4,024,408
0711	State Lottery	458	233,610	563,687	9,019,400	9,816,697
0711	State Lottery	360	1,398	3,373	186,507	191,278
0718	Community Mental Health Medical	444	13,454	32,464	657,593	703,511
0722	Comptroller Debt Recovery Trust Fund	360	175	422	35,432	36,029
0724	Dept of Labor Federal Projects	452	10,658	25,718	726,812	763,188
0726	Federal Industrial Services	452	16,599	40,053	1,231,321	1,287,973
0731	IL Clean Water	532	111,126	268,142	2,323,442	2,702,710
0732	Secretary of State DUI Adminis	350	15,725	37,945	1,644,933	1,698,603
0733	Tobacco Settlement Recovery	482	175	422	56,190	56,787
0733	Tobacco Settlement Recovery	444	3,145	7,589	485,472	496,206
0736	BHE State Projects	601	874	2,108	177,160	180,142
0737	Energy Administration	420	2,970	7,167	18,787	28,924

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0654	Healthy Smiles	482	\$ 84,071	\$ 301,146	\$ 203,879	\$ 589,096
0659	Historic Property Adminsitration Fund	420/422	56,047	200,764	131,077	387,888
0660	Academic Quality Assurance Fund	601	51,376	184,034	288,394	523,804
0664	Student Loan Operations	691	719,270	2,576,472	15,310,551	18,606,293
0668	College Savings Pool Administr	370	275,564	987,090	1,699,634	2,962,288
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	-	-	555,832	555,832
0675	Electronics Recycling	532	-	-	265,395	265,395
0689	Agriculture Pesticide Control	406	84,071	301,146	575,179	960,396
0690	DHS Project Resources	482	-	-	55,440	55,440
0692	ICCB Adult Education Fund	684	378,317	1,355,157	130,920	1,864,394
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	1,018,187	3,647,213	355,386	5,020,786
0701	Federal Student Incentive Tr	691	453,047	1,622,843	39,214	2,115,104
0702	Assist Living & Shared Hou Reg	482	294,247	1,054,011	2,320,836	3,669,094
0705	State Police Whistleblower Rew	493	-	-	3,053,682	3,053,682
0708	Illinois Standard Bred Breeders	406	56,047	200,764	29,643	286,454
0709	Illinois Thoroughbred Breeders	406	42,035	150,573	-	192,608
0710	Homeland Security Emerg Prepar	588	1,966,316	7,043,472	1,333,340	10,343,128
0711	State Lottery	458	6,244,571	22,368,460	2,327,859	30,940,890
0711	State Lottery	360	37,365	133,843	170,201	341,409
0718	Community Mental Health Medical	444	359,635	1,288,236	224,524	1,872,395
0722	Comptroller Debt Recovery Trust Fund	360	4,671	16,730	265,395	286,796
0724	Dept of Labor Federal Projects	452	284,906	1,020,551	-	1,305,457
0726	Federal Industrial Services	452	443,706	1,589,382	-	2,033,088
0731	IL Clean Water	532	2,970,492	10,640,494	1,012,804	14,623,790
0732	Secretary of State DUI Adminis	350	420,353	1,505,730	750,654	2,676,737
0733	Tobacco Settlement Recovery	482	4,671	16,730	89,987	111,388
0733	Tobacco Settlement Recovery	444	84,071	301,146	18,712	403,929
0736	BHE State Projects	601	23,353	83,652	-	107,005
0737	Energy Administration	420	79,400	284,416	212,607	576,423

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

		OPEB Expense			
FUND	Fund Name	Agency #	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0654	Healthy Smiles	482	\$ (84,150)	\$ 92,792	\$ 8,642
0659	Historic Property Adminsitration Fund	420/422	(56,100)	59,677	3,577
0660	Academic Quality Assurance Fund	601	(51,425)	(61,119)	(112,544)
0664	Student Loan Operations	691	(719,947)	(5,764,335)	(6,484,282)
0668	College Savings Pool Administr	370	(275,824)	(453,178)	(729,002)
0673	Dept of Insurance Fed Trust	446	-	-	-
0674	State Charter School Comm	586	-	(157,486)	(157,486)
0675	Electronics Recycling	532	-	(231,707)	(231,707)
0689	Agriculture Pesticide Control	406	(84,150)	9,949	(74,201)
0690	DHS Project Resources	482	-	198	198
0692	ICCB Adult Education Fund	684	(378,673)	197,992	(180,681)
0698	Long Term Care Ombudsman Fund	402	-	-	-
0700	USDA Women, Infants & Children	444	(1,019,145)	543,501	(475,644)
0701	Federal Student Incentive Tr	691	(453,473)	434,104	(19,369)
0702	Assist Living & Shared Hou Reg	482	(294,524)	177,031	(117,493)
0705	State Police Whistleblower Rew	493	-	35,981	35,981
0708	Illinois Standard Bred Breeders	406	(56,100)	106,094	49,994
0709	Illinois Thoroughbred Breeders	406	(42,075)	78,674	36,599
0710	Homeland Security Emerg Prepar	588	(1,968,165)	288,719	(1,679,446)
0711	State Lottery	458	(6,250,445)	1,318,115	(4,932,330)
0711	State Lottery	360	(37,400)	(4,843)	(42,243)
0718	Community Mental Health Medical	444	(359,973)	207,755	(152,218)
0722	Comptroller Debt Recovery Trust Fund	360	(4,675)	(223,421)	(228,096)
0724	Dept of Labor Federal Projects	452	(285,174)	310,186	25,012
0726	Federal Industrial Services	452	(444,123)	435,364	(8,759)
0731	IL Clean Water	532	(2,973,286)	(6,181)	(2,979,467)
0732	Secretary of State DUI Adminis	350	(420,748)	503,275	82,527
0733	Tobacco Settlement Recovery	482	(4,675)	913	(3,762)
0733	Tobacco Settlement Recovery	444	(84,150)	153,516	69,366
0736	BHE State Projects	601	(23,375)	41,431	18,056
0737	Energy Administration	420	(79,475)	(74,852)	(154,327)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	FY 22 Primary Allocation	FY 22 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0740	Medicaid Buy In Program Revolv	478	0.0011%		\$ 586,044	\$ 187,882
0745	State's Attorney Appel Prosec Co	295	0.0006%		1,551,292	102,481
0746	Home Inspection Administration	440	0.0008%		241,312	136,642
	Private Business and Vocational Schools					
0751	Quality Assurance Fund	601	0.0008%		620,517	136,642
0755	State Employees Def Comp Plan	416	0.0056%		1,585,765	956,492
0757	Child Support Administrative	478	0.6904%		211,320,468	117,921,756
0762	Local Initiative	444	0.0053%		1,378,926	905,251
0763	Tourism Promotions	420/422	0.0624%		22,407,554	10,658,050
0765	Federal Surface Mining Control	422	0.0164%		4,791,769	2,801,154
0772	Career and Technical Education	684	0.0032%		689,463	546,567
0773	ISAC Loan Purch Prog Payroll	691	0.0036%		1,068,668	614,887
0776	Pres Libr & Museum Operating	541	0.0000%		-	-
0790	Private Sewage Disposal Program	482	0.0013%		413,678	222,043
0792	Cemetery Oversight Lcns&Dscpln	440	0.0050%		1,447,873	854,010
0795	Bank & Trust Company	440/360	0.0707%		21,890,456	12,075,707
0796	Nuclear Safety Emerg Preparedness	588/360	0.0599%		24,820,675	10,231,045
0798	Rehab Servs EL & Second ED Act	444	0.0000%		-	-
0801	AG State Proj & Crt Order Dist	340	0.0496%		17,374,472	8,471,783
0802	Personal Property Tax Replace	360	0.5134%		152,509,258	87,689,788
0802	Personal Property Tax Replace	492	0.1565%		48,400,316	26,730,526
0802	Personal Property Tax Replace	580	0.0351%		11,134,831	5,995,153
0802	Personal Property Tax Replace	548	0.0072%		2,275,229	1,229,775
0802	Personal Property Tax Replace	295	0.0058%		1,861,551	990,652
0817	State Police Operations Assist	493	0.0042%		1,137,614	717,369
0821	Dram Shop	567/444/492	0.0376%		12,927,435	6,422,158
0823	IL State Dental Disciplinary	440	0.0042%		1,758,131	717,369
0826	Agriculture Federal Projects	406	0.0012%		-	204,962
0828	Hazardous Waste	532	0.0301%		10,996,938	5,141,143
0829	Comm Assoc Manager Lcns & Disc	440	0.0002%		-	34,160
0831	Natural Resources Restoration Trust	422	0.0015%		-	256,203

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0740	Medicaid Buy In Program Revolv	478	\$ 1,922	\$ 4,638	\$ 277,167	\$ 283,727
0745	State's Attorney Appel Prosec Co	295	1,048	2,530	1,050,523	1,054,101
0746	Home Inspection Administration Private Business and Vocational Schools	440	1,398	3,373	196,598	201,369
0751	Quality Assurance Fund	601	1,398	3,373	60	4,831
0755	State Employees Def Comp Plan	416	9,785	23,610	651,865	685,260
0757	Child Support Administrative	478	1,206,316	2,910,769	54,307,254	58,424,339
0762	Local Initiative	444	9,261	22,345	764,444	796,050
0763	Tourism Promotions	420/422	109,030	263,082	3,807,791	4,179,903
0765	Federal Surface Mining Control	422	28,655	69,143	1,942,788	2,040,586
0772	Career and Technical Education	684	5,591	13,491	667,038	686,120
0773	ISAC Loan Purch Prog Payroll	691	6,290	15,178	210,727	232,195
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	2,271	5,481	106,037	113,789
0792	Cemetery Oversight Lcns&Dscpln	440	8,736	21,080	1,133,638	1,163,454
0795	Bank & Trust Company	440/360	123,532	298,076	4,439,690	4,861,298
0796	Nuclear Safety Emerg Preparedness	588/360	104,662	252,542	4,008,059	4,365,263
0798	Rehab Servs EL & Second ED Act	444	-	-	39,338	39,338
0801	AG State Proj & Crt Order Dist	340	86,665	209,117	5,413,490	5,709,272
0802	Personal Property Tax Replace	360	897,049	2,164,526	35,235,173	38,296,748
0802	Personal Property Tax Replace	492	273,448	659,814	10,954,715	11,887,977
0802	Personal Property Tax Replace	580	61,329	147,984	2,541,905	2,751,218
0802	Personal Property Tax Replace	548	12,580	30,356	241,980	284,916
0802	Personal Property Tax Replace	295	10,134	24,453	1,079,961	1,114,548
0817	State Police Operations Assist	493	7,339	17,707	1,095,384	1,120,430
0821	Dram Shop	567/444/492	65,697	158,524	2,945,468	3,169,689
0823	IL State Dental Disciplinary	440	7,339	17,707	438,173	463,219
0826	Agriculture Federal Projects	406	2,097	5,059	668,649	675,805
0828	Hazardous Waste	532	52,593	126,903	2,071,848	2,251,344
0829	Comm Assoc Manager Lcns & Disc	440	349	843	70,865	72,057
0831	Natural Resources Restoration Trust	422	2,621	6,324	531,481	540,426

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0740	Medicaid Buy In Program Revolv	478	\$ 51,376	\$ 184,034	\$ 244,324	\$ 479,734
0745	State's Attorney Appel Prosec Co	295	28,024	100,382	1,549,037	1,677,443
0746	Home Inspection Administration Private Business and Vocational Schools	440	37,365	133,843	108,124	279,332
0751	Quality Assurance Fund	601	37,365	133,843	513,359	684,567
0755	State Employees Def Comp Plan	416	261,553	936,899	289,081	1,487,533
0757	Child Support Administrative	478	32,245,714	115,506,241	16,147,164	163,899,119
0762	Local Initiative	444	247,541	886,708	93,531	1,227,780
0763	Tourism Promotions	420/422	2,914,445	10,439,730	2,521,646	15,875,821
0765	Federal Surface Mining Control	422	765,976	2,743,775	692,543	4,202,294
0772	Career and Technical Education	684	149,459	535,371	58,955	743,785
0773	ISAC Loan Purch Prog Payroll	691	168,141	602,292	251,690	1,022,123
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	60,718	217,494	18,698	296,910
0792	Cemetery Oversight Lcns&Dscpln	440	233,529	836,517	462,860	1,532,906
0795	Bank & Trust Company	440/360	3,302,103	11,828,348	2,221,775	17,352,226
0796	Nuclear Safety Emerg Preparedness	588/360	2,797,680	10,021,471	5,856,360	18,675,511
0798	Rehab Servs EL & Second ED Act	444	-	-	194,762	194,762
0801	AG State Proj & Crt Order Dist	340	2,316,610	8,298,247	2,810,734	13,425,591
0802	Personal Property Tax Replace	360	23,978,780	85,893,546	10,945,205	120,817,531
0802	Personal Property Tax Replace	492	7,309,465	26,182,976	2,809,558	36,301,999
0802	Personal Property Tax Replace	580	1,639,375	5,872,348	-	7,511,723
0802	Personal Property Tax Replace	548	336,282	1,204,584	573,545	2,114,411
0802	Personal Property Tax Replace	295	270,894	970,359	-	1,241,253
0817	State Police Operations Assist	493	196,165	702,674	-	898,839
0821	Dram Shop	567/444/492	1,756,140	6,290,606	127,142	8,173,888
0823	IL State Dental Disciplinary	440	196,165	702,674	345,254	1,244,093
0826	Agriculture Federal Projects	406	56,047	200,764	360,363	617,174
0828	Hazardous Waste	532	1,405,846	5,035,831	495,736	6,937,413
0829	Comm Assoc Manager Lcns & Disc	440	9,341	33,461	-	42,802
0831	Natural Resources Restoration Trust	422	70,059	250,955	-	321,014

STATE OF ILLINOIS
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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

OPEB Expense

FUND	Fund Name	Agency #	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0740	Medicaid Buy In Program Revolv	478	\$ (51,425)	\$ 4,685	\$ (46,740)
0745	State's Attorney Appel Prosec Co	295	(28,050)	(16,347)	(44,397)
0746	Home Inspection Administration Private Business and Vocational Schools	440	(37,400)	(24,130)	(61,530)
0751	Quality Assurance Fund	601	(37,400)	(142,084)	(179,484)
0755	State Employees Def Comp Plan	416	(261,799)	(32,530)	(294,329)
0757	Child Support Administrative	478	(32,276,044)	5,564,846	(26,711,198)
0762	Local Initiative	444	(247,774)	240,217	(7,557)
0763	Tourism Promotions	420/422	(2,917,186)	259,114	(2,658,072)
0765	Federal Surface Mining Control	422	(766,696)	269,268	(497,428)
0772	Career and Technical Education	684	(149,599)	146,475	(3,124)
0773	ISAC Loan Purch Prog Payroll	691	(168,299)	(43,289)	(211,588)
0776	Pres Libr & Museum Operating	541	-	-	-
0790	Private Sewage Disposal Program	482	(60,775)	26,741	(34,034)
0792	Cemetery Oversight Lcns&Dscpln	440	(233,749)	78,481	(155,268)
0795	Bank & Trust Company	440/360	(3,305,209)	72,330	(3,232,879)
0796	Nuclear Safety Emerg Preparedness	588/360	(2,800,311)	(485,303)	(3,285,614)
0798	Rehab Servs EL & Second ED Act	444	-	(35,503)	(35,503)
0801	AG State Proj & Crt Order Dist	340	(2,318,789)	816,278	(1,502,511)
0802	Personal Property Tax Replace	360	(24,001,334)	2,764,953	(21,236,381)
0802	Personal Property Tax Replace	492	(7,316,340)	1,232,371	(6,083,969)
0802	Personal Property Tax Replace	580	(1,640,917)	718,502	(922,415)
0802	Personal Property Tax Replace	548	(336,598)	(231,368)	(567,966)
0802	Personal Property Tax Replace	295	(271,149)	412,326	141,177
0817	State Police Operations Assist	493	(196,349)	366,599	170,250
0821	Dram Shop	567/444/492	(1,757,792)	896,142	(861,650)
0823	IL State Dental Disciplinary	440	(196,349)	72,054	(124,295)
0826	Agriculture Federal Projects	406	(56,100)	100,714	44,614
0828	Hazardous Waste	532	(1,407,168)	639,559	(767,609)
0829	Comm Assoc Manager Lcns & Disc	440	(9,350)	16,573	7,223
0831	Natural Resources Restoration Trust	422	(70,125)	124,294	54,169

STATE OF ILLINOIS
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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
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FUND	Fund Name	Agency #	FY 22 Primary Allocation	FY 22 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0838	Public Health Federal Projects	482	0.0012%		\$ 1,103,141	\$ 204,962
0850	Real Estate License Admin	360/440	0.0305%		9,204,334	5,209,463
0855	National Flood Insurance Program	422	0.0031%		723,936	529,486
0859	Federal Energy	420/532	0.0024%		413,678	409,925
0862	Industrial Hemp Regulatory	406	0.0002%		-	34,160
0863	Cycle Rider Safety Training	494	0.0023%		930,775	392,845
0870	Low Income Energy Block Grant	420	0.0190%		5,688,071	3,245,240
0871	Community Services Block Grant	420	0.0057%		1,275,507	973,572
0872	Maternal & Child Health Serv Blk	482	0.0028%		1,999,443	478,246
0872	Maternal & Child Health Serv Blk	444	0.0000%		-	-
0873	Preventative Health&Hlth Serv Bl	482	0.0080%		2,309,702	1,366,417
0875	Com Dev/Small City Blk Grant	420	0.0061%		1,103,141	1,041,893
0876	Community MH Servs Block Grant	444	0.0035%		1,137,614	597,807
0879	Traffic & Crim Conviction Sur	569/493	0.0000%		5,791,491	-
0882	Sheffield 2/1982 Agreed Order	588	0.0000%		-	-
0883	Intra-Agency Services	420	0.0355%		12,789,542	6,063,474
0884	DNR Special Projects	422	0.0000%		-	-
0885	Wage Theft Prevention Fund	452	0.0000%		-	-
0887	State Police Law Enforcement Admin	493	0.0048%		930,775	819,850
0888	Design Professional Admin & In	440	0.0050%		1,309,980	854,010
0893	Firearm Dealer License Certification	493	0.0007%		68,946	119,561
0894	DNR Federal Projects	422	0.0108%		3,412,843	1,844,662
0896	Public Health Spec State Projects	482	0.0008%		1,137,614	136,642
0897	Veterans' Affairs Fed Projects	497	0.0000%		-	-
0898	Cannabis Business Development	420	0.0000%		103,419	-
0903	State Surplus Property Rev	416	0.0000%		-	-
0904	IL State Police Federal Projs	493	0.0289%		11,203,777	4,936,180
0905	IL Forestry Development	422	0.0000%		4,136,779	-
0906	State Police Services	493	0.0505%		15,616,341	8,625,505
0908	Cannabis Expungement	340	0.0010%		689,463	170,802
0911	Juvenile Justice Trust	444	0.0000%		241,312	-

STATE OF ILLINOIS
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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0838	Public Health Federal Projects	482	\$ 2,097	\$ 5,059	\$ 906,630	\$ 913,786
0850	Real Estate License Admin	360/440	53,292	128,590	4,208,792	4,390,674
0855	National Flood Insurance Program	422	5,417	13,070	422,721	441,208
0859	Federal Energy	420/532	4,193	10,119	508,289	522,601
0862	Industrial Hemp Regulatory	406	349	843	70,865	72,057
0863	Cycle Rider Safety Training	494	4,019	9,697	414,793	428,509
0870	Low Income Energy Block Grant	420	33,198	80,105	2,289,341	2,402,644
0871	Community Services Block Grant	420	9,959	24,032	725,117	759,108
0872	Maternal & Child Health Serv Blk	482	4,892	11,805	-	16,697
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	13,978	33,728	712,007	759,713
0875	Com Dev/Small City Blk Grant	420	10,658	25,718	1,041,780	1,078,156
0876	Community MH Servs Block Grant	444	6,115	14,756	279,500	300,371
0879	Traffic & Crim Conviction Sur	569/493	-	-	664,771	664,771
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-
0883	Intra-Agency Services	420	62,028	149,670	2,674,189	2,885,887
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	8,387	20,237	1,504,461	1,533,085
0888	Design Professional Admin & In	440	8,736	21,080	608,311	638,127
0893	Firearm Dealer License Certification	493	1,223	2,951	233,485	237,659
0894	DNR Federal Projects	422	18,871	45,533	362,973	427,377
0896	Public Health Spec State Projects	482	1,398	3,373	206,578	211,349
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	-	83,152	83,152
0903	State Surplus Property Rev	416	-	-	403,190	403,190
0904	IL State Police Federal Projs	493	50,496	121,844	3,159,111	3,331,451
0905	IL Forestry Development	422	-	-	2,716,215	2,716,215
0906	State Police Services	493	88,237	212,911	3,317,924	3,619,072
0908	Cannabis Expungement	340	1,747	4,216	554,344	560,307
0911	Juvenile Justice Trust	444	-	-	185,025	185,025

STATE OF ILLINOIS
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SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0838	Public Health Federal Projects	482	\$ 56,047	\$ 200,764	\$ 862,919	\$ 1,119,730
0850	Real Estate License Admin	360/440	1,424,528	5,102,753	1,487,601	8,014,882
0855	National Flood Insurance Program	422	144,788	518,640	186,520	849,948
0859	Federal Energy	420/532	112,094	401,528	37	513,659
0862	Industrial Hemp Regulatory	406	9,341	33,461	-	42,802
0863	Cycle Rider Safety Training	494	107,423	384,798	279,461	771,682
0870	Low Income Energy Block Grant	420	887,411	3,178,764	389,302	4,455,477
0871	Community Services Block Grant	420	266,223	953,629	354,476	1,574,328
0872	Maternal & Child Health Serv Blk	482	130,776	468,449	2,200,727	2,799,952
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	373,647	1,338,427	340,453	2,052,527
0875	Com Dev/Small City Blk Grant	420	284,906	1,020,551	280,135	1,585,592
0876	Community MH Servs Block Grant	444	163,470	585,562	97,226	846,258
0879	Traffic & Crim Conviction Sur	569/493	-	-	6,290,352	6,290,352
0882	Sheffield 2/1982 Agreed Order	588	-	-	144,634	144,634
0883	Intra-Agency Services	420	1,658,057	5,939,269	961,340	8,558,666
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	224,188	803,056	-	1,027,244
0888	Design Professional Admin & In	440	233,529	836,517	348,548	1,418,594
0893	Firearm Dealer License Certification	493	32,694	117,112	-	149,806
0894	DNR Federal Projects	422	504,423	1,806,876	534,059	2,845,358
0896	Public Health Spec State Projects	482	37,365	133,843	1,758,821	1,930,029
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	-	104,961	104,961
0903	State Surplus Property Rev	416	-	-	2,097,538	2,097,538
0904	IL State Police Federal Projs	493	1,349,799	4,835,067	1,621,700	7,806,566
0905	IL Forestry Development	422	-	-	5,668,044	5,668,044
0906	State Police Services	493	2,358,645	8,448,820	1,302,421	12,109,886
0908	Cannabis Expungement	340	46,706	167,303	345,416	559,425
0911	Juvenile Justice Trust	444	-	-	244,908	244,908

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OPEB Expense

FUND	Fund Name	Agency #	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0838	Public Health Federal Projects	482	\$ (56,100)	\$ 53,877	\$ (2,223)
0850	Real Estate License Admin	360/440	(1,425,868)	425,664	(1,000,204)
0855	National Flood Insurance Program	422	(144,924)	57,674	(87,250)
0859	Federal Energy	420/532	(112,199)	160,994	48,795
0862	Industrial Hemp Regulatory	406	(9,350)	16,573	7,223
0863	Cycle Rider Safety Training	494	(107,524)	106,474	(1,050)
0870	Low Income Energy Block Grant	420	(888,246)	407,326	(480,920)
0871	Community Services Block Grant	420	(266,474)	21,548	(244,926)
0872	Maternal & Child Health Serv Blk	482	(130,899)	(693,447)	(824,346)
0872	Maternal & Child Health Serv Blk	444	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(373,998)	(7,322)	(381,320)
0875	Com Dev/Small City Blk Grant	420	(285,174)	121,150	(164,024)
0876	Community MH Servs Block Grant	444	(163,624)	3,489	(160,135)
0879	Traffic & Crim Conviction Sur	569/493	-	(1,450,869)	(1,450,869)
0882	Sheffield 2/1982 Agreed Order	588	-	(103,606)	(103,606)
0883	Intra-Agency Services	420	(1,659,617)	306,045	(1,353,572)
0884	DNR Special Projects	422	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-
0887	State Police Law Enforcement Admin	493	(224,399)	411,572	187,173
0888	Design Professional Admin & In	440	(233,749)	(27,918)	(261,667)
0893	Firearm Dealer License Certification	493	(32,725)	59,029	26,304
0894	DNR Federal Projects	422	(504,898)	(168,971)	(673,869)
0896	Public Health Spec State Projects	482	(37,400)	(310,552)	(347,952)
0897	Veterans' Affairs Fed Projects	497	-	-	-
0898	Cannabis Business Development	420	-	1,536	1,536
0903	State Surplus Property Rev	416	-	(308,832)	(308,832)
0904	IL State Police Federal Projs	493	(1,351,068)	373,270	(977,798)
0905	IL Forestry Development	422	-	(899,134)	(899,134)
0906	State Police Services	493	(2,360,864)	80,080	(2,280,784)
0908	Cannabis Expungement	340	(46,750)	93,107	46,357
0911	Juvenile Justice Trust	444	-	3,684	3,684

STATE OF ILLINOIS
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FUND	Fund Name	Agency #	FY 22 Primary Allocation	FY 22 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
0912	Cannabis Regulation Fund	406	0.0096%		\$ 448,151	\$ 1,639,700
0912	Cannabis Regulation Fund	420	0.0005%		-	85,401
0912	Cannabis Regulation Fund	440	0.0161%		3,895,467	2,749,913
0912	Cannabis Regulation Fund	493	0.0025%		137,893	427,005
0912	Cannabis Regulation Fund	546	0.0000%		482,624	-
0913	Federal Workforce Training	420	0.0439%		13,789,264	7,498,211
0920	Metabolic Screening and Treatment	482	0.0248%		8,825,129	4,235,892
0921	DHS Recoveries Trust	444	0.0516%		14,513,200	8,813,387
0922	Insurance Producer Admin	446/360	0.0832%		25,544,611	14,210,733
0925	Coal Technology Assist	422/420	0.0266%		8,825,129	4,543,335
0929	Violent Crime Victims Assist	340	0.0000%		-	-
0938	Hearing Instrument Dispen Exam	482	0.0000%		-	-
0940	Self-Insurers Security	563	0.0024%		827,356	409,925
0942	Low-Level Rad Waste Fac Dev&Op	588	0.0016%		586,044	273,283
0944	Enviro Protection Permit & Insp	532	0.0603%		14,788,985	10,299,365
0947	Governor's Grant Fund	310	0.0063%		1,137,614	1,076,053
0951	Narcotics Profit Forfeiture	295	0.0061%		413,678	1,041,893
0962	Park & Conservation	422/360	0.1130%		48,641,628	19,300,635
0963	Vehicle Inspection	532	0.0393%		11,203,777	6,712,522
0963	Vehicle Inspection	350	0.0160%		4,860,715	2,732,833
0969	Local Tourism Fund	420	0.0005%		137,893	85,401
0971	Build Illinois Bond	420/482/507	0.0177%		7,101,471	3,023,197
0973	IL Capital Revolving Loan	420	0.0000%		-	-
0982	Adeline Jay Geo-Karis IL Beach	422	0.0000%		-	-
0983	BHE Federal Grants	601	0.0007%		241,312	119,561
0988	Attorney General Federal Grant	340	0.0016%		758,410	273,283
0991	Abandoned Minded Lands Reclam	422	0.0248%		8,480,397	4,235,892
0997	Insurance Financial Regulation	446	0.0931%		28,991,927	15,901,674
UNIV	Illinois Board of Examiners	536	0.0045%		-	768,609
UNIV	Chicago State Univ	608	0.0171%		5,894,910	2,920,716
UNIV	Eastern IL Univ	612	0.0405%		7,411,729	6,917,484

STATE OF ILLINOIS
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Deferred Outflows

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0912	Cannabis Regulation Fund	406	\$ 16,774	\$ 40,474	\$ 3,306,974	\$ 3,364,222
0912	Cannabis Regulation Fund	420	874	2,108	177,160	180,142
0912	Cannabis Regulation Fund	440	28,131	67,879	4,631,311	4,727,321
0912	Cannabis Regulation Fund	493	4,368	10,540	856,724	871,632
0912	Cannabis Regulation Fund	546	-	-	543,110	543,110
0913	Federal Workforce Training	420	76,705	185,085	3,776,356	4,038,146
0920	Metabolic Screening and Treatment	482	43,332	104,558	266,067	413,957
0921	DHS Recoveries Trust	444	90,159	217,549	3,780,965	4,088,673
0922	Insurance Producer Admin	446/360	145,373	350,776	6,102,262	6,598,411
0925	Coal Technology Assist	422/420	46,477	112,147	2,516,791	2,675,415
0929	Violent Crime Victims Assist	340	-	-	534	534
0938	Hearing Instrument Dispen Exam	482	-	-	-	-
0940	Self-Insurers Security	563	4,193	10,119	329,097	343,409
0942	Low-Level Rad Waste Fac Dev&Op	588	2,796	6,746	209,161	218,703
0944	Enviro Protection Permit & Insp	532	105,360	254,229	11,067,335	11,426,924
0947	Governor's Grant Fund	310	11,008	26,561	1,713,563	1,751,132
0951	Narcotics Profit Forfeiture	295	10,658	25,718	2,070,723	2,107,099
0962	Park & Conservation	422/360	197,442	476,415	4,742,179	5,416,036
0963	Vehicle Inspection	532	68,668	165,691	4,244,035	4,478,394
0963	Vehicle Inspection	350	27,956	67,457	1,060,299	1,155,712
0969	Local Tourism Fund	420	874	2,108	467,955	470,937
0971	Build Illinois Bond	420/482/507	30,927	74,624	3,393,315	3,498,866
0973	IL Capital Revolving Loan	420	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	1,223	2,951	197,136	201,310
0988	Attorney General Federal Grant	340	2,796	6,746	110,863	120,405
0991	Abandoned Minded Lands Reclam	422	43,332	104,558	1,900,285	2,048,175
0997	Insurance Financial Regulation	446	162,671	392,515	5,279,445	5,834,631
UNIV	Illinois Board of Examiners	536	7,863	18,972	1,594,444	1,621,279
UNIV	Chicago State Univ	608	29,878	72,095	1,517,069	1,619,042
UNIV	Eastern IL Univ	612	70,764	170,751	8,740,902	8,982,417

STATE OF ILLINOIS
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FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
0912	Cannabis Regulation Fund	406	\$ 448,376	\$ 1,606,112	\$ -	\$ 2,054,488
0912	Cannabis Regulation Fund	420	23,353	83,652	-	107,005
0912	Cannabis Regulation Fund	440	751,964	2,693,584	-	3,445,548
0912	Cannabis Regulation Fund	493	116,765	418,258	-	535,023
0912	Cannabis Regulation Fund	546	-	-	905,660	905,660
0913	Federal Workforce Training	420	2,050,387	7,344,618	1,017,343	10,412,348
0920	Metabolic Screening and Treatment	482	1,158,305	4,149,123	770,349	6,077,777
0921	DHS Recoveries Trust	444	2,410,022	8,632,853	3,689,434	14,732,309
0922	Insurance Producer Admin	446/360	3,885,926	13,919,640	4,849,150	22,654,716
0925	Coal Technology Assist	422/420	1,242,375	4,450,269	242,818	5,935,462
0929	Violent Crime Victims Assist	340	-	-	4,749,751	4,749,751
0938	Hearing Instrument Dispen Exam	482	-	-	39,317	39,317
0940	Self-Insurers Security	563	112,094	401,528	176,194	689,816
0942	Low-Level Rad Waste Fac Dev&Op	588	74,729	267,685	84,004	426,418
0944	Enviro Protection Permit & Insp	532	2,816,362	10,088,393	3,414,645	16,319,400
0947	Governor's Grant Fund	310	294,247	1,054,011	-	1,348,258
0951	Narcotics Profit Forfeiture	295	284,906	1,020,551	499,001	1,804,458
0962	Park & Conservation	422/360	5,277,760	18,905,280	20,084,825	44,267,865
0963	Vehicle Inspection	532	1,835,540	6,575,022	2,666,640	11,077,202
0963	Vehicle Inspection	350	747,293	2,676,854	39,008	3,463,155
0969	Local Tourism Fund	420	23,353	83,652	674,138	781,143
0971	Build Illinois Bond	420/482/507	826,693	2,961,270	1,014,275	4,802,238
0973	IL Capital Revolving Loan	420	-	-	267,736	267,736
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	32,694	117,112	-	149,806
0988	Attorney General Federal Grant	340	74,729	267,685	271,561	613,975
0991	Abandoned Minded Lands Reclam	422	1,158,305	4,149,123	245,295	5,552,723
0997	Insurance Financial Regulation	446	4,348,314	15,575,943	1,161,027	21,085,284
UNIV	Illinois Board of Examiners	536	210,176	752,865	-	963,041
UNIV	Chicago State Univ	608	798,670	2,860,887	233,892	3,893,449
UNIV	Eastern IL Univ	612	1,891,587	6,775,786	520,638	9,188,011

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

OPEB Expense

FUND	Fund Name	Agency #	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
0912	Cannabis Regulation Fund	406	\$ (448,798)	\$ 802,141	\$ 353,343
0912	Cannabis Regulation Fund	420	(23,375)	41,431	18,056
0912	Cannabis Regulation Fund	440	(752,671)	1,394,726	642,055
0912	Cannabis Regulation Fund	493	(116,874)	209,205	92,331
0912	Cannabis Regulation Fund	546	-	10,025	10,025
0913	Federal Workforce Training	420	(2,052,315)	435,957	(1,616,358)
0920	Metabolic Screening and Treatment	482	(1,159,394)	1,374	(1,158,020)
0921	DHS Recoveries Trust	444	(2,412,288)	(270,482)	(2,682,770)
0922	Insurance Producer Admin	446/360	(3,889,581)	(911,341)	(4,800,922)
0925	Coal Technology Assist	422/420	(1,243,544)	1,303,712	60,168
0929	Violent Crime Victims Assist	340	-	(1,935,971)	(1,935,971)
0938	Hearing Instrument Dispen Exam	482	-	(34,327)	(34,327)
0940	Self-Insurers Security	563	(112,199)	91,258	(20,941)
0942	Low-Level Rad Waste Fac Dev&Op	588	(74,800)	87,740	12,940
0944	Enviro Protection Permit & Insp	532	(2,819,011)	1,289,956	(1,529,055)
0947	Governor's Grant Fund	310	(294,524)	541,989	247,465
0951	Narcotics Profit Forfeiture	295	(285,174)	417,240	132,066
0962	Park & Conservation	422/360	(5,282,724)	(4,366,198)	(9,648,922)
0963	Vehicle Inspection	532	(1,837,266)	(520,998)	(2,358,264)
0963	Vehicle Inspection	350	(747,996)	251,526	(496,470)
0969	Local Tourism Fund	420	(23,375)	(82,983)	(106,358)
0971	Build Illinois Bond	420/482/507	(827,471)	917,206	89,735
0973	IL Capital Revolving Loan	420	-	(173,303)	(173,303)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-
0983	BHE Federal Grants	601	(32,725)	61,589	28,864
0988	Attorney General Federal Grant	340	(74,800)	(72,678)	(147,478)
0991	Abandoned Minded Lands Reclam	422	(1,159,394)	385,117	(774,277)
0997	Insurance Financial Regulation	446	(4,352,404)	712,266	(3,640,138)
UNIV	Illinois Board of Examiners	536	(210,374)	372,882	162,508
UNIV	Chicago State Univ	608	(799,421)	356,138	(443,283)
UNIV	Eastern IL Univ	612	(1,893,366)	1,859,142	(34,224)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	FY 22 Primary Allocation	FY 22 Secondary Allocation	Beginning Total OPEB Liability	Ending Total OPEB Liability
UNIV	Governor's State Univ	616	0.0254%		\$ 5,929,383	\$ 4,338,373
UNIV	Northeastern State Univ	620	0.0592%		27,233,796	10,111,483
UNIV	Western IL Univ	628	0.0524%		15,202,663	8,950,029
UNIV	Illinois State Univ	636	0.0530%		21,649,144	9,052,510
UNIV	Northern IL Univ	644	0.1265%		40,299,123	21,606,463
UNIV	Southern IL Univ	664	0.4170%		130,653,274	71,224,467
UNIV	University of IL	676	3.4764%		1,068,081,901	593,776,352
UNIV	University of IL - Foundation	676A	0.1358%		42,022,781	23,194,922
UNIV	University of IL - Alumni Association	676B	0.0119%		3,343,896	2,032,545
	Total		<u>100.0000%</u>	<u>100.0000%</u>	34,473,159,494	17,080,208,026
0455	IL State Toll Highway	557	<u>0.0000%</u>		438,737,813	-
Grand Total*					<u>\$ 34,911,897,307</u>	<u>\$ 17,080,208,026</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Outflows			Total Deferred Outflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
UNIV	Governor's State Univ	616	\$ 44,381	\$ 107,088	\$ 3,397,295	\$ 3,548,764
UNIV	Northeastern State Univ	620	103,438	249,591	-	353,029
UNIV	Western IL Univ	628	91,557	220,922	4,944,756	5,257,235
UNIV	Illinois State Univ	636	92,605	223,451	1,852,025	2,168,081
UNIV	Northern IL Univ	644	221,030	533,332	8,547,708	9,302,070
UNIV	Southern IL Univ	664	728,612	1,758,098	36,159,219	38,645,929
UNIV	University of IL	676	6,074,215	14,656,717	277,660,251	298,391,183
UNIV	University of IL - Foundation	676A	237,279	572,541	14,083,942	14,893,762
UNIV	University of IL - Alumni Association	676B	20,793	50,171	2,087,295	2,158,259
	Total		174,727,147	421,606,184	5,142,028,386	5,738,361,717
0455	IL State Toll Highway	557	-	-	3,059,622	3,059,622
Grand Total*			\$ 174,727,147	\$ 421,606,184	\$ 5,145,088,008	\$ 5,741,421,339

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

FUND	Fund Name	Agency #	Deferred Inflows			Total Deferred Inflows of Resources
			Difference between Expected & Actual Experience	Changes in Assumptions	Changes in Proportion	
UNIV	Governor's State Univ	616	\$ 1,186,328	\$ 4,249,505	\$ 1,614,501	\$ 7,050,334
UNIV	Northeastern State Univ	620	2,764,986	9,904,359	10,123,157	22,792,502
UNIV	Western IL Univ	628	2,447,386	8,766,696	354,735	11,568,817
UNIV	Illinois State Univ	636	2,475,410	8,867,078	4,895,118	16,237,606
UNIV	Northern IL Univ	644	5,908,289	21,163,875	689,473	27,761,637
UNIV	Southern IL Univ	664	19,476,337	69,765,502	8,530,407	97,772,246
UNIV	University of IL	676	162,368,195	581,613,408	50,655,317	794,636,920
UNIV	University of IL - Foundation	676A	6,342,654	22,719,797	-	29,062,451
UNIV	University of IL - Alumni Association	676B	555,800	1,990,910	149,574	2,696,284
	Total		4,670,584,358	16,730,336,203	4,694,681,413	26,095,601,974
0455	IL State Toll Highway	557	-	-	450,406,599	450,406,599
Grand Total*			\$ 4,670,584,358	\$ 16,730,336,203	\$ 5,145,088,012	\$ 26,546,008,573

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND
For the Year Ended June 30, 2022

OPEB Expense

FUND	Fund Name	Agency #	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense
UNIV	Governor's State Univ	616	\$ (1,187,444)	\$ (211,849)	\$ (1,399,293)
UNIV	Northeastern State Univ	620	(2,767,587)	(3,015,933)	(5,783,520)
UNIV	Western IL Univ	628	(2,449,688)	1,277,612	(1,172,076)
UNIV	Illinois State Univ	636	(2,477,738)	(579,270)	(3,057,008)
UNIV	Northern IL Univ	644	(5,913,846)	1,870,942	(4,042,904)
UNIV	Southern IL Univ	664	(19,494,656)	6,550,274	(12,944,382)
UNIV	University of IL	676	(162,520,915)	51,600,619	(110,920,296)
UNIV	University of IL - Foundation	676A	(6,348,619)	5,051,226	(1,297,393)
UNIV	University of IL - Alumni Association	676B	(556,322)	1,024,829	468,507
	Total		(4,674,977,406)	106,559,675	(4,568,417,731)
0455	IL State Toll Highway	557	-	(106,559,675)	(106,559,675)
Grand Total*			\$ (4,674,977,406)	\$ -	\$ (4,674,977,406)

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	FY21		FY22	
			21 Primary Allocation	21 Secondary Allocation	22 Primary Allocation	22 Secondary Allocation
0001	General Revenue Requested - relating to Universities	GRF Universities	31.1570%		33.9692%	
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	47.3375%	100.0000%	43.2865%	100.0000%
0001	General Revenue Requested - relating to State Agencies	350		5.6649%		5.6164%
0001	General Revenue Requested - relating to State Agencies	416		0.2290%		0.2348%
0001	General Revenue Requested - relating to State Agencies	418		7.4408%		7.9545%
0001	General Revenue Requested - relating to State Agencies	426		31.7547%		30.3057%
0001	General Revenue Requested - relating to State Agencies	444		27.6121%		27.2141%
0001	General Revenue Requested - relating to State Agencies	448		0.0000%		0.1208%
0001	General Revenue Requested - relating to State Agencies	478		2.1006%		2.1380%
0001	General Revenue Requested - relating to State Agencies	492		1.3750%		1.3756%
0001	General Revenue Requested - relating to State Agencies	494		0.0000%		0.0000%
0001	General Revenue Requested - relating to State Agencies	511		0.0000%		0.0000%
0001	General Revenue Requested - relating to State Agencies	586		0.6466%		0.6189%
0001	General Revenue Requested - relating to State Agencies	691		0.3848%		0.4082%
0001	General Revenue Requested - relating to State Agencies	All Others		22.7915%		24.0130%
0001	General Revenue	812	0.0000%		0.0000%	
0007	Education Assistance Fund	812	1.7470%		1.8625%	
0011	Road	494	6.6596%		5.4214%	
0011	Road	360	0.0010%		0.0011%	
0011	Road	510	0.0028%		0.0031%	
0012	Motor Fuel Tax	492	0.1690%		0.1906%	
0012	Motor Fuel Tax	494	0.1631%		0.1175%	
0013	Prevent & Treat Alcohol & Sub	444	0.0164%		0.0168%	
0014	Food & Drug Safety	482	0.0000%		0.0000%	
0016	Teacher Certificate Fee Revolving	586	0.0170%		0.0195%	
0018	Transportation Regulatory	524	0.0519%		0.0613%	
0021	Financial Institutions	440	0.0265%		0.0292%	
0022	General Professions Dedicated	440	0.0230%		0.0238%	
0026	Live & Learn	350	0.0029%		0.0032%	
0036	IL Veterans' Rehabilitation	444	0.0177%		0.0196%	
0039	State Boating Act	422	0.0424%		0.0373%	
0040	State Parks	422	0.0298%		0.0276%	
0041	Wildlife & Fish	422	0.2249%		0.2853%	
0042	Salmon	422	0.0016%		0.0019%	
0044	Lobbyist Registration Admin	350	0.0053%		0.0056%	

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0001	General Revenue Requested - relating to Universities	GRF Universities	\$(1,385,968,054)	\$(1,404,992,626)	\$(1,097,036,142)	\$(926,565,671)	\$(247,834,598)
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	(2,974,329,646)	(3,225,636,727)	(3,121,637,360)	(2,018,935,344)	(488,221,070)
0001	General Revenue Requested - relating to State Agencies	350	(180,894,269)	(169,423,083)	(181,451,091)	(116,690,972)	(27,938,919)
0001	General Revenue Requested - relating to State Agencies	416	(9,787,372)	(11,395,207)	(6,107,644)	(4,182,262)	(1,084,340)
0001	General Revenue Requested - relating to State Agencies	418	(209,799,487)	(229,972,892)	(224,512,855)	(140,044,197)	(33,344,048)
0001	General Revenue Requested - relating to State Agencies	426	(947,007,710)	(1,031,473,199)	(1,004,087,011)	(668,414,318)	(163,448,746)
0001	General Revenue Requested - relating to State Agencies	444	(815,317,020)	(894,261,008)	(859,955,151)	(563,695,005)	(137,119,624)
0001	General Revenue Requested - relating to State Agencies	448	1,538,890	1,396,534	1,633,107	2,378,612	701,593
0001	General Revenue Requested - relating to State Agencies	478	(60,081,097)	(68,265,209)	(60,731,966)	(40,697,094)	(10,038,357)
0001	General Revenue Requested - relating to State Agencies	492	(45,886,646)	(59,754,640)	(41,851,970)	(27,037,910)	(6,709,553)
0001	General Revenue Requested - relating to State Agencies	494	(31,665)	(1,145,433)	(173,133)	-	-
0001	General Revenue Requested - relating to State Agencies	511	(15,275)	(552,550)	(83,520)	-	-
0001	General Revenue Requested - relating to State Agencies	586	(15,228,887)	(17,112,162)	(19,063,326)	(13,389,335)	(3,317,714)
0001	General Revenue Requested - relating to State Agencies	691	(1,847,752)	(6,011,272)	(5,026,760)	(6,024,514)	(1,742,773)
0001	General Revenue Requested - relating to State Agencies	All Others	(689,971,356)	(737,666,606)	(720,226,040)	(441,138,349)	(104,178,589)
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(50,698,277)	(59,431,225)	(75,146,008)	(57,068,447)	(14,462,275)
0011	Road	494	(272,496,185)	(236,434,429)	(334,993,982)	(294,346,730)	(77,651,258)
0011	Road	360	(23,052)	(26,062)	(44,052)	(31,785)	(7,825)
0011	Road	510	105,575	97,136	111,161	(42,330)	(21,638)
0012	Motor Fuel Tax	492	(10,236,061)	(9,107,852)	(6,314,121)	(4,818,030)	(1,259,143)
0012	Motor Fuel Tax	494	2,119,210	(5,625,016)	(2,087,336)	(6,454,419)	(2,106,708)
0013	Prevent & Treat Alcohol & Sub	444	(594,855)	(743,536)	(815,314)	(580,958)	(144,946)
0014	Food & Drug Safety	482	(523,487)	(76,110)	-	-	-
0016	Teacher Certificate Fee Revolving	586	3,779	(276,855)	(82,047)	(368,322)	(122,267)
0018	Transportation Regulatory	524	(2,836,079)	(2,871,938)	(2,129,029)	(1,407,499)	(349,564)
0021	Financial Institutions	440	(1,770,729)	(1,696,740)	(543,938)	(678,250)	(206,658)
0022	General Professions Dedicated	440	(777,138)	(658,868)	(612,061)	(702,878)	(200,071)
0026	Live & Learn	350	(160,790)	(154,888)	(92,032)	(81,918)	(22,555)
0036	IL Veterans' Rehabilitation	444	667,489	614,130	702,805	(267,426)	(136,738)
0039	State Boating Act	422	(3,545,327)	(4,513,511)	(2,686,779)	(1,793,818)	(457,042)
0040	State Parks	422	(2,096,725)	(2,810,715)	(675,074)	(954,044)	(302,648)
0041	Wildlife & Fish	422	(5,757,564)	(7,491,114)	(6,173,887)	(4,794,896)	(1,250,894)
0042	Salmon	422	(56,016)	(9,865)	(53,770)	(42,854)	(10,640)
0044	Lobbyist Registration Admin	350	(251,385)	(237,378)	(168,851)	(160,951)	(44,552)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Actual and Expected Experience

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0001	General Revenue Requested - relating to Universities	GRF Universities	\$ (351,918,600)	\$ (345,772,574)	\$ (360,264,778)	\$ (367,492,681)	\$ (101,758,058)
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	(448,445,217)	(440,613,408)	(459,080,620)	(468,291,050)	(129,668,936)
0001	General Revenue Requested - relating to State Agencies	350	(25,186,477)	(24,746,611)	(25,783,804)	(26,301,099)	(7,282,726)
0001	General Revenue Requested - relating to State Agencies	416	(1,052,949)	(1,034,560)	(1,077,921)	(1,099,547)	(304,463)
0001	General Revenue Requested - relating to State Agencies	418	(35,671,575)	(35,048,594)	(36,517,568)	(37,250,212)	(10,314,516)
0001	General Revenue Requested - relating to State Agencies	426	(135,904,462)	(133,530,978)	(139,127,595)	(141,918,881)	(39,297,079)
0001	General Revenue Requested - relating to State Agencies	444	(122,040,330)	(119,908,973)	(124,934,659)	(127,441,195)	(35,288,234)
0001	General Revenue Requested - relating to State Agencies	448	(541,722)	(532,261)	(554,569)	(565,696)	(156,640)
0001	General Revenue Requested - relating to State Agencies	478	(9,587,759)	(9,420,315)	(9,815,144)	(10,012,063)	(2,772,322)
0001	General Revenue Requested - relating to State Agencies	492	(6,168,812)	(6,061,078)	(6,315,113)	(6,441,812)	(1,783,726)
0001	General Revenue Requested - relating to State Agencies	494	-	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	511	-	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	586	(2,775,427)	(2,726,956)	(2,841,250)	(2,898,253)	(802,521)
0001	General Revenue Requested - relating to State Agencies	691	(1,830,553)	(1,798,584)	(1,873,967)	(1,911,564)	(529,309)
0001	General Revenue Requested - relating to State Agencies	All Others	(107,685,151)	(105,804,498)	(110,239,030)	(112,450,728)	(31,137,400)
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(19,295,374)	(18,958,393)	(19,752,987)	(20,149,286)	(5,579,301)
0011	Road	494	(56,165,338)	(55,184,446)	(57,497,365)	(58,650,921)	(16,240,333)
0011	Road	360	(11,396)	(11,197)	(11,666)	(11,900)	(3,295)
0011	Road	510	(32,116)	(31,555)	(32,877)	(33,537)	(9,286)
0012	Motor Fuel Tax	492	(1,974,603)	(1,940,118)	(2,021,433)	(2,061,989)	(570,961)
0012	Motor Fuel Tax	494	(1,217,292)	(1,196,033)	(1,246,162)	(1,271,163)	(351,983)
0013	Prevent & Treat Alcohol & Sub	444	(174,047)	(171,007)	(178,175)	(181,749)	(50,326)
0014	Food & Drug Safety	482	-	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	(202,019)	(198,491)	(206,810)	(210,959)	(58,414)
0018	Transportation Regulatory	524	(635,064)	(623,973)	(650,125)	(663,168)	(183,630)
0021	Financial Institutions	440	(302,510)	(297,227)	(309,684)	(315,898)	(87,471)
0022	General Professions Dedicated	440	(246,566)	(242,260)	(252,414)	(257,478)	(71,295)
0026	Live & Learn	350	(33,152)	(32,573)	(33,938)	(34,619)	(9,586)
0036	IL Veterans' Rehabilitation	444	(203,055)	(199,508)	(207,870)	(212,041)	(58,714)
0039	State Boating Act	422	(386,425)	(379,677)	(395,590)	(403,527)	(111,736)
0040	State Parks	422	(285,934)	(280,940)	(292,715)	(298,588)	(82,678)
0041	Wildlife & Fish	422	(2,955,689)	(2,904,070)	(3,025,786)	(3,086,492)	(854,644)
0042	Salmon	422	(19,684)	(19,340)	(20,151)	(20,555)	(5,692)
0044	Lobbyist Registration Admin	350	(58,016)	(57,002)	(59,392)	(60,583)	(16,775)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Assumption Changes

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0001	General Revenue Requested - relating to Universities	GRF Universities	\$(1,463,152,114)	\$(1,561,776,753)	\$(1,393,599,879)	\$(902,069,695)	\$(219,346,681)
0001	General Revenue Requested - relating to State Agencies	GRF State Agencies	(1,864,475,279)	(1,990,151,359)	(1,775,845,810)	(1,149,495,427)	(279,510,546)
0001	General Revenue Requested - relating to State Agencies	350	(104,716,390)	(111,774,861)	(99,738,604)	(64,560,261)	(15,698,430)
0001	General Revenue Requested - relating to State Agencies	416	(4,377,788)	(4,672,875)	(4,169,686)	(2,699,015)	(656,291)
0001	General Revenue Requested - relating to State Agencies	418	(148,309,686)	(158,306,590)	(141,259,655)	(91,436,614)	(22,233,666)
0001	General Revenue Requested - relating to State Agencies	426	(565,042,285)	(603,129,300)	(538,182,504)	(348,362,636)	(84,707,628)
0001	General Revenue Requested - relating to State Agencies	444	(507,400,167)	(541,601,781)	(483,280,455)	(312,824,835)	(76,066,279)
0001	General Revenue Requested - relating to State Agencies	448	(2,252,286)	(2,404,103)	(2,145,222)	(1,388,590)	(337,649)
0001	General Revenue Requested - relating to State Agencies	478	(39,862,481)	(42,549,436)	(37,967,583)	(24,576,212)	(5,975,935)
0001	General Revenue Requested - relating to State Agencies	492	(25,647,722)	(27,376,522)	(24,428,535)	(15,812,459)	(3,844,947)
0001	General Revenue Requested - relating to State Agencies	494	-	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	511	-	-	-	-	-
0001	General Revenue Requested - relating to State Agencies	586	(11,539,238)	(12,317,047)	(10,990,710)	(7,114,227)	(1,729,891)
0001	General Revenue Requested - relating to State Agencies	691	(7,610,788)	(8,123,798)	(7,249,003)	(4,692,240)	(1,140,962)
0001	General Revenue Requested - relating to State Agencies	All Others	(447,716,448)	(477,895,046)	(426,433,853)	(276,028,338)	(67,118,868)
0001	General Revenue	812	-	-	-	-	-
0007	Education Assistance Fund	812	(80,223,285)	(85,630,783)	(76,409,800)	(49,459,652)	(12,026,576)
0011	Road	494	(233,515,444)	(249,255,694)	(222,415,083)	(143,968,085)	(35,007,184)
0011	Road	360	(47,380)	(50,574)	(45,128)	(29,211)	(7,103)
0011	Road	510	(133,526)	(142,526)	(127,179)	(82,322)	(20,017)
0012	Motor Fuel Tax	492	(8,209,696)	(8,763,075)	(7,819,441)	(5,061,482)	(1,230,747)
0012	Motor Fuel Tax	494	(5,061,066)	(5,402,210)	(4,820,484)	(3,120,273)	(758,724)
0013	Prevent & Treat Alcohol & Sub	444	(723,625)	(772,401)	(689,227)	(446,133)	(108,481)
0014	Food & Drug Safety	482	-	-	-	-	-
0016	Teacher Certificate Fee Revolving	586	(839,922)	(896,537)	(799,995)	(517,833)	(125,916)
0018	Transportation Regulatory	524	(2,640,369)	(2,818,345)	(2,514,857)	(1,627,853)	(395,828)
0021	Financial Institutions	440	(1,257,729)	(1,342,507)	(1,197,942)	(775,421)	(188,551)
0022	General Professions Dedicated	440	(1,025,135)	(1,094,235)	(976,404)	(632,021)	(153,682)
0026	Live & Learn	350	(137,833)	(147,124)	(131,281)	(84,978)	(20,663)
0036	IL Veterans' Rehabilitation	444	(844,229)	(901,135)	(804,098)	(520,488)	(126,562)
0039	State Boating Act	422	(1,606,619)	(1,714,914)	(1,530,247)	(990,521)	(240,854)
0040	State Parks	422	(1,188,812)	(1,268,945)	(1,132,301)	(732,932)	(178,219)
0041	Wildlife & Fish	422	(12,288,700)	(13,117,027)	(11,704,546)	(7,576,289)	(1,842,245)
0042	Salmon	422	(81,839)	(87,355)	(77,948)	(50,455)	(12,269)
0044	Lobbyist Registration Admin	350	(241,208)	(257,467)	(229,742)	(148,711)	(36,160)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY19 Layer (Continued)

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

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

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Change in Proportionate Share FY20 Layer (Continued)

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

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

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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Change in Proportionate Share FY21 Layer (Continued)

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY22 Layer (Continued)

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

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	FY21		FY22	
			21 Primary Allocation	21 Secondary Allocation	22 Primary Allocation	22 Secondary Allocation
0045	Agricultural Premium	406	0.0000%		0.0000%	
0047	Fire Prevention	592	0.0944%		0.1096%	
0048	Rural/Downstate Health Access	482	0.0003%		0.0004%	
0050	Mental Health	444	0.0257%		0.0236%	
0051	Amusement Ride & Patron Safety	452	0.0016%		0.0010%	
0052	Federal Title III SS & Employ	427	0.8394%		0.9582%	
0052	Federal Title III SS & Employ	360	0.0006%		0.0007%	
0054	State Pensions	370	0.0563%		0.0618%	
0057	IL State Pharmacy Disciplinary	440	0.0082%		0.0098%	
0059	Public Utility	524	0.1228%		0.1464%	
0060	Alzheimer's Disease Research, Care, and Support	482	0.0000%		0.0000%	
0063	Public Health Services	482	0.2848%		0.3289%	
0065	US Environmental Protection	532	0.1217%		0.1065%	
0067	Radiation Protection	588/360	0.0306%		0.0333%	
0068	Hospital Licensure Fund	482	0.0040%		0.0038%	
0072	Underground Storage Tank	532	0.0427%		0.0487%	
0072	Underground Storage Tank	592	0.0169%		0.0178%	
0072	Underground Storage Tank	492	0.0091%		0.0103%	
0074	EPA Special State Projects Trust Fund	532	0.0010%		0.0015%	
0075	Compassionate Use of Medical Cannabis	406	0.0080%		0.0078%	
0075	Compassionate Use of Medical Cannabis	482	0.0105%		0.0135%	
0075	Compassionate Use of Medical Cannabis	440	0.0051%		0.0072%	
0075	Compassionate Use of Medical Cannabis	493	0.0015%		0.0027%	
0077	Mines & Minerals UIC	422	0.0007%		0.0000%	
0078	Solid Waste Management	532/420	0.0465%		0.0521%	
0081	Vocational Rehabilitation	444	0.3758%		0.4092%	
0082	Distance Learning	601	0.0002%		0.0005%	
0085	IL Gaming Law Enforcement	340	0.0016%		0.0025%	
0085	IL Gaming Law Enforcement	492	0.0000%		0.0000%	
0089	Subtitle D Management	532	0.0090%		0.0114%	
0090	Special Federal Grant Project	295	0.0000%		0.0000%	
0091	Clean Air Act (CAA) Permit	532	0.0585%		0.0640%	
0093	IL State Medical Disciplinary	440	0.0193%		0.0229%	
0103	State Treasurer's Admin	370	0.0629%		0.0685%	
0117	St Appellate Defender Federal	290	0.0000%		0.0000%	

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0045	Agricultural Premium	406	\$ -	\$ -	\$ -	\$ -	\$ -
0047	Fire Prevention	592	(3,157,616)	(3,420,739)	(2,873,834)	(2,468,885)	(661,273)
0048	Rural/Downstate Health Access	482	(3,977)	(5,071)	(10,914)	(6,350)	(1,410)
0050	Mental Health	444	(1,287,566)	(1,315,575)	(1,034,533)	(962,316)	(263,728)
0051	Amusement Ride & Patron Safety	452	1,989	(52,094)	(48,662)	(75,623)	(22,717)
0052	Federal Title III SS & Employ	427	(42,792,675)	(43,084,115)	(31,391,980)	(23,514,696)	(6,099,474)
0052	Federal Title III SS & Employ	360	(79,991)	(52,574)	(59,737)	(23,787)	(4,157)
0054	State Pensions	370	(2,720,971)	(4,973,603)	(2,432,128)	(1,676,137)	(442,217)
0057	IL State Pharmacy Disciplinary	440	(452,476)	(435,304)	(284,109)	(207,183)	(53,687)
0059	Public Utility	524	(5,765,806)	(6,027,208)	(4,225,505)	(3,121,944)	(808,866)
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-	-
0063	Public Health Services	482	(10,138,105)	(11,624,792)	(8,334,513)	(7,405,551)	(2,018,605)
0065	US Environmental Protection	532	(5,852,931)	(5,756,063)	(4,964,694)	(4,793,012)	(1,319,373)
0067	Radiation Protection	588/360	(893,817)	(926,206)	(957,222)	(899,129)	(244,233)
0068	Hospital Licensure Fund	482	(181,439)	(169,839)	(57,112)	(123,382)	(39,344)
0072	Underground Storage Tank	532	(1,331,882)	(1,553,113)	(1,256,423)	(1,141,270)	(310,858)
0072	Underground Storage Tank	592	(828,091)	(678,782)	(671,904)	(546,962)	(142,820)
0072	Underground Storage Tank	492	(423,772)	(407,961)	(308,069)	(253,178)	(67,305)
0074	EPA Special State Projects Trust Fund	532	(105,900)	(43,993)	(48,952)	(16,859)	(2,458)
0075	Compassionate Use of Medical Cannabis	406	(473,796)	(414,490)	(518,650)	(324,285)	(76,005)
0075	Compassionate Use of Medical Cannabis	482	(300,378)	(535,356)	(431,595)	(241,776)	(55,984)
0075	Compassionate Use of Medical Cannabis	440	(204,378)	(158,050)	(106,653)	(73,439)	(18,565)
0075	Compassionate Use of Medical Cannabis	493	(34,410)	(19,778)	11,469	9,892	2,354
0077	Mines & Minerals UIC	422	(110,209)	(117,567)	(65,265)	(57,277)	(15,808)
0078	Solid Waste Management	532/420	(1,718,315)	(1,860,878)	(1,288,990)	(1,258,311)	(351,054)
0081	Vocational Rehabilitation	444	(19,121,021)	(18,041,146)	(14,044,950)	(11,347,428)	(2,996,222)
0082	Distance Learning	601	6,729	(9,308)	(1,890)	6,381	2,192
0085	IL Gaming Law Enforcement	340	(441,335)	(396,900)	(193,254)	(38,438)	(2,591)
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	(340,656)	(335,162)	(170,312)	(175,347)	(50,289)
0090	Special Federal Grant Project	295	(111,563)	(16,219)	-	-	-
0091	Clean Air Act (CAA) Permit	532	(2,313,980)	(2,408,456)	(1,746,194)	(1,669,456)	(462,382)
0093	IL State Medical Disciplinary	440	(579,079)	(502,320)	(528,267)	(478,659)	(128,588)
0103	State Treasurer's Admin	370	2,334,248	218,418	(1,751,743)	(1,849,294)	(501,368)
0117	St Appellate Defender Federal	290	-	-	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Actual and Expected Experience

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0045	Agricultural Premium	406	\$ -	\$ -	\$ -	\$ -	\$ -
0047	Fire Prevention	592	(1,135,449)	(1,115,619)	(1,162,377)	(1,185,698)	(328,317)
0048	Rural/Downstate Health Access	482	(4,144)	(4,072)	(4,242)	(4,327)	(1,198)
0050	Mental Health	444	(244,494)	(240,224)	(250,293)	(255,314)	(70,696)
0051	Amusement Ride & Patron Safety	452	(10,360)	(10,179)	(10,606)	(10,818)	(2,996)
0052	Federal Title III SS & Employ	427	(9,926,887)	(9,753,521)	(10,162,315)	(10,366,199)	(2,870,382)
0052	Federal Title III SS & Employ	360	(7,252)	(7,125)	(7,424)	(7,573)	(2,097)
0054	State Pensions	370	(640,244)	(629,062)	(655,428)	(668,578)	(185,128)
0057	IL State Pharmacy Disciplinary	440	(101,527)	(99,754)	(103,935)	(106,020)	(29,357)
0059	Public Utility	524	(1,516,694)	(1,490,206)	(1,552,664)	(1,583,815)	(438,555)
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-	-
0063	Public Health Services	482	(3,407,382)	(3,347,874)	(3,488,192)	(3,558,175)	(985,252)
0065	US Environmental Protection	532	(1,103,333)	(1,084,064)	(1,129,500)	(1,152,161)	(319,031)
0067	Radiation Protection	588/360	(344,986)	(338,961)	(353,167)	(360,253)	(99,753)
0068	Hospital Licensure Fund	482	(39,368)	(38,680)	(40,301)	(41,110)	(11,383)
0072	Underground Storage Tank	532	(504,529)	(495,717)	(516,494)	(526,857)	(145,886)
0072	Underground Storage Tank	592	(184,407)	(181,186)	(188,780)	(192,568)	(53,322)
0072	Underground Storage Tank	492	(106,707)	(104,844)	(109,238)	(111,430)	(30,855)
0074	EPA Special State Projects Trust Fund	532	(15,540)	(15,269)	(15,908)	(16,228)	(4,493)
0075	Compassionate Use of Medical Cannabis	406	(80,807)	(79,396)	(82,724)	(84,384)	(23,366)
0075	Compassionate Use of Medical Cannabis	482	(139,859)	(137,417)	(143,176)	(146,049)	(40,441)
0075	Compassionate Use of Medical Cannabis	440	(74,592)	(73,289)	(76,361)	(77,893)	(21,568)
0075	Compassionate Use of Medical Cannabis	493	(27,972)	(27,483)	(28,635)	(29,210)	(8,088)
0077	Mines & Minerals UIC	422	-	-	-	-	-
0078	Solid Waste Management	532/420	(539,752)	(530,326)	(552,553)	(563,639)	(156,071)
0081	Vocational Rehabilitation	444	(4,239,284)	(4,165,248)	(4,339,824)	(4,426,893)	(1,225,799)
0082	Distance Learning	601	(5,180)	(5,090)	(5,303)	(5,409)	(1,498)
0085	IL Gaming Law Enforcement	340	(25,900)	(25,448)	(26,514)	(27,046)	(7,489)
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	(118,103)	(116,041)	(120,904)	(123,330)	(34,150)
0090	Special Federal Grant Project	295	-	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	(663,036)	(651,456)	(678,760)	(692,378)	(191,718)
0093	IL State Medical Disciplinary	440	(237,242)	(233,099)	(242,869)	(247,742)	(68,599)
0103	State Treasurer's Admin	370	(709,655)	(697,262)	(726,486)	(741,061)	(205,198)
0117	St Appellate Defender Federal	290	-	-	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Assumption Changes

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0045	Agricultural Premium	406	\$ -	\$ -	\$ -	\$ -	\$ -
0047	Fire Prevention	592	(4,720,790)	(5,038,998)	(4,496,383)	(2,910,485)	(707,712)
0048	Rural/Downstate Health Access	482	(17,229)	(18,391)	(16,410)	(10,622)	(2,583)
0050	Mental Health	444	(1,016,521)	(1,085,040)	(968,199)	(626,710)	(152,390)
0051	Amusement Ride & Patron Safety	452	(43,073)	(45,976)	(41,025)	(26,556)	(6,457)
0052	Federal Title III SS & Employ	427	(41,272,457)	(44,054,452)	(39,310,535)	(25,445,497)	(6,187,310)
0052	Federal Title III SS & Employ	360	(30,151)	(32,183)	(28,718)	(18,589)	(4,520)
0054	State Pensions	370	(2,661,905)	(2,841,333)	(2,535,369)	(1,641,131)	(399,056)
0057	IL State Pharmacy Disciplinary	440	(422,114)	(450,567)	(402,049)	(260,244)	(63,281)
0059	Public Utility	524	(6,305,873)	(6,730,924)	(6,006,118)	(3,887,728)	(945,337)
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-	-
0063	Public Health Services	482	(14,166,678)	(15,121,592)	(13,493,253)	(8,734,110)	(2,123,780)
0065	US Environmental Protection	532	(4,587,264)	(4,896,472)	(4,369,205)	(2,828,163)	(687,694)
0067	Radiation Protection	588/360	(1,434,328)	(1,531,009)	(1,366,146)	(884,299)	(215,025)
0068	Hospital Licensure Fund	482	(163,677)	(174,710)	(155,897)	(100,911)	(24,537)
0072	Underground Storage Tank	532	(2,097,650)	(2,239,044)	(1,997,937)	(1,293,254)	(314,467)
0072	Underground Storage Tank	592	(766,698)	(818,377)	(730,252)	(472,688)	(114,939)
0072	Underground Storage Tank	492	(443,651)	(473,555)	(422,562)	(273,522)	(66,509)
0074	EPA Special State Projects Trust Fund	532	(64,609)	(68,964)	(61,538)	(39,833)	(9,686)
0075	Compassionate Use of Medical Cannabis	406	(335,969)	(358,615)	(319,998)	(207,133)	(50,366)
0075	Compassionate Use of Medical Cannabis	482	(581,484)	(620,680)	(553,843)	(358,499)	(87,172)
0075	Compassionate Use of Medical Cannabis	440	(310,125)	(331,029)	(295,383)	(191,200)	(46,492)
0075	Compassionate Use of Medical Cannabis	493	(116,297)	(124,136)	(110,769)	(71,700)	(17,434)
0077	Mines & Minerals UIC	422	-	-	-	-	-
0078	Solid Waste Management	532/420	(2,244,098)	(2,395,363)	(2,137,423)	(1,383,542)	(336,421)
0081	Vocational Rehabilitation	444	(17,625,433)	(18,813,485)	(16,787,592)	(10,866,518)	(2,642,295)
0082	Distance Learning	601	(21,536)	(22,988)	(20,513)	(13,278)	(3,229)
0085	IL Gaming Law Enforcement	340	(107,682)	(114,941)	(102,563)	(66,389)	(16,143)
0085	IL Gaming Law Enforcement	492	-	-	-	-	-
0089	Subtitle D Management	532	(491,031)	(524,129)	(467,690)	(302,733)	(73,612)
0090	Special Federal Grant Project	295	-	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	(2,756,666)	(2,942,481)	(2,625,625)	(1,699,553)	(413,262)
0093	IL State Medical Disciplinary	440	(986,370)	(1,052,856)	(939,482)	(608,121)	(147,870)
0103	State Treasurer's Admin	370	(2,950,494)	(3,149,374)	(2,810,240)	(1,819,053)	(442,320)
0117	St Appellate Defender Federal	290	-	-	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer	FY19 Base Layer	2019	2020
			Deferred Outflow	Deferred Inflow		
0045	Agricultural Premium	406	\$ -	\$ -	\$ -	\$ -
0047	Fire Prevention	592	-	212,251	(41,251)	(41,251)
0048	Rural/Downstate Health Access	482	20	-	4	4
0050	Mental Health	444	-	218,196	(42,406)	(42,406)
0051	Amusement Ride & Patron Safety	452	309,215	-	60,096	60,096
0052	Federal Title III SS & Employ	427	-	13,951,121	(2,711,385)	(2,711,385)
0052	Federal Title III SS & Employ	360	-	176,538	(34,310)	(34,310)
0054	State Pensions	370	12,549,476	-	2,438,977	2,438,977
0057	IL State Pharmacy Disciplinary	440	-	264,026	(51,313)	(51,313)
0059	Public Utility	524	-	825,809	(160,495)	(160,495)
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-
0063	Public Health Services	482	3,559,951	-	691,872	691,872
0065	US Environmental Protection	532	-	2,328,847	(452,609)	(452,609)
0067	Radiation Protection	588/360	-	350,795	(68,177)	(68,177)
0068	Hospital Licensure Fund	482	-	132,111	(25,676)	(25,676)
0072	Underground Storage Tank	532	533,737	-	103,731	103,731
0072	Underground Storage Tank	592	-	1,190,711	(231,413)	(231,413)
0072	Underground Storage Tank	492	-	264,038	(51,315)	(51,315)
0074	EPA Special State Projects Trust Fund	532	-	397,311	(77,217)	(77,217)
0075	Compassionate Use of Medical Cannabis	406	-	484,905	(94,241)	(94,241)
0075	Compassionate Use of Medical Cannabis	482	1,193,452	-	231,946	231,946
0075	Compassionate Use of Medical Cannabis	440	-	396,953	(77,147)	(77,147)
0075	Compassionate Use of Medical Cannabis	493	-	132,350	(25,722)	(25,722)
0077	Mines & Minerals UIC	422	44,308	-	8,611	8,611
0078	Solid Waste Management	532/420	4,358	-	847	847
0081	Vocational Rehabilitation	444	-	13,208,805	(2,567,116)	(2,567,116)
0082	Distance Learning	601	88,345	-	17,170	17,170
0085	IL Gaming Law Enforcement	340	-	308,518	(59,960)	(59,960)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	-	219,934	(42,744)	(42,744)
0090	Special Federal Grant Project	295	-	574,034	(111,563)	(111,563)
0091	Clean Air Act (CAA) Permit	532	-	480,221	(93,330)	(93,330)
0093	IL State Medical Disciplinary	440	-	837,482	(162,764)	(162,764)
0103	State Treasurer's Admin	370	11,616,005	-	2,257,558	2,257,558
0117	St Appellate Defender Federal	290	-	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0045	Agricultural Premium	406	\$ -	\$ -	\$ -	\$ -
0047	Fire Prevention	592	(41,251)	(41,251)	(41,251)	(5,996)
0048	Rural/Downstate Health Access	482	4	4	4	-
0050	Mental Health	444	(42,406)	(42,406)	(42,406)	(6,166)
0051	Amusement Ride & Patron Safety	452	60,096	60,096	60,096	8,735
0052	Federal Title III SS & Employ	427	(2,711,385)	(2,711,385)	(2,711,385)	(394,196)
0052	Federal Title III SS & Employ	360	(34,310)	(34,310)	(34,310)	(4,988)
0054	State Pensions	370	2,438,977	2,438,977	2,438,977	354,591
0057	IL State Pharmacy Disciplinary	440	(51,313)	(51,313)	(51,313)	(7,461)
0059	Public Utility	524	(160,495)	(160,495)	(160,495)	(23,334)
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-
0063	Public Health Services	482	691,872	691,872	691,872	100,591
0065	US Environmental Protection	532	(452,609)	(452,609)	(452,609)	(65,802)
0067	Radiation Protection	588/360	(68,177)	(68,177)	(68,177)	(9,910)
0068	Hospital Licensure Fund	482	(25,676)	(25,676)	(25,676)	(3,731)
0072	Underground Storage Tank	532	103,731	103,731	103,731	15,082
0072	Underground Storage Tank	592	(231,413)	(231,413)	(231,413)	(33,646)
0072	Underground Storage Tank	492	(51,315)	(51,315)	(51,315)	(7,463)
0074	EPA Special State Projects Trust Fund	532	(77,217)	(77,217)	(77,217)	(11,226)
0075	Compassionate Use of Medical Cannabis	406	(94,241)	(94,241)	(94,241)	(13,700)
0075	Compassionate Use of Medical Cannabis	482	231,946	231,946	231,946	33,722
0075	Compassionate Use of Medical Cannabis	440	(77,147)	(77,147)	(77,147)	(11,218)
0075	Compassionate Use of Medical Cannabis	493	(25,722)	(25,722)	(25,722)	(3,740)
0077	Mines & Minerals UIC	422	8,611	8,611	8,611	1,253
0078	Solid Waste Management	532/420	847	847	847	123
0081	Vocational Rehabilitation	444	(2,567,116)	(2,567,116)	(2,567,116)	(373,225)
0082	Distance Learning	601	17,170	17,170	17,170	2,495
0085	IL Gaming Law Enforcement	340	(59,960)	(59,960)	(59,960)	(8,718)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	(42,744)	(42,744)	(42,744)	(6,214)
0090	Special Federal Grant Project	295	(111,563)	(111,563)	(111,563)	(16,219)
0091	Clean Air Act (CAA) Permit	532	(93,330)	(93,330)	(93,330)	(13,571)
0093	IL State Medical Disciplinary	440	(162,764)	(162,764)	(162,764)	(23,662)
0103	State Treasurer's Admin	370	2,257,558	2,257,558	2,257,558	328,215
0117	St Appellate Defender Federal	290	-	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0045	Agricultural Premium	406	\$ -	\$ -	\$ -	\$ -
0047	Fire Prevention	592	-	265,526	(51,763)	(51,763)
0048	Rural/Downstate Health Access	482	45,122	-	8,796	8,796
0050	Mental Health	444	-	990,844	(193,158)	(193,158)
0051	Amusement Ride & Patron Safety	452	-	45,037	(8,780)	(8,780)
0052	Federal Title III SS & Employ	427	-	41,039,896	(8,000,452)	(8,000,452)
0052	Federal Title III SS & Employ	360	90,271	-	17,598	17,598
0054	State Pensions	370	-	15,421,866	(3,006,389)	(3,006,389)
0057	IL State Pharmacy Disciplinary	440	-	585,869	(114,211)	(114,211)
0059	Public Utility	524	-	6,578,013	(1,282,339)	(1,282,339)
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-
0063	Public Health Services	482	-	11,215,671	(2,186,420)	(2,186,420)
0065	US Environmental Protection	532	-	1,436,612	(280,058)	(280,058)
0067	Radiation Protection	588/360	1,129,203	-	220,131	220,131
0068	Hospital Licensure Fund	482	-	541,094	(105,483)	(105,483)
0072	Underground Storage Tank	532	-	538,990	(105,072)	(105,072)
0072	Underground Storage Tank	592	632,435	-	123,289	123,289
0072	Underground Storage Tank	492	-	270,112	(52,657)	(52,657)
0074	EPA Special State Projects Trust Fund	532	135,386	-	26,393	26,393
0075	Compassionate Use of Medical Cannabis	406	902,671	-	175,970	175,970
0075	Compassionate Use of Medical Cannabis	482	-	450,353	(87,793)	(87,793)
0075	Compassionate Use of Medical Cannabis	440	-	44,835	(8,740)	(8,740)
0075	Compassionate Use of Medical Cannabis	493	-	90,146	(17,573)	(17,573)
0077	Mines & Minerals UIC	422	-	315,673	(61,538)	(61,538)
0078	Solid Waste Management	532/420	-	1,982,180	(386,413)	(386,413)
0081	Vocational Rehabilitation	444	-	10,442,390	(2,035,674)	(2,035,674)
0082	Distance Learning	601	-	45,089	(8,790)	(8,790)
0085	IL Gaming Law Enforcement	340	-	1,082,270	(210,981)	(210,981)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	-	631,018	(123,013)	(123,013)
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	-	2,116,821	(412,660)	(412,660)
0093	IL State Medical Disciplinary	440	903,075	-	176,048	176,048
0103	State Treasurer's Admin	370	11,504,530	-	2,242,731	2,242,731
0117	St Appellate Defender Federal	290	-	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0045	Agricultural Premium	406	\$ -	\$ -	\$ -	\$ -
0047	Fire Prevention	592	(51,763)	(51,763)	(51,763)	(6,711)
0048	Rural/Downstate Health Access	482	8,796	8,796	8,796	1,142
0050	Mental Health	444	(193,158)	(193,158)	(193,158)	(25,054)
0051	Amusement Ride & Patron Safety	452	(8,780)	(8,780)	(8,780)	(1,137)
0052	Federal Title III SS & Employ	427	(8,000,452)	(8,000,452)	(8,000,452)	(1,037,636)
0052	Federal Title III SS & Employ	360	17,598	17,598	17,598	2,281
0054	State Pensions	370	(3,006,389)	(3,006,389)	(3,006,389)	(389,921)
0057	IL State Pharmacy Disciplinary	440	(114,211)	(114,211)	(114,211)	(14,814)
0059	Public Utility	524	(1,282,339)	(1,282,339)	(1,282,339)	(166,318)
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-
0063	Public Health Services	482	(2,186,420)	(2,186,420)	(2,186,420)	(283,571)
0065	US Environmental Protection	532	(280,058)	(280,058)	(280,058)	(36,322)
0067	Radiation Protection	588/360	220,131	220,131	220,131	28,548
0068	Hospital Licensure Fund	482	(105,483)	(105,483)	(105,483)	(13,679)
0072	Underground Storage Tank	532	(105,072)	(105,072)	(105,072)	(13,630)
0072	Underground Storage Tank	592	123,289	123,289	123,289	15,990
0072	Underground Storage Tank	492	(52,657)	(52,657)	(52,657)	(6,827)
0074	EPA Special State Projects Trust Fund	532	26,393	26,393	26,393	3,421
0075	Compassionate Use of Medical Cannabis	406	175,970	175,970	175,970	22,821
0075	Compassionate Use of Medical Cannabis	482	(87,793)	(87,793)	(87,793)	(11,388)
0075	Compassionate Use of Medical Cannabis	440	(8,740)	(8,740)	(8,740)	(1,135)
0075	Compassionate Use of Medical Cannabis	493	(17,573)	(17,573)	(17,573)	(2,281)
0077	Mines & Minerals UIC	422	(61,538)	(61,538)	(61,538)	(7,983)
0078	Solid Waste Management	532/420	(386,413)	(386,413)	(386,413)	(50,115)
0081	Vocational Rehabilitation	444	(2,035,674)	(2,035,674)	(2,035,674)	(264,020)
0082	Distance Learning	601	(8,790)	(8,790)	(8,790)	(1,139)
0085	IL Gaming Law Enforcement	340	(210,981)	(210,981)	(210,981)	(27,365)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	(123,013)	(123,013)	(123,013)	(15,953)
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	(412,660)	(412,660)	(412,660)	(53,521)
0093	IL State Medical Disciplinary	440	176,048	176,048	176,048	22,835
0103	State Treasurer's Admin	370	2,242,731	2,242,731	2,242,731	290,875
0117	St Appellate Defender Federal	290	-	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer	FY21 Base Layer	2021	2022
			Deferred Outflow	Deferred Inflow		
0045	Agricultural Premium	406	\$ -	\$ -	\$ -	\$ -
0047	Fire Prevention	592	7,438,593	-	1,433,822	1,433,822
0048	Rural/Downstate Health Access	482	-	15	(3)	(3)
0050	Mental Health	444	1,848,267	-	356,262	356,262
0051	Amusement Ride & Patron Safety	452	270,587	-	52,157	52,157
0052	Federal Title III SS & Employ	427	43,580,414	-	8,400,320	8,400,320
0052	Federal Title III SS & Employ	360	-	180,471	(34,787)	(34,787)
0054	State Pensions	370	3,290,290	-	634,218	634,218
0057	IL State Pharmacy Disciplinary	440	495,812	-	95,570	95,570
0059	Public Utility	524	7,346,958	-	1,416,159	1,416,159
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-
0063	Public Health Services	482	25,834,347	-	4,979,686	4,979,686
0065	US Environmental Protection	532	8,835,669	-	1,703,115	1,703,115
0067	Radiation Protection	588/360	2,479,574	-	477,949	477,949
0068	Hospital Licensure Fund	482	856,906	-	165,172	165,172
0072	Underground Storage Tank	532	3,787,185	-	729,997	729,997
0072	Underground Storage Tank	592	720,934	-	138,963	138,963
0072	Underground Storage Tank	492	631,098	-	121,647	121,647
0074	EPA Special State Projects Trust Fund	532	-	90,271	(17,400)	(17,400)
0075	Compassionate Use of Medical Cannabis	406	-	677,061	(130,507)	(130,507)
0075	Compassionate Use of Medical Cannabis	482	89,700	-	17,290	17,290
0075	Compassionate Use of Medical Cannabis	440	450,852	-	86,904	86,904
0075	Compassionate Use of Medical Cannabis	493	270,590	-	52,157	52,157
0077	Mines & Minerals UIC	422	-	37	(7)	(7)
0078	Solid Waste Management	532/420	4,869,657	-	938,648	938,648
0081	Vocational Rehabilitation	444	21,724,725	-	4,187,538	4,187,538
0082	Distance Learning	601	-	9	(2)	(2)
0085	IL Gaming Law Enforcement	340	-	586,521	(113,055)	(113,055)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	1,172,433	-	225,992	225,992
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	5,681,057	-	1,095,049	1,095,049
0093	IL State Medical Disciplinary	440	1,623,031	-	312,846	312,846
0103	State Treasurer's Admin	370	5,004,174	-	964,577	964,577
0117	St Appellate Defender Federal	290	-	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0045	Agricultural Premium	406	\$ -	\$ -	\$ -	\$ -
0047	Fire Prevention	592	1,433,822	1,433,822	1,433,822	269,483
0048	Rural/Downstate Health Access	482	(3)	(3)	(3)	-
0050	Mental Health	444	356,262	356,262	356,262	66,957
0051	Amusement Ride & Patron Safety	452	52,157	52,157	52,157	9,802
0052	Federal Title III SS & Employ	427	8,400,320	8,400,320	8,400,320	1,578,814
0052	Federal Title III SS & Employ	360	(34,787)	(34,787)	(34,787)	(6,536)
0054	State Pensions	370	634,218	634,218	634,218	119,200
0057	IL State Pharmacy Disciplinary	440	95,570	95,570	95,570	17,962
0059	Public Utility	524	1,416,159	1,416,159	1,416,159	266,163
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-
0063	Public Health Services	482	4,979,686	4,979,686	4,979,686	935,917
0065	US Environmental Protection	532	1,703,115	1,703,115	1,703,115	320,094
0067	Radiation Protection	588/360	477,949	477,949	477,949	89,829
0068	Hospital Licensure Fund	482	165,172	165,172	165,172	31,046
0072	Underground Storage Tank	532	729,997	729,997	729,997	137,200
0072	Underground Storage Tank	592	138,963	138,963	138,963	26,119
0072	Underground Storage Tank	492	121,647	121,647	121,647	22,863
0074	EPA Special State Projects Trust Fund	532	(17,400)	(17,400)	(17,400)	(3,271)
0075	Compassionate Use of Medical Cannabis	406	(130,507)	(130,507)	(130,507)	(24,526)
0075	Compassionate Use of Medical Cannabis	482	17,290	17,290	17,290	3,250
0075	Compassionate Use of Medical Cannabis	440	86,904	86,904	86,904	16,332
0075	Compassionate Use of Medical Cannabis	493	52,157	52,157	52,157	9,805
0077	Mines & Minerals UIC	422	(7)	(7)	(7)	(2)
0078	Solid Waste Management	532/420	938,648	938,648	938,648	176,417
0081	Vocational Rehabilitation	444	4,187,538	4,187,538	4,187,538	787,035
0082	Distance Learning	601	(2)	(2)	(2)	1
0085	IL Gaming Law Enforcement	340	(113,055)	(113,055)	(113,055)	(21,246)
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	225,992	225,992	225,992	42,473
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	1,095,049	1,095,049	1,095,049	205,812
0093	IL State Medical Disciplinary	440	312,846	312,846	312,846	58,801
0103	State Treasurer's Admin	370	964,577	964,577	964,577	181,289
0117	St Appellate Defender Federal	290	-	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY22 Layer			
			FY22 Base Layer	FY22 Base Layer	2022	2023
			Deferred Outflow	Deferred Inflow		
0045	Agricultural Premium	406	\$ -	\$ -	\$ -	\$ -
0047	Fire Prevention	592	7,163,831	-	1,357,815	1,357,815
0048	Rural/Downstate Health Access	482	45,366	-	8,599	8,599
0050	Mental Health	444	-	776,887	(147,249)	(147,249)
0051	Amusement Ride & Patron Safety	452	-	253,519	(48,051)	(48,051)
0052	Federal Title III SS & Employ	427	56,549,148	-	10,718,186	10,718,186
0052	Federal Title III SS & Employ	360	47,015	-	8,911	8,911
0054	State Pensions	370	2,713,827	-	514,372	514,372
0057	IL State Pharmacy Disciplinary	440	744,546	-	141,119	141,119
0059	Public Utility	524	10,992,206	-	2,083,436	2,083,436
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-
0063	Public Health Services	482	20,844,512	-	3,950,817	3,950,817
0065	US Environmental Protection	532	-	5,976,558	(1,132,782)	(1,132,782)
0067	Radiation Protection	588/360	1,348,515	-	255,594	255,594
0068	Hospital Licensure Fund	482	-	65,459	(12,407)	(12,407)
0072	Underground Storage Tank	532	2,857,700	-	541,641	541,641
0072	Underground Storage Tank	592	486,316	-	92,175	92,175
0072	Underground Storage Tank	492	574,614	-	108,911	108,911
0074	EPA Special State Projects Trust Fund	532	224,086	-	42,473	42,473
0075	Compassionate Use of Medical Cannabis	406	-	43,483	(8,242)	(8,242)
0075	Compassionate Use of Medical Cannabis	482	1,369,239	-	259,522	259,522
0075	Compassionate Use of Medical Cannabis	440	946,105	-	179,322	179,322
0075	Compassionate Use of Medical Cannabis	493	532,861	-	100,997	100,997
0077	Mines & Minerals UIC	422	-	302,183	(57,275)	(57,275)
0078	Solid Waste Management	532/420	2,703,703	-	512,453	512,453
0081	Vocational Rehabilitation	444	16,666,612	-	3,158,948	3,158,948
0082	Distance Learning	601	132,254	-	25,067	25,067
0085	IL Gaming Law Enforcement	340	402,256	-	76,243	76,243
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	1,098,688	-	208,243	208,243
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	2,725,913	-	516,663	516,663
0093	IL State Medical Disciplinary	440	1,679,896	-	318,403	318,403
0103	State Treasurer's Admin	370	2,793,805	-	529,531	529,531
0117	St Appellate Defender Federal	290	-	-	-	-

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY22 Layer (Continued)

Fund	Fund Name	Agency #	2024	2025	2026	2027
0045	Agricultural Premium	406	\$ -	\$ -	\$ -	\$ -
0047	Fire Prevention	592	1,357,815	1,357,815	1,357,815	374,756
0048	Rural/Downstate Health Access	482	8,599	8,599	8,599	2,371
0050	Mental Health	444	(147,249)	(147,249)	(147,249)	(40,642)
0051	Amusement Ride & Patron Safety	452	(48,051)	(48,051)	(48,051)	(13,264)
0052	Federal Title III SS & Employ	427	10,718,186	10,718,186	10,718,186	2,958,218
0052	Federal Title III SS & Employ	360	8,911	8,911	8,911	2,460
0054	State Pensions	370	514,372	514,372	514,372	141,967
0057	IL State Pharmacy Disciplinary	440	141,119	141,119	141,119	38,951
0059	Public Utility	524	2,083,436	2,083,436	2,083,436	575,026
0060	Alzheimer's Disease Research, Care, and Support	482	-	-	-	-
0063	Public Health Services	482	3,950,817	3,950,817	3,950,817	1,090,427
0065	US Environmental Protection	532	(1,132,782)	(1,132,782)	(1,132,782)	(312,648)
0067	Radiation Protection	588/360	255,594	255,594	255,594	70,545
0068	Hospital Licensure Fund	482	(12,407)	(12,407)	(12,407)	(3,424)
0072	Underground Storage Tank	532	541,641	541,641	541,641	149,495
0072	Underground Storage Tank	592	92,175	92,175	92,175	25,441
0072	Underground Storage Tank	492	108,911	108,911	108,911	30,059
0074	EPA Special State Projects Trust Fund	532	42,473	42,473	42,473	11,721
0075	Compassionate Use of Medical Cannabis	406	(8,242)	(8,242)	(8,242)	(2,273)
0075	Compassionate Use of Medical Cannabis	482	259,522	259,522	259,522	71,629
0075	Compassionate Use of Medical Cannabis	440	179,322	179,322	179,322	49,495
0075	Compassionate Use of Medical Cannabis	493	100,997	100,997	100,997	27,876
0077	Mines & Minerals UIC	422	(57,275)	(57,275)	(57,275)	(15,808)
0078	Solid Waste Management	532/420	512,453	512,453	512,453	141,438
0081	Vocational Rehabilitation	444	3,158,948	3,158,948	3,158,948	871,872
0082	Distance Learning	601	25,067	25,067	25,067	6,919
0085	IL Gaming Law Enforcement	340	76,243	76,243	76,243	21,041
0085	IL Gaming Law Enforcement	492	-	-	-	-
0089	Subtitle D Management	532	208,243	208,243	208,243	57,473
0090	Special Federal Grant Project	295	-	-	-	-
0091	Clean Air Act (CAA) Permit	532	516,663	516,663	516,663	142,598
0093	IL State Medical Disciplinary	440	318,403	318,403	318,403	87,881
0103	State Treasurer's Admin	370	529,531	529,531	529,531	146,150
0117	St Appellate Defender Federal	290	-	-	-	-

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	FY21		FY22	
			21 Primary Allocation	21 Secondary Allocation	22 Primary Allocation	22 Secondary Allocation
0118	Facility Licensing	482	0.0129%		0.0140%	
0129	State Gaming	565	0.2360%		0.2105%	
0129	State Gaming	444	0.0010%		0.0017%	
0131	Council on Dev Disabilities	558	0.0046%		0.0054%	
0137	Plugging & Restoration	422	0.0038%		0.0072%	
0141	Capital Development	511	0.1129%		0.1267%	
0141	Capital Development	422	0.0072%		0.0047%	
0141	Capital Development	507	0.0084%		0.0064%	
0144	SBE Special Purpose Trust	586	0.0243%		0.0283%	
0145	Explosives Regulatory	422	0.0012%		0.0011%	
0146	Aggregate Operations Regulatory	422	0.0010%		0.0013%	
0147	Coal Mining Regulatory	422	0.0004%		0.0000%	
0148	Mental Health Reporting	444	0.0019%		0.0020%	
0148	Mental Health Reporting	493	0.0019%		0.0013%	
0151	Reg CPA Admin & Disciplinary	440	0.0040%		0.0040%	
0152	State Crime Laboratory	493	0.0057%		0.0102%	
0156	Motor Vehicle Theft Prevention	546/350	0.0157%		0.0114%	
0159	SBE Teacher Certification Institution	586	0.0053%		0.0064%	
0161	SBE GED Testing Fund	684	0.0003%		0.0002%	
0163	Weights & Measures	406	0.0311%		0.0280%	
0163	Weights & Measures	360	0.0000%		0.0000%	
0166	State Police Merit BD Public Safety	591	0.0003%		0.0027%	
0167	Division of Corp Regis LLP	350	0.0009%		0.0018%	
0169	IL Independent Tax Tribunal	564	0.0007%		0.0006%	
0175	IL School Asbestos Abatement	482	0.0045%		0.0021%	
0177	CHIP Board Payroll Trust	527	0.0015%		0.0008%	
0182	Driver Services Administration	350	0.0117%		0.0105%	
0184	ICJIA Violence Prevention	546	0.0015%		0.0017%	
0185	Secretary of State Spec Lic PI	350	0.0087%		0.0065%	
0193	Loc Govt Health Insurance Res	416	0.0042%		0.0053%	
0195	IPTIP Administrative Trust	370	0.0127%		0.0134%	
0199	Illinois Fisheries Management	422	0.0031%		0.0036%	
0203	Tchr Health Insurance Security	416	0.0075%		0.0073%	
0207	Pollution Control Board St Tr	532	0.0003%		0.0000%	
0209	State Police Firearm Services	493	0.0632%		0.0799%	

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0118	Facility Licensing	482	\$ 191,430	\$ 13,876	\$ (122,591)	\$ (330,424)	\$ (103,473)
0129	State Gaming	565	(10,261,813)	(10,552,449)	(8,260,870)	(8,857,285)	(2,505,179)
0129	State Gaming	444	11,680	(291)	(1,510)	413	228
0131	Council on Dev Disabilities	558	(183,082)	(205,196)	(151,460)	(119,307)	(31,426)
0137	Plugging & Restoration	422	(102,574)	83,159	(2,410)	28,029	10,792
0141	Capital Development	511	(3,902,846)	(3,985,393)	(3,368,544)	(3,114,872)	(849,616)
0141	Capital Development	422	(208,606)	(272,830)	(214,455)	(331,207)	(99,534)
0141	Capital Development	507	(225,577)	(133,058)	(246,156)	(355,328)	(103,825)
0144	SBE Special Purpose Trust	586	(110,086)	230,792	(565,068)	(627,428)	(169,049)
0145	Explosives Regulatory	422	38,669	6,333	(39,610)	(44,880)	(12,338)
0146	Aggregate Operations Regulatory	422	42,070	(42,161)	(42,366)	(22,688)	(5,137)
0147	Coal Mining Regulatory	422	(15,127)	(7,793)	(14,201)	(29,461)	(9,031)
0148	Mental Health Reporting	444	(1,088)	(35,894)	(54,811)	(57,949)	(16,072)
0148	Mental Health Reporting	493	(265,390)	(195,638)	(54,864)	(81,620)	(25,463)
0151	Reg CPA Admin & Disciplinary	440	(138,167)	(90,429)	(131,262)	(133,900)	(36,659)
0152	State Crime Laboratory	493	(174,763)	(209,970)	(172,810)	(7,307)	8,134
0156	Motor Vehicle Theft Prevention	546/350	396,181	328,458	(161,938)	(636,947)	(201,589)
0159	SBE Teacher Certification Institution	586	(335,803)	13,451	(530,446)	(216,074)	(33,818)
0161	SBE GED Testing Fund	684	(53,398)	(39,283)	(20,584)	(15,449)	(4,090)
0163	Weights & Measures	406	(1,852,950)	(1,988,449)	(1,053,334)	(1,132,104)	(326,640)
0163	Weights & Measures	360	(137,957)	(57,290)	(35,922)	(6,539)	-
0166	State Police Merit BD Public Safety	591	(1,416,109)	(132,660)	(934,037)	(117,451)	29,450
0167	Division of Corp Regis LLP	350	(46,661)	(14,903)	37,736	19,677	3,829
0169	IL Independent Tax Tribunal	564	(4,502)	15,865	22,325	(18,541)	(7,759)
0175	IL School Asbestos Abatement	482	(87,616)	(159,391)	(344,839)	(285,752)	(73,448)
0177	CHIP Board Payroll Trust	527	(124,886)	(97,750)	(81,510)	(83,074)	(23,140)
0182	Driver Services Administration	350	377,210	348,623	(246,742)	(425,771)	(123,336)
0184	ICJIA Violence Prevention	546	(63,839)	(46,485)	(19,762)	(35,595)	(11,067)
0185	Secretary of State Spec Lic PI	350	(283,448)	(660,708)	(608,405)	(432,528)	(109,259)
0193	Loc Govt Health Insurance Res	416	(78,646)	(239,847)	(95,480)	(82,957)	(23,738)
0195	IPTIP Administrative Trust	370	(610,989)	(596,342)	(366,430)	(377,310)	(107,009)
0199	Illinois Fisheries Management	422	(96,833)	(158,031)	(104,600)	(81,721)	(21,706)
0203	Tchr Health Insurance Security	416	(337,762)	(335,751)	(276,115)	(260,359)	(71,423)
0207	Pollution Control Board St Tr	532	1,536	1,536	1,536	(19,644)	(6,773)
0209	State Police Firearm Services	493	(57,569)	(539,751)	(261,939)	(1,083,983)	(355,187)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
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Actual and Expected Experience

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0118	Facility Licensing	482	\$ (145,039)	\$ (142,506)	\$ (148,479)	\$ (151,458)	\$ (41,938)
0129	State Gaming	565	(2,180,766)	(2,142,680)	(2,232,485)	(2,277,275)	(630,573)
0129	State Gaming	444	(17,612)	(17,304)	(18,030)	(18,391)	(5,093)
0131	Council on Dev Disabilities	558	(55,944)	(54,967)	(57,270)	(58,419)	(16,176)
0137	Plugging & Restoration	422	(74,592)	(73,289)	(76,361)	(77,893)	(21,568)
0141	Capital Development	511	(1,312,603)	(1,289,680)	(1,343,733)	(1,370,692)	(379,542)
0141	Capital Development	422	(48,692)	(47,841)	(49,846)	(50,847)	(14,079)
0141	Capital Development	507	(66,304)	(65,146)	(67,876)	(69,238)	(19,172)
0144	SBE Special Purpose Trust	586	(293,186)	(288,066)	(300,139)	(306,161)	(84,775)
0145	Explosives Regulatory	422	(11,396)	(11,197)	(11,666)	(11,900)	(3,295)
0146	Aggregate Operations Regulatory	422	(13,468)	(13,233)	(13,787)	(14,064)	(3,894)
0147	Coal Mining Regulatory	422	-	-	-	-	-
0148	Mental Health Reporting	444	(20,720)	(20,358)	(21,211)	(21,637)	(5,991)
0148	Mental Health Reporting	493	(13,468)	(13,233)	(13,787)	(14,064)	(3,894)
0151	Reg CPA Admin & Disciplinary	440	(41,440)	(40,716)	(42,423)	(43,274)	(11,982)
0152	State Crime Laboratory	493	(105,671)	(103,826)	(108,177)	(110,348)	(30,555)
0156	Motor Vehicle Theft Prevention	546/350	(118,103)	(116,041)	(120,904)	(123,330)	(34,150)
0159	SBE Teacher Certification Institution	586	(66,304)	(65,146)	(67,876)	(69,238)	(19,172)
0161	SBE GED Testing Fund	684	(2,072)	(2,036)	(2,121)	(2,164)	(599)
0163	Weights & Measures	406	(290,078)	(285,012)	(296,958)	(302,915)	(83,877)
0163	Weights & Measures	360	-	-	-	-	-
0166	State Police Merit BD Public Safety	591	(27,972)	(27,483)	(28,635)	(29,210)	(8,088)
0167	Division of Corp Regis LLP	350	(18,648)	(18,322)	(19,090)	(19,473)	(5,392)
0169	IL Independent Tax Tribunal	564	(6,216)	(6,107)	(6,363)	(6,491)	(1,797)
0175	IL School Asbestos Abatement	482	(21,756)	(21,376)	(22,272)	(22,719)	(6,291)
0177	CHIP Board Payroll Trust	527	(8,288)	(8,143)	(8,485)	(8,655)	(2,396)
0182	Driver Services Administration	350	(108,779)	(106,880)	(111,359)	(113,593)	(31,454)
0184	ICJIA Violence Prevention	546	(17,612)	(17,304)	(18,030)	(18,391)	(5,093)
0185	Secretary of State Spec Lic PI	350	(67,340)	(66,164)	(68,937)	(70,320)	(19,471)
0193	Loc Govt Health Insurance Res	416	(54,908)	(53,949)	(56,210)	(57,338)	(15,877)
0195	IPTIP Administrative Trust	370	(138,823)	(136,399)	(142,115)	(144,967)	(40,141)
0199	Illinois Fisheries Management	422	(37,296)	(36,644)	(38,180)	(38,946)	(10,784)
0203	Tchr Health Insurance Security	416	(75,628)	(74,307)	(77,421)	(78,974)	(21,868)
0207	Pollution Control Board St Tr	532	-	-	-	-	-
0209	State Police Firearm Services	493	(827,759)	(813,302)	(847,390)	(864,391)	(239,348)

STATE OF ILLINOIS
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Assumption Changes

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0118	Facility Licensing	482	\$ (603,021)	\$ (643,668)	\$ (574,356)	\$ (371,777)	\$ (90,401)
0129	State Gaming	565	(9,066,846)	(9,678,003)	(8,635,846)	(5,589,937)	(1,359,245)
0129	State Gaming	444	(73,224)	(78,160)	(69,743)	(45,144)	(10,977)
0131	Council on Dev Disabilities	558	(232,594)	(248,272)	(221,537)	(143,400)	(34,869)
0137	Plugging & Restoration	422	(310,125)	(331,029)	(295,383)	(191,200)	(46,492)
0141	Capital Development	511	(5,457,337)	(5,825,192)	(5,197,918)	(3,364,584)	(818,130)
0141	Capital Development	422	(202,443)	(216,088)	(192,819)	(124,811)	(30,349)
0141	Capital Development	507	(275,667)	(294,248)	(262,563)	(169,955)	(41,326)
0144	SBE Special Purpose Trust	586	(1,218,963)	(1,301,128)	(1,161,019)	(751,521)	(182,739)
0145	Explosives Regulatory	422	(47,380)	(50,574)	(45,128)	(29,211)	(7,103)
0146	Aggregate Operations Regulatory	422	(55,995)	(59,769)	(53,333)	(34,522)	(8,394)
0147	Coal Mining Regulatory	422	-	-	-	-	-
0148	Mental Health Reporting	444	(86,146)	(91,953)	(82,051)	(53,111)	(12,914)
0148	Mental Health Reporting	493	(55,995)	(59,769)	(53,333)	(34,522)	(8,394)
0151	Reg CPA Admin & Disciplinary	440	(172,292)	(183,905)	(164,102)	(106,222)	(25,829)
0152	State Crime Laboratory	493	(439,344)	(468,958)	(418,459)	(270,866)	(65,864)
0156	Motor Vehicle Theft Prevention	546/350	(491,031)	(524,129)	(467,690)	(302,733)	(73,612)
0159	SBE Teacher Certification Institution	586	(275,667)	(294,248)	(262,563)	(169,955)	(41,326)
0161	SBE GED Testing Fund	684	(8,615)	(9,195)	(8,205)	(5,311)	(1,291)
0163	Weights & Measures	406	(1,206,041)	(1,287,335)	(1,148,711)	(743,555)	(180,802)
0163	Weights & Measures	360	-	-	-	-	-
0166	State Police Merit BD Public Safety	591	(116,297)	(124,136)	(110,769)	(71,700)	(17,434)
0167	Division of Corp Regis LLP	350	(77,531)	(82,757)	(73,846)	(47,800)	(11,623)
0169	IL Independent Tax Tribunal	564	(25,844)	(27,586)	(24,615)	(15,933)	(3,874)
0175	IL School Asbestos Abatement	482	(90,453)	(96,550)	(86,153)	(55,767)	(13,560)
0177	CHIP Board Payroll Trust	527	(34,458)	(36,781)	(32,820)	(21,244)	(5,166)
0182	Driver Services Administration	350	(452,265)	(482,751)	(430,767)	(278,833)	(67,801)
0184	ICJIA Violence Prevention	546	(73,224)	(78,160)	(69,743)	(45,144)	(10,977)
0185	Secretary of State Spec Lic PI	350	(279,974)	(298,846)	(266,665)	(172,611)	(41,972)
0193	Loc Govt Health Insurance Res	416	(228,286)	(243,674)	(217,435)	(140,744)	(34,223)
0195	IPTIP Administrative Trust	370	(577,177)	(616,082)	(549,740)	(355,844)	(86,527)
0199	Illinois Fisheries Management	422	(155,062)	(165,515)	(147,691)	(95,600)	(23,246)
0203	Tchr Health Insurance Security	416	(314,432)	(335,627)	(299,485)	(193,855)	(47,138)
0207	Pollution Control Board St Tr	532	-	-	-	-	-
0209	State Police Firearm Services	493	(3,441,525)	(3,673,503)	(3,277,929)	(2,121,786)	(515,932)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer	FY19 Base Layer	2019	2020
			Deferred Outflow	Deferred Inflow		
0118	Facility Licensing	482	\$ 839,538	\$ -	\$ 163,163	\$ 163,163
0129	State Gaming	565	-	1,700,451	(330,481)	(330,481)
0129	State Gaming	444	44,221	-	8,594	8,594
0131	Council on Dev Disabilities	558	44,625	-	8,673	8,673
0137	Plugging & Restoration	422	-	1,236,262	(240,266)	(240,266)
0141	Capital Development	511	-	1,579,753	(307,023)	(307,023)
0141	Capital Development	422	309,650	-	60,180	60,180
0141	Capital Development	507	-	661,934	(128,646)	(128,646)
0144	SBE Special Purpose Trust	586	-	2,516,179	(489,017)	(489,017)
0145	Explosives Regulatory	422	176,669	-	34,335	34,335
0146	Aggregate Operations Regulatory	422	485,840	-	94,422	94,422
0147	Coal Mining Regulatory	422	-	44,146	(8,580)	(8,580)
0148	Mental Health Reporting	444	176,757	-	34,353	34,353
0148	Mental Health Reporting	493	-	441,281	(85,762)	(85,762)
0151	Reg CPA Admin & Disciplinary	440	-	352,991	(68,603)	(68,603)
0152	State Crime Laboratory	493	44,798	-	8,706	8,706
0156	Motor Vehicle Theft Prevention	546/350	220,869	-	42,926	42,926
0159	SBE Teacher Certification Institution	586	-	2,207,659	(429,056)	(429,056)
0161	SBE GED Testing Fund	684	-	88,259	(17,153)	(17,153)
0163	Weights & Measures	406	356,871	-	69,357	69,357
0163	Weights & Measures	360	-	485,667	(94,389)	(94,389)
0166	State Police Merit BD Public Safety	591	-	7,771,535	(1,510,389)	(1,510,389)
0167	Division of Corp Regis LLP	350	-	220,706	(42,894)	(42,894)
0169	IL Independent Tax Tribunal	564	-	132,470	(25,745)	(25,745)
0175	IL School Asbestos Abatement	482	397,724	-	77,297	77,297
0177	CHIP Board Payroll Trust	527	-	176,474	(34,298)	(34,298)
0182	Driver Services Administration	350	-	-	-	-
0184	ICJIA Violence Prevention	546	-	132,350	(25,722)	(25,722)
0185	Secretary of State Spec Lic PI	350	2,164,840	-	420,734	420,734
0193	Loc Govt Health Insurance Res	416	883,662	-	171,739	171,739
0195	IPTIP Administrative Trust	370	-	307,834	(59,827)	(59,827)
0199	Illinois Fisheries Management	422	309,443	-	60,140	60,140
0203	Tchr Health Insurance Security	416	-	131,763	(25,608)	(25,608)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	1,593,437	-	309,683	309,683

STATE OF ILLINOIS
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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0118	Facility Licensing	482	\$ 163,163	\$ 163,163	\$ 163,163	\$ 23,723
0129	State Gaming	565	(330,481)	(330,481)	(330,481)	(48,046)
0129	State Gaming	444	8,594	8,594	8,594	1,251
0131	Council on Dev Disabilities	558	8,673	8,673	8,673	1,260
0137	Plugging & Restoration	422	(240,266)	(240,266)	(240,266)	(34,932)
0141	Capital Development	511	(307,023)	(307,023)	(307,023)	(44,638)
0141	Capital Development	422	60,180	60,180	60,180	8,750
0141	Capital Development	507	(128,646)	(128,646)	(128,646)	(18,704)
0144	SBE Special Purpose Trust	586	(489,017)	(489,017)	(489,017)	(71,094)
0145	Explosives Regulatory	422	34,335	34,335	34,335	4,994
0146	Aggregate Operations Regulatory	422	94,422	94,422	94,422	13,730
0147	Coal Mining Regulatory	422	(8,580)	(8,580)	(8,580)	(1,246)
0148	Mental Health Reporting	444	34,353	34,353	34,353	4,992
0148	Mental Health Reporting	493	(85,762)	(85,762)	(85,762)	(12,471)
0151	Reg CPA Admin & Disciplinary	440	(68,603)	(68,603)	(68,603)	(9,976)
0152	State Crime Laboratory	493	8,706	8,706	8,706	1,268
0156	Motor Vehicle Theft Prevention	546/350	42,926	42,926	42,926	6,239
0159	SBE Teacher Certification Institution	586	(429,056)	(429,056)	(429,056)	(62,379)
0161	SBE GED Testing Fund	684	(17,153)	(17,153)	(17,153)	(2,494)
0163	Weights & Measures	406	69,357	69,357	69,357	10,086
0163	Weights & Measures	360	(94,389)	(94,389)	(94,389)	(13,722)
0166	State Police Merit BD Public Safety	591	(1,510,389)	(1,510,389)	(1,510,389)	(219,590)
0167	Division of Corp Regis LLP	350	(42,894)	(42,894)	(42,894)	(6,236)
0169	IL Independent Tax Tribunal	564	(25,745)	(25,745)	(25,745)	(3,745)
0175	IL School Asbestos Abatement	482	77,297	77,297	77,297	11,239
0177	CHIP Board Payroll Trust	527	(34,298)	(34,298)	(34,298)	(4,984)
0182	Driver Services Administration	350	-	-	-	-
0184	ICJIA Violence Prevention	546	(25,722)	(25,722)	(25,722)	(3,740)
0185	Secretary of State Spec Lic PI	350	420,734	420,734	420,734	61,170
0193	Loc Govt Health Insurance Res	416	171,739	171,739	171,739	24,967
0195	IPTIP Administrative Trust	370	(59,827)	(59,827)	(59,827)	(8,699)
0199	Illinois Fisheries Management	422	60,140	60,140	60,140	8,743
0203	Tchr Health Insurance Security	416	(25,608)	(25,608)	(25,608)	(3,723)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	309,683	309,683	309,683	45,022

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Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0118	Facility Licensing	482	\$ 1,037,849	\$ -	\$ 202,322	\$ 202,322
0129	State Gaming	565	-	7,610,419	(1,483,600)	(1,483,600)
0129	State Gaming	444	45,147	-	8,801	8,801
0131	Council on Dev Disabilities	558	-	180,156	(35,120)	(35,120)
0137	Plugging & Restoration	422	902,253	-	175,888	175,888
0141	Capital Development	511	5,938	-	1,158	1,158
0141	Capital Development	422	-	270,321	(52,697)	(52,697)
0141	Capital Development	507	947,539	-	184,716	184,716
0144	SBE Special Purpose Trust	586	5,864,624	-	1,143,269	1,143,269
0145	Explosives Regulatory	422	270,682	-	52,768	52,768
0146	Aggregate Operations Regulatory	422	-	45,037	(8,780)	(8,780)
0147	Coal Mining Regulatory	422	45,116	-	8,795	8,795
0148	Mental Health Reporting	444	135,408	-	26,397	26,397
0148	Mental Health Reporting	493	-	721,575	(140,666)	(140,666)
0151	Reg CPA Admin & Disciplinary	440	406,139	-	79,174	79,174
0152	State Crime Laboratory	493	45,494	-	8,869	8,869
0156	Motor Vehicle Theft Prevention	546/350	3,157,687	-	615,570	615,570
0159	SBE Teacher Certification Institution	586	3,744,151	-	729,897	729,897
0161	SBE GED Testing Fund	684	-	90,186	(17,581)	(17,581)
0163	Weights & Measures	406	-	4,824,495	(940,503)	(940,503)
0163	Weights & Measures	360	-	45,076	(8,787)	(8,787)
0166	State Police Merit BD Public Safety	591	6,089,724	-	1,187,151	1,187,151
0167	Division of Corp Regis LLP	350	-	225,500	(43,960)	(43,960)
0169	IL Independent Tax Tribunal	564	-	-	-	-
0175	IL School Asbestos Abatement	482	1,082,806	-	211,086	211,086
0177	CHIP Board Payroll Trust	527	-	45,019	(8,776)	(8,776)
0182	Driver Services Administration	350	3,789,162	-	738,672	738,672
0184	ICJIA Violence Prevention	546	-	90,146	(17,573)	(17,573)
0185	Secretary of State Spec Lic PI	350	-	495,493	(96,593)	(96,593)
0193	Loc Govt Health Insurance Res	416	-	856,752	(167,018)	(167,018)
0195	IPTIP Administrative Trust	370	-	946,533	(184,520)	(184,520)
0199	Illinois Fisheries Management	422	-	270,446	(52,722)	(52,722)
0203	Tchr Health Insurance Security	416	-	134,903	(26,298)	(26,298)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	227,832	-	44,414	44,414

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0118	Facility Licensing	482	\$ 202,322	\$ 202,322	\$ 202,322	\$ 26,239
0129	State Gaming	565	(1,483,600)	(1,483,600)	(1,483,600)	(192,419)
0129	State Gaming	444	8,801	8,801	8,801	1,142
0131	Council on Dev Disabilities	558	(35,120)	(35,120)	(35,120)	(4,556)
0137	Plugging & Restoration	422	175,888	175,888	175,888	22,813
0141	Capital Development	511	1,158	1,158	1,158	148
0141	Capital Development	422	(52,697)	(52,697)	(52,697)	(6,836)
0141	Capital Development	507	184,716	184,716	184,716	23,959
0144	SBE Special Purpose Trust	586	1,143,269	1,143,269	1,143,269	148,279
0145	Explosives Regulatory	422	52,768	52,768	52,768	6,842
0146	Aggregate Operations Regulatory	422	(8,780)	(8,780)	(8,780)	(1,137)
0147	Coal Mining Regulatory	422	8,795	8,795	8,795	1,141
0148	Mental Health Reporting	444	26,397	26,397	26,397	3,423
0148	Mental Health Reporting	493	(140,666)	(140,666)	(140,666)	(18,245)
0151	Reg CPA Admin & Disciplinary	440	79,174	79,174	79,174	10,269
0152	State Crime Laboratory	493	8,869	8,869	8,869	1,149
0156	Motor Vehicle Theft Prevention	546/350	615,570	615,570	615,570	79,837
0159	SBE Teacher Certification Institution	586	729,897	729,897	729,897	94,666
0161	SBE GED Testing Fund	684	(17,581)	(17,581)	(17,581)	(2,281)
0163	Weights & Measures	406	(940,503)	(940,503)	(940,503)	(121,980)
0163	Weights & Measures	360	(8,787)	(8,787)	(8,787)	(1,141)
0166	State Police Merit BD Public Safety	591	1,187,151	1,187,151	1,187,151	153,969
0167	Division of Corp Regis LLP	350	(43,960)	(43,960)	(43,960)	(5,700)
0169	IL Independent Tax Tribunal	564	-	-	-	-
0175	IL School Asbestos Abatement	482	211,086	211,086	211,086	27,376
0177	CHIP Board Payroll Trust	527	(8,776)	(8,776)	(8,776)	(1,139)
0182	Driver Services Administration	350	738,672	738,672	738,672	95,802
0184	ICJIA Violence Prevention	546	(17,573)	(17,573)	(17,573)	(2,281)
0185	Secretary of State Spec Lic PI	350	(96,593)	(96,593)	(96,593)	(12,528)
0193	Loc Govt Health Insurance Res	416	(167,018)	(167,018)	(167,018)	(21,662)
0195	IPTIP Administrative Trust	370	(184,520)	(184,520)	(184,520)	(23,933)
0199	Illinois Fisheries Management	422	(52,722)	(52,722)	(52,722)	(6,836)
0203	Tchr Health Insurance Security	416	(26,298)	(26,298)	(26,298)	(3,413)
0207	Pollution Control Board St Tr	532	-	-	-	-
0209	State Police Firearm Services	493	44,414	44,414	44,414	5,762

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Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer	FY21 Base Layer	2021	2022
			Deferred Outflow	Deferred Inflow		
0118	Facility Licensing	482	\$ 2,435,344	\$ -	\$ 469,423	\$ 469,423
0129	State Gaming	565	24,212,785	-	4,667,123	4,667,123
0129	State Gaming	444	135,283	-	26,076	26,076
0131	Council on Dev Disabilities	558	315,547	-	60,823	60,823
0137	Plugging & Restoration	422	315,587	-	60,831	60,831
0141	Capital Development	511	9,918,767	-	1,911,887	1,911,887
0141	Capital Development	422	1,217,635	-	234,705	234,705
0141	Capital Development	507	1,127,353	-	217,302	217,302
0144	SBE Special Purpose Trust	586	2,028,779	-	391,056	391,056
0145	Explosives Regulatory	422	90,163	-	17,379	17,379
0146	Aggregate Operations Regulatory	422	-	47	(9)	(9)
0147	Coal Mining Regulatory	422	90,203	-	17,387	17,387
0148	Mental Health Reporting	444	180,349	-	34,763	34,763
0148	Mental Health Reporting	493	405,905	-	78,240	78,240
0151	Reg CPA Admin & Disciplinary	440	315,576	-	60,829	60,829
0152	State Crime Laboratory	493	-	135,616	(26,141)	(26,141)
0156	Motor Vehicle Theft Prevention	546/350	3,562,977	-	686,780	686,780
0159	SBE Teacher Certification Institution	586	-	2,030,254	(391,341)	(391,341)
0161	SBE GED Testing Fund	684	-	15	(3)	(3)
0163	Weights & Measures	406	3,832,875	-	738,804	738,804
0163	Weights & Measures	360	-	180,444	(34,781)	(34,781)
0166	State Police Merit BD Public Safety	591	-	5,954,649	(1,147,785)	(1,147,785)
0167	Division of Corp Regis LLP	350	315,732	-	60,859	60,859
0169	IL Independent Tax Tribunal	564	315,740	-	60,860	60,860
0175	IL School Asbestos Abatement	482	-	361,112	(69,606)	(69,606)
0177	CHIP Board Payroll Trust	527	90,147	-	17,376	17,376
0182	Driver Services Administration	350	1,488,077	-	286,834	286,834
0184	ICJIA Violence Prevention	546	270,590	-	52,157	52,157
0185	Secretary of State Spec Lic Pl	350	-	451,544	(87,037)	(87,037)
0193	Loc Govt Health Insurance Res	416	541,122	-	104,304	104,304
0195	IPTIP Administrative Trust	370	1,442,917	-	278,129	278,129
0199	Illinois Fisheries Management	422	225,400	-	43,447	43,447
0203	Tchr Health Insurance Security	416	586,068	-	112,967	112,967
0207	Pollution Control Board St Tr	532	135,318	-	26,083	26,083
0209	State Police Firearm Services	493	12,492,564	-	2,407,998	2,407,998

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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0118	Facility Licensing	482	\$ 469,423	\$ 469,423	\$ 469,423	\$ 88,229
0129	State Gaming	565	4,667,123	4,667,123	4,667,123	877,170
0129	State Gaming	444	26,076	26,076	26,076	4,903
0131	Council on Dev Disabilities	558	60,823	60,823	60,823	11,432
0137	Plugging & Restoration	422	60,831	60,831	60,831	11,432
0141	Capital Development	511	1,911,887	1,911,887	1,911,887	359,332
0141	Capital Development	422	234,705	234,705	234,705	44,110
0141	Capital Development	507	217,302	217,302	217,302	40,843
0144	SBE Special Purpose Trust	586	391,056	391,056	391,056	73,499
0145	Explosives Regulatory	422	17,379	17,379	17,379	3,268
0146	Aggregate Operations Regulatory	422	(9)	(9)	(9)	(2)
0147	Coal Mining Regulatory	422	17,387	17,387	17,387	3,268
0148	Mental Health Reporting	444	34,763	34,763	34,763	6,534
0148	Mental Health Reporting	493	78,240	78,240	78,240	14,705
0151	Reg CPA Admin & Disciplinary	440	60,829	60,829	60,829	11,431
0152	State Crime Laboratory	493	(26,141)	(26,141)	(26,141)	(4,911)
0156	Motor Vehicle Theft Prevention	546/350	686,780	686,780	686,780	129,077
0159	SBE Teacher Certification Institution	586	(391,341)	(391,341)	(391,341)	(73,549)
0161	SBE GED Testing Fund	684	(3)	(3)	(3)	-
0163	Weights & Measures	406	738,804	738,804	738,804	138,855
0163	Weights & Measures	360	(34,781)	(34,781)	(34,781)	(6,539)
0166	State Police Merit BD Public Safety	591	(1,147,785)	(1,147,785)	(1,147,785)	(215,724)
0167	Division of Corp Regis LLP	350	60,859	60,859	60,859	11,437
0169	IL Independent Tax Tribunal	564	60,860	60,860	60,860	11,440
0175	IL School Asbestos Abatement	482	(69,606)	(69,606)	(69,606)	(13,082)
0177	CHIP Board Payroll Trust	527	17,376	17,376	17,376	3,267
0182	Driver Services Administration	350	286,834	286,834	286,834	53,907
0184	ICJIA Violence Prevention	546	52,157	52,157	52,157	9,805
0185	Secretary of State Spec Lic PI	350	(87,037)	(87,037)	(87,037)	(16,359)
0193	Loc Govt Health Insurance Res	416	104,304	104,304	104,304	19,602
0195	IPTIP Administrative Trust	370	278,129	278,129	278,129	52,272
0199	Illinois Fisheries Management	422	43,447	43,447	43,447	8,165
0203	Tchr Health Insurance Security	416	112,967	112,967	112,967	21,233
0207	Pollution Control Board St Tr	532	26,083	26,083	26,083	4,903
0209	State Police Firearm Services	493	2,407,998	2,407,998	2,407,998	452,574

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Fund	Fund Name	Agency #	Change in Proportionate Share FY22 Layer			
			FY22 Base Layer	FY22 Base Layer	2022	2023
			Deferred Outflow	Deferred Inflow		
0118	Facility Licensing	482	\$ 551,776	\$ -	\$ 104,582	\$ 104,582
0129	State Gaming	565	-	9,851,576	(1,867,243)	(1,867,243)
0129	State Gaming	444	311,523	-	59,045	59,045
0131	Council on Dev Disabilities	558	375,019	-	71,080	71,080
0137	Plugging & Restoration	422	1,507,302	-	285,690	285,690
0141	Capital Development	511	6,653,416	-	1,261,072	1,261,072
0141	Capital Development	422	-	1,053,401	(199,659)	(199,659)
0141	Capital Development	507	-	828,217	(156,978)	(156,978)
0144	SBE Special Purpose Trust	586	1,882,240	-	356,755	356,755
0145	Explosives Regulatory	422	-	37,125	(7,037)	(7,037)
0146	Aggregate Operations Regulatory	422	136,651	-	25,900	25,900
0147	Coal Mining Regulatory	422	-	172,676	(32,729)	(32,729)
0148	Mental Health Reporting	444	54,158	-	10,265	10,265
0148	Mental Health Reporting	493	-	251,870	(47,739)	(47,739)
0151	Reg CPA Admin & Disciplinary	440	21,977	-	4,165	4,165
0152	State Crime Laboratory	493	1,998,643	-	378,818	378,818
0156	Motor Vehicle Theft Prevention	546/350	-	1,793,632	(339,961)	(339,961)
0159	SBE Teacher Certification Institution	586	510,020	-	96,668	96,668
0161	SBE GED Testing Fund	684	-	42,070	(7,974)	(7,974)
0163	Weights & Measures	406	-	1,184,406	(224,489)	(224,489)
0163	Weights & Measures	360	-	-	-	-
0166	State Police Merit BD Public Safety	591	1,050,887	-	199,183	199,183
0167	Division of Corp Regis LLP	350	398,409	-	75,513	75,513
0169	IL Independent Tax Tribunal	564	-	39,873	(7,557)	(7,557)
0175	IL School Asbestos Abatement	482	-	1,024,517	(194,184)	(194,184)
0177	CHIP Board Payroll Trust	527	-	297,788	(56,442)	(56,442)
0182	Driver Services Administration	350	-	460,341	(87,252)	(87,252)
0184	ICJIA Violence Prevention	546	95,678	-	18,135	18,135
0185	Secretary of State Spec Lic PI	350	-	914,006	(173,238)	(173,238)
0193	Loc Govt Health Insurance Res	416	503,977	-	95,523	95,523
0195	IPTIP Administrative Trust	370	375,804	-	71,229	71,229
0199	Illinois Fisheries Management	422	235,624	-	44,660	44,660
0203	Tchr Health Insurance Security	416	-	46,232	(8,763)	(8,763)
0207	Pollution Control Board St Tr	532	-	129,508	(24,547)	(24,547)
0209	State Police Firearm Services	493	7,648,193	-	1,449,620	1,449,620

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Change in Proportionate Share FY22 Layer (Continued)

Fund	Fund Name	Agency #	2024	2025	2026	2027
0118	Facility Licensing	482	\$ 104,582	\$ 104,582	\$ 104,582	\$ 28,866
0129	State Gaming	565	(1,867,243)	(1,867,243)	(1,867,243)	(515,361)
0129	State Gaming	444	59,045	59,045	59,045	16,298
0131	Council on Dev Disabilities	558	71,080	71,080	71,080	19,619
0137	Plugging & Restoration	422	285,690	285,690	285,690	78,852
0141	Capital Development	511	1,261,072	1,261,072	1,261,072	348,056
0141	Capital Development	422	(199,659)	(199,659)	(199,659)	(55,106)
0141	Capital Development	507	(156,978)	(156,978)	(156,978)	(43,327)
0144	SBE Special Purpose Trust	586	356,755	356,755	356,755	98,465
0145	Explosives Regulatory	422	(7,037)	(7,037)	(7,037)	(1,940)
0146	Aggregate Operations Regulatory	422	25,900	25,900	25,900	7,151
0147	Coal Mining Regulatory	422	(32,729)	(32,729)	(32,729)	(9,031)
0148	Mental Health Reporting	444	10,265	10,265	10,265	2,833
0148	Mental Health Reporting	493	(47,739)	(47,739)	(47,739)	(13,175)
0151	Reg CPA Admin & Disciplinary	440	4,165	4,165	4,165	1,152
0152	State Crime Laboratory	493	378,818	378,818	378,818	104,553
0156	Motor Vehicle Theft Prevention	546/350	(339,961)	(339,961)	(339,961)	(93,827)
0159	SBE Teacher Certification Institution	586	96,668	96,668	96,668	26,680
0161	SBE GED Testing Fund	684	(7,974)	(7,974)	(7,974)	(2,200)
0163	Weights & Measures	406	(224,489)	(224,489)	(224,489)	(61,961)
0163	Weights & Measures	360	-	-	-	-
0166	State Police Merit BD Public Safety	591	199,183	199,183	199,183	54,972
0167	Division of Corp Regis LLP	350	75,513	75,513	75,513	20,844
0169	IL Independent Tax Tribunal	564	(7,557)	(7,557)	(7,557)	(2,088)
0175	IL School Asbestos Abatement	482	(194,184)	(194,184)	(194,184)	(53,597)
0177	CHIP Board Payroll Trust	527	(56,442)	(56,442)	(56,442)	(15,578)
0182	Driver Services Administration	350	(87,252)	(87,252)	(87,252)	(24,081)
0184	ICJIA Violence Prevention	546	18,135	18,135	18,135	5,003
0185	Secretary of State Spec Lic PI	350	(173,238)	(173,238)	(173,238)	(47,816)
0193	Loc Govt Health Insurance Res	416	95,523	95,523	95,523	26,362
0195	IPTIP Administrative Trust	370	71,229	71,229	71,229	19,659
0199	Illinois Fisheries Management	422	44,660	44,660	44,660	12,324
0203	Tchr Health Insurance Security	416	(8,763)	(8,763)	(8,763)	(2,417)
0207	Pollution Control Board St Tr	532	(24,547)	(24,547)	(24,547)	(6,773)
0209	State Police Firearm Services	493	1,449,620	1,449,620	1,449,620	400,093

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	FY21		FY22	
			21 Primary Allocation	21 Secondary Allocation	22 Primary Allocation	22 Secondary Allocation
0211	DHS Technology Initiative	444	0.0078%		0.0076%	
0214	Brownfields Redevelopment	532	0.0000%		0.0000%	
0215	Capital Develop Brd Revolving	510	0.0041%		0.0040%	
0215	Capital Develop Brd Revolving	511	0.0000%		0.0000%	
0218	Professions Indirect Cost	440	0.0832%		0.0938%	
0218	Professions Indirect Cost	360	0.0017%		0.0019%	
0220	DCFS Children's Services	360/418	0.0008%		0.0049%	
0238	IL Health Facilities Planning	482	0.0040%		0.0041%	
0240	Emergency Public Health	482	0.0050%		0.0025%	
0242	ISAC Accounts Receivable	691	0.0012%		0.0000%	
0243	Credit Union	440	0.0135%		0.0158%	
0244	Savings & Resid Finance Reg	440	0.0153%		0.0170%	
0255	DOL Federal Indirect Cost Fund	452	0.0009%		0.0010%	
0258	Nursing Dedicated & Professional	440/482	0.0110%		0.0095%	
0259	Optometric Licn & Disc Brd	440	0.0014%		0.0016%	
0261	Underground Resource Conserv	422	0.0084%		0.0063%	
0270	Water Revolving	532	0.0919%		0.1126%	
0274	Self-Insurers Administration	563	0.0023%		0.0025%	
0276	Drunk & Drugged Driving Prevention	444	0.0032%		0.0032%	
0285	Long Term Care Monitor/Receive	482	0.1173%		0.1059%	
0286	IL Affordable Housing Trust	492	0.0003%		0.0004%	
0287	Home Care Services Agy Licensure	482	0.0084%		0.0105%	
0288	Community Water Supply Lab	532	0.0048%		0.0052%	
0290	Fertilizer Control	406	0.0103%		0.0100%	
0292	Security Investors Education	350	0.0005%		0.0009%	
0294	Used Tire Management	532/482	0.0299%		0.0365%	
0298	Natural Areas Acquisition	422	0.0417%		0.0580%	
0299	Open Space Lands Acquis&Devel	422	0.0071%		0.0061%	
0318	ICJIA Vio Prevent Sp Prj	546	0.0000%		0.0000%	
0318	ICJIA Vio Prevent Sp Prj	482	0.0000%		0.0000%	
0324	State COVID Urgent Remediation Emergency	420	0.0000%		0.0023%	
0324	State COVID Urgent Remediation Emergency	546	0.0000%		0.0009%	
0324	State COVID Urgent Remediation Emergency	588	0.0054%		0.0002%	
0326	African American HIV/Aids	482	0.0000%		0.0000%	
0327	Tatoo & Body Prcng Estab Regis	482	0.0012%		0.0012%	

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0211	DHS Technology Initiative	444	\$ (152,227)	\$ (180,338)	\$ (262,071)	\$ (269,625)	\$ (74,175)
0214	Brownfields Redevelopment	532	(437,026)	(356,421)	(59,582)	(3,266)	-
0215	Capital Develop Brd Revolving	510	138,720	127,831	145,927	(86,516)	(38,919)
0215	Capital Develop Brd Revolving	511	-	-	-	-	-
0218	Professions Indirect Cost	440	(4,506,208)	(4,587,110)	(4,562,589)	(2,681,387)	(620,339)
0218	Professions Indirect Cost	360	(135,869)	(133,748)	(70,361)	(49,401)	(12,899)
0220	DCFS Children's Services	360/418	148,465	113,115	93,275	157,438	47,681
0238	IL Health Facilities Planning	482	(233,377)	(237,282)	(148,664)	(129,350)	(35,322)
0240	Emergency Public Health	482	(48,360)	(165,237)	(318,094)	(297,030)	(79,370)
0242	ISAC Accounts Receivable	691	(62,114)	(3,441)	(24,073)	(85,115)	(27,097)
0243	Credit Union	440	(764,475)	(793,086)	(428,493)	(343,400)	(92,872)
0244	Savings & Resid Finance Reg	440	(785,937)	(759,143)	(585,775)	(450,801)	(117,422)
0255	DOL Federal Indirect Cost Fund	452	34,039	31,317	35,841	(13,443)	(6,905)
0258	Nursing Dedicated & Professional	440/482	(653,791)	(569,823)	(469,998)	(441,765)	(120,948)
0259	Optometric Licn & Disc Brd	440	(23,994)	(43,034)	(53,614)	(40,135)	(10,147)
0261	Underground Resource Conserv	422	130,900	(165,033)	(360,038)	(381,123)	(105,167)
0270	Water Revolving	532	(3,020,530)	(3,453,198)	(2,491,610)	(2,100,077)	(564,562)
0274	Self-Insurers Administration	563	(195,171)	(216,707)	(39,570)	(56,492)	(18,398)
0276	Drunk & Drugged Driving Prevention	444	(240,820)	(293,621)	(49,446)	(88,489)	(29,331)
0285	Long Term Care Monitor/Receive	482	(5,438,949)	(6,587,449)	(4,258,472)	(4,342,613)	(1,228,061)
0286	IL Affordable Housing Trust	492	12,979	(10,121)	(12,056)	(6,350)	(1,410)
0287	Home Care Services Agy Licensure	482	(239,207)	(267,919)	(205,201)	(180,264)	(48,813)
0288	Community Water Supply Lab	532	(301,111)	(308,030)	(222,109)	(152,943)	(38,628)
0290	Fertilizer Control	406	(399,701)	(390,399)	(354,343)	(355,203)	(98,429)
0292	Security Investors Education	350	(23,203)	(25,661)	(13,947)	29	783
0294	Used Tire Management	532/482	(1,756,433)	(1,724,374)	(1,192,849)	(755,119)	(185,493)
0298	Natural Areas Acquisition	422	(1,276,379)	(1,280,889)	(946,859)	(649,474)	(163,494)
0299	Open Space Lands Acquis&Devel	422	(297,951)	(395,358)	(396,887)	(305,095)	(78,493)
0318	ICJIA Vio Prevent Sp Prj	546	(1,668)	(60,355)	(9,125)	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	67,688	61,427	71,833	104,624	30,861
0324	State COVID Urgent Remediation Emergency	546	26,486	24,036	28,108	40,939	12,078
0324	State COVID Urgent Remediation Emergency	588	33,546	33,002	33,907	(344,500)	(119,261)
0326	African American HIV/Aids	482	(8,582)	(1,247)	-	-	-
0327	Tatoo & Body Prcng Estab Regis	482	(9,240)	31,499	(16,815)	(37,066)	(11,000)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Actual and Expected Experience

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0211	DHS Technology Initiative	444	\$ (78,735)	\$ (77,360)	\$ (80,603)	\$ (82,220)	\$ (22,767)
0214	Brownfields Redevelopment	532	-	-	-	-	-
0215	Capital Develop Brd Revolving	510	(41,440)	(40,716)	(42,423)	(43,274)	(11,982)
0215	Capital Develop Brd Revolving	511	-	-	-	-	-
0218	Professions Indirect Cost	440	(971,762)	(954,790)	(994,808)	(1,014,767)	(280,987)
0218	Professions Indirect Cost	360	(19,684)	(19,340)	(20,151)	(20,555)	(5,692)
0220	DCFS Children's Services	360/418	(50,764)	(49,877)	(51,968)	(53,010)	(14,678)
0238	IL Health Facilities Planning	482	(42,476)	(41,734)	(43,483)	(44,355)	(12,282)
0240	Emergency Public Health	482	(25,900)	(25,448)	(26,514)	(27,046)	(7,489)
0242	ISAC Accounts Receivable	691	-	-	-	-	-
0243	Credit Union	440	(163,687)	(160,828)	(167,569)	(170,931)	(47,330)
0244	Savings & Resid Finance Reg	440	(176,119)	(173,043)	(180,296)	(183,913)	(50,925)
0255	DOL Federal Indirect Cost Fund	452	(10,360)	(10,179)	(10,606)	(10,818)	(2,996)
0258	Nursing Dedicated & Professional	440/482	(98,419)	(96,701)	(100,753)	(102,775)	(28,458)
0259	Optometric Licn & Disc Brd	440	(16,576)	(16,286)	(16,969)	(17,309)	(4,793)
0261	Underground Resource Conserv	422	(65,268)	(64,128)	(66,815)	(68,156)	(18,872)
0270	Water Revolving	532	(1,166,528)	(1,146,156)	(1,194,194)	(1,218,153)	(337,304)
0274	Self-Insurers Administration	563	(25,900)	(25,448)	(26,514)	(27,046)	(7,489)
0276	Drunk & Drugged Driving Prevention	444	(33,152)	(32,573)	(33,938)	(34,619)	(9,586)
0285	Long Term Care Monitor/Receive	482	(1,097,117)	(1,077,956)	(1,123,136)	(1,145,669)	(317,234)
0286	IL Affordable Housing Trust	492	(4,144)	(4,072)	(4,242)	(4,327)	(1,198)
0287	Home Care Services Agy Licensure	482	(108,779)	(106,880)	(111,359)	(113,593)	(31,454)
0288	Community Water Supply Lab	532	(53,872)	(52,931)	(55,149)	(56,256)	(15,577)
0290	Fertilizer Control	406	(103,599)	(101,790)	(106,056)	(108,184)	(29,956)
0292	Security Investors Education	350	(9,324)	(9,161)	(9,545)	(9,737)	(2,696)
0294	Used Tire Management	532/482	(378,138)	(371,534)	(387,106)	(394,872)	(109,339)
0298	Natural Areas Acquisition	422	(600,876)	(590,382)	(615,127)	(627,468)	(173,745)
0299	Open Space Lands Acquis&Devel	422	(63,196)	(62,092)	(64,694)	(65,992)	(18,273)
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	(23,828)	(23,412)	(24,393)	(24,882)	(6,890)
0324	State COVID Urgent Remediation Emergency	546	(9,324)	(9,161)	(9,545)	(9,737)	(2,696)
0324	State COVID Urgent Remediation Emergency	588	(2,072)	(2,036)	(2,121)	(2,164)	(599)
0326	African American HIV/Aids	482	-	-	-	-	-
0327	Tatoo & Body Prcng Estab Regis	482	(12,432)	(12,215)	(12,727)	(12,982)	(3,595)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Assumption Changes

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0211	DHS Technology Initiative	444	\$ (327,354)	\$ (349,420)	\$ (311,793)	\$ (201,822)	\$ (49,075)
0214	Brownfields Redevelopment	532	-	-	-	-	-
0215	Capital Develop Brd Revolving	510	(172,292)	(183,905)	(164,102)	(106,222)	(25,829)
0215	Capital Develop Brd Revolving	511	-	-	-	-	-
0218	Professions Indirect Cost	440	(4,040,238)	(4,312,573)	(3,848,182)	(2,490,908)	(605,687)
0218	Professions Indirect Cost	360	(81,839)	(87,355)	(77,948)	(50,455)	(12,269)
0220	DCFS Children's Services	360/418	(211,057)	(225,284)	(201,024)	(130,122)	(31,640)
0238	IL Health Facilities Planning	482	(176,599)	(188,503)	(168,204)	(108,878)	(26,475)
0240	Emergency Public Health	482	(107,682)	(114,941)	(102,563)	(66,389)	(16,143)
0242	ISAC Accounts Receivable	691	-	-	-	-	-
0243	Credit Union	440	(680,552)	(726,425)	(648,201)	(419,577)	(102,024)
0244	Savings & Resid Finance Reg	440	(732,239)	(781,596)	(697,432)	(451,444)	(109,773)
0255	DOL Federal Indirect Cost Fund	452	(43,073)	(45,976)	(41,025)	(26,556)	(6,457)
0258	Nursing Dedicated & Professional	440/482	(409,193)	(436,774)	(389,741)	(252,277)	(61,344)
0259	Optometric Licn & Disc Brd	440	(68,917)	(73,562)	(65,641)	(42,489)	(10,332)
0261	Underground Resource Conserv	422	(271,359)	(289,650)	(258,460)	(167,300)	(40,680)
0270	Water Revolving	532	(4,850,009)	(5,176,927)	(4,619,460)	(2,990,151)	(727,083)
0274	Self-Insurers Administration	563	(107,682)	(114,941)	(102,563)	(66,389)	(16,143)
0276	Drunk & Drugged Driving Prevention	444	(137,833)	(147,124)	(131,281)	(84,978)	(20,663)
0285	Long Term Care Monitor/Receive	482	(4,561,421)	(4,868,886)	(4,344,589)	(2,812,229)	(683,820)
0286	IL Affordable Housing Trust	492	(17,229)	(18,391)	(16,410)	(10,622)	(2,583)
0287	Home Care Services Agy Licensure	482	(452,265)	(482,751)	(430,767)	(278,833)	(67,801)
0288	Community Water Supply Lab	532	(223,979)	(239,077)	(213,332)	(138,089)	(33,578)
0290	Fertilizer Control	406	(430,729)	(459,763)	(410,254)	(265,555)	(64,572)
0292	Security Investors Education	350	(38,766)	(41,379)	(36,923)	(23,900)	(5,811)
0294	Used Tire Management	532/482	(1,572,161)	(1,678,133)	(1,497,427)	(969,276)	(235,689)
0298	Natural Areas Acquisition	422	(2,498,228)	(2,666,623)	(2,379,473)	(1,540,220)	(374,519)
0299	Open Space Lands Acquis&Devel	422	(262,745)	(280,455)	(250,255)	(161,989)	(39,389)
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	(99,068)	(105,745)	(94,358)	(61,078)	(14,852)
0324	State COVID Urgent Remediation Emergency	546	(38,766)	(41,379)	(36,923)	(23,900)	(5,811)
0324	State COVID Urgent Remediation Emergency	588	(8,615)	(9,195)	(8,205)	(5,311)	(1,291)
0326	African American HIV/Aids	482	-	-	-	-	-
0327	Tatoo & Body Prcng Estab Regis	482	(51,687)	(55,172)	(49,230)	(31,867)	(7,749)

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer	FY19 Base Layer	2019	2020
			Deferred Outflow	Deferred Inflow		
0211	DHS Technology Initiative	444	\$ 44,690	\$ -	\$ 8,685	\$ 8,685
0214	Brownfields Redevelopment	532	-	485,297	(94,317)	(94,317)
0215	Capital Develop Brd Revolving	510	-	-	-	-
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	-	1,050,385	(204,141)	(204,141)
0218	Professions Indirect Cost	360	-	43,917	(8,535)	(8,535)
0220	DCFS Children's Services	360/418	132,502	-	25,752	25,752
0238	IL Health Facilities Planning	482	-	43,701	(8,493)	(8,493)
0240	Emergency Public Health	482	662,694	-	128,794	128,794
0242	ISAC Accounts Receivable	691	-	353,251	(68,654)	(68,654)
0243	Credit Union	440	-	86,715	(16,853)	(16,853)
0244	Savings & Resid Finance Reg	440	-	439,967	(85,507)	(85,507)
0255	DOL Federal Indirect Cost Fund	452	-	-	-	-
0258	Nursing Dedicated & Professional	440/482	-	661,271	(128,517)	(128,517)
0259	Optometric Licn & Disc Brd	440	88,431	-	17,186	17,186
0261	Underground Resource Conserv	422	1,678,478	-	326,210	326,210
0270	Water Revolving	532	759,346	-	147,578	147,578
0274	Self-Insurers Administration	563	88,681	-	17,235	17,235
0276	Drunk & Drugged Driving Prevention	444	265,439	-	51,588	51,588
0285	Long Term Care Monitor/Receive	482	5,178,978	-	1,006,529	1,006,529
0286	IL Affordable Housing Trust	492	132,502	-	25,752	25,752
0287	Home Care Services Agy Licensure	482	739	-	144	144
0288	Community Water Supply Lab	532	-	43,570	(8,468)	(8,468)
0290	Fertilizer Control	406	-	219,901	(42,738)	(42,738)
0292	Security Investors Education	350	64	-	12	12
0294	Used Tire Management	532/482	-	791,283	(153,785)	(153,785)
0298	Natural Areas Acquisition	422	-	923,513	(179,484)	(179,484)
0299	Open Space Lands Acquis&Devel	422	486,481	-	94,547	94,547
0318	ICJIA Vio Prevent Sp Prj	546	353,339	-	68,671	68,671
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	-	-	-	-
0324	State COVID Urgent Remediation Emergency	546	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	-	-	-	-
0326	African American HIV/Aids	482	-	44,157	(8,582)	(8,582)
0327	Tatoo & Body Prcng Estab Regis	482	-	264,939	(51,491)	(51,491)

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For the Year Ended June 30, 2022

Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0211	DHS Technology Initiative	444	\$ 8,685	\$ 8,685	\$ 8,685	\$ 1,265
0214	Brownfields Redevelopment	532	(94,317)	(94,317)	(94,317)	(13,712)
0215	Capital Develop Brd Revolving	510	-	-	-	-
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	(204,141)	(204,141)	(204,141)	(29,680)
0218	Professions Indirect Cost	360	(8,535)	(8,535)	(8,535)	(1,242)
0220	DCFS Children's Services	360/418	25,752	25,752	25,752	3,742
0238	IL Health Facilities Planning	482	(8,493)	(8,493)	(8,493)	(1,236)
0240	Emergency Public Health	482	128,794	128,794	128,794	18,724
0242	ISAC Accounts Receivable	691	(68,654)	(68,654)	(68,654)	(9,981)
0243	Credit Union	440	(16,853)	(16,853)	(16,853)	(2,450)
0244	Savings & Resid Finance Reg	440	(85,507)	(85,507)	(85,507)	(12,432)
0255	DOL Federal Indirect Cost Fund	452	-	-	-	-
0258	Nursing Dedicated & Professional	440/482	(128,517)	(128,517)	(128,517)	(18,686)
0259	Optometric Licn & Disc Brd	440	17,186	17,186	17,186	2,501
0261	Underground Resource Conserv	422	326,210	326,210	326,210	47,428
0270	Water Revolving	532	147,578	147,578	147,578	21,456
0274	Self-Insurers Administration	563	17,235	17,235	17,235	2,506
0276	Drunk & Drugged Driving Prevention	444	51,588	51,588	51,588	7,499
0285	Long Term Care Monitor/Receive	482	1,006,529	1,006,529	1,006,529	146,333
0286	IL Affordable Housing Trust	492	25,752	25,752	25,752	3,742
0287	Home Care Services Agy Licensure	482	144	144	144	19
0288	Community Water Supply Lab	532	(8,468)	(8,468)	(8,468)	(1,230)
0290	Fertilizer Control	406	(42,738)	(42,738)	(42,738)	(6,211)
0292	Security Investors Education	350	12	12	12	4
0294	Used Tire Management	532/482	(153,785)	(153,785)	(153,785)	(22,358)
0298	Natural Areas Acquisition	422	(179,484)	(179,484)	(179,484)	(26,093)
0299	Open Space Lands Acquis&Devel	422	94,547	94,547	94,547	13,746
0318	ICJIA Vio Prevent Sp Prj	546	68,671	68,671	68,671	9,984
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	-	-	-	-
0324	State COVID Urgent Remediation Emergency	546	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	-	-	-	-
0326	African American HIV/Aids	482	(8,582)	(8,582)	(8,582)	(1,247)
0327	Tatoo & Body Prcng Estab Regis	482	(51,491)	(51,491)	(51,491)	(7,484)

STATE OF ILLINOIS
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Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0211	DHS Technology Initiative	444	\$ 676,956	\$ -	\$ 131,968	\$ 131,968
0214	Brownfields Redevelopment	532	-	1,668,781	(325,318)	(325,318)
0215	Capital Develop Brd Revolving	510	-	-	-	-
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	2,531,738	-	493,545	493,545
0218	Professions Indirect Cost	360	-	315,619	(61,528)	(61,528)
0220	DCFS Children's Services	360/418	225,565	-	43,972	43,972
0238	IL Health Facilities Planning	482	-	405,708	(79,090)	(79,090)
0240	Emergency Public Health	482	857,281	-	167,121	167,121
0242	ISAC Accounts Receivable	691	180,437	-	35,175	35,175
0243	Credit Union	440	-	1,713,184	(333,974)	(333,974)
0244	Savings & Resid Finance Reg	440	-	495,239	(96,544)	(96,544)
0255	DOL Federal Indirect Cost Fund	452	-	-	-	-
0258	Nursing Dedicated & Professional	440/482	-	224,900	(43,843)	(43,843)
0259	Optometric Licn & Disc Brd	440	90,289	-	17,601	17,601
0261	Underground Resource Conserv	422	1,037,828	-	202,318	202,318
0270	Water Revolving	532	-	2,791,543	(544,193)	(544,193)
0274	Self-Insurers Administration	563	-	992,177	(193,418)	(193,418)
0276	Drunk & Drugged Driving Prevention	444	-	1,398,080	(272,546)	(272,546)
0285	Long Term Care Monitor/Receive	482	-	11,765,851	(2,293,674)	(2,293,674)
0286	IL Affordable Housing Trust	492	20	-	4	4
0287	Home Care Services Agy Licensure	482	-	89,774	(17,501)	(17,501)
0288	Community Water Supply Lab	532	-	360,522	(70,281)	(70,281)
0290	Fertilizer Control	406	90,748	-	17,691	17,691
0292	Security Investors Education	350	-	45,070	(8,786)	(8,786)
0294	Used Tire Management	532/482	-	2,027,785	(395,303)	(395,303)
0298	Natural Areas Acquisition	422	-	268,388	(52,320)	(52,320)
0299	Open Space Lands Acquis&Devel	422	90,675	-	17,676	17,676
0318	ICJIA Vio Prevent Sp Prj	546	-	360,820	(70,339)	(70,339)
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	-	-	-	-
0324	State COVID Urgent Remediation Emergency	546	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	-	-	-	-
0326	African American HIV/Aids	482	-	-	-	-
0327	Tatoo & Body Prcng Estab Regis	482	360,872	-	70,350	70,350

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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0211	DHS Technology Initiative	444	\$ 131,968	\$ 131,968	\$ 131,968	\$ 17,116
0214	Brownfields Redevelopment	532	(325,318)	(325,318)	(325,318)	(42,191)
0215	Capital Develop Brd Revolving	510	-	-	-	-
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	493,545	493,545	493,545	64,013
0218	Professions Indirect Cost	360	(61,528)	(61,528)	(61,528)	(7,979)
0220	DCFS Children's Services	360/418	43,972	43,972	43,972	5,705
0238	IL Health Facilities Planning	482	(79,090)	(79,090)	(79,090)	(10,258)
0240	Emergency Public Health	482	167,121	167,121	167,121	21,676
0242	ISAC Accounts Receivable	691	35,175	35,175	35,175	4,562
0243	Credit Union	440	(333,974)	(333,974)	(333,974)	(43,314)
0244	Savings & Resid Finance Reg	440	(96,544)	(96,544)	(96,544)	(12,519)
0255	DOL Federal Indirect Cost Fund	452	-	-	-	-
0258	Nursing Dedicated & Professional	440/482	(43,843)	(43,843)	(43,843)	(5,685)
0259	Optometric Licn & Disc Brd	440	17,601	17,601	17,601	2,284
0261	Underground Resource Conserv	422	202,318	202,318	202,318	26,238
0270	Water Revolving	532	(544,193)	(544,193)	(544,193)	(70,578)
0274	Self-Insurers Administration	563	(193,418)	(193,418)	(193,418)	(25,087)
0276	Drunk & Drugged Driving Prevention	444	(272,546)	(272,546)	(272,546)	(35,350)
0285	Long Term Care Monitor/Receive	482	(2,293,674)	(2,293,674)	(2,293,674)	(297,481)
0286	IL Affordable Housing Trust	492	4	4	4	-
0287	Home Care Services Agy Licensure	482	(17,501)	(17,501)	(17,501)	(2,269)
0288	Community Water Supply Lab	532	(70,281)	(70,281)	(70,281)	(9,117)
0290	Fertilizer Control	406	17,691	17,691	17,691	2,293
0292	Security Investors Education	350	(8,786)	(8,786)	(8,786)	(1,140)
0294	Used Tire Management	532/482	(395,303)	(395,303)	(395,303)	(51,270)
0298	Natural Areas Acquisition	422	(52,320)	(52,320)	(52,320)	(6,788)
0299	Open Space Lands Acquis&Devel	422	17,676	17,676	17,676	2,295
0318	ICJIA Vio Prevent Sp Prj	546	(70,339)	(70,339)	(70,339)	(9,125)
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	-	-	-	-
0324	State COVID Urgent Remediation Emergency	546	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	-	-	-	-
0326	African American HIV/Aids	482	-	-	-	-
0327	Tatoo & Body Prcng Estab Regis	482	70,350	70,350	70,350	9,122

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Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer	FY21 Base Layer	2021	2022
			Deferred Outflow	Deferred Inflow		
0211	DHS Technology Initiative	444	\$ 631,162	\$ -	\$ 121,659	\$ 121,659
0214	Brownfields Redevelopment	532	-	90,221	(17,391)	(17,391)
0215	Capital Develop Brd Revolving	510	1,849,342	-	356,469	356,469
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	-	3,883,676	(748,596)	(748,596)
0218	Professions Indirect Cost	360	90,136	-	17,374	17,374
0220	DCFS Children's Services	360/418	-	40	(8)	(8)
0238	IL Health Facilities Planning	482	315,576	-	60,829	60,829
0240	Emergency Public Health	482	-	45,360	(8,743)	(8,743)
0242	ISAC Accounts Receivable	691	360,826	-	69,551	69,551
0243	Credit Union	440	1,172,211	-	225,949	225,949
0244	Savings & Resid Finance Reg	440	766,122	-	147,673	147,673
0255	DOL Federal Indirect Cost Fund	452	405,953	-	78,249	78,249
0258	Nursing Dedicated & Professional	440/482	721,226	-	139,020	139,020
0259	Optometric Licn & Disc Brd	440	45,043	-	8,682	8,682
0261	Underground Resource Conserv	422	540,912	-	104,263	104,263
0270	Water Revolving	532	8,205,601	-	1,581,666	1,581,666
0274	Self-Insurers Administration	563	496,105	-	95,626	95,626
0276	Drunk & Drugged Driving Prevention	444	766,725	-	147,790	147,790
0285	Long Term Care Monitor/Receive	482	12,083,871	-	2,329,220	2,329,220
0286	IL Affordable Housing Trust	492	-	15	(3)	(3)
0287	Home Care Services Agy Licensure	482	811,578	-	156,435	156,435
0288	Community Water Supply Lab	532	89,983	-	17,345	17,345
0290	Fertilizer Control	406	901,704	-	173,807	173,807
0292	Security Investors Education	350	-	25	(5)	(5)
0294	Used Tire Management	532/482	855,619	-	164,924	164,924
0298	Natural Areas Acquisition	422	3,426,349	-	660,444	660,444
0299	Open Space Lands Acquis&Devel	422	-	45,465	(8,764)	(8,764)
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	-	-	-	-
0324	State COVID Urgent Remediation Emergency	546	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	2,435,718	-	469,496	469,496
0326	African American HIV/Aids	482	-	-	-	-
0327	Tatoo & Body Prcng Estab Regis	482	180,383	-	34,770	34,770

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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0211	DHS Technology Initiative	444	\$ 121,659	\$ 121,659	\$ 121,659	\$ 22,867
0214	Brownfields Redevelopment	532	(17,391)	(17,391)	(17,391)	(3,266)
0215	Capital Develop Brd Revolving	510	356,469	356,469	356,469	66,997
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	(748,596)	(748,596)	(748,596)	(140,696)
0218	Professions Indirect Cost	360	17,374	17,374	17,374	3,266
0220	DCFS Children's Services	360/418	(8)	(8)	(8)	-
0238	IL Health Facilities Planning	482	60,829	60,829	60,829	11,431
0240	Emergency Public Health	482	(8,743)	(8,743)	(8,743)	(1,645)
0242	ISAC Accounts Receivable	691	69,551	69,551	69,551	13,071
0243	Credit Union	440	225,949	225,949	225,949	42,466
0244	Savings & Resid Finance Reg	440	147,673	147,673	147,673	27,757
0255	DOL Federal Indirect Cost Fund	452	78,249	78,249	78,249	14,708
0258	Nursing Dedicated & Professional	440/482	139,020	139,020	139,020	26,126
0259	Optometric Licn & Disc Brd	440	8,682	8,682	8,682	1,633
0261	Underground Resource Conserv	422	104,263	104,263	104,263	19,597
0270	Water Revolving	532	1,581,666	1,581,666	1,581,666	297,271
0274	Self-Insurers Administration	563	95,626	95,626	95,626	17,975
0276	Drunk & Drugged Driving Prevention	444	147,790	147,790	147,790	27,775
0285	Long Term Care Monitor/Receive	482	2,329,220	2,329,220	2,329,220	437,771
0286	IL Affordable Housing Trust	492	(3)	(3)	(3)	-
0287	Home Care Services Agy Licensure	482	156,435	156,435	156,435	29,403
0288	Community Water Supply Lab	532	17,345	17,345	17,345	3,258
0290	Fertilizer Control	406	173,807	173,807	173,807	32,669
0292	Security Investors Education	350	(5)	(5)	(5)	-
0294	Used Tire Management	532/482	164,924	164,924	164,924	30,999
0298	Natural Areas Acquisition	422	660,444	660,444	660,444	124,129
0299	Open Space Lands Acquis&Devel	422	(8,764)	(8,764)	(8,764)	(1,645)
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	-	-	-	-
0324	State COVID Urgent Remediation Emergency	546	-	-	-	-
0324	State COVID Urgent Remediation Emergency	588	469,496	469,496	469,496	88,238
0326	African American HIV/Aids	482	-	-	-	-
0327	Tatoo & Body Prcng Estab Regis	482	34,770	34,770	34,770	6,533

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Fund	Fund Name	Agency #	Change in Proportionate Share FY22 Layer			
			FY22 Base Layer	FY22 Base Layer	2022	2023
			Deferred Outflow	Deferred Inflow		
0211	DHS Technology Initiative	444	\$ -	\$ 44,583	\$ (8,450)	\$ (8,450)
0214	Brownfields Redevelopment	532	-	-	-	-
0215	Capital Develop Brd Revolving	510	-	21,193	(4,017)	(4,017)
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	5,091,255	-	964,984	964,984
0218	Professions Indirect Cost	360	96,777	-	18,343	18,343
0220	DCFS Children's Services	360/418	1,796,849	-	340,570	340,570
0238	IL Health Facilities Planning	482	65,695	-	12,452	12,452
0240	Emergency Public Health	482	-	1,065,488	(201,950)	(201,950)
0242	ISAC Accounts Receivable	691	-	518,027	(98,186)	(98,186)
0243	Credit Union	440	1,079,692	-	204,642	204,642
0244	Savings & Resid Finance Reg	440	827,271	-	156,799	156,799
0255	DOL Federal Indirect Cost Fund	452	48,663	-	9,223	9,223
0258	Nursing Dedicated & Professional	440/482	-	595,341	(112,839)	(112,839)
0259	Optometric Licn & Disc Brd	440	95,128	-	18,030	18,030
0261	Underground Resource Conserv	422	-	871,935	(165,264)	(165,264)
0270	Water Revolving	532	9,554,605	-	1,810,956	1,810,956
0274	Self-Insurers Administration	563	100,074	-	18,968	18,968
0276	Drunk & Drugged Driving Prevention	444	17,583	-	3,333	3,333
0285	Long Term Care Monitor/Receive	482	-	4,339,437	(822,486)	(822,486)
0286	IL Affordable Housing Trust	492	45,366	-	8,599	8,599
0287	Home Care Services Agy Licensure	482	964,237	-	182,759	182,759
0288	Community Water Supply Lab	532	201,247	-	38,144	38,144
0290	Fertilizer Control	406	-	74,566	(14,133)	(14,133)
0292	Security Investors Education	350	177,620	-	33,666	33,666
0294	Used Tire Management	532/482	3,049,685	-	578,030	578,030
0298	Natural Areas Acquisition	422	7,355,195	-	1,394,085	1,394,085
0299	Open Space Lands Acquis&Devel	422	-	398,176	(75,469)	(75,469)
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	1,005,523	-	190,584	190,584
0324	State COVID Urgent Remediation Emergency	546	393,465	-	74,576	74,576
0324	State COVID Urgent Remediation Emergency	588	-	2,243,686	(425,263)	(425,263)
0326	African American HIV/Aids	482	-	-	-	-
0327	Tatoo & Body Prcng Estab Regis	482	6,594	-	1,250	1,250

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Change in Proportionate Share FY22 Layer (Continued)

Fund	Fund Name	Agency #	2024	2025	2026	2027
0211	DHS Technology Initiative	444	\$ (8,450)	\$ (8,450)	\$ (8,450)	\$ (2,333)
0214	Brownfields Redevelopment	532	-	-	-	-
0215	Capital Develop Brd Revolving	510	(4,017)	(4,017)	(4,017)	(1,108)
0215	Capital Develop Brd Revolving	511	-	-	-	-
0218	Professions Indirect Cost	440	964,984	964,984	964,984	266,335
0218	Professions Indirect Cost	360	18,343	18,343	18,343	5,062
0220	DCFS Children's Services	360/418	340,570	340,570	340,570	93,999
0238	IL Health Facilities Planning	482	12,452	12,452	12,452	3,435
0240	Emergency Public Health	482	(201,950)	(201,950)	(201,950)	(55,738)
0242	ISAC Accounts Receivable	691	(98,186)	(98,186)	(98,186)	(27,097)
0243	Credit Union	440	204,642	204,642	204,642	56,482
0244	Savings & Resid Finance Reg	440	156,799	156,799	156,799	43,276
0255	DOL Federal Indirect Cost Fund	452	9,223	9,223	9,223	2,548
0258	Nursing Dedicated & Professional	440/482	(112,839)	(112,839)	(112,839)	(31,146)
0259	Optometric Licn & Disc Brd	440	18,030	18,030	18,030	4,978
0261	Underground Resource Conserv	422	(165,264)	(165,264)	(165,264)	(45,615)
0270	Water Revolving	532	1,810,956	1,810,956	1,810,956	499,825
0274	Self-Insurers Administration	563	18,968	18,968	18,968	5,234
0276	Drunk & Drugged Driving Prevention	444	3,333	3,333	3,333	918
0285	Long Term Care Monitor/Receive	482	(822,486)	(822,486)	(822,486)	(227,007)
0286	IL Affordable Housing Trust	492	8,599	8,599	8,599	2,371
0287	Home Care Services Agy Licensure	482	182,759	182,759	182,759	50,442
0288	Community Water Supply Lab	532	38,144	38,144	38,144	10,527
0290	Fertilizer Control	406	(14,133)	(14,133)	(14,133)	(3,901)
0292	Security Investors Education	350	33,666	33,666	33,666	9,290
0294	Used Tire Management	532/482	578,030	578,030	578,030	159,535
0298	Natural Areas Acquisition	422	1,394,085	1,394,085	1,394,085	384,770
0299	Open Space Lands Acquis&Devel	422	(75,469)	(75,469)	(75,469)	(20,831)
0318	ICJIA Vio Prevent Sp Prj	546	-	-	-	-
0318	ICJIA Vio Prevent Sp Prj	482	-	-	-	-
0324	State COVID Urgent Remediation Emergency	420	190,584	190,584	190,584	52,603
0324	State COVID Urgent Remediation Emergency	546	74,576	74,576	74,576	20,585
0324	State COVID Urgent Remediation Emergency	588	(425,263)	(425,263)	(425,263)	(117,371)
0326	African American HIV/Aids	482	-	-	-	-
0327	Tatoo & Body Prcng Estab Regis	482	1,250	1,250	1,250	344

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Fund	Fund Name	Agency #	FY21		FY22	
			21 Primary Allocation	21 Secondary Allocation	22 Primary Allocation	22 Secondary Allocation
0329	County Provider Trust	478	0.0271%		0.0261%	
0333	Federal Support Agreement Rev	466	0.0671%		0.0582%	
0335	Criminal Justice Info Projects	546	0.0059%		0.0140%	
0336	Environmental Lab Certificate	532	0.0013%		0.0015%	
0339	Illinois Community College Board Contracts and Grants Fund	684	0.0000%		0.0016%	
0340	Public Health Lab Serv Rev	482	0.0006%		0.0000%	
0342	Audit Expense	103	0.0000%		0.0000%	
0344	Care Prov for Persons with DD	478	0.0000%		0.0000%	
0345	Long Term Care Provider	478	0.0029%		0.0038%	
0345	Long Term Care Provider	482	0.0033%		0.0036%	
0347	Employment and Training	444	0.0000%		0.0310%	
0350	ICCB Federal Trust	684	0.0009%		0.0014%	
0357	Child Labor Enforcement	452	0.0027%		0.0034%	
0359	IMSA Special Purposes Trust Fund	692	0.0010%		0.0013%	
0360	Lead Poisoning Screening	482	0.0181%		0.0202%	
0362	Securities Audit & Enforcement	350	0.0351%		0.0352%	
0363	Dept of Business Serv Sp Ops	350	0.0718%		0.0821%	
0368	Drug Treatment	444	0.0020%		0.0040%	
0369	Feed Control	360	0.0012%		0.0014%	
0369	Feed Control	406	0.0087%		0.0098%	
0370	Tanning Facility Permit	482	0.0002%		0.0001%	
0372	Plumbing Licensure & Program	482	0.0145%		0.0153%	
0384	Tax Compliance & Admin	492	0.2992%		0.2900%	
0386	Appraisal Administration	440	0.0023%		0.0020%	
0387	Small Bus Environmental Assist	420	0.0007%		0.0008%	
0394	Gaining Early Awareness & Read	444	0.0000%		0.0000%	
0396	Senior Health Insurance Prog	402/446	0.0029%		0.0035%	
0398	EMS Assistance	482	0.0000%		0.0000%	
0408	DHS Special Purpose Trust	444	0.0383%		0.0528%	
0410	SBE Federal Dept of Agriculture	586	0.0373%		0.0441%	
0421	Public Aid Recoveries Trust	478	0.2100%		0.2283%	
0425	IL Power Agency Operations	360/445	0.0073%		0.0138%	
0427	Energy Transition Assistance	420	0.0000%		0.0000%	
0428	Supreme Court Historic Preserv	210	0.0031%		0.0040%	
0434	Court of Claims Admin & Grant	528	0.0000%		0.0000%	

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0329	County Provider Trust	478	\$ (1,268,212)	\$ (1,009,604)	\$ (958,123)	\$ (950,070)	\$ (261,798)
0333	Federal Support Agreement Rev	466	(4,082,197)	(3,904,468)	(3,018,362)	(2,703,975)	(734,415)
0335	Criminal Justice Info Projects	546	389,867	337,073	397,904	237,432	54,604
0336	Environmental Lab Certificate	532	(79,564)	(76,341)	(60,672)	(38,135)	(9,231)
0339	Illinois Community College Board Contracts and Grants Fund	684	38,505	41,485	49,970	72,782	21,468
0340	Public Health Lab Serv Rev	482	(298,366)	(100,363)	(51,380)	(49,092)	(13,548)
0342	Audit Expense	103	(347,202)	(501,328)	(68,421)	-	-
0344	Care Prov for Persons with DD	478	(78,118)	(70,798)	(69,561)	(13,072)	-
0345	Long Term Care Provider	478	(135,519)	(189,936)	(119,052)	(62,794)	(14,501)
0345	Long Term Care Provider	482	(147,433)	(186,635)	(144,775)	(102,988)	(26,218)
0347	Employment and Training	444	912,326	827,931	968,182	1,410,152	415,934
0350	ICCB Federal Trust	684	(151,396)	(1,195)	726	(5,052)	(1,542)
0357	Child Labor Enforcement	452	(172,674)	(137,972)	(84,532)	(59,726)	(15,357)
0359	IMSA Special Purposes Trust Fund	692	(27,725)	(89,966)	(40,513)	(21,054)	(5,137)
0360	Lead Poisoning Screening	482	176,526	(905,593)	(1,004,464)	(591,540)	(137,718)
0362	Securities Audit & Enforcement	350	(2,546,533)	(2,291,021)	(1,766,298)	(1,260,983)	(320,363)
0363	Dept of Business Serv Sp Ops	350	(3,068,092)	(3,454,209)	(2,437,715)	(1,957,239)	(519,881)
0368	Drug Treatment	444	(147,905)	31,880	128,329	50,995	8,504
0369	Feed Control	360	47,348	43,536	49,870	(14,892)	(8,313)
0369	Feed Control	406	(571,886)	(547,405)	(364,364)	(254,629)	(64,982)
0370	Tanning Facility Permit	482	2,854	(78,111)	(99,056)	(28,160)	(3,175)
0372	Plumbing Licensure & Program	482	(182,713)	(510,615)	(574,404)	(467,577)	(122,162)
0384	Tax Compliance & Admin	492	(18,636,040)	(16,907,967)	(15,408,182)	(11,293,017)	(2,865,731)
0386	Appraisal Administration	440	(285,437)	(232,266)	(167,367)	(103,753)	(25,107)
0387	Small Bus Environmental Assist	420	(113,072)	(144,622)	(92,448)	(30,690)	(5,074)
0394	Gaining Early Awareness & Read	444	-	-	-	-	-
0396	Senior Health Insurance Prog	402/446	(361,123)	(334,072)	(197,270)	(87,881)	(18,527)
0398	EMS Assistance	482	(208)	(7,544)	(1,142)	-	-
0408	DHS Special Purpose Trust	444	(1,852,092)	(1,446,394)	(1,535,346)	(753,265)	(156,483)
0410	SBE Federal Dept of Agriculture	586	(1,403,752)	(1,744,486)	(1,299,744)	(967,503)	(250,630)
0421	Public Aid Recoveries Trust	478	(9,817,669)	(9,415,832)	(7,506,855)	(6,299,331)	(1,679,200)
0425	IL Power Agency Operations	360/445	17,195	(101,156)	(113,756)	38,606	20,306
0427	Energy Transition Assistance	420	-	-	-	-	-
0428	Supreme Court Historic Preserv	210	(41,319)	(110,930)	(87,548)	(63,526)	(16,338)
0434	Court of Claims Admin & Grant	528	(51,491)	(7,484)	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Actual and Expected Experience

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0329	County Provider Trust	478	\$ (270,394)	\$ (265,672)	\$ (276,807)	\$ (282,360)	\$ (78,185)
0333	Federal Support Agreement Rev	466	(602,948)	(592,418)	(617,248)	(629,631)	(174,344)
0335	Criminal Justice Info Projects	546	(145,039)	(142,506)	(148,479)	(151,458)	(41,938)
0336	Environmental Lab Certificate	532	(15,540)	(15,269)	(15,908)	(16,228)	(4,493)
0339	Illinois Community College Board Contracts and Grants Fund	684	(16,576)	(16,286)	(16,969)	(17,309)	(4,793)
0340	Public Health Lab Serv Rev	482	-	-	-	-	-
0342	Audit Expense	103	-	-	-	-	-
0344	Care Prov for Persons with DD	478	-	-	-	-	-
0345	Long Term Care Provider	478	(39,368)	(38,680)	(40,301)	(41,110)	(11,383)
0345	Long Term Care Provider	482	(37,296)	(36,644)	(38,180)	(38,946)	(10,784)
0347	Employment and Training	444	(321,158)	(315,549)	(328,775)	(335,371)	(92,864)
0350	ICCB Federal Trust	684	(14,504)	(14,251)	(14,848)	(15,146)	(4,194)
0357	Child Labor Enforcement	452	(35,224)	(34,609)	(36,059)	(36,783)	(10,185)
0359	IMSA Special Purposes Trust Fund	692	(13,468)	(13,233)	(13,787)	(14,064)	(3,894)
0360	Lead Poisoning Screening	482	(209,271)	(205,616)	(214,234)	(218,532)	(60,511)
0362	Securities Audit & Enforcement	350	(364,670)	(358,301)	(373,318)	(380,808)	(105,445)
0363	Dept of Business Serv Sp Ops	350	(850,550)	(835,696)	(870,722)	(888,191)	(245,939)
0368	Drug Treatment	444	(41,440)	(40,716)	(42,423)	(43,274)	(11,982)
0369	Feed Control	360	(14,504)	(14,251)	(14,848)	(15,146)	(4,194)
0369	Feed Control	406	(101,527)	(99,754)	(103,935)	(106,020)	(29,357)
0370	Tanning Facility Permit	482	(1,036)	(1,018)	(1,061)	(1,082)	(300)
0372	Plumbing Licensure & Program	482	(158,507)	(155,739)	(162,266)	(165,522)	(45,833)
0384	Tax Compliance & Admin	492	(3,004,380)	(2,951,911)	(3,075,633)	(3,137,339)	(868,723)
0386	Appraisal Administration	440	(20,720)	(20,358)	(21,211)	(21,637)	(5,991)
0387	Small Bus Environmental Assist	420	(8,288)	(8,143)	(8,485)	(8,655)	(2,396)
0394	Gaining Early Awareness & Read	444	-	-	-	-	-
0396	Senior Health Insurance Prog	402/446	(36,260)	(35,627)	(37,120)	(37,864)	(10,485)
0398	EMS Assistance	482	-	-	-	-	-
0408	DHS Special Purpose Trust	444	(547,004)	(537,451)	(559,977)	(571,212)	(158,168)
0410	SBE Federal Dept of Agriculture	586	(456,873)	(448,894)	(467,708)	(477,092)	(132,106)
0421	Public Aid Recoveries Trust	478	(2,365,173)	(2,323,866)	(2,421,265)	(2,469,843)	(683,895)
0425	IL Power Agency Operations	360/445	(142,967)	(140,470)	(146,358)	(149,294)	(41,339)
0427	Energy Transition Assistance	420	-	-	-	-	-
0428	Supreme Court Historic Preserv	210	(41,440)	(40,716)	(42,423)	(43,274)	(11,982)
0434	Court of Claims Admin & Grant	528	-	-	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Assumption Changes

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0329	County Provider Trust	478	\$ (1,124,203)	\$ (1,199,980)	\$ (1,070,763)	\$ (693,099)	\$ (168,533)
0333	Federal Support Agreement Rev	466	(2,506,843)	(2,675,818)	(2,387,678)	(1,545,531)	(375,810)
0335	Criminal Justice Info Projects	546	(603,021)	(643,668)	(574,356)	(371,777)	(90,401)
0336	Environmental Lab Certificate	532	(64,609)	(68,964)	(61,538)	(39,833)	(9,686)
0339	Illinois Community College Board Contracts and Grants Fund	684	(68,917)	(73,562)	(65,641)	(42,489)	(10,332)
0340	Public Health Lab Serv Rev	482	-	-	-	-	-
0342	Audit Expense	103	-	-	-	-	-
0344	Care Prov for Persons with DD	478	-	-	-	-	-
0345	Long Term Care Provider	478	(163,677)	(174,710)	(155,897)	(100,911)	(24,537)
0345	Long Term Care Provider	482	(155,062)	(165,515)	(147,691)	(95,600)	(23,246)
0347	Employment and Training	444	(1,335,260)	(1,425,264)	(1,271,787)	(823,221)	(200,174)
0350	ICCB Federal Trust	684	(60,302)	(64,367)	(57,436)	(37,178)	(9,040)
0357	Child Labor Enforcement	452	(146,448)	(156,319)	(139,486)	(90,289)	(21,955)
0359	IMSA Special Purposes Trust Fund	692	(55,995)	(59,769)	(53,333)	(34,522)	(8,394)
0360	Lead Poisoning Screening	482	(870,073)	(928,720)	(828,713)	(536,421)	(130,436)
0362	Securities Audit & Enforcement	350	(1,516,166)	(1,618,364)	(1,444,094)	(934,754)	(227,294)
0363	Dept of Business Serv Sp Ops	350	(3,536,285)	(3,774,651)	(3,368,185)	(2,180,208)	(530,138)
0368	Drug Treatment	444	(172,292)	(183,905)	(164,102)	(106,222)	(25,829)
0369	Feed Control	360	(60,302)	(64,367)	(57,436)	(37,178)	(9,040)
0369	Feed Control	406	(422,114)	(450,567)	(402,049)	(260,244)	(63,281)
0370	Tanning Facility Permit	482	(4,307)	(4,598)	(4,103)	(2,656)	(646)
0372	Plumbing Licensure & Program	482	(659,015)	(703,437)	(627,689)	(406,299)	(98,795)
0384	Tax Compliance & Admin	492	(12,491,142)	(13,333,115)	(11,897,365)	(7,701,100)	(1,872,594)
0386	Appraisal Administration	440	(86,146)	(91,953)	(82,051)	(53,111)	(12,914)
0387	Small Bus Environmental Assist	420	(34,458)	(36,781)	(32,820)	(21,244)	(5,166)
0394	Gaining Early Awareness & Read	444	-	-	-	-	-
0396	Senior Health Insurance Prog	402/446	(150,755)	(160,917)	(143,589)	(92,944)	(22,600)
0398	EMS Assistance	482	-	-	-	-	-
0408	DHS Special Purpose Trust	444	(2,274,249)	(2,427,547)	(2,166,141)	(1,402,131)	(340,941)
0410	SBE Federal Dept of Agriculture	586	(1,899,515)	(2,027,553)	(1,809,220)	(1,171,098)	(284,763)
0421	Public Aid Recoveries Trust	478	(9,833,544)	(10,496,380)	(9,366,098)	(6,062,625)	(1,474,184)
0425	IL Power Agency Operations	360/445	(594,406)	(634,472)	(566,150)	(366,466)	(89,110)
0427	Energy Transition Assistance	420	-	-	-	-	-
0428	Supreme Court Historic Preserv	210	(172,292)	(183,905)	(164,102)	(106,222)	(25,829)
0434	Court of Claims Admin & Grant	528	-	-	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer	FY19 Base Layer	2019	2020
			Deferred Outflow	Deferred Inflow		
0329	County Provider Trust	478	\$ -	\$ 1,984,801	\$ (385,744)	\$ (385,744)
0333	Federal Support Agreement Rev	466	-	2,024,022	(393,366)	(393,366)
0335	Criminal Justice Info Projects	546	88,400	-	17,180	17,180
0336	Environmental Lab Certificate	532	-	44,005	(8,552)	(8,552)
0339	Illinois Community College Board Contracts and Grants Fund	684	-	44,157	(8,582)	(8,582)
0340	Public Health Lab Serv Rev	482	-	1,192,137	(231,690)	(231,690)
0342	Audit Expense	103	927,938	-	180,344	180,344
0344	Care Prov for Persons with DD	478	-	44,070	(8,565)	(8,565)
0345	Long Term Care Provider	478	265,330	-	51,567	51,567
0345	Long Term Care Provider	482	177,005	-	34,401	34,401
0347	Employment and Training	444	-	-	-	-
0350	ICCB Federal Trust	684	-	927,265	(180,213)	(180,213)
0357	Child Labor Enforcement	452	-	264,646	(51,434)	(51,434)
0359	IMSA Special Purposes Trust Fund	692	353,426	-	68,688	68,688
0360	Lead Poisoning Screening	482	6,184,045	-	1,201,862	1,201,862
0362	Securities Audit & Enforcement	350	-	2,115,325	(411,111)	(411,111)
0363	Dept of Business Serv Sp Ops	350	978,985	-	190,265	190,265
0368	Drug Treatment	444	-	1,148,004	(223,113)	(223,113)
0369	Feed Control	360	-	-	-	-
0369	Feed Control	406	-	308,041	(59,867)	(59,867)
0370	Tanning Facility Permit	482	485,840	-	94,422	94,422
0372	Plumbing Licensure & Program	482	1,723,404	-	334,942	334,942
0384	Tax Compliance & Admin	492	-	15,157,613	(2,945,865)	(2,945,865)
0386	Appraisal Administration	440	-	352,894	(68,585)	(68,585)
0387	Small Bus Environmental Assist	420	176,842	-	34,369	34,369
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	-	220,238	(42,803)	(42,803)
0398	EMS Assistance	482	44,168	-	8,584	8,584
0408	DHS Special Purpose Trust	444	-	3,308,029	(642,912)	(642,912)
0410	SBE Federal Dept of Agriculture	586	1,328,627	-	258,217	258,217
0421	Public Aid Recoveries Trust	478	-	6,161,394	(1,197,460)	(1,197,460)
0425	IL Power Agency Operations	360/445	486,374	-	94,526	94,526
0427	Energy Transition Assistance	420	-	-	-	-
0428	Supreme Court Historic Preserv	210	353,556	-	68,713	68,713
0434	Court of Claims Admin & Grant	528	-	264,939	(51,491)	(51,491)

STATE OF ILLINOIS
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For the Year Ended June 30, 2022

Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0329	County Provider Trust	478	\$ (385,744)	\$ (385,744)	\$ (385,744)	\$ (56,081)
0333	Federal Support Agreement Rev	466	(393,366)	(393,366)	(393,366)	(57,192)
0335	Criminal Justice Info Projects	546	17,180	17,180	17,180	2,500
0336	Environmental Lab Certificate	532	(8,552)	(8,552)	(8,552)	(1,245)
0339	Illinois Community College Board Contracts and Grants Fund	684	(8,582)	(8,582)	(8,582)	(1,247)
0340	Public Health Lab Serv Rev	482	(231,690)	(231,690)	(231,690)	(33,687)
0342	Audit Expense	103	180,344	180,344	180,344	26,218
0344	Care Prov for Persons with DD	478	(8,565)	(8,565)	(8,565)	(1,245)
0345	Long Term Care Provider	478	51,567	51,567	51,567	7,495
0345	Long Term Care Provider	482	34,401	34,401	34,401	5,000
0347	Employment and Training	444	-	-	-	-
0350	ICCB Federal Trust	684	(180,213)	(180,213)	(180,213)	(26,200)
0357	Child Labor Enforcement	452	(51,434)	(51,434)	(51,434)	(7,476)
0359	IMSA Special Purposes Trust Fund	692	68,688	68,688	68,688	9,986
0360	Lead Poisoning Screening	482	1,201,862	1,201,862	1,201,862	174,735
0362	Securities Audit & Enforcement	350	(411,111)	(411,111)	(411,111)	(59,770)
0363	Dept of Business Serv Sp Ops	350	190,265	190,265	190,265	27,660
0368	Drug Treatment	444	(223,113)	(223,113)	(223,113)	(32,439)
0369	Feed Control	360	-	-	-	-
0369	Feed Control	406	(59,867)	(59,867)	(59,867)	(8,706)
0370	Tanning Facility Permit	482	94,422	94,422	94,422	13,730
0372	Plumbing Licensure & Program	482	334,942	334,942	334,942	48,694
0384	Tax Compliance & Admin	492	(2,945,865)	(2,945,865)	(2,945,865)	(428,288)
0386	Appraisal Administration	440	(68,585)	(68,585)	(68,585)	(9,969)
0387	Small Bus Environmental Assist	420	34,369	34,369	34,369	4,997
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	(42,803)	(42,803)	(42,803)	(6,223)
0398	EMS Assistance	482	8,584	8,584	8,584	1,248
0408	DHS Special Purpose Trust	444	(642,912)	(642,912)	(642,912)	(93,469)
0410	SBE Federal Dept of Agriculture	586	258,217	258,217	258,217	37,542
0421	Public Aid Recoveries Trust	478	(1,197,460)	(1,197,460)	(1,197,460)	(174,094)
0425	IL Power Agency Operations	360/445	94,526	94,526	94,526	13,744
0427	Energy Transition Assistance	420	-	-	-	-
0428	Supreme Court Historic Preserv	210	68,713	68,713	68,713	9,991
0434	Court of Claims Admin & Grant	528	(51,491)	(51,491)	(51,491)	(7,484)

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0329	County Provider Trust	478	\$ 723,090	\$ -	\$ 140,962	\$ 140,962
0333	Federal Support Agreement Rev	466	-	3,333,760	(649,894)	(649,894)
0335	Criminal Justice Info Projects	546	52	-	10	10
0336	Environmental Lab Certificate	532	-	45,019	(8,776)	(8,776)
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-
0340	Public Health Lab Serv Rev	482	-	90,166	(17,577)	(17,577)
0342	Audit Expense	103	-	2,706,151	(527,546)	(527,546)
0344	Care Prov for Persons with DD	478	52	-	10	10
0345	Long Term Care Provider	478	-	360,637	(70,304)	(70,304)
0345	Long Term Care Provider	482	-	180,208	(35,130)	(35,130)
0347	Employment and Training	444	-	-	-	-
0350	ICCB Federal Trust	684	180,449	-	35,177	35,177
0357	Child Labor Enforcement	452	-	180,259	(35,140)	(35,140)
0359	IMSA Special Purposes Trust Fund	692	-	315,659	(61,536)	(61,536)
0360	Lead Poisoning Screening	482	91,503	-	17,838	17,838
0362	Securities Audit & Enforcement	350	-	1,801,848	(351,258)	(351,258)
0363	Dept of Business Serv Sp Ops	350	-	3,965,064	(772,963)	(772,963)
0368	Drug Treatment	444	-	270,616	(52,755)	(52,755)
0369	Feed Control	360	-	-	-	-
0369	Feed Control	406	-	766,222	(149,370)	(149,370)
0370	Tanning Facility Permit	482	45,181	-	8,808	8,808
0372	Plumbing Licensure & Program	482	496,982	-	96,883	96,883
0384	Tax Compliance & Admin	492	1,417,737	-	276,378	276,378
0386	Appraisal Administration	440	-	270,439	(52,720)	(52,720)
0387	Small Bus Environmental Assist	420	-	315,634	(61,531)	(61,531)
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	-	676,308	(131,842)	(131,842)
0398	EMS Assistance	482	-	45,102	(8,792)	(8,792)
0408	DHS Special Purpose Trust	444	2,483,227	-	484,088	484,088
0410	SBE Federal Dept of Agriculture	586	-	1,666,671	(324,906)	(324,906)
0421	Public Aid Recoveries Trust	478	-	4,137,708	(806,618)	(806,618)
0425	IL Power Agency Operations	360/445	361,266	-	70,426	70,426
0427	Energy Transition Assistance	420	-	-	-	-
0428	Supreme Court Historic Preserv	210	-	90,035	(17,552)	(17,552)
0434	Court of Claims Admin & Grant	528	-	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0329	County Provider Trust	478	\$ 140,962	\$ 140,962	\$ 140,962	\$ 18,280
0333	Federal Support Agreement Rev	466	(649,894)	(649,894)	(649,894)	(84,290)
0335	Criminal Justice Info Projects	546	10	10	10	2
0336	Environmental Lab Certificate	532	(8,776)	(8,776)	(8,776)	(1,139)
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-
0340	Public Health Lab Serv Rev	482	(17,577)	(17,577)	(17,577)	(2,281)
0342	Audit Expense	103	(527,546)	(527,546)	(527,546)	(68,421)
0344	Care Prov for Persons with DD	478	10	10	10	2
0345	Long Term Care Provider	478	(70,304)	(70,304)	(70,304)	(9,117)
0345	Long Term Care Provider	482	(35,130)	(35,130)	(35,130)	(4,558)
0347	Employment and Training	444	-	-	-	-
0350	ICCB Federal Trust	684	35,177	35,177	35,177	4,564
0357	Child Labor Enforcement	452	(35,140)	(35,140)	(35,140)	(4,559)
0359	IMSA Special Purposes Trust Fund	692	(61,536)	(61,536)	(61,536)	(7,979)
0360	Lead Poisoning Screening	482	17,838	17,838	17,838	2,313
0362	Securities Audit & Enforcement	350	(351,258)	(351,258)	(351,258)	(45,558)
0363	Dept of Business Serv Sp Ops	350	(772,963)	(772,963)	(772,963)	(100,249)
0368	Drug Treatment	444	(52,755)	(52,755)	(52,755)	(6,841)
0369	Feed Control	360	-	-	-	-
0369	Feed Control	406	(149,370)	(149,370)	(149,370)	(19,372)
0370	Tanning Facility Permit	482	8,808	8,808	8,808	1,141
0372	Plumbing Licensure & Program	482	96,883	96,883	96,883	12,567
0384	Tax Compliance & Admin	492	276,378	276,378	276,378	35,847
0386	Appraisal Administration	440	(52,720)	(52,720)	(52,720)	(6,839)
0387	Small Bus Environmental Assist	420	(61,531)	(61,531)	(61,531)	(7,979)
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	(131,842)	(131,842)	(131,842)	(17,098)
0398	EMS Assistance	482	(8,792)	(8,792)	(8,792)	(1,142)
0408	DHS Special Purpose Trust	444	484,088	484,088	484,088	62,787
0410	SBE Federal Dept of Agriculture	586	(324,906)	(324,906)	(324,906)	(42,141)
0421	Public Aid Recoveries Trust	478	(806,618)	(806,618)	(806,618)	(104,618)
0425	IL Power Agency Operations	360/445	70,426	70,426	70,426	9,136
0427	Energy Transition Assistance	420	-	-	-	-
0428	Supreme Court Historic Preserv	210	(17,552)	(17,552)	(17,552)	(2,275)
0434	Court of Claims Admin & Grant	528	-	-	-	-

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer	FY21 Base Layer	2021	2022
			Deferred Outflow	Deferred Inflow		
0329	County Provider Trust	478	\$ 2,209,082	\$ -	\$ 425,810	\$ 425,810
0333	Federal Support Agreement Rev	466	3,831,081	-	738,458	738,458
0335	Criminal Justice Info Projects	546	2,300,360	-	443,405	443,405
0336	Environmental Lab Certificate	532	-	65	(13)	(13)
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-
0340	Public Health Lab Serv Rev	482	-	29	(6)	(6)
0342	Audit Expense	103	-	-	-	-
0344	Care Prov for Persons with DD	478	-	360,887	(69,563)	(69,563)
0345	Long Term Care Provider	478	44,966	-	8,667	8,667
0345	Long Term Care Provider	482	90,058	-	17,359	17,359
0347	Employment and Training	444	-	-	-	-
0350	ICCB Federal Trust	684	135,288	-	26,077	26,077
0357	Child Labor Enforcement	452	180,310	-	34,756	34,756
0359	IMSA Special Purposes Trust Fund	692	45,062	-	8,686	8,686
0360	Lead Poisoning Screening	482	-	812,897	(156,690)	(156,690)
0362	Securities Audit & Enforcement	350	268,917	-	51,835	51,835
0363	Dept of Business Serv Sp Ops	350	5,048,841	-	973,187	973,187
0368	Drug Treatment	444	902,118	-	173,887	173,887
0369	Feed Control	360	541,270	-	104,332	104,332
0369	Feed Control	406	315,341	-	60,783	60,783
0370	Tanning Facility Permit	482	-	451,119	(86,955)	(86,955)
0372	Plumbing Licensure & Program	482	630,830	-	121,595	121,595
0384	Tax Compliance & Admin	492	-	105,119	(20,262)	(20,262)
0386	Appraisal Administration	440	-	180,557	(34,803)	(34,803)
0387	Small Bus Environmental Assist	420	-	270,701	(52,179)	(52,179)
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	-	270,810	(52,200)	(52,200)
0398	EMS Assistance	482	-	-	-	-
0408	DHS Special Purpose Trust	444	-	588,349	(113,407)	(113,407)
0410	SBE Federal Dept of Agriculture	586	2,163,464	-	417,017	417,017
0421	Public Aid Recoveries Trust	478	13,748,359	-	2,650,058	2,650,058
0425	IL Power Agency Operations	360/445	225,192	-	43,407	43,407
0427	Energy Transition Assistance	420	-	-	-	-
0428	Supreme Court Historic Preserv	210	225,400	-	43,447	43,447
0434	Court of Claims Admin & Grant	528	-	-	-	-

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0329	County Provider Trust	478	\$ 425,810	\$ 425,810	\$ 425,810	\$ 80,032
0333	Federal Support Agreement Rev	466	738,458	738,458	738,458	138,791
0335	Criminal Justice Info Projects	546	443,405	443,405	443,405	83,335
0336	Environmental Lab Certificate	532	(13)	(13)	(13)	-
0339	Illinois Community College Board Contracts and Grants Fund	684	-	-	-	-
0340	Public Health Lab Serv Rev	482	(6)	(6)	(6)	1
0342	Audit Expense	103	-	-	-	-
0344	Care Prov for Persons with DD	478	(69,563)	(69,563)	(69,563)	(13,072)
0345	Long Term Care Provider	478	8,667	8,667	8,667	1,631
0345	Long Term Care Provider	482	17,359	17,359	17,359	3,263
0347	Employment and Training	444	-	-	-	-
0350	ICCB Federal Trust	684	26,077	26,077	26,077	4,903
0357	Child Labor Enforcement	452	34,756	34,756	34,756	6,530
0359	IMSA Special Purposes Trust Fund	692	8,686	8,686	8,686	1,632
0360	Lead Poisoning Screening	482	(156,690)	(156,690)	(156,690)	(29,447)
0362	Securities Audit & Enforcement	350	51,835	51,835	51,835	9,742
0363	Dept of Business Serv Sp Ops	350	973,187	973,187	973,187	182,906
0368	Drug Treatment	444	173,887	173,887	173,887	32,683
0369	Feed Control	360	104,332	104,332	104,332	19,610
0369	Feed Control	406	60,783	60,783	60,783	11,426
0370	Tanning Facility Permit	482	(86,955)	(86,955)	(86,955)	(16,344)
0372	Plumbing Licensure & Program	482	121,595	121,595	121,595	22,855
0384	Tax Compliance & Admin	492	(20,262)	(20,262)	(20,262)	(3,809)
0386	Appraisal Administration	440	(34,803)	(34,803)	(34,803)	(6,542)
0387	Small Bus Environmental Assist	420	(52,179)	(52,179)	(52,179)	(9,806)
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	(52,200)	(52,200)	(52,200)	(9,810)
0398	EMS Assistance	482	-	-	-	-
0408	DHS Special Purpose Trust	444	(113,407)	(113,407)	(113,407)	(21,314)
0410	SBE Federal Dept of Agriculture	586	417,017	417,017	417,017	78,379
0421	Public Aid Recoveries Trust	478	2,650,058	2,650,058	2,650,058	498,069
0425	IL Power Agency Operations	360/445	43,407	43,407	43,407	8,157
0427	Energy Transition Assistance	420	-	-	-	-
0428	Supreme Court Historic Preserv	210	43,447	43,447	43,447	8,165
0434	Court of Claims Admin & Grant	528	-	-	-	-

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Fund	Fund Name	Agency #	Change in Proportionate Share FY22 Layer			
			FY22 Base Layer	FY22 Base Layer	2022	2023
			Deferred Outflow	Deferred Inflow		
0329	County Provider Trust	478	\$ -	\$ 288,295	\$ (54,643)	\$ (54,643)
0333	Federal Support Agreement Rev	466	-	3,522,281	(667,604)	(667,604)
0335	Criminal Justice Info Projects	546	3,573,603	-	677,332	677,332
0336	Environmental Lab Certificate	532	94,578	-	17,926	17,926
0339	Illinois Community College Board Contracts and Grants Fund	684	699,493	-	132,580	132,580
0340	Public Health Lab Serv Rev	482	-	259,013	(49,093)	(49,093)
0342	Audit Expense	103	-	-	-	-
0344	Care Prov for Persons with DD	478	-	-	-	-
0345	Long Term Care Provider	478	409,399	-	77,596	77,596
0345	Long Term Care Provider	482	149,287	-	28,295	28,295
0347	Employment and Training	444	13,552,692	-	2,568,744	2,568,744
0350	ICCB Federal Trust	684	223,537	-	42,369	42,369
0357	Child Labor Enforcement	452	320,863	-	60,816	60,816
0359	IMSA Special Purposes Trust Fund	692	136,651	-	25,900	25,900
0360	Lead Poisoning Screening	482	1,017,529	-	192,860	192,860
0362	Securities Audit & Enforcement	350	236,561	-	44,837	44,837
0363	Dept of Business Serv Sp Ops	350	4,897,466	-	928,254	928,254
0368	Drug Treatment	444	885,355	-	167,808	167,808
0369	Feed Control	360	94,031	-	17,822	17,822
0369	Feed Control	406	528,701	-	100,209	100,209
0370	Tanning Facility Permit	482	-	42,619	(8,078)	(8,078)
0372	Plumbing Licensure & Program	482	429,411	-	81,389	81,389
0384	Tax Compliance & Admin	492	-	2,378,259	(450,769)	(450,769)
0386	Appraisal Administration	440	-	118,517	(22,463)	(22,463)
0387	Small Bus Environmental Assist	420	47,563	-	9,015	9,015
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	278,243	-	52,737	52,737
0398	EMS Assistance	482	-	-	-	-
0408	DHS Special Purpose Trust	444	6,549,586	-	1,241,392	1,241,392
0410	SBE Federal Dept of Agriculture	586	3,177,779	-	602,308	602,308
0421	Public Aid Recoveries Trust	478	9,154,219	-	1,735,068	1,735,068
0425	IL Power Agency Operations	360/445	2,881,800	-	546,209	546,209
0427	Energy Transition Assistance	420	-	-	-	-
0428	Supreme Court Historic Preserv	210	410,498	-	77,805	77,805
0434	Court of Claims Admin & Grant	528	-	-	-	-

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY22 Layer (Continued)

Fund	Fund Name	Agency #	2024	2025	2026	2027
0329	County Provider Trust	478	\$ (54,643)	\$ (54,643)	\$ (54,643)	\$ (15,080)
0333	Federal Support Agreement Rev	466	(667,604)	(667,604)	(667,604)	(184,261)
0335	Criminal Justice Info Projects	546	677,332	677,332	677,332	186,943
0336	Environmental Lab Certificate	532	17,926	17,926	17,926	4,948
0339	Illinois Community College Board Contracts and Grants Fund	684	132,580	132,580	132,580	36,593
0340	Public Health Lab Serv Rev	482	(49,093)	(49,093)	(49,093)	(13,548)
0342	Audit Expense	103	-	-	-	-
0344	Care Prov for Persons with DD	478	-	-	-	-
0345	Long Term Care Provider	478	77,596	77,596	77,596	21,419
0345	Long Term Care Provider	482	28,295	28,295	28,295	7,812
0347	Employment and Training	444	2,568,744	2,568,744	2,568,744	708,972
0350	ICCB Federal Trust	684	42,369	42,369	42,369	11,692
0357	Child Labor Enforcement	452	60,816	60,816	60,816	16,783
0359	IMSA Special Purposes Trust Fund	692	25,900	25,900	25,900	7,151
0360	Lead Poisoning Screening	482	192,860	192,860	192,860	53,229
0362	Securities Audit & Enforcement	350	44,837	44,837	44,837	12,376
0363	Dept of Business Serv Sp Ops	350	928,254	928,254	928,254	256,196
0368	Drug Treatment	444	167,808	167,808	167,808	46,315
0369	Feed Control	360	17,822	17,822	17,822	4,921
0369	Feed Control	406	100,209	100,209	100,209	27,656
0370	Tanning Facility Permit	482	(8,078)	(8,078)	(8,078)	(2,229)
0372	Plumbing Licensure & Program	482	81,389	81,389	81,389	22,466
0384	Tax Compliance & Admin	492	(450,769)	(450,769)	(450,769)	(124,414)
0386	Appraisal Administration	440	(22,463)	(22,463)	(22,463)	(6,202)
0387	Small Bus Environmental Assist	420	9,015	9,015	9,015	2,488
0394	Gaining Early Awareness & Read	444	-	-	-	-
0396	Senior Health Insurance Prog	402/446	52,737	52,737	52,737	14,558
0398	EMS Assistance	482	-	-	-	-
0408	DHS Special Purpose Trust	444	1,241,392	1,241,392	1,241,392	342,626
0410	SBE Federal Dept of Agriculture	586	602,308	602,308	602,308	166,239
0421	Public Aid Recoveries Trust	478	1,735,068	1,735,068	1,735,068	478,879
0425	IL Power Agency Operations	360/445	546,209	546,209	546,209	150,755
0427	Energy Transition Assistance	420	-	-	-	-
0428	Supreme Court Historic Preserv	210	77,805	77,805	77,805	21,473
0434	Court of Claims Admin & Grant	528	-	-	-	-

STATE OF ILLINOIS
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Fund	Fund Name	Agency #	FY21		FY22	
			21 Primary Allocation	21 Secondary Allocation	22 Primary Allocation	22 Secondary Allocation
0435	Charitable Trust Stabilization Fund	370	0.0010%		0.0004%	
0438	IL State Fair	406	0.0000%		0.0000%	
0440	Agricultural Master	406	0.0065%		0.0065%	
0445	Sex Offender Investigation	493	0.0000%		0.0000%	
0447	GI Education	497	0.0047%		0.0064%	
0449	Interpreters for the Deaf	526	0.0010%		0.0001%	
0453	Monitoring Device Driving Permit	350	0.0107%		0.0094%	
0455	IL State Toll Highway ISP Active Related Employees	557	0.1602%		0.1684%	
0455	IL State Toll Highway Active Related Employees	557	0.0000%		1.1700%	
0473	Teachers Retirement System	593	0.1851%		0.2083%	
0476	Wholesale Meat	406	0.0376%		0.0453%	
0480	Secretary of State ID Security	350	0.0219%		0.0154%	
0483	Secretary of State Spec Serv	350	0.0347%		0.0337%	
0484	Nuclear Civil Protection Planning Fund	588	0.0015%		0.0020%	
0488	Criminal Justice Trust	546	0.0151%		0.0176%	
0491	Federal Aid Disaster	588	0.0049%		0.0079%	
0495	Old Age Survivors Insurance	444	0.2912%		0.3014%	
0497	Federal Civil Prepared Admin	588	0.0002%		0.0002%	
0502	Early Intervention Service Rev	444	0.0096%		0.0091%	
0505	Athletics Supervision and Reg	440	0.0000%		0.0000%	
0506	Small Business Credit Initiatv	420	0.0014%		0.0021%	
0509	DHS Community Services	444	0.0016%		0.0052%	
0514	State Asset Forfeiture	493	0.0025%		0.0026%	
0522	Money Follows the Person Budget Transfer	478	0.0000%		0.0000%	
0523	Dept of Corrections Reimburse	425	0.0037%		0.0049%	
0523	Dept of Corrections Reimburse	426	0.0088%		0.0078%	
0524	Health Facilities Plan Review	482	0.0077%		0.0053%	
0531	Energy Efficiency Portfolio	420	0.0000%		0.0000%	
0533	Attorney General Tobacco	340	0.0149%		0.0119%	
0534	IL Workers' Comp Comm Operatns	563/446/360	0.1107%		0.1199%	
0535	Sex Offender Registration	493	0.0013%		0.0014%	
0536	Leads Maintenance	493	0.0011%		0.0000%	
0537	State Offender DNA Identification	493	0.0060%		0.0016%	
0538	IL Historic Sites	422	0.0059%		0.0078%	
0539	Death Penalty Abolition	546	0.0003%		0.0003%	

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

Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0435	Charitable Trust Stabilization Fund	370	\$ (172,600)	\$ (78,363)	\$ (83,307)	\$ (66,896)	\$ (17,216)
0438	IL State Fair	406	(35,787)	(57,801)	(7,983)	-	-
0440	Agricultural Master	406	(393,720)	(411,545)	(290,399)	(226,366)	(59,577)
0445	Sex Offender Investigation	493	(61,115)	(46,456)	(5,703)	-	-
0447	GI Education	497	(161,611)	(171,777)	(111,022)	(78,733)	(20,270)
0449	Interpreters for the Deaf	526	7,196	(44,428)	(45,066)	(70,738)	(21,242)
0453	Monitoring Device Driving Permit	350	(214,085)	(694,615)	(744,923)	(478,962)	(115,515)
0455	IL State Toll Highway ISP Active Related Employees	557	(8,398,954)	(6,571,563)	(4,855,944)	(4,869,232)	(1,358,278)
0455	IL State Toll Highway Active Related Employees	557	34,432,942	31,247,704	36,541,060	53,221,867	15,698,226
0473	Teachers Retirement System	593	(7,135,334)	(7,477,954)	(6,047,613)	(5,170,073)	(1,385,236)
0476	Wholesale Meat	406	(2,483,032)	(2,269,740)	(1,472,263)	(965,248)	(241,307)
0480	Secretary of State ID Security	350	196,944	(57,797)	(9,101)	(846,260)	(287,935)
0483	Secretary of State Spec Serv	350	(789,521)	(1,607,921)	(814,112)	(1,102,010)	(331,455)
0484	Nuclear Civil Protection Planning Fund	588	31,382	25,927	65,588	(7,241)	(7,041)
0488	Criminal Justice Trust	546	(877,309)	(830,164)	(336,572)	(358,117)	(104,855)
0491	Federal Aid Disaster	588	23,508	(56,736)	(145,821)	(43,208)	(4,660)
0495	Old Age Survivors Insurance	444	(16,847,259)	(16,705,105)	(11,767,722)	(9,523,352)	(2,532,114)
0497	Federal Civil Prepared Admin	588	(1,683)	(2,228)	(8,978)	(7,265)	(1,834)
0502	Early Intervention Service Rev	444	(405,932)	(438,192)	(291,242)	(329,067)	(94,695)
0505	Athletics Supervision and Reg	440	-	-	-	-	-
0506	Small Business Credit Initiatv	420	41,328	(23,081)	29,996	(2,684)	(3,440)
0509	DHS Community Services	444	161,231	147,074	170,601	131,771	33,638
0514	State Asset Forfeiture	493	(16,610)	(119,076)	(108,261)	(83,021)	(21,570)
0522	Money Follows the Person Budget Transfer	478	-	-	-	-	-
0523	Dept of Corrections Reimburse	425	(371,497)	(458,304)	(188,503)	(79,852)	(17,808)
0523	Dept of Corrections Reimburse	426	(415,748)	(217,050)	(274,507)	(330,912)	(94,072)
0524	Health Facilities Plan Review	482	(216,473)	(370,371)	(270,700)	(349,726)	(102,776)
0531	Energy Efficiency Portfolio	420	-	-	-	-	-
0533	Attorney General Tobacco	340	(250,007)	(700,687)	(641,622)	(636,992)	(176,818)
0534	IL Workers' Comp Comm Operatns	563/446/360	(7,348,780)	(6,144,379)	(4,447,305)	(3,415,783)	(891,174)
0535	Sex Offender Registration	493	(39,267)	(50,434)	(37,707)	(37,785)	(10,573)
0536	Leads Maintenance	493	(237,484)	(200,856)	(171,688)	(104,712)	(24,843)
0537	State Offender DNA Identification	493	(140,064)	(203,154)	(228,900)	(378,934)	(114,031)
0538	IL Historic Sites	422	(283,079)	11,014	99,923	(64,210)	(28,582)
0539	Death Penalty Abolition	546	(15,391)	(1,544)	(5,344)	(9,269)	(2,748)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Actual and Expected Experience

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0435	Charitable Trust Stabilization Fund	370	\$ (4,144)	\$ (4,072)	\$ (4,242)	\$ (4,327)	\$ (1,198)
0438	IL State Fair	406	-	-	-	-	-
0440	Agricultural Master	406	(67,340)	(66,164)	(68,937)	(70,320)	(19,471)
0445	Sex Offender Investigation	493	-	-	-	-	-
0447	GI Education	497	(66,304)	(65,146)	(67,876)	(69,238)	(19,172)
0449	Interpreters for the Deaf	526	(1,036)	(1,018)	(1,061)	(1,082)	(300)
0453	Monitoring Device Driving Permit	350	(97,383)	(95,683)	(99,693)	(101,693)	(28,159)
0455	IL State Toll Highway ISP Active Related Employees	557	(1,744,613)	(1,714,144)	(1,785,988)	(1,821,820)	(504,459)
0455	IL State Toll Highway Active Related Employees	557	(12,121,121)	(11,909,433)	(12,408,588)	(12,657,538)	(3,504,849)
0473	Teachers Retirement System	593	(2,157,974)	(2,120,286)	(2,209,153)	(2,253,475)	(623,983)
0476	Wholesale Meat	406	(469,305)	(461,109)	(480,435)	(490,074)	(135,701)
0480	Secretary of State ID Security	350	(159,543)	(156,757)	(163,327)	(166,603)	(46,132)
0483	Secretary of State Spec Serv	350	(349,130)	(343,032)	(357,410)	(364,580)	(100,952)
0484	Nuclear Civil Protection Planning Fund	588	(20,720)	(20,358)	(21,211)	(21,637)	(5,991)
0488	Criminal Justice Trust	546	(182,335)	(179,150)	(186,659)	(190,404)	(52,723)
0491	Federal Aid Disaster	588	(81,843)	(80,414)	(83,784)	(85,465)	(23,665)
0495	Old Age Survivors Insurance	444	(3,122,484)	(3,067,951)	(3,196,537)	(3,260,668)	(902,873)
0497	Federal Civil Prepared Admin	588	(2,072)	(2,036)	(2,121)	(2,164)	(599)
0502	Early Intervention Service Rev	444	(94,275)	(92,629)	(96,511)	(98,448)	(27,260)
0505	Athletics Supervision and Reg	440	-	-	-	-	-
0506	Small Business Credit Initiatv	420	(21,756)	(21,376)	(22,272)	(22,719)	(6,291)
0509	DHS Community Services	444	(53,872)	(52,931)	(55,149)	(56,256)	(15,577)
0514	State Asset Forfeiture	493	(26,936)	(26,465)	(27,575)	(28,128)	(7,789)
0522	Money Follows the Person Budget Transfer	478	-	-	-	-	-
0523	Dept of Corrections Reimburse	425	(50,764)	(49,877)	(51,968)	(53,010)	(14,678)
0523	Dept of Corrections Reimburse	426	(80,807)	(79,396)	(82,724)	(84,384)	(23,366)
0524	Health Facilities Plan Review	482	(54,908)	(53,949)	(56,210)	(57,338)	(15,877)
0531	Energy Efficiency Portfolio	420	-	-	-	-	-
0533	Attorney General Tobacco	340	(123,283)	(121,130)	(126,207)	(128,739)	(35,648)
0534	IL Workers' Comp Comm Operatns	563/446/360	(1,242,156)	(1,220,462)	(1,271,615)	(1,297,127)	(359,172)
0535	Sex Offender Registration	493	(14,504)	(14,251)	(14,848)	(15,146)	(4,194)
0536	Leads Maintenance	493	-	-	-	-	-
0537	State Offender DNA Identification	493	(16,576)	(16,286)	(16,969)	(17,309)	(4,793)
0538	IL Historic Sites	422	(80,807)	(79,396)	(82,724)	(84,384)	(23,366)
0539	Death Penalty Abolition	546	(3,108)	(3,054)	(3,182)	(3,246)	(899)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Assumption Changes

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0435	Charitable Trust Stabilization Fund	370	\$ (17,229)	\$ (18,391)	\$ (16,410)	\$ (10,622)	\$ (2,583)
0438	IL State Fair	406	-	-	-	-	-
0440	Agricultural Master	406	(279,974)	(298,846)	(266,665)	(172,611)	(41,972)
0445	Sex Offender Investigation	493	-	-	-	-	-
0447	GI Education	497	(275,667)	(294,248)	(262,563)	(169,955)	(41,326)
0449	Interpreters for the Deaf	526	(4,307)	(4,598)	(4,103)	(2,656)	(646)
0453	Monitoring Device Driving Permit	350	(404,885)	(432,177)	(385,639)	(249,622)	(60,698)
0455	IL State Toll Highway ISP Active Related Employees	557	(7,253,477)	(7,742,402)	(6,908,677)	(4,471,949)	(1,087,396)
0455	IL State Toll Highway Active Related Employees	557	(50,395,298)	(53,792,224)	(47,999,713)	(31,069,956)	(7,554,950)
0473	Teachers Retirement System	593	(8,972,086)	(9,576,855)	(8,545,590)	(5,531,514)	(1,345,039)
0476	Wholesale Meat	406	(1,951,203)	(2,082,725)	(1,858,450)	(1,202,965)	(292,512)
0480	Secretary of State ID Security	350	(663,323)	(708,034)	(631,791)	(408,955)	(99,441)
0483	Secretary of State Spec Serv	350	(1,451,557)	(1,549,400)	(1,382,556)	(894,921)	(217,608)
0484	Nuclear Civil Protection Planning Fund	588	(86,146)	(91,953)	(82,051)	(53,111)	(12,914)
0488	Criminal Justice Trust	546	(758,083)	(809,182)	(722,047)	(467,377)	(113,647)
0491	Federal Aid Disaster	588	(340,276)	(363,212)	(324,101)	(209,789)	(51,012)
0495	Old Age Survivors Insurance	444	(12,982,173)	(13,857,245)	(12,365,054)	(8,003,833)	(1,946,207)
0497	Federal Civil Prepared Admin	588	(8,615)	(9,195)	(8,205)	(5,311)	(1,291)
0502	Early Intervention Service Rev	444	(391,963)	(418,384)	(373,331)	(241,655)	(58,761)
0505	Athletics Supervision and Reg	440	-	-	-	-	-
0506	Small Business Credit Initiatv	420	(90,453)	(96,550)	(86,153)	(55,767)	(13,560)
0509	DHS Community Services	444	(223,979)	(239,077)	(213,332)	(138,089)	(33,578)
0514	State Asset Forfeiture	493	(111,990)	(119,538)	(106,666)	(69,044)	(16,789)
0522	Money Follows the Person Budget Transfer	478	-	-	-	-	-
0523	Dept of Corrections Reimbursem	425	(211,057)	(225,284)	(201,024)	(130,122)	(31,640)
0523	Dept of Corrections Reimbursem	426	(335,969)	(358,615)	(319,998)	(207,133)	(50,366)
0524	Health Facilities Plan Review	482	(228,286)	(243,674)	(217,435)	(140,744)	(34,223)
0531	Energy Efficiency Portfolio	420	-	-	-	-	-
0533	Attorney General Tobacco	340	(512,568)	(547,117)	(488,202)	(316,011)	(76,841)
0534	IL Workers' Comp Comm Operatns	563/446/360	(5,164,441)	(5,512,554)	(4,918,945)	(3,184,007)	(774,221)
0535	Sex Offender Registration	493	(60,302)	(64,367)	(57,436)	(37,178)	(9,040)
0536	Leads Maintenance	493	-	-	-	-	-
0537	State Offender DNA Identification	493	(68,917)	(73,562)	(65,641)	(42,489)	(10,332)
0538	IL Historic Sites	422	(335,969)	(358,615)	(319,998)	(207,133)	(50,366)
0539	Death Penalty Abolition	546	(12,922)	(13,793)	(12,308)	(7,967)	(1,937)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer	FY19 Base Layer	2019	2020
			Deferred Outflow	Deferred Inflow		
0435	Charitable Trust Stabilization Fund	370	\$ -	\$ 573,937	\$ (111,544)	\$ (111,544)
0438	IL State Fair	406	132,546	-	25,760	25,760
0440	Agricultural Master	406	771	-	150	150
0445	Sex Offender Investigation	493	-	88,259	(17,153)	(17,153)
0447	GI Education	497	-	43,701	(8,493)	(8,493)
0449	Interpreters for the Deaf	526	309,171	-	60,087	60,087
0453	Monitoring Device Driving Permit	350	2,739,048	-	532,331	532,331
0455	IL State Toll Highway ISP Active Related Employees	557	-	13,762,443	(2,674,715)	(2,674,715)
0455	IL State Toll Highway Active Related Employees	557	-	-	-	-
0473	Teachers Retirement System	593	-	1,351,415	(262,646)	(262,646)
0476	Wholesale Meat	406	-	2,026,686	(393,884)	(393,884)
0480	Secretary of State ID Security	350	1,281,310	-	249,021	249,021
0483	Secretary of State Spec Serv	350	4,374,989	-	850,274	850,274
0484	Nuclear Civil Protection Planning Fund	588	44	-	9	9
0488	Criminal Justice Trust	546	-	572,339	(111,233)	(111,233)
0491	Federal Aid Disaster	588	353,631	-	68,728	68,728
0495	Old Age Survivors Insurance	444	-	5,796,097	(1,126,465)	(1,126,465)
0497	Federal Civil Prepared Admin	588	11	-	2	2
0502	Early Intervention Service Rev	444	45,069	-	8,759	8,759
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	353,370	-	68,677	68,677
0509	DHS Community Services	444	-	-	-	-
0514	State Asset Forfeiture	493	574,307	-	111,616	111,616
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	442,335	-	85,967	85,967
0523	Dept of Corrections Reimburse	426	-	1,324,149	(257,347)	(257,347)
0524	Health Facilities Plan Review	482	839,689	-	163,193	163,193
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	2,518,374	-	489,443	489,443
0534	IL Workers' Comp Comm Operatns	563/446/360	-	9,216,644	(1,791,244)	(1,791,244)
0535	Sex Offender Registration	493	44,275	-	8,605	8,605
0536	Leads Maintenance	493	-	220,532	(42,860)	(42,860)
0537	State Offender DNA Identification	493	353,609	-	68,724	68,724
0538	IL Historic Sites	422	-	1,898,510	(368,973)	(368,973)
0539	Death Penalty Abolition	546	-	88,302	(17,161)	(17,161)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0435	Charitable Trust Stabilization Fund	370	\$ (111,544)	\$ (111,544)	\$ (111,544)	\$ (16,217)
0438	IL State Fair	406	25,760	25,760	25,760	3,746
0440	Agricultural Master	406	150	150	150	21
0445	Sex Offender Investigation	493	(17,153)	(17,153)	(17,153)	(2,494)
0447	GI Education	497	(8,493)	(8,493)	(8,493)	(1,236)
0449	Interpreters for the Deaf	526	60,087	60,087	60,087	8,736
0453	Monitoring Device Driving Permit	350	532,331	532,331	532,331	77,393
0455	IL State Toll Highway ISP Active Related Employees	557	(2,674,715)	(2,674,715)	(2,674,715)	(388,868)
0455	IL State Toll Highway Active Related Employees	557	-	-	-	-
0473	Teachers Retirement System	593	(262,646)	(262,646)	(262,646)	(38,185)
0476	Wholesale Meat	406	(393,884)	(393,884)	(393,884)	(57,266)
0480	Secretary of State ID Security	350	249,021	249,021	249,021	36,205
0483	Secretary of State Spec Serv	350	850,274	850,274	850,274	123,619
0484	Nuclear Civil Protection Planning Fund	588	9	9	9	(1)
0488	Criminal Justice Trust	546	(111,233)	(111,233)	(111,233)	(16,174)
0491	Federal Aid Disaster	588	68,728	68,728	68,728	9,991
0495	Old Age Survivors Insurance	444	(1,126,465)	(1,126,465)	(1,126,465)	(163,772)
0497	Federal Civil Prepared Admin	588	2	2	2	1
0502	Early Intervention Service Rev	444	8,759	8,759	8,759	1,274
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	68,677	68,677	68,677	9,985
0509	DHS Community Services	444	-	-	-	-
0514	State Asset Forfeiture	493	111,616	111,616	111,616	16,227
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	85,967	85,967	85,967	12,500
0523	Dept of Corrections Reimburse	426	(257,347)	(257,347)	(257,347)	(37,414)
0524	Health Facilities Plan Review	482	163,193	163,193	163,193	23,724
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	489,443	489,443	489,443	71,159
0534	IL Workers' Comp Comm Operatns	563/446/360	(1,791,244)	(1,791,244)	(1,791,244)	(260,424)
0535	Sex Offender Registration	493	8,605	8,605	8,605	1,250
0536	Leads Maintenance	493	(42,860)	(42,860)	(42,860)	(6,232)
0537	State Offender DNA Identification	493	68,724	68,724	68,724	9,989
0538	IL Historic Sites	422	(368,973)	(368,973)	(368,973)	(53,645)
0539	Death Penalty Abolition	546	(17,161)	(17,161)	(17,161)	(2,497)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0435	Charitable Trust Stabilization Fund	370	\$ 135,386	\$ -	\$ 26,393	\$ 26,393
0438	IL State Fair	406	-	315,718	(61,547)	(61,547)
0440	Agricultural Master	406	-	540,845	(105,434)	(105,434)
0445	Sex Offender Investigation	493	-	225,513	(43,962)	(43,962)
0447	GI Education	497	-	180,162	(35,121)	(35,121)
0449	Interpreters for the Deaf	526	-	45,064	(8,785)	(8,785)
0453	Monitoring Device Driving Permit	350	91,027	-	17,745	17,745
0455	IL State Toll Highway ISP Active Related Employees	557	-	3,329,436	(649,051)	(649,051)
0455	IL State Toll Highway Active Related Employees	557	-	-	-	-
0473	Teachers Retirement System	593	-	2,650,958	(516,786)	(516,786)
0476	Wholesale Meat	406	-	3,154,924	(615,031)	(615,031)
0480	Secretary of State ID Security	350	-	89,754	(17,497)	(17,497)
0483	Secretary of State Spec Serv	350	-	4,508,804	(878,961)	(878,961)
0484	Nuclear Civil Protection Planning Fund	588	-	180,409	(35,170)	(35,170)
0488	Criminal Justice Trust	546	-	2,344,652	(457,074)	(457,074)
0491	Federal Aid Disaster	588	676,865	-	131,950	131,950
0495	Old Age Survivors Insurance	444	-	20,099,080	(3,918,181)	(3,918,181)
0497	Federal Civil Prepared Admin	588	45,116	-	8,795	8,795
0502	Early Intervention Service Rev	444	-	630,977	(123,005)	(123,005)
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	-	315,691	(61,542)	(61,542)
0509	DHS Community Services	444	-	-	-	-
0514	State Asset Forfeiture	493	-	90,056	(17,556)	(17,556)
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	-	1,533,244	(298,896)	(298,896)
0523	Dept of Corrections Reimburse	426	767,182	-	149,557	149,557
0524	Health Facilities Plan Review	482	-	585,987	(114,234)	(114,234)
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	-	450,216	(87,767)	(87,767)
0534	IL Workers' Comp Comm Operatns	563/446/360	-	5,270,518	(1,027,452)	(1,027,452)
0535	Sex Offender Registration	493	-	45,037	(8,780)	(8,780)
0536	Leads Maintenance	493	-	135,176	(26,352)	(26,352)
0537	State Offender DNA Identification	493	135,543	-	26,423	26,423
0538	IL Historic Sites	422	131	-	26	26
0539	Death Penalty Abolition	546	45,116	-	8,795	8,795

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0435	Charitable Trust Stabilization Fund	370	\$ 26,393	\$ 26,393	\$ 26,393	\$ 3,421
0438	IL State Fair	406	(61,547)	(61,547)	(61,547)	(7,983)
0440	Agricultural Master	406	(105,434)	(105,434)	(105,434)	(13,675)
0445	Sex Offender Investigation	493	(43,962)	(43,962)	(43,962)	(5,703)
0447	GI Education	497	(35,121)	(35,121)	(35,121)	(4,557)
0449	Interpreters for the Deaf	526	(8,785)	(8,785)	(8,785)	(1,139)
0453	Monitoring Device Driving Permit	350	17,745	17,745	17,745	2,302
0455	IL State Toll Highway ISP Active Related Employees	557	(649,051)	(649,051)	(649,051)	(84,181)
0455	IL State Toll Highway Active Related Employees	557	-	-	-	-
0473	Teachers Retirement System	593	(516,786)	(516,786)	(516,786)	(67,028)
0476	Wholesale Meat	406	(615,031)	(615,031)	(615,031)	(79,769)
0480	Secretary of State ID Security	350	(17,497)	(17,497)	(17,497)	(2,269)
0483	Secretary of State Spec Serv	350	(878,961)	(878,961)	(878,961)	(113,999)
0484	Nuclear Civil Protection Planning Fund	588	(35,170)	(35,170)	(35,170)	(4,559)
0488	Criminal Justice Trust	546	(457,074)	(457,074)	(457,074)	(59,282)
0491	Federal Aid Disaster	588	131,950	131,950	131,950	17,115
0495	Old Age Survivors Insurance	444	(3,918,181)	(3,918,181)	(3,918,181)	(508,175)
0497	Federal Civil Prepared Admin	588	8,795	8,795	8,795	1,141
0502	Early Intervention Service Rev	444	(123,005)	(123,005)	(123,005)	(15,952)
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	(61,542)	(61,542)	(61,542)	(7,981)
0509	DHS Community Services	444	-	-	-	-
0514	State Asset Forfeiture	493	(17,556)	(17,556)	(17,556)	(2,276)
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	(298,896)	(298,896)	(298,896)	(38,764)
0523	Dept of Corrections Reimburse	426	149,557	149,557	149,557	19,397
0524	Health Facilities Plan Review	482	(114,234)	(114,234)	(114,234)	(14,817)
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	(87,767)	(87,767)	(87,767)	(11,381)
0534	IL Workers' Comp Comm Operatns	563/446/360	(1,027,452)	(1,027,452)	(1,027,452)	(133,258)
0535	Sex Offender Registration	493	(8,780)	(8,780)	(8,780)	(1,137)
0536	Leads Maintenance	493	(26,352)	(26,352)	(26,352)	(3,416)
0537	State Offender DNA Identification	493	26,423	26,423	26,423	3,428
0538	IL Historic Sites	422	26	26	26	1
0539	Death Penalty Abolition	546	8,795	8,795	8,795	1,141

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer	FY21 Base Layer	2021	2022
			Deferred Outflow	Deferred Inflow		
0435	Charitable Trust Stabilization Fund	370	\$ -	\$ 90,271	\$ (17,400)	\$ (17,400)
0438	IL State Fair	406	-	-	-	-
0440	Agricultural Master	406	270,341	-	52,109	52,109
0445	Sex Offender Investigation	493	-	-	-	-
0447	GI Education	497	405,764	-	78,213	78,213
0449	Interpreters for the Deaf	526	180,395	-	34,772	34,772
0453	Monitoring Device Driving Permit	350	-	857,638	(165,314)	(165,314)
0455	IL State Toll Highway ISP Active Related Employees	557	15,961,271	-	3,076,606	3,076,606
0455	IL State Toll Highway Active Related Employees	557	-	-	-	-
0473	Teachers Retirement System	593	13,794,710	-	2,658,992	2,658,992
0476	Wholesale Meat	406	1,396,564	-	269,194	269,194
0480	Secretary of State ID Security	350	6,765,540	-	1,304,088	1,304,088
0483	Secretary of State Spec Serv	350	5,637,130	-	1,086,582	1,086,582
0484	Nuclear Civil Protection Planning Fund	588	676,588	-	130,415	130,415
0488	Criminal Justice Trust	546	2,119,458	-	408,535	408,535
0491	Federal Aid Disaster	588	-	45,355	(8,742)	(8,742)
0495	Old Age Survivors Insurance	444	16,360,747	-	3,153,607	3,153,607
0497	Federal Civil Prepared Admin	588	-	9	(2)	(2)
0502	Early Intervention Service Rev	444	1,172,406	-	225,987	225,987
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	451,040	-	86,940	86,940
0509	DHS Community Services	444	721,694	-	139,110	139,110
0514	State Asset Forfeiture	493	90,097	-	17,367	17,367
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	-	183	(35)	(35)
0523	Dept of Corrections Reimburse	426	946,889	-	182,517	182,517
0524	Health Facilities Plan Review	482	1,082,278	-	208,614	208,614
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	1,127,030	-	217,240	217,240
0534	IL Workers' Comp Comm Operatns	563/446/360	5,182,238	-	998,900	998,900
0535	Sex Offender Registration	493	135,269	-	26,074	26,074
0536	Leads Maintenance	493	-	406,054	(78,269)	(78,269)
0537	State Offender DNA Identification	493	1,082,362	-	208,630	208,630
0538	IL Historic Sites	422	1,759,029	-	339,061	339,061
0539	Death Penalty Abolition	546	45,097	-	8,693	8,693

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0435	Charitable Trust Stabilization Fund	370	\$ (17,400)	\$ (17,400)	\$ (17,400)	\$ (3,271)
0438	IL State Fair	406	-	-	-	-
0440	Agricultural Master	406	52,109	52,109	52,109	9,796
0445	Sex Offender Investigation	493	-	-	-	-
0447	GI Education	497	78,213	78,213	78,213	14,699
0449	Interpreters for the Deaf	526	34,772	34,772	34,772	6,535
0453	Monitoring Device Driving Permit	350	(165,314)	(165,314)	(165,314)	(31,068)
0455	IL State Toll Highway ISP Active Related Employees	557	3,076,606	3,076,606	3,076,606	578,241
0455	IL State Toll Highway Active Related Employees	557	-	-	-	-
0473	Teachers Retirement System	593	2,658,992	2,658,992	2,658,992	499,750
0476	Wholesale Meat	406	269,194	269,194	269,194	50,594
0480	Secretary of State ID Security	350	1,304,088	1,304,088	1,304,088	245,100
0483	Secretary of State Spec Serv	350	1,086,582	1,086,582	1,086,582	204,220
0484	Nuclear Civil Protection Planning Fund	588	130,415	130,415	130,415	24,513
0488	Criminal Justice Trust	546	408,535	408,535	408,535	76,783
0491	Federal Aid Disaster	588	(8,742)	(8,742)	(8,742)	(1,645)
0495	Old Age Survivors Insurance	444	3,153,607	3,153,607	3,153,607	592,712
0497	Federal Civil Prepared Admin	588	(2)	(2)	(2)	1
0502	Early Intervention Service Rev	444	225,987	225,987	225,987	42,471
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	86,940	86,940	86,940	16,340
0509	DHS Community Services	444	139,110	139,110	139,110	26,144
0514	State Asset Forfeiture	493	17,367	17,367	17,367	3,262
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	(35)	(35)	(35)	(8)
0523	Dept of Corrections Reimburse	426	182,517	182,517	182,517	34,304
0524	Health Facilities Plan Review	482	208,614	208,614	208,614	39,208
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	217,240	217,240	217,240	40,830
0534	IL Workers' Comp Comm Operatns	563/446/360	998,900	998,900	998,900	187,738
0535	Sex Offender Registration	493	26,074	26,074	26,074	4,899
0536	Leads Maintenance	493	(78,269)	(78,269)	(78,269)	(14,709)
0537	State Offender DNA Identification	493	208,630	208,630	208,630	39,212
0538	IL Historic Sites	422	339,061	339,061	339,061	63,724
0539	Death Penalty Abolition	546	8,693	8,693	8,693	1,632

STATE OF ILLINOIS
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Fund	Fund Name	Agency #	Change in Proportionate Share FY22 Layer			
			FY22 Base Layer	FY22 Base Layer	2022	2023
			Deferred Outflow	Deferred Inflow		
0435	Charitable Trust Stabilization Fund	370	\$ -	\$ 256,815	\$ (48,676)	\$ (48,676)
0438	IL State Fair	406	-	-	-	-
0440	Agricultural Master	406	35,711	-	6,769	6,769
0445	Sex Offender Investigation	493	-	-	-	-
0447	GI Education	497	769,033	-	145,761	145,761
0449	Interpreters for the Deaf	526	-	387,971	(73,535)	(73,535)
0453	Monitoring Device Driving Permit	350	-	509,553	(96,579)	(96,579)
0455	IL State Toll Highway ISP Active Related Employees	557	4,465,057	-	846,296	846,296
0455	IL State Toll Highway Active Related Employees	557	511,504,830	-	96,949,361	96,949,361
0473	Teachers Retirement System	593	11,159,616	-	2,115,166	2,115,166
0476	Wholesale Meat	406	3,572,891	-	677,197	677,197
0480	Secretary of State ID Security	350	-	2,721,372	(515,802)	(515,802)
0483	Secretary of State Spec Serv	350	-	246,540	(46,729)	(46,729)
0484	Nuclear Civil Protection Planning Fund	588	226,834	-	42,994	42,994
0488	Criminal Justice Trust	546	1,175,920	-	222,881	222,881
0491	Federal Aid Disaster	588	1,338,472	-	253,691	253,691
0495	Old Age Survivors Insurance	444	6,059,151	-	1,148,437	1,148,437
0497	Federal Civil Prepared Admin	588	1,101	-	209	209
0502	Early Intervention Service Rev	444	-	165,849	(31,435)	(31,435)
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	313,721	-	59,462	59,462
0509	DHS Community Services	444	1,582,653	-	299,972	299,972
0514	State Asset Forfeiture	493	57,453	-	10,889	10,889
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimbursem	425	544,950	-	103,288	103,288
0523	Dept of Corrections Reimbursem	426	-	388,835	(73,699)	(73,699)
0524	Health Facilities Plan Review	482	-	1,006,936	(190,852)	(190,852)
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	-	1,229,689	(233,072)	(233,072)
0534	IL Workers' Comp Comm Operatns	563/446/360	4,630,284	-	877,613	877,613
0535	Sex Offender Registration	493	50,861	-	9,640	9,640
0536	Leads Maintenance	493	-	474,858	(90,003)	(90,003)
0537	State Offender DNA Identification	493	-	1,890,646	(358,348)	(358,348)
0538	IL Historic Sites	422	863,065	-	163,583	163,583
0539	Death Penalty Abolition	546	1,648	-	312	312

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY22 Layer (Continued)

Fund	Fund Name	Agency #	2024	2025	2026	2027
0435	Charitable Trust Stabilization Fund	370	\$ (48,676)	\$ (48,676)	\$ (48,676)	\$ (13,435)
0438	IL State Fair	406	-	-	-	-
0440	Agricultural Master	406	6,769	6,769	6,769	1,866
0445	Sex Offender Investigation	493	-	-	-	-
0447	GI Education	497	145,761	145,761	145,761	40,228
0449	Interpreters for the Deaf	526	(73,535)	(73,535)	(73,535)	(20,296)
0453	Monitoring Device Driving Permit	350	(96,579)	(96,579)	(96,579)	(26,658)
0455	IL State Toll Highway ISP Active Related Employees	557	846,296	846,296	846,296	233,577
0455	IL State Toll Highway Active Related Employees	557	96,949,361	96,949,361	96,949,361	26,758,025
0473	Teachers Retirement System	593	2,115,166	2,115,166	2,115,166	583,786
0476	Wholesale Meat	406	677,197	677,197	677,197	186,906
0480	Secretary of State ID Security	350	(515,802)	(515,802)	(515,802)	(142,362)
0483	Secretary of State Spec Serv	350	(46,729)	(46,729)	(46,729)	(12,895)
0484	Nuclear Civil Protection Planning Fund	588	42,994	42,994	42,994	11,864
0488	Criminal Justice Trust	546	222,881	222,881	222,881	61,515
0491	Federal Aid Disaster	588	253,691	253,691	253,691	70,017
0495	Old Age Survivors Insurance	444	1,148,437	1,148,437	1,148,437	316,966
0497	Federal Civil Prepared Admin	588	209	209	209	56
0502	Early Intervention Service Rev	444	(31,435)	(31,435)	(31,435)	(8,674)
0505	Athletics Supervision and Reg	440	-	-	-	-
0506	Small Business Credit Initiatv	420	59,462	59,462	59,462	16,411
0509	DHS Community Services	444	299,972	299,972	299,972	82,793
0514	State Asset Forfeiture	493	10,889	10,889	10,889	3,008
0522	Money Follows the Person Budget Transfer	478	-	-	-	-
0523	Dept of Corrections Reimburse	425	103,288	103,288	103,288	28,510
0523	Dept of Corrections Reimburse	426	(73,699)	(73,699)	(73,699)	(20,340)
0524	Health Facilities Plan Review	482	(190,852)	(190,852)	(190,852)	(52,676)
0531	Energy Efficiency Portfolio	420	-	-	-	-
0533	Attorney General Tobacco	340	(233,072)	(233,072)	(233,072)	(64,329)
0534	IL Workers' Comp Comm Operatns	563/446/360	877,613	877,613	877,613	242,219
0535	Sex Offender Registration	493	9,640	9,640	9,640	2,661
0536	Leads Maintenance	493	(90,003)	(90,003)	(90,003)	(24,843)
0537	State Offender DNA Identification	493	(358,348)	(358,348)	(358,348)	(98,906)
0538	IL Historic Sites	422	163,583	163,583	163,583	45,150
0539	Death Penalty Abolition	546	312	312	312	88

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Fund	Fund Name	Agency #	FY21		FY22	
			21 Primary Allocation	21 Secondary Allocation	22 Primary Allocation	22 Secondary Allocation
0542	Ag Court Order & Vol Comply	340	0.0541%		0.0667%	
0543	Comptrollers Admin Fund	360	0.0000%		0.0000%	
0546	Public Pension Regulation	446	0.0054%		0.0042%	
0548	Drycleaner Environmental Response Trust	532	0.0023%		0.0032%	
0549	IL Charity Bureau	340	0.0105%		0.0106%	
0550	Supplemental Low Income Energy	420	0.0073%		0.0066%	
0560	SBE Federal Agency Services	586	0.0013%		0.0018%	
0561	SBE Federal Dept of Education	586	0.0859%		0.1218%	
0562	Pawnbroker Regulation	440	0.0005%		0.0007%	
0566	DCFS Federal Projects	418	0.0004%		0.0006%	
0568	School Infrastructure	511	0.0000%		0.0000%	
0568	School Infrastructure	586	0.0005%		0.0005%	
0568	School Infrastructure	507	0.0004%		0.0004%	
0576	Pesticide Control	406/482	0.0282%		0.0331%	
0577	Community College Health Insur	416	0.0014%		0.0001%	
0579	Savings Institutions Regulatory Fund	440	0.0006%		0.0008%	
0580	Fire Prevention Division	592	0.0013%		0.0015%	
0581	Juvenile Acct Incentive Block	444	0.0000%		0.0000%	
0582	DCFS Special Purpose Fund	418	0.0040%		0.0050%	
0592	DHS Federal Projects	444	0.0038%		0.0034%	
0600	Attorney General Whistleblower	340	0.0353%		0.0257%	
0606	Health Information Exchange	534	0.0000%		0.0000%	
0607	Special Projects Division	442	0.0103%		0.0079%	
0608	Partners for Conservation	422/406	0.0125%		0.0117%	
0612	Statewide 9-1-1 Fund	493	0.0072%		0.0070%	
0618	Services for Older Americans	402	0.0095%		0.0091%	
0622	Motor Vehicle License Plate	350	0.0159%		0.0137%	
0627	Public Transportation	509	0.0037%		0.0057%	
0632	Horse Racing	579	0.0136%		0.0148%	
0635	Death Certificate Surcharge	482	0.0004%		0.0000%	
0635	Death Certificate Surcharge	520	0.0006%		0.0007%	
0636	Commerce & Comm Affairs Asst	420	0.0064%		0.0072%	
0642	DHS State Projects	444	0.0000%		0.0000%	
0644	Commitment to Human Services Fund	402/546	0.0397%		0.0476%	
0646	Alcoholism & Substance Abuse	444	0.0008%		0.0034%	

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0542	Ag Court Order & Vol Comply	340	\$ (1,815,542)	\$ (2,430,787)	\$ (1,629,384)	\$ (1,242,181)	\$ (326,792)
0543	Comptrollers Admin Fund	360	-	-	-	-	-
0546	Public Pension Regulation	446	(396,094)	(385,636)	(355,323)	(258,961)	(65,593)
0548	Drycleaner Environmental Response Trust	532	105,957	97,245	111,723	(5,039)	(9,005)
0549	IL Charity Bureau	340	(669,383)	(757,142)	(727,002)	(414,549)	(94,894)
0550	Supplemental Low Income Energy	420	(482,132)	(463,568)	(305,130)	(277,471)	(76,302)
0560	SBE Federal Agency Services	586	23,467	(54,798)	(36,190)	(21,222)	(5,207)
0561	SBE Federal Dept of Education	586	(2,166,688)	(2,580,261)	(1,936,812)	(1,242,939)	(305,631)
0562	Pawnbroker Regulation	440	(29,076)	(23,657)	(3,944)	(5,803)	(1,899)
0566	DCFS Federal Projects	418	(57,246)	(208)	(18,124)	(7,070)	(982)
0568	School Infrastructure	511	-	-	-	-	-
0568	School Infrastructure	586	(44,599)	(75,317)	(32,143)	(18,167)	(4,581)
0568	School Infrastructure	507	(21,044)	(22,144)	(12,686)	(12,896)	(3,668)
0576	Pesticide Control	406/482	(1,788,099)	(1,629,394)	(1,544,793)	(855,667)	(192,719)
0577	Community College Health Insur	416	(86,354)	(130,665)	(122,412)	(111,641)	(30,273)
0579	Savings Institutions Regulatory Fund	440	(79,441)	(132,994)	(61,602)	(17,604)	(2,814)
0580	Fire Prevention Division	592	46,842	(96,626)	31,838	(16,894)	(9,231)
0581	Juvenile Acct Incentive Block	444	(34,327)	(4,990)	-	-	-
0582	DCFS Special Purpose Fund	418	(25,241)	(90,245)	(7,521)	(67,166)	(23,243)
0592	DHS Federal Projects	444	(116,262)	(140,240)	(58,516)	(126,849)	(40,196)
0600	Attorney General Whistleblower	340	(1,752,272)	(1,404,655)	(1,799,266)	(1,681,707)	(452,343)
0606	Health Information Exchange	534	(17,164)	(2,494)	-	-	-
0607	Special Projects Division	442	(740,798)	(769,853)	(712,572)	(504,663)	(126,603)
0608	Partners for Conservation	422/406	(776,076)	(1,116,282)	(618,541)	(469,324)	(125,302)
0612	Statewide 9-1-1 Fund	493	(245,075)	(286,241)	(189,520)	(234,752)	(68,674)
0618	Services for Older Americans	402	(396,785)	(377,693)	(237,303)	(312,708)	(92,441)
0622	Motor Vehicle License Plate	350	183,090	(169,710)	(61,998)	(522,539)	(175,246)
0627	Public Transportation	509	(171,249)	(252,866)	(192,458)	(54,897)	(7,076)
0632	Horse Racing	579	(1,033,075)	(904,961)	(625,847)	(429,758)	(108,548)
0635	Death Certificate Surcharge	482	(319,160)	(319,226)	(349,891)	(93,197)	(9,031)
0635	Death Certificate Surcharge	520	23,969	22,064	2,271	(12,348)	(4,157)
0636	Commerce & Comm Affairs Asst	420	(296,520)	(338,243)	(156,441)	(165,099)	(47,926)
0642	DHS State Projects	444	-	-	-	-	-
0644	Commitment to Human Services Fund	402/546	1,632,354	1,502,766	(470,693)	(901,709)	(257,872)
0646	Alcoholism & Substance Abuse	444	104,159	94,903	110,286	102,276	27,552

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Actual and Expected Experience

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0542	Ag Court Order & Vol Comply	340	\$ (691,007)	\$ (678,939)	\$ (707,396)	\$ (721,588)	\$ (199,806)
0543	Comptrollers Admin Fund	360	-	-	-	-	-
0546	Public Pension Regulation	446	(43,512)	(42,752)	(44,544)	(45,437)	(12,582)
0548	Drycleaner Environmental Response Trust	532	(33,152)	(32,573)	(33,938)	(34,619)	(9,586)
0549	IL Charity Bureau	340	(109,815)	(107,897)	(112,420)	(114,675)	(31,753)
0550	Supplemental Low Income Energy	420	(68,376)	(67,181)	(69,997)	(71,401)	(19,771)
0560	SBE Federal Agency Services	586	(18,648)	(18,322)	(19,090)	(19,473)	(5,392)
0561	SBE Federal Dept of Education	586	(1,261,840)	(1,239,803)	(1,291,766)	(1,317,682)	(364,864)
0562	Pawnbroker Regulation	440	(7,252)	(7,125)	(7,424)	(7,573)	(2,097)
0566	DCFS Federal Projects	418	(6,216)	(6,107)	(6,363)	(6,491)	(1,797)
0568	School Infrastructure	511	-	-	-	-	-
0568	School Infrastructure	586	(5,180)	(5,090)	(5,303)	(5,409)	(1,498)
0568	School Infrastructure	507	(4,144)	(4,072)	(4,242)	(4,327)	(1,198)
0576	Pesticide Control	406/482	(342,914)	(336,925)	(351,046)	(358,089)	(99,154)
0577	Community College Health Insur	416	(1,036)	(1,018)	(1,061)	(1,082)	(300)
0579	Savings Institutions Regulatory Fund	440	(8,288)	(8,143)	(8,485)	(8,655)	(2,396)
0580	Fire Prevention Division	592	(15,540)	(15,269)	(15,908)	(16,228)	(4,493)
0581	Juvenile Acct Incentive Block	444	-	-	-	-	-
0582	DCFS Special Purpose Fund	418	(51,800)	(50,895)	(53,028)	(54,092)	(14,978)
0592	DHS Federal Projects	444	(35,224)	(34,609)	(36,059)	(36,783)	(10,185)
0600	Attorney General Whistleblower	340	(266,250)	(261,600)	(272,565)	(278,033)	(76,987)
0606	Health Information Exchange	534	-	-	-	-	-
0607	Special Projects Division	442	(81,843)	(80,414)	(83,784)	(85,465)	(23,665)
0608	Partners for Conservation	422/406	(121,211)	(119,094)	(124,086)	(126,575)	(35,048)
0612	Statewide 9-1-1 Fund	493	(72,520)	(71,253)	(74,239)	(75,729)	(20,969)
0618	Services for Older Americans	402	(94,275)	(92,629)	(96,511)	(98,448)	(27,260)
0622	Motor Vehicle License Plate	350	(141,931)	(139,452)	(145,297)	(148,212)	(41,040)
0627	Public Transportation	509	(59,052)	(58,020)	(60,452)	(61,665)	(17,075)
0632	Horse Racing	579	(153,327)	(150,649)	(156,963)	(160,112)	(44,335)
0635	Death Certificate Surcharge	482	-	-	-	-	-
0635	Death Certificate Surcharge	520	(7,252)	(7,125)	(7,424)	(7,573)	(2,097)
0636	Commerce & Comm Affairs Asst	420	(74,592)	(73,289)	(76,361)	(77,893)	(21,568)
0642	DHS State Projects	444	-	-	-	-	-
0644	Commitment to Human Services Fund	402/546	(493,133)	(484,521)	(504,828)	(514,956)	(142,590)
0646	Alcoholism & Substance Abuse	444	(35,224)	(34,609)	(36,059)	(36,783)	(10,185)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Assumption Changes

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0542	Ag Court Order & Vol Comply	340	\$ (2,872,963)	\$ (3,066,617)	\$ (2,736,394)	\$ (1,771,253)	\$ (430,697)
0543	Comptrollers Admin Fund	360	-	-	-	-	-
0546	Public Pension Regulation	446	(180,906)	(193,100)	(172,307)	(111,533)	(27,120)
0548	Drycleaner Environmental Response Trust	532	(137,833)	(147,124)	(131,281)	(84,978)	(20,663)
0549	IL Charity Bureau	340	(456,573)	(487,348)	(434,869)	(281,488)	(68,447)
0550	Supplemental Low Income Energy	420	(284,281)	(303,443)	(270,768)	(175,266)	(42,618)
0560	SBE Federal Agency Services	586	(77,531)	(82,757)	(73,846)	(47,800)	(11,623)
0561	SBE Federal Dept of Education	586	(5,246,280)	(5,599,908)	(4,996,893)	(3,234,462)	(786,490)
0562	Pawnbroker Regulation	440	(30,151)	(32,183)	(28,718)	(18,589)	(4,520)
0566	DCFS Federal Projects	418	(25,844)	(27,586)	(24,615)	(15,933)	(3,874)
0568	School Infrastructure	511	-	-	-	-	-
0568	School Infrastructure	586	(21,536)	(22,988)	(20,513)	(13,278)	(3,229)
0568	School Infrastructure	507	(17,229)	(18,391)	(16,410)	(10,622)	(2,583)
0576	Pesticide Control	406/482	(1,425,713)	(1,521,814)	(1,357,941)	(878,988)	(213,734)
0577	Community College Health Insur	416	(4,307)	(4,598)	(4,103)	(2,656)	(646)
0579	Savings Institutions Regulatory Fund	440	(34,458)	(36,781)	(32,820)	(21,244)	(5,166)
0580	Fire Prevention Division	592	(64,609)	(68,964)	(61,538)	(39,833)	(9,686)
0581	Juvenile Acct Incentive Block	444	-	-	-	-	-
0582	DCFS Special Purpose Fund	418	(215,365)	(229,881)	(205,127)	(132,778)	(32,286)
0592	DHS Federal Projects	444	(146,448)	(156,319)	(139,486)	(90,289)	(21,955)
0600	Attorney General Whistleblower	340	(1,106,974)	(1,181,590)	(1,054,353)	(682,477)	(165,951)
0606	Health Information Exchange	534	-	-	-	-	-
0607	Special Projects Division	442	(340,276)	(363,212)	(324,101)	(209,789)	(51,012)
0608	Partners for Conservation	422/406	(503,953)	(537,922)	(479,997)	(310,700)	(75,549)
0612	Statewide 9-1-1 Fund	493	(301,510)	(321,834)	(287,178)	(185,889)	(45,201)
0618	Services for Older Americans	402	(391,963)	(418,384)	(373,331)	(241,655)	(58,761)
0622	Motor Vehicle License Plate	350	(590,099)	(629,875)	(562,048)	(363,811)	(88,464)
0627	Public Transportation	509	(245,516)	(262,065)	(233,845)	(151,366)	(36,806)
0632	Horse Racing	579	(637,479)	(680,449)	(607,176)	(393,022)	(95,567)
0635	Death Certificate Surcharge	482	-	-	-	-	-
0635	Death Certificate Surcharge	520	(30,151)	(32,183)	(28,718)	(18,589)	(4,520)
0636	Commerce & Comm Affairs Asst	420	(310,125)	(331,029)	(295,383)	(191,200)	(46,492)
0642	DHS State Projects	444	-	-	-	-	-
0644	Commitment to Human Services Fund	402/546	(2,050,270)	(2,188,470)	(1,952,809)	(1,264,043)	(307,364)
0646	Alcoholism & Substance Abuse	444	(146,448)	(156,319)	(139,486)	(90,289)	(21,955)

STATE OF ILLINOIS
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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer	FY19 Base Layer	2019	2020
			Deferred Outflow	Deferred Inflow		
0542	Ag Court Order & Vol Comply	340	\$ 2,610,927	\$ -	\$ 507,431	\$ 507,431
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	-	131,816	(25,618)	(25,618)
0548	Drycleaner Environmental Response Trust	532	-	-	-	-
0549	IL Charity Bureau	340	354,630	-	68,922	68,922
0550	Supplemental Low Income Energy	420	-	219,945	(42,746)	(42,746)
0560	SBE Federal Agency Services	586	441,717	-	85,847	85,847
0561	SBE Federal Dept of Education	586	493,580	-	95,927	95,927
0562	Pawnbroker Regulation	440	-	44,102	(8,571)	(8,571)
0566	DCFS Federal Projects	418	-	353,241	(68,652)	(68,652)
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	176,744	-	34,350	34,350
0568	School Infrastructure	507	44	-	9	9
0576	Pesticide Control	406/482	-	1,498,047	(291,144)	(291,144)
0577	Community College Health Insur	416	265,124	-	51,527	51,527
0579	Savings Institutions Regulatory Fund	440	309,303	-	60,113	60,113
0580	Fire Prevention Division	592	839,180	-	163,094	163,094
0581	Juvenile Acct Incentive Block	444	-	176,625	(34,327)	(34,327)
0582	DCFS Special Purpose Fund	418	309,411	-	60,134	60,134
0592	DHS Federal Projects	444	88,628	-	17,225	17,225
0600	Attorney General Whistleblower	340	-	2,514,155	(488,623)	(488,623)
0606	Health Information Exchange	534	-	88,314	(17,164)	(17,164)
0607	Special Projects Division	442	45,450	-	8,833	8,833
0608	Partners for Conservation	422/406	1,856,494	-	360,808	360,808
0612	Statewide 9-1-1 Fund	493	133,111	-	25,870	25,870
0618	Services for Older Americans	402	-	264,113	(51,330)	(51,330)
0622	Motor Vehicle License Plate	350	1,899,565	-	369,178	369,178
0627	Public Transportation	509	397,952	-	77,342	77,342
0632	Horse Racing	579	-	1,013,924	(197,055)	(197,055)
0635	Death Certificate Surcharge	482	402	-	78	78
0635	Death Certificate Surcharge	520	-	-	-	-
0636	Commerce & Comm Affairs Asst	420	133,176	-	25,883	25,883
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	-	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-	-

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0542	Ag Court Order & Vol Comply	340	\$ 507,431	\$ 507,431	\$ 507,431	\$ 73,772
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	(25,618)	(25,618)	(25,618)	(3,726)
0548	Drycleaner Environmental Response Trust	532	-	-	-	-
0549	IL Charity Bureau	340	68,922	68,922	68,922	10,020
0550	Supplemental Low Income Energy	420	(42,746)	(42,746)	(42,746)	(6,215)
0560	SBE Federal Agency Services	586	85,847	85,847	85,847	12,482
0561	SBE Federal Dept of Education	586	95,927	95,927	95,927	13,945
0562	Pawnbroker Regulation	440	(8,571)	(8,571)	(8,571)	(1,247)
0566	DCFS Federal Projects	418	(68,652)	(68,652)	(68,652)	(9,981)
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	34,350	34,350	34,350	4,994
0568	School Infrastructure	507	9	9	9	(1)
0576	Pesticide Control	406/482	(291,144)	(291,144)	(291,144)	(42,327)
0577	Community College Health Insur	416	51,527	51,527	51,527	7,489
0579	Savings Institutions Regulatory Fund	440	60,113	60,113	60,113	8,738
0580	Fire Prevention Division	592	163,094	163,094	163,094	23,710
0581	Juvenile Acct Incentive Block	444	(34,327)	(34,327)	(34,327)	(4,990)
0582	DCFS Special Purpose Fund	418	60,134	60,134	60,134	8,741
0592	DHS Federal Projects	444	17,225	17,225	17,225	2,503
0600	Attorney General Whistleblower	340	(488,623)	(488,623)	(488,623)	(71,040)
0606	Health Information Exchange	534	(17,164)	(17,164)	(17,164)	(2,494)
0607	Special Projects Division	442	8,833	8,833	8,833	1,285
0608	Partners for Conservation	422/406	360,808	360,808	360,808	52,454
0612	Statewide 9-1-1 Fund	493	25,870	25,870	25,870	3,761
0618	Services for Older Americans	402	(51,330)	(51,330)	(51,330)	(7,463)
0622	Motor Vehicle License Plate	350	369,178	369,178	369,178	53,675
0627	Public Transportation	509	77,342	77,342	77,342	11,242
0632	Horse Racing	579	(197,055)	(197,055)	(197,055)	(28,649)
0635	Death Certificate Surcharge	482	78	78	78	12
0635	Death Certificate Surcharge	520	-	-	-	-
0636	Commerce & Comm Affairs Asst	420	25,883	25,883	25,883	3,761
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	-	-	-	-
0646	Alcoholism & Substance Abuse	444	-	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0542	Ag Court Order & Vol Comply	340	\$ -	\$ 3,379,757	\$ (658,861)	\$ (658,861)
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	-	44,716	(8,717)	(8,717)
0548	Drycleaner Environmental Response Trust	532	-	-	-	-
0549	IL Charity Bureau	340	45,940	-	8,956	8,956
0550	Supplemental Low Income Energy	420	-	721,242	(140,601)	(140,601)
0560	SBE Federal Agency Services	586	-	135,237	(26,364)	(26,364)
0561	SBE Federal Dept of Education	586	-	626,804	(122,191)	(122,191)
0562	Pawnbroker Regulation	440	-	90,186	(17,581)	(17,581)
0566	DCFS Federal Projects	418	180,444	-	35,176	35,176
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	-	270,582	(52,748)	(52,748)
0568	School Infrastructure	507	-	45,082	(8,788)	(8,788)
0576	Pesticide Control	406/482	633,492	-	123,495	123,495
0577	Community College Health Insur	416	-	90,106	(17,566)	(17,566)
0579	Savings Institutions Regulatory Fund	440	-	450,967	(87,913)	(87,913)
0580	Fire Prevention Division	592	-	856,949	(167,056)	(167,056)
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	-	405,792	(79,106)	(79,106)
0592	DHS Federal Projects	444	-	405,792	(79,106)	(79,106)
0600	Attorney General Whistleblower	340	3,429,947	-	668,645	668,645
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	-	134,549	(26,229)	(26,229)
0608	Partners for Conservation	422/406	-	2,930,934	(571,366)	(571,366)
0612	Statewide 9-1-1 Fund	493	-	405,596	(79,068)	(79,068)
0618	Services for Older Americans	402	-	540,812	(105,428)	(105,428)
0622	Motor Vehicle License Plate	350	-	585,915	(114,220)	(114,220)
0627	Public Transportation	509	-	270,326	(52,698)	(52,698)
0632	Horse Racing	579	-	1,081,612	(210,853)	(210,853)
0635	Death Certificate Surcharge	482	180,679	-	35,222	35,222
0635	Death Certificate Surcharge	520	135,327	-	26,381	26,381
0636	Commerce & Comm Affairs Asst	420	-	901,757	(175,791)	(175,791)
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	12,901,193	-	2,515,001	2,515,001
0646	Alcoholism & Substance Abuse	444	-	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0542	Ag Court Order & Vol Comply	340	\$ (658,861)	\$ (658,861)	\$ (658,861)	\$ (85,452)
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	(8,717)	(8,717)	(8,717)	(1,131)
0548	Drycleaner Environmental Response Trust	532	-	-	-	-
0549	IL Charity Bureau	340	8,956	8,956	8,956	1,160
0550	Supplemental Low Income Energy	420	(140,601)	(140,601)	(140,601)	(18,237)
0560	SBE Federal Agency Services	586	(26,364)	(26,364)	(26,364)	(3,417)
0561	SBE Federal Dept of Education	586	(122,191)	(122,191)	(122,191)	(15,849)
0562	Pawnbroker Regulation	440	(17,581)	(17,581)	(17,581)	(2,281)
0566	DCFS Federal Projects	418	35,176	35,176	35,176	4,564
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	(52,748)	(52,748)	(52,748)	(6,842)
0568	School Infrastructure	507	(8,788)	(8,788)	(8,788)	(1,142)
0576	Pesticide Control	406/482	123,495	123,495	123,495	16,017
0577	Community College Health Insur	416	(17,566)	(17,566)	(17,566)	(2,276)
0579	Savings Institutions Regulatory Fund	440	(87,913)	(87,913)	(87,913)	(11,402)
0580	Fire Prevention Division	592	(167,056)	(167,056)	(167,056)	(21,669)
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	(79,106)	(79,106)	(79,106)	(10,262)
0592	DHS Federal Projects	444	(79,106)	(79,106)	(79,106)	(10,262)
0600	Attorney General Whistleblower	340	668,645	668,645	668,645	86,722
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	(26,229)	(26,229)	(26,229)	(3,404)
0608	Partners for Conservation	422/406	(571,366)	(571,366)	(571,366)	(74,104)
0612	Statewide 9-1-1 Fund	493	(79,068)	(79,068)	(79,068)	(10,256)
0618	Services for Older Americans	402	(105,428)	(105,428)	(105,428)	(13,672)
0622	Motor Vehicle License Plate	350	(114,220)	(114,220)	(114,220)	(14,815)
0627	Public Transportation	509	(52,698)	(52,698)	(52,698)	(6,836)
0632	Horse Racing	579	(210,853)	(210,853)	(210,853)	(27,347)
0635	Death Certificate Surcharge	482	35,222	35,222	35,222	4,569
0635	Death Certificate Surcharge	520	26,381	26,381	26,381	3,422
0636	Commerce & Comm Affairs Asst	420	(175,791)	(175,791)	(175,791)	(22,802)
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	2,515,001	2,515,001	2,515,001	326,188
0646	Alcoholism & Substance Abuse	444	-	-	-	-

STATE OF ILLINOIS
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For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer	FY21 Base Layer	2021	2022
			Deferred Outflow	Deferred Inflow		
0542	Ag Court Order & Vol Comply	340	\$ 4,147,508	\$ -	\$ 799,451	\$ 799,451
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	-	225,824	(43,529)	(43,529)
0548	Drycleaner Environmental Response Trust	532	1,037,436	-	199,970	199,970
0549	IL Charity Bureau	340	-	1,038,071	(200,093)	(200,093)
0550	Supplemental Low Income Energy	420	540,968	-	104,274	104,274
0560	SBE Federal Agency Services	586	90,156	-	17,378	17,378
0561	SBE Federal Dept of Education	586	6,762,353	-	1,303,474	1,303,474
0562	Pawnbroker Regulation	440	90,196	-	17,386	17,386
0566	DCFS Federal Projects	418	-	45,130	(8,699)	(8,699)
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	-	25	(5)	(5)
0568	School Infrastructure	507	45,091	-	8,691	8,691
0576	Pesticide Control	406/482	-	1,490,063	(287,216)	(287,216)
0577	Community College Health Insur	416	-	45,179	(8,708)	(8,708)
0579	Savings Institutions Regulatory Fund	440	-	135,362	(26,092)	(26,092)
0580	Fire Prevention Division	592	586,376	-	113,027	113,027
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	902,016	-	173,868	173,868
0592	DHS Federal Projects	444	811,806	-	156,479	156,479
0600	Attorney General Whistleblower	340	1,035,791	-	199,653	199,653
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	-	586,954	(113,138)	(113,138)
0608	Partners for Conservation	422/406	585,819	-	112,919	112,919
0612	Statewide 9-1-1 Fund	493	992,081	-	191,228	191,228
0618	Services for Older Americans	402	1,397,962	-	269,463	269,463
0622	Motor Vehicle License Plate	350	4,284,740	-	825,903	825,903
0627	Public Transportation	509	-	315,959	(60,903)	(60,903)
0632	Horse Racing	579	269,989	-	52,042	52,042
0635	Death Certificate Surcharge	482	-	1,669,123	(321,731)	(321,731)
0635	Death Certificate Surcharge	520	135,303	-	26,080	26,080
0636	Commerce & Comm Affairs Asst	420	856,789	-	165,150	165,150
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	5,005,328	-	964,799	964,799
0646	Alcoholism & Substance Abuse	444	360,847	-	69,555	69,555

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0542	Ag Court Order & Vol Comply	340	\$ 799,451	\$ 799,451	\$ 799,451	\$ 150,253
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	(43,529)	(43,529)	(43,529)	(8,179)
0548	Drycleaner Environmental Response Trust	532	199,970	199,970	199,970	37,586
0549	IL Charity Bureau	340	(200,093)	(200,093)	(200,093)	(37,606)
0550	Supplemental Low Income Energy	420	104,274	104,274	104,274	19,598
0560	SBE Federal Agency Services	586	17,378	17,378	17,378	3,266
0561	SBE Federal Dept of Education	586	1,303,474	1,303,474	1,303,474	244,983
0562	Pawnbroker Regulation	440	17,386	17,386	17,386	3,266
0566	DCFS Federal Projects	418	(8,699)	(8,699)	(8,699)	(1,635)
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	(5)	(5)	(5)	-
0568	School Infrastructure	507	8,691	8,691	8,691	1,636
0576	Pesticide Control	406/482	(287,216)	(287,216)	(287,216)	(53,983)
0577	Community College Health Insur	416	(8,708)	(8,708)	(8,708)	(1,639)
0579	Savings Institutions Regulatory Fund	440	(26,092)	(26,092)	(26,092)	(4,902)
0580	Fire Prevention Division	592	113,027	113,027	113,027	21,241
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	173,868	173,868	173,868	32,676
0592	DHS Federal Projects	444	156,479	156,479	156,479	29,411
0600	Attorney General Whistleblower	340	199,653	199,653	199,653	37,526
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	(113,138)	(113,138)	(113,138)	(21,264)
0608	Partners for Conservation	422/406	112,919	112,919	112,919	21,224
0612	Statewide 9-1-1 Fund	493	191,228	191,228	191,228	35,941
0618	Services for Older Americans	402	269,463	269,463	269,463	50,647
0622	Motor Vehicle License Plate	350	825,903	825,903	825,903	155,225
0627	Public Transportation	509	(60,903)	(60,903)	(60,903)	(11,444)
0632	Horse Racing	579	52,042	52,042	52,042	9,779
0635	Death Certificate Surcharge	482	(321,731)	(321,731)	(321,731)	(60,468)
0635	Death Certificate Surcharge	520	26,080	26,080	26,080	4,903
0636	Commerce & Comm Affairs Asst	420	165,150	165,150	165,150	31,039
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	964,799	964,799	964,799	181,333
0646	Alcoholism & Substance Abuse	444	69,555	69,555	69,555	13,072

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY22 Layer			
			FY22 Base Layer	FY22 Base Layer	2022	2023
			Deferred Outflow	Deferred Inflow		
0542	Ag Court Order & Vol Comply	340	\$ 5,805,746	\$ -	\$ 1,100,407	\$ 1,100,407
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	-	494,951	(93,812)	(93,812)
0548	Drycleaner Environmental Response Trust	532	406,104	-	76,972	76,972
0549	IL Charity Bureau	340	101,406	-	19,220	19,220
0550	Supplemental Low Income Energy	420	-	265,923	(50,402)	(50,402)
0560	SBE Federal Agency Services	586	225,733	-	42,785	42,785
0561	SBE Federal Dept of Education	586	16,166,833	-	3,064,222	3,064,222
0562	Pawnbroker Regulation	440	90,183	-	17,093	17,093
0566	DCFS Federal Projects	418	89,634	-	16,989	16,989
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	2,746	-	520	520
0568	School Infrastructure	507	2,198	-	417	417
0576	Pesticide Control	406/482	2,297,134	-	435,393	435,393
0577	Community College Health Insur	416	-	560,647	(106,264)	(106,264)
0579	Savings Institutions Regulatory Fund	440	90,733	-	17,197	17,197
0580	Fire Prevention Division	592	94,578	-	17,926	17,926
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	459,161	-	87,028	87,028
0592	DHS Federal Projects	444	-	153,996	(29,188)	(29,188)
0600	Attorney General Whistleblower	340	-	4,003,020	(758,723)	(758,723)
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	-	992,651	(188,145)	(188,145)
0608	Partners for Conservation	422/406	-	281,070	(53,273)	(53,273)
0612	Statewide 9-1-1 Fund	493	-	47,879	(9,075)	(9,075)
0618	Services for Older Americans	402	-	122,680	(23,252)	(23,252)
0622	Motor Vehicle License Plate	350	-	874,447	(165,741)	(165,741)
0627	Public Transportation	509	894,695	-	169,578	169,578
0632	Horse Racing	579	599,339	-	113,597	113,597
0635	Death Certificate Surcharge	482	-	172,676	(32,729)	(32,729)
0635	Death Certificate Surcharge	520	47,015	-	8,911	8,911
0636	Commerce & Comm Affairs Asst	420	384,909	-	72,955	72,955
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	3,671,867	-	695,957	695,957
0646	Alcoholism & Substance Abuse	444	1,141,072	-	216,276	216,276

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY22 Layer (Continued)

Fund	Fund Name	Agency #	2024	2025	2026	2027
0542	Ag Court Order & Vol Comply	340	\$ 1,100,407	\$ 1,100,407	\$ 1,100,407	\$ 303,711
0543	Comptrollers Admin Fund	360	-	-	-	-
0546	Public Pension Regulation	446	(93,812)	(93,812)	(93,812)	(25,891)
0548	Drycleaner Environmental Response Trust	532	76,972	76,972	76,972	21,244
0549	IL Charity Bureau	340	19,220	19,220	19,220	5,306
0550	Supplemental Low Income Energy	420	(50,402)	(50,402)	(50,402)	(13,913)
0560	SBE Federal Agency Services	586	42,785	42,785	42,785	11,808
0561	SBE Federal Dept of Education	586	3,064,222	3,064,222	3,064,222	845,723
0562	Pawnbroker Regulation	440	17,093	17,093	17,093	4,718
0566	DCFS Federal Projects	418	16,989	16,989	16,989	4,689
0568	School Infrastructure	511	-	-	-	-
0568	School Infrastructure	586	520	520	520	146
0568	School Infrastructure	507	417	417	417	113
0576	Pesticide Control	406/482	435,393	435,393	435,393	120,169
0577	Community College Health Insur	416	(106,264)	(106,264)	(106,264)	(29,327)
0579	Savings Institutions Regulatory Fund	440	17,197	17,197	17,197	4,748
0580	Fire Prevention Division	592	17,926	17,926	17,926	4,948
0581	Juvenile Acct Incentive Block	444	-	-	-	-
0582	DCFS Special Purpose Fund	418	87,028	87,028	87,028	24,021
0592	DHS Federal Projects	444	(29,188)	(29,188)	(29,188)	(8,056)
0600	Attorney General Whistleblower	340	(758,723)	(758,723)	(758,723)	(209,405)
0606	Health Information Exchange	534	-	-	-	-
0607	Special Projects Division	442	(188,145)	(188,145)	(188,145)	(51,926)
0608	Partners for Conservation	422/406	(53,273)	(53,273)	(53,273)	(14,705)
0612	Statewide 9-1-1 Fund	493	(9,075)	(9,075)	(9,075)	(2,504)
0618	Services for Older Americans	402	(23,252)	(23,252)	(23,252)	(6,420)
0622	Motor Vehicle License Plate	350	(165,741)	(165,741)	(165,741)	(45,742)
0627	Public Transportation	509	169,578	169,578	169,578	46,805
0632	Horse Racing	579	113,597	113,597	113,597	31,354
0635	Death Certificate Surcharge	482	(32,729)	(32,729)	(32,729)	(9,031)
0635	Death Certificate Surcharge	520	8,911	8,911	8,911	2,460
0636	Commerce & Comm Affairs Asst	420	72,955	72,955	72,955	20,134
0642	DHS State Projects	444	-	-	-	-
0644	Commitment to Human Services Fund	402/546	695,957	695,957	695,957	192,082
0646	Alcoholism & Substance Abuse	444	216,276	216,276	216,276	59,692

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	FY21		FY22	
			21 Primary Allocation	21 Secondary Allocation	22 Primary Allocation	22 Secondary Allocation
0649	Motor Carrier Safety Inspection	493	0.0087%		0.0070%	
0654	Healthy Smiles	482	0.0007%		0.0018%	
0659	Historic Property Admsitration Fund	420/422	0.0009%		0.0012%	
0660	Academic Quality Assurance Fund	601	0.0011%		0.0011%	
0664	Student Loan Operations	691	0.0328%		0.0154%	
0668	College Savings Pool Administr	370	0.0083%		0.0059%	
0673	Dept of Insurance Fed Trust	446	0.0000%		0.0000%	
0674	State Charter School Comm	586	0.0000%		0.0000%	
0675	Electronics Recycling	532	0.0000%		0.0000%	
0689	Agriculture Pesticide Control	406	0.0023%		0.0018%	
0690	DHS Project Resources	482	0.0000%		0.0000%	
0692	ICCB Adult Education Fund	684	0.0080%		0.0081%	
0698	Long Term Care Ombudsman Fund	402	0.0000%		0.0000%	
0700	USDA Women, Infants & Children	444	0.0187%		0.0218%	
0701	Federal Student Incentive Tr	691	0.0075%		0.0097%	
0702	Assist Living & Shared Hou Reg	482	0.0128%		0.0063%	
0705	State Police Whistleblower Rew	493	0.0087%		0.0000%	
0708	Illinois Standard Bred Breeders	406	0.0013%		0.0012%	
0709	Illinois Thoroughbred Breeders	406	0.0008%		0.0009%	
0710	Homeland Security Emerg Prepar	588	0.0347%		0.0421%	
0711	State Lottery	458	0.1211%		0.1337%	
0711	State Lottery	360	0.0011%		0.0008%	
0718	Community Mental Health Medical	444	0.0067%		0.0077%	
0722	Comptroller Debt Recovery Trust Fund	360	0.0000%		0.0001%	
0724	Dept of Labor Federal Projects	452	0.0060%		0.0061%	
0726	Federal Industrial Services	452	0.0079%		0.0095%	
0731	IL Clean Water	532	0.0622%		0.0636%	
0732	Secretary of State DUI Adminis	350	0.0111%		0.0090%	
0733	Tobacco Settlement Recovery	482	0.0002%		0.0001%	
0733	Tobacco Settlement Recovery	444	0.0010%		0.0018%	
0736	BHE State Projects	601	0.0000%		0.0005%	
0737	Energy Administration	420	0.0019%		0.0017%	
0740	Medicaid Buy In Program Revolv	478	0.0017%		0.0011%	
0745	State's Attorney Appel Prosec Co	295	0.0045%		0.0006%	
0746	Home Inspection Administration	440	0.0007%		0.0008%	

STATE OF ILLINOIS
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For the Year Ended June 30, 2022

Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0649	Motor Carrier Safety Inspection	493	\$ (747,926)	\$ (649,817)	\$ (544,750)	\$ (401,613)	\$ (102,549)
0654	Healthy Smiles	482	(3,387)	(966)	(52,805)	13,163	8,342
0659	Historic Property Adminsitration Fund	420/422	(4,443)	(22,390)	34,105	(4,345)	(4,224)
0660	Academic Quality Assurance Fund	601	(119,895)	(166,936)	(108,256)	(48,139)	(10,084)
0664	Student Loan Operations	691	(6,587,202)	(3,461,527)	(3,664,675)	(2,280,709)	(534,085)
0668	College Savings Pool Administr	370	(768,431)	(681,993)	(331,848)	(371,528)	(108,277)
0673	Dept of Insurance Fed Trust	446	-	-	-	-	-
0674	State Charter School Comm	586	(157,485)	(186,863)	(145,967)	(26,148)	-
0675	Electronics Recycling	532	(231,708)	(33,685)	-	-	-
0689	Agriculture Pesticide Control	406	(86,231)	(259,884)	(226,925)	(122,656)	(27,790)
0690	DHS Project Resources	482	196	196	(15,108)	(3,266)	-
0692	ICCB Adult Education Fund	684	(234,814)	(300,989)	(218,349)	(250,172)	(71,981)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-
0700	USDA Women, Infants & Children	444	(621,335)	(739,654)	(505,827)	(469,798)	(129,801)
0701	Federal Student Incentive Tr	691	(84,193)	(81,344)	(32,528)	(120,136)	(39,223)
0702	Assist Living & Shared Hou Reg	482	(159,595)	(286,869)	(246,557)	(646,362)	(204,527)
0705	State Police Whistleblower Rew	493	35,981	43,316	44,563	(569,680)	(196,469)
0708	Illinois Standard Bred Breeders	406	41,975	38,707	44,137	(30,541)	(13,255)
0709	Illinois Thoroughbred Breeders	406	30,584	28,134	32,206	(11,446)	(5,989)
0710	Homeland Security Emerg Prepar	588	(1,960,805)	(1,988,088)	(1,285,723)	(865,351)	(218,750)
0711	State Lottery	458	(5,825,854)	(6,155,319)	(4,612,179)	(3,589,967)	(940,874)
0711	State Lottery	360	(47,588)	1,567	(39,656)	(50,346)	(14,109)
0718	Community Mental Health Medical	444	(203,677)	(408,134)	(312,762)	(196,317)	(47,993)
0722	Comptroller Debt Recovery Trust Fund	360	(228,765)	(31,015)	3,122	4,548	1,342
0724	Dept of Labor Federal Projects	452	(15,755)	(105,769)	(174,883)	(192,211)	(53,651)
0726	Federal Industrial Services	452	(72,248)	(208,230)	(222,315)	(191,380)	(50,941)
0731	IL Clean Water	532	(3,404,509)	(3,212,022)	(2,648,451)	(2,104,796)	(551,303)
0732	Secretary of State DUI Adminis	350	22,380	(236,934)	(213,275)	(420,394)	(129,912)
0733	Tobacco Settlement Recovery	482	(4,429)	(4,703)	(27,215)	(15,083)	(3,175)
0733	Tobacco Settlement Recovery	444	57,337	8,422	16,723	8,230	1,566
0736	BHE State Projects	601	14,715	13,353	15,615	22,744	6,709
0737	Energy Administration	420	(165,688)	(141,022)	(136,025)	(84,667)	(20,098)
0740	Medicaid Buy In Program Revolv	478	(54,089)	(27,762)	(17,804)	(72,721)	(23,633)
0745	State's Attorney Appel Prosec Co	295	(48,409)	(130,757)	(65,260)	(285,344)	(93,569)
0746	Home Inspection Administration	440	(66,876)	11,619	(1,649)	(15,983)	(5,074)

STATE OF ILLINOIS
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For the Year Ended June 30, 2022

Actual and Expected Experience

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0649	Motor Carrier Safety Inspection	493	\$ (72,520)	\$ (71,253)	\$ (74,239)	\$ (75,729)	\$ (20,969)
0654	Healthy Smiles	482	(18,648)	(18,322)	(19,090)	(19,473)	(5,392)
0659	Historic Property Admsitration Fund	420/422	(12,432)	(12,215)	(12,727)	(12,982)	(3,595)
0660	Academic Quality Assurance Fund	601	(11,396)	(11,197)	(11,666)	(11,900)	(3,295)
0664	Student Loan Operations	691	(159,543)	(156,757)	(163,327)	(166,603)	(46,132)
0668	College Savings Pool Administr	370	(61,124)	(60,056)	(62,573)	(63,829)	(17,674)
0673	Dept of Insurance Fed Trust	446	-	-	-	-	-
0674	State Charter School Comm	586	-	-	-	-	-
0675	Electronics Recycling	532	-	-	-	-	-
0689	Agriculture Pesticide Control	406	(18,648)	(18,322)	(19,090)	(19,473)	(5,392)
0690	DHS Project Resources	482	-	-	-	-	-
0692	ICCB Adult Education Fund	684	(83,915)	(82,450)	(85,906)	(87,629)	(24,264)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-
0700	USDA Women, Infants & Children	444	(225,847)	(221,902)	(231,203)	(235,841)	(65,304)
0701	Federal Student Incentive Tr	691	(100,491)	(98,736)	(102,875)	(104,939)	(29,057)
0702	Assist Living & Shared Hou Reg	482	(65,268)	(64,128)	(66,815)	(68,156)	(18,872)
0705	State Police Whistleblower Rew	493	-	-	-	-	-
0708	Illinois Standard Bred Breeders	406	(12,432)	(12,215)	(12,727)	(12,982)	(3,595)
0709	Illinois Thoroughbred Breeders	406	(9,324)	(9,161)	(9,545)	(9,737)	(2,696)
0710	Homeland Security Emerg Prepar	588	(436,153)	(428,536)	(446,497)	(455,455)	(126,115)
0711	State Lottery	458	(1,385,123)	(1,360,933)	(1,417,973)	(1,446,421)	(400,511)
0711	State Lottery	360	(8,288)	(8,143)	(8,485)	(8,655)	(2,396)
0718	Community Mental Health Medical	444	(79,771)	(78,378)	(81,663)	(83,302)	(23,066)
0722	Comptroller Debt Recovery Trust Fund	360	(1,036)	(1,018)	(1,061)	(1,082)	(300)
0724	Dept of Labor Federal Projects	452	(63,196)	(62,092)	(64,694)	(65,992)	(18,273)
0726	Federal Industrial Services	452	(98,419)	(96,701)	(100,753)	(102,775)	(28,458)
0731	IL Clean Water	532	(658,892)	(647,385)	(674,518)	(688,051)	(190,520)
0732	Secretary of State DUI Adminis	350	(93,239)	(91,611)	(95,451)	(97,366)	(26,960)
0733	Tobacco Settlement Recovery	482	(1,036)	(1,018)	(1,061)	(1,082)	(300)
0733	Tobacco Settlement Recovery	444	(18,648)	(18,322)	(19,090)	(19,473)	(5,392)
0736	BHE State Projects	601	(5,180)	(5,090)	(5,303)	(5,409)	(1,498)
0737	Energy Administration	420	(17,612)	(17,304)	(18,030)	(18,391)	(5,093)
0740	Medicaid Buy In Program Revolv	478	(11,396)	(11,197)	(11,666)	(11,900)	(3,295)
0745	State's Attorney Appel Prosec Co	295	(6,216)	(6,107)	(6,363)	(6,491)	(1,797)
0746	Home Inspection Administration	440	(8,288)	(8,143)	(8,485)	(8,655)	(2,396)

STATE OF ILLINOIS
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Assumption Changes

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0649	Motor Carrier Safety Inspection	493	\$ (301,510)	\$ (321,834)	\$ (287,178)	\$ (185,889)	\$ (45,201)
0654	Healthy Smiles	482	(77,531)	(82,757)	(73,846)	(47,800)	(11,623)
0659	Historic Property Adminsitration Fund	420/422	(51,687)	(55,172)	(49,230)	(31,867)	(7,749)
0660	Academic Quality Assurance Fund	601	(47,380)	(50,574)	(45,128)	(29,211)	(7,103)
0664	Student Loan Operations	691	(663,323)	(708,034)	(631,791)	(408,955)	(99,441)
0668	College Savings Pool Administr	370	(254,130)	(271,260)	(242,050)	(156,678)	(38,098)
0673	Dept of Insurance Fed Trust	446	-	-	-	-	-
0674	State Charter School Comm	586	-	-	-	-	-
0675	Electronics Recycling	532	-	-	-	-	-
0689	Agriculture Pesticide Control	406	(77,531)	(82,757)	(73,846)	(47,800)	(11,623)
0690	DHS Project Resources	482	-	-	-	-	-
0692	ICCB Adult Education Fund	684	(348,891)	(372,408)	(332,306)	(215,100)	(52,303)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-	-
0700	USDA Women, Infants & Children	444	(938,989)	(1,002,282)	(894,354)	(578,910)	(140,767)
0701	Federal Student Incentive Tr	691	(417,807)	(445,970)	(397,946)	(257,589)	(62,635)
0702	Assist Living & Shared Hou Reg	482	(271,359)	(289,650)	(258,460)	(167,300)	(40,680)
0705	State Police Whistleblower Rew	493	-	-	-	-	-
0708	Illinois Standard Bred Breeders	406	(51,687)	(55,172)	(49,230)	(31,867)	(7,749)
0709	Illinois Thoroughbred Breeders	406	(38,766)	(41,379)	(36,923)	(23,900)	(5,811)
0710	Homeland Security Emerg Prepar	588	(1,813,369)	(1,935,601)	(1,727,169)	(1,117,987)	(271,849)
0711	State Lottery	458	(5,758,847)	(6,147,026)	(5,485,095)	(3,550,473)	(863,331)
0711	State Lottery	360	(34,458)	(36,781)	(32,820)	(21,244)	(5,166)
0718	Community Mental Health Medical	444	(331,661)	(354,017)	(315,896)	(204,477)	(49,721)
0722	Comptroller Debt Recovery Trust Fund	360	(4,307)	(4,598)	(4,103)	(2,656)	(646)
0724	Dept of Labor Federal Projects	452	(262,745)	(280,455)	(250,255)	(161,989)	(39,389)
0726	Federal Industrial Services	452	(409,193)	(436,774)	(389,741)	(252,277)	(61,344)
0731	IL Clean Water	532	(2,739,437)	(2,924,090)	(2,609,215)	(1,688,931)	(410,679)
0732	Secretary of State DUI Adminis	350	(387,656)	(413,786)	(369,229)	(239,000)	(58,115)
0733	Tobacco Settlement Recovery	482	(4,307)	(4,598)	(4,103)	(2,656)	(646)
0733	Tobacco Settlement Recovery	444	(77,531)	(82,757)	(73,846)	(47,800)	(11,623)
0736	BHE State Projects	601	(21,536)	(22,988)	(20,513)	(13,278)	(3,229)
0737	Energy Administration	420	(73,224)	(78,160)	(69,743)	(45,144)	(10,977)
0740	Medicaid Buy In Program Revolv	478	(47,380)	(50,574)	(45,128)	(29,211)	(7,103)
0745	State's Attorney Appel Prosec Co	295	(25,844)	(27,586)	(24,615)	(15,933)	(3,874)
0746	Home Inspection Administration	440	(34,458)	(36,781)	(32,820)	(21,244)	(5,166)

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer	FY19 Base Layer	2019	2020
			Deferred Outflow	Deferred Inflow		
0649	Motor Carrier Safety Inspection	493	\$ -	\$ 705,428	\$ (137,099)	\$ (137,099)
0654	Healthy Smiles	482	-	44,093	(8,569)	(8,569)
0659	Historic Property Admsitration Fund	420/422	88,389	-	17,178	17,178
0660	Academic Quality Assurance Fund	601	265,200	-	51,541	51,541
0664	Student Loan Operations	691	-	19,071,196	(3,706,466)	(3,706,466)
0668	College Savings Pool Administr	370	-	617,116	(119,936)	(119,936)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	176,866	-	34,374	34,374
0675	Electronics Recycling	532	-	1,192,225	(231,708)	(231,708)
0689	Agriculture Pesticide Control	406	1,016,031	-	197,464	197,464
0690	DHS Project Resources	482	-	-	-	-
0692	ICCB Adult Education Fund	684	265,645	-	51,628	51,628
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	355,035	-	69,001	69,001
0701	Federal Student Incentive Tr	691	-	176,159	(34,236)	(34,236)
0702	Assist Living & Shared Hou Reg	482	663,019	-	128,857	128,857
0705	State Police Whistleblower Rew	493	-	44,157	(8,582)	(8,582)
0708	Illinois Standard Bred Breeders	406	-	-	-	-
0709	Illinois Thoroughbred Breeders	406	-	-	-	-
0710	Homeland Security Emerg Prepar	588	-	525,790	(102,187)	(102,187)
0711	State Lottery	458	-	207,870	(40,399)	(40,399)
0711	State Lottery	360	-	309,075	(60,068)	(60,068)
0718	Community Mental Health Medical	444	1,104,760	-	214,709	214,709
0722	Comptroller Debt Recovery Trust Fund	360	-	1,192,225	(231,708)	(231,708)
0724	Dept of Labor Federal Projects	452	441,956	-	85,894	85,894
0726	Federal Industrial Services	452	662,999	-	128,853	128,853
0731	IL Clean Water	532	-	2,201,365	(427,833)	(427,833)
0732	Secretary of State DUI Adminis	350	1,413,724	-	274,756	274,756
0733	Tobacco Settlement Recovery	482	11	-	2	2
0733	Tobacco Settlement Recovery	444	265,003	-	51,503	51,503
0736	BHE State Projects	601	-	-	-	-
0737	Energy Administration	420	-	176,386	(34,280)	(34,280)
0740	Medicaid Buy In Program Revolv	478	-	176,550	(34,312)	(34,312)
0745	State's Attorney Appel Prosec Co	295	485,949	-	94,444	94,444
0746	Home Inspection Administration	440	-	485,721	(94,399)	(94,399)

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Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0649	Motor Carrier Safety Inspection	493	\$ (137,099)	\$ (137,099)	\$ (137,099)	\$ (19,933)
0654	Healthy Smiles	482	(8,569)	(8,569)	(8,569)	(1,248)
0659	Historic Property Admsintration Fund	420/422	17,178	17,178	17,178	2,499
0660	Academic Quality Assurance Fund	601	51,541	51,541	51,541	7,495
0664	Student Loan Operations	691	(3,706,466)	(3,706,466)	(3,706,466)	(538,866)
0668	College Savings Pool Administr	370	(119,936)	(119,936)	(119,936)	(17,436)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	34,374	34,374	34,374	4,996
0675	Electronics Recycling	532	(231,708)	(231,708)	(231,708)	(33,685)
0689	Agriculture Pesticide Control	406	197,464	197,464	197,464	28,711
0690	DHS Project Resources	482	-	-	-	-
0692	ICCB Adult Education Fund	684	51,628	51,628	51,628	7,505
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	69,001	69,001	69,001	10,030
0701	Federal Student Incentive Tr	691	(34,236)	(34,236)	(34,236)	(4,979)
0702	Assist Living & Shared Hou Reg	482	128,857	128,857	128,857	18,734
0705	State Police Whistleblower Rew	493	(8,582)	(8,582)	(8,582)	(1,247)
0708	Illinois Standard Bred Breeders	406	-	-	-	-
0709	Illinois Thoroughbred Breeders	406	-	-	-	-
0710	Homeland Security Emerg Prepar	588	(102,187)	(102,187)	(102,187)	(14,855)
0711	State Lottery	458	(40,399)	(40,399)	(40,399)	(5,875)
0711	State Lottery	360	(60,068)	(60,068)	(60,068)	(8,735)
0718	Community Mental Health Medical	444	214,709	214,709	214,709	31,215
0722	Comptroller Debt Recovery Trust Fund	360	(231,708)	(231,708)	(231,708)	(33,685)
0724	Dept of Labor Federal Projects	452	85,894	85,894	85,894	12,486
0726	Federal Industrial Services	452	128,853	128,853	128,853	18,734
0731	IL Clean Water	532	(427,833)	(427,833)	(427,833)	(62,200)
0732	Secretary of State DUI Adminis	350	274,756	274,756	274,756	39,944
0733	Tobacco Settlement Recovery	482	2	2	2	1
0733	Tobacco Settlement Recovery	444	51,503	51,503	51,503	7,488
0736	BHE State Projects	601	-	-	-	-
0737	Energy Administration	420	(34,280)	(34,280)	(34,280)	(4,986)
0740	Medicaid Buy In Program Revolv	478	(34,312)	(34,312)	(34,312)	(4,990)
0745	State's Attorney Appel Prosec Co	295	94,444	94,444	94,444	13,729
0746	Home Inspection Administration	440	(94,399)	(94,399)	(94,399)	(13,726)

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Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0649	Motor Carrier Safety Inspection	493	\$ -	\$ 315,116	\$ (61,430)	\$ (61,430)
0654	Healthy Smiles	482	360,912	-	70,357	70,357
0659	Historic Property Admsitration Fund	420/422	-	315,718	(61,547)	(61,547)
0660	Academic Quality Assurance Fund	601	-	360,716	(70,319)	(70,319)
0664	Student Loan Operations	691	4,784,201	-	932,648	932,648
0668	College Savings Pool Administr	370	-	1,803,716	(351,622)	(351,622)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	-	270,512	(52,734)	(52,734)
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	-	315,503	(61,505)	(61,505)
0690	DHS Project Resources	482	90,218	-	17,587	17,587
0692	ICCB Adult Education Fund	684	-	315,339	(61,473)	(61,473)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	-	856,002	(166,872)	(166,872)
0701	Federal Student Incentive Tr	691	282	-	55	55
0702	Assist Living & Shared Hou Reg	482	-	180,033	(35,096)	(35,096)
0705	State Police Whistleblower Rew	493	-	-	-	-
0708	Illinois Standard Bred Breeders	406	-	-	-	-
0709	Illinois Thoroughbred Breeders	406	-	-	-	-
0710	Homeland Security Emerg Prepar	588	-	2,929,633	(571,112)	(571,112)
0711	State Lottery	458	-	5,495,546	(1,071,320)	(1,071,320)
0711	State Lottery	360	315,777	-	61,559	61,559
0718	Community Mental Health Medical	444	-	540,799	(105,425)	(105,425)
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-
0724	Dept of Labor Federal Projects	452	496,436	-	96,777	96,777
0726	Federal Industrial Services	452	225,938	-	44,045	44,045
0731	IL Clean Water	532	-	1,259,173	(245,467)	(245,467)
0732	Secretary of State DUI Adminis	350	-	134,896	(26,297)	(26,297)
0733	Tobacco Settlement Recovery	482	135,335	-	26,383	26,383
0733	Tobacco Settlement Recovery	444	-	45,070	(8,786)	(8,786)
0736	BHE State Projects	601	-	-	-	-
0737	Energy Administration	420	45,252	-	8,822	8,822
0740	Medicaid Buy In Program Revolv	478	45	-	9	9
0745	State's Attorney Appel Prosec Co	295	-	450,955	(87,911)	(87,911)
0746	Home Inspection Administration	440	180,437	-	35,175	35,175

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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0649	Motor Carrier Safety Inspection	493	\$ (61,430)	\$ (61,430)	\$ (61,430)	\$ (7,966)
0654	Healthy Smiles	482	70,357	70,357	70,357	9,127
0659	Historic Property Admsitration Fund	420/422	(61,547)	(61,547)	(61,547)	(7,983)
0660	Academic Quality Assurance Fund	601	(70,319)	(70,319)	(70,319)	(9,121)
0664	Student Loan Operations	691	932,648	932,648	932,648	120,961
0668	College Savings Pool Administr	370	(351,622)	(351,622)	(351,622)	(45,606)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	(52,734)	(52,734)	(52,734)	(6,842)
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	(61,505)	(61,505)	(61,505)	(7,978)
0690	DHS Project Resources	482	17,587	17,587	17,587	2,283
0692	ICCB Adult Education Fund	684	(61,473)	(61,473)	(61,473)	(7,974)
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	(166,872)	(166,872)	(166,872)	(21,642)
0701	Federal Student Incentive Tr	691	55	55	55	7
0702	Assist Living & Shared Hou Reg	482	(35,096)	(35,096)	(35,096)	(4,553)
0705	State Police Whistleblower Rew	493	-	-	-	-
0708	Illinois Standard Bred Breeders	406	-	-	-	-
0709	Illinois Thoroughbred Breeders	406	-	-	-	-
0710	Homeland Security Emerg Prepar	588	(571,112)	(571,112)	(571,112)	(74,073)
0711	State Lottery	458	(1,071,320)	(1,071,320)	(1,071,320)	(138,946)
0711	State Lottery	360	61,559	61,559	61,559	7,982
0718	Community Mental Health Medical	444	(105,425)	(105,425)	(105,425)	(13,674)
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-
0724	Dept of Labor Federal Projects	452	96,777	96,777	96,777	12,551
0726	Federal Industrial Services	452	44,045	44,045	44,045	5,713
0731	IL Clean Water	532	(245,467)	(245,467)	(245,467)	(31,838)
0732	Secretary of State DUI Adminis	350	(26,297)	(26,297)	(26,297)	(3,411)
0733	Tobacco Settlement Recovery	482	26,383	26,383	26,383	3,420
0733	Tobacco Settlement Recovery	444	(8,786)	(8,786)	(8,786)	(1,140)
0736	BHE State Projects	601	-	-	-	-
0737	Energy Administration	420	8,822	8,822	8,822	1,142
0740	Medicaid Buy In Program Revolv	478	9	9	9	-
0745	State's Attorney Appel Prosec Co	295	(87,911)	(87,911)	(87,911)	(11,400)
0746	Home Inspection Administration	440	35,175	35,175	35,175	4,562

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Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer	FY21 Base Layer	2021	2022
			Deferred Outflow	Deferred Inflow		
0649	Motor Carrier Safety Inspection	493	\$ -	\$ 225,988	\$ (43,560)	\$ (43,560)
0654	Healthy Smiles	482	-	315,812	(60,874)	(60,874)
0659	Historic Property Adminsitration Fund	420/422	405,953	-	78,249	78,249
0660	Academic Quality Assurance Fund	601	-	225,609	(43,487)	(43,487)
0664	Student Loan Operations	691	-	8,211,811	(1,582,863)	(1,582,863)
0668	College Savings Pool Administr	370	1,082,246	-	208,608	208,608
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	-	721,773	(139,125)	(139,125)
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	-	451,222	(86,975)	(86,975)
0690	DHS Project Resources	482	-	90,221	(17,391)	(17,391)
0692	ICCB Adult Education Fund	684	992,040	-	191,220	191,220
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	1,893,725	-	365,024	365,024
0701	Federal Student Incentive Tr	691	1,443,174	-	278,178	278,178
0702	Assist Living & Shared Hou Reg	482	3,157,123	-	608,550	608,550
0705	State Police Whistleblower Rew	493	3,924,211	-	756,409	756,409
0708	Illinois Standard Bred Breeders	406	586,376	-	113,027	113,027
0709	Illinois Thoroughbred Breeders	406	360,847	-	69,555	69,555
0710	Homeland Security Emerg Prepar	588	1,622,263	-	312,698	312,698
0711	State Lottery	458	6,535,046	-	1,259,659	1,259,659
0711	State Lottery	360	90,166	-	17,380	17,380
0718	Community Mental Health Medical	444	44,777	-	8,631	8,631
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-
0724	Dept of Labor Federal Projects	452	586,141	-	112,981	112,981
0726	Federal Industrial Services	452	631,160	-	121,659	121,659
0731	IL Clean Water	532	2,523,112	-	486,341	486,341
0732	Secretary of State DUI Adminis	350	2,164,770	-	417,269	417,269
0733	Tobacco Settlement Recovery	482	-	90,232	(17,393)	(17,393)
0733	Tobacco Settlement Recovery	444	225,506	-	43,467	43,467
0736	BHE State Projects	601	-	-	-	-
0737	Energy Administration	420	-	180,538	(34,800)	(34,800)
0740	Medicaid Buy In Program Revolv	478	451,022	-	86,937	86,937
0745	State's Attorney Appel Prosec Co	295	1,533,544	-	295,597	295,597
0746	Home Inspection Administration	440	135,296	-	26,079	26,079

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0649	Motor Carrier Safety Inspection	493	\$ (43,560)	\$ (43,560)	\$ (43,560)	\$ (8,188)
0654	Healthy Smiles	482	(60,874)	(60,874)	(60,874)	(11,442)
0659	Historic Property Admsitration Fund	420/422	78,249	78,249	78,249	14,708
0660	Academic Quality Assurance Fund	601	(43,487)	(43,487)	(43,487)	(8,174)
0664	Student Loan Operations	691	(1,582,863)	(1,582,863)	(1,582,863)	(297,496)
0668	College Savings Pool Administr	370	208,608	208,608	208,608	39,206
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	(139,125)	(139,125)	(139,125)	(26,148)
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	(86,975)	(86,975)	(86,975)	(16,347)
0690	DHS Project Resources	482	(17,391)	(17,391)	(17,391)	(3,266)
0692	ICCB Adult Education Fund	684	191,220	191,220	191,220	35,940
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	365,024	365,024	365,024	68,605
0701	Federal Student Incentive Tr	691	278,178	278,178	278,178	52,284
0702	Assist Living & Shared Hou Reg	482	608,550	608,550	608,550	114,373
0705	State Police Whistleblower Rew	493	756,409	756,409	756,409	142,166
0708	Illinois Standard Bred Breeders	406	113,027	113,027	113,027	21,241
0709	Illinois Thoroughbred Breeders	406	69,555	69,555	69,555	13,072
0710	Homeland Security Emerg Prepar	588	312,698	312,698	312,698	58,773
0711	State Lottery	458	1,259,659	1,259,659	1,259,659	236,751
0711	State Lottery	360	17,380	17,380	17,380	3,266
0718	Community Mental Health Medical	444	8,631	8,631	8,631	1,622
0722	Comptroller Debt Recovery Trust Fund	360	-	-	-	-
0724	Dept of Labor Federal Projects	452	112,981	112,981	112,981	21,236
0726	Federal Industrial Services	452	121,659	121,659	121,659	22,865
0731	IL Clean Water	532	486,341	486,341	486,341	91,407
0732	Secretary of State DUI Adminis	350	417,269	417,269	417,269	78,425
0733	Tobacco Settlement Recovery	482	(17,393)	(17,393)	(17,393)	(3,267)
0733	Tobacco Settlement Recovery	444	43,467	43,467	43,467	8,171
0736	BHE State Projects	601	-	-	-	-
0737	Energy Administration	420	(34,800)	(34,800)	(34,800)	(6,538)
0740	Medicaid Buy In Program Revolv	478	86,937	86,937	86,937	16,337
0745	State's Attorney Appel Prosec Co	295	295,597	295,597	295,597	55,559
0746	Home Inspection Administration	440	26,079	26,079	26,079	4,901

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Fund	Fund Name	Agency #	Change in Proportionate Share FY22 Layer			
			FY22 Base Layer	FY22 Base Layer	2022	2023
			Deferred Outflow	Deferred Inflow		
0649	Motor Carrier Safety Inspection	493	\$ -	\$ 695,414	\$ (131,807)	\$ (131,807)
0654	Healthy Smiles	482	484,747	-	91,878	91,878
0659	Historic Property Admsitration Fund	420/422	136,100	-	25,796	25,796
0660	Academic Quality Assurance Fund	601	6,044	-	1,146	1,146
0664	Student Loan Operations	691	-	7,426,787	(1,407,655)	(1,407,655)
0668	College Savings Pool Administr	370	-	1,003,640	(190,227)	(190,227)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	-	-	-	-
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	-	205,955	(39,036)	(39,036)
0690	DHS Project Resources	482	-	-	-	-
0692	ICCB Adult Education Fund	684	87,671	-	16,617	16,617
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	1,458,010	-	276,348	276,348
0701	Federal Student Incentive Tr	691	1,003,009	-	190,108	190,108
0702	Assist Living & Shared Hou Reg	482	-	2,771,370	(525,279)	(525,279)
0705	State Police Whistleblower Rew	493	-	3,755,699	(711,846)	(711,846)
0708	Illinois Standard Bred Breeders	406	-	36,576	(6,933)	(6,933)
0709	Illinois Thoroughbred Breeders	406	48,113	-	9,119	9,119
0710	Homeland Security Emerg Prepar	588	3,425,804	-	649,318	649,318
0711	State Lottery	458	6,173,848	-	1,170,176	1,170,176
0711	State Lottery	360	-	125,112	(23,713)	(23,713)
0718	Community Mental Health Medical	444	473,994	-	89,840	89,840
0722	Comptroller Debt Recovery Trust Fund	360	43,718	-	8,286	8,286
0724	Dept of Labor Federal Projects	452	76,681	-	14,534	14,534
0726	Federal Industrial Services	452	742,896	-	140,807	140,807
0731	IL Clean Water	532	953,791	-	180,779	180,779
0732	Secretary of State DUI Adminis	350	-	857,102	(162,453)	(162,453)
0733	Tobacco Settlement Recovery	482	-	42,619	(8,078)	(8,078)
0733	Tobacco Settlement Recovery	444	355,241	-	67,332	67,332
0736	BHE State Projects	601	218,591	-	41,431	41,431
0737	Energy Administration	420	-	76,998	(14,594)	(14,594)
0740	Medicaid Buy In Program Revolv	478	-	252,970	(47,947)	(47,947)
0745	State's Attorney Appel Prosec Co	295	-	1,680,293	(318,479)	(318,479)
0746	Home Inspection Administration	440	47,563	-	9,015	9,015

STATE OF ILLINOIS
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Change in Proportionate Share FY22 Layer (Continued)

Fund	Fund Name	Agency #	2024	2025	2026	2027
0649	Motor Carrier Safety Inspection	493	\$ (131,807)	\$ (131,807)	\$ (131,807)	\$ (36,379)
0654	Healthy Smiles	482	91,878	91,878	91,878	25,357
0659	Historic Property Admsitration Fund	420/422	25,796	25,796	25,796	7,120
0660	Academic Quality Assurance Fund	601	1,146	1,146	1,146	314
0664	Student Loan Operations	691	(1,407,655)	(1,407,655)	(1,407,655)	(388,512)
0668	College Savings Pool Administr	370	(190,227)	(190,227)	(190,227)	(52,505)
0673	Dept of Insurance Fed Trust	446	-	-	-	-
0674	State Charter School Comm	586	-	-	-	-
0675	Electronics Recycling	532	-	-	-	-
0689	Agriculture Pesticide Control	406	(39,036)	(39,036)	(39,036)	(10,775)
0690	DHS Project Resources	482	-	-	-	-
0692	ICCB Adult Education Fund	684	16,617	16,617	16,617	4,586
0698	Long Term Care Ombudsman Fund	402	-	-	-	-
0700	USDA Women, Infants & Children	444	276,348	276,348	276,348	76,270
0701	Federal Student Incentive Tr	691	190,108	190,108	190,108	52,469
0702	Assist Living & Shared Hou Reg	482	(525,279)	(525,279)	(525,279)	(144,975)
0705	State Police Whistleblower Rew	493	(711,846)	(711,846)	(711,846)	(196,469)
0708	Illinois Standard Bred Breeders	406	(6,933)	(6,933)	(6,933)	(1,911)
0709	Illinois Thoroughbred Breeders	406	9,119	9,119	9,119	2,518
0710	Homeland Security Emerg Prepar	588	649,318	649,318	649,318	179,214
0711	State Lottery	458	1,170,176	1,170,176	1,170,176	322,968
0711	State Lottery	360	(23,713)	(23,713)	(23,713)	(6,547)
0718	Community Mental Health Medical	444	89,840	89,840	89,840	24,794
0722	Comptroller Debt Recovery Trust Fund	360	8,286	8,286	8,286	2,288
0724	Dept of Labor Federal Projects	452	14,534	14,534	14,534	4,011
0726	Federal Industrial Services	452	140,807	140,807	140,807	38,861
0731	IL Clean Water	532	180,779	180,779	180,779	49,896
0732	Secretary of State DUI Adminis	350	(162,453)	(162,453)	(162,453)	(44,837)
0733	Tobacco Settlement Recovery	482	(8,078)	(8,078)	(8,078)	(2,229)
0733	Tobacco Settlement Recovery	444	67,332	67,332	67,332	18,581
0736	BHE State Projects	601	41,431	41,431	41,431	11,436
0737	Energy Administration	420	(14,594)	(14,594)	(14,594)	(4,028)
0740	Medicaid Buy In Program Revolv	478	(47,947)	(47,947)	(47,947)	(13,235)
0745	State's Attorney Appel Prosec Co	295	(318,479)	(318,479)	(318,479)	(87,898)
0746	Home Inspection Administration	440	9,015	9,015	9,015	2,488

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	FY21		FY22	
			21 Primary Allocation	21 Secondary Allocation	22 Primary Allocation	22 Secondary Allocation
0751	Private Business and Vocational Schools Quality Assurance Fu	601	0.0018%		0.0008%	
0755	State Employees Def Comp Plan	416	0.0046%		0.0056%	
0757	Child Support Administrative	478	0.6130%		0.6904%	
0762	Local Initiative	444	0.0040%		0.0053%	
0763	Tourism Promotions	420/422	0.0650%		0.0624%	
0765	Federal Surface Mining Control	422	0.0139%		0.0164%	
0772	Career and Technical Education	684	0.0020%		0.0032%	
0773	ISAC Loan Purch Prog Payroll	691	0.0031%		0.0036%	
0776	Pres Libr & Museum Operating	541	0.0000%		0.0000%	
0790	Private Sewage Disposal Program	482	0.0012%		0.0013%	
0792	Cemetery Oversight Lcns&Dscpln	440	0.0042%		0.0050%	
0795	Bank & Trust Company	440/360	0.0635%		0.0707%	
0796	Nuclear Safety Emerg Preparedness	588/360	0.0720%		0.0599%	
0798	Rehab Servs EL & Second ED Act	444	0.0000%		0.0000%	
0801	AG State Proj & Crt Order Dist	340	0.0504%		0.0496%	
0802	Personal Property Tax Replace	360	0.4424%		0.5134%	
0802	Personal Property Tax Replace	492	0.1404%		0.1565%	
0802	Personal Property Tax Replace	580	0.0323%		0.0351%	
0802	Personal Property Tax Replace	548	0.0066%		0.0072%	
0802	Personal Property Tax Replace	295	0.0054%		0.0058%	
0817	State Police Operations Assist	493	0.0033%		0.0042%	
0821	Dram Shop	567/444/492	0.0375%		0.0376%	
0823	IL State Dental Disciplinary	440	0.0051%		0.0042%	
0826	Agriculture Federal Projects	406	0.0000%		0.0012%	
0828	Hazardous Waste	532	0.0319%		0.0301%	
0829	Comm Assoc Manager Lcns & Disc	440	0.0000%		0.0002%	
0831	Natural Resources Restoration Trust	422	0.0000%		0.0015%	
0838	Public Health Federal Projects	482	0.0032%		0.0012%	
0850	Real Estate License Admin	360/440	0.0267%		0.0305%	
0855	National Flood Insurance Program	422	0.0021%		0.0031%	
0859	Federal Energy	420/532	0.0012%		0.0024%	
0862	Industrial Hemp Regulatory	406	0.0000%		0.0002%	
0863	Cycle Rider Safety Training	494	0.0027%		0.0023%	
0870	Low Income Energy Block Grant	420	0.0165%		0.0190%	
0871	Community Services Block Grant	420	0.0037%		0.0057%	

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0751	Private Business and Vocational Schools Quality Assurance Fu	601	\$ (184,829)	\$ (187,053)	\$ (160,511)	\$ (117,430)	\$ (29,913)
0755	State Employees Def Comp Plan	416	(331,754)	(215,061)	(121,407)	(105,306)	(28,744)
0757	Child Support Administrative	478	(31,325,184)	(30,465,159)	(21,777,457)	(17,327,079)	(4,579,900)
0762	Local Initiative	444	(42,976)	(167,491)	(124,015)	(78,031)	(19,220)
0763	Tourism Promotions	420/422	(3,075,096)	(3,378,107)	(2,346,159)	(2,265,916)	(630,638)
0765	Federal Surface Mining Control	422	(607,032)	(732,612)	(389,175)	(339,031)	(93,855)
0772	Career and Technical Education	684	(24,511)	10,767	(28,508)	(13,181)	(2,230)
0773	ISAC Loan Purch Prog Payroll	691	(235,648)	(260,193)	(177,587)	(94,793)	(21,706)
0776	Pres Libr & Museum Operating	541	-	-	-	-	-
0790	Private Sewage Disposal Program	482	(42,723)	(53,617)	(41,342)	(35,782)	(9,655)
0792	Cemetery Oversight Lcns&Dscpln	440	(188,683)	(136,346)	50,521	(67,184)	(27,761)
0795	Bank & Trust Company	440/360	(3,705,371)	(3,803,750)	(2,611,482)	(1,884,927)	(485,399)
0796	Nuclear Safety Emerg Preparedness	588/360	(3,685,930)	(3,945,578)	(2,918,788)	(2,937,694)	(822,261)
0798	Rehab Servs EL & Second ED Act	444	(35,504)	(64,854)	(46,896)	(8,169)	-
0801	AG State Proj & Crt Order Dist	340	(1,833,990)	(2,534,621)	(1,281,954)	(1,593,088)	(472,669)
0802	Personal Property Tax Replace	360	(24,667,463)	(24,247,246)	(18,138,126)	(12,365,797)	(3,102,152)
0802	Personal Property Tax Replace	492	(7,129,868)	(6,854,270)	(5,263,021)	(4,096,058)	(1,070,805)
0802	Personal Property Tax Replace	580	(1,156,991)	(1,260,371)	(1,118,512)	(966,155)	(258,475)
0802	Personal Property Tax Replace	548	(616,084)	(577,176)	(366,378)	(217,420)	(52,440)
0802	Personal Property Tax Replace	295	102,415	5,911	(50,481)	(140,425)	(44,125)
0817	State Police Operations Assist	493	142,182	130,748	19,645	(52,817)	(18,168)
0821	Dram Shop	567/444/492	(1,112,932)	(1,120,432)	(1,194,687)	(1,233,787)	(342,361)
0823	IL State Dental Disciplinary	440	(152,365)	(127,180)	(224,435)	(218,071)	(58,821)
0826	Agriculture Federal Projects	406	36,595	33,327	(60,734)	33,340	16,102
0828	Hazardous Waste	532	(968,769)	(1,175,844)	(1,091,838)	(1,133,086)	(316,529)
0829	Comm Assoc Manager Lcns & Disc	440	5,886	5,342	6,247	9,098	2,683
0831	Natural Resources Restoration Trust	422	44,145	40,061	46,848	68,233	20,126
0838	Public Health Federal Projects	482	(10,243)	(28,194)	43,606	(154,949)	(56,164)
0850	Real Estate License Admin	360/440	(1,204,037)	(1,140,820)	(450,142)	(635,480)	(193,732)
0855	National Flood Insurance Program	422	(107,967)	(160,466)	(100,396)	(34,081)	(5,831)
0859	Federal Energy	420/532	32,756	(17,804)	(22,101)	10,987	5,103
0862	Industrial Hemp Regulatory	406	5,886	5,342	6,247	9,098	2,683
0863	Cycle Rider Safety Training	494	(16,422)	(125,408)	(71,277)	(99,953)	(30,115)
0870	Low Income Energy Block Grant	420	(607,899)	(564,519)	(355,380)	(407,349)	(117,685)
0871	Community Services Block Grant	420	(283,022)	(276,626)	(193,597)	(54,897)	(7,076)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Actual and Expected Experience

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0751	Private Business and Vocational Schools Quality Assurance Fu	601	\$ (8,288)	\$ (8,143)	\$ (8,485)	\$ (8,655)	\$ (2,396)
0755	State Employees Def Comp Plan	416	(58,016)	(57,002)	(59,392)	(60,583)	(16,775)
0757	Child Support Administrative	478	(7,152,497)	(7,027,584)	(7,322,127)	(7,469,029)	(2,068,161)
0762	Local Initiative	444	(54,908)	(53,949)	(56,210)	(57,338)	(15,877)
0763	Tourism Promotions	420/422	(646,460)	(635,170)	(661,791)	(675,069)	(186,925)
0765	Federal Surface Mining Control	422	(169,903)	(166,936)	(173,932)	(177,422)	(49,128)
0772	Career and Technical Education	684	(33,152)	(32,573)	(33,938)	(34,619)	(9,586)
0773	ISAC Loan Purch Prog Payroll	691	(37,296)	(36,644)	(38,180)	(38,946)	(10,784)
0776	Pres Libr & Museum Operating	541	-	-	-	-	-
0790	Private Sewage Disposal Program	482	(13,468)	(13,233)	(13,787)	(14,064)	(3,894)
0792	Cemetery Oversight Lcns&Dscpln	440	(51,800)	(50,895)	(53,028)	(54,092)	(14,978)
0795	Bank & Trust Company	440/360	(732,447)	(719,656)	(749,818)	(764,861)	(211,789)
0796	Nuclear Safety Emerg Preparedness	588/360	(620,560)	(609,722)	(635,277)	(648,023)	(179,436)
0798	Rehab Servs EL & Second ED Act	444	-	-	-	-	-
0801	AG State Proj & Crt Order Dist	340	(513,853)	(504,879)	(526,039)	(536,593)	(148,582)
0802	Personal Property Tax Replace	360	(5,318,789)	(5,225,900)	(5,444,931)	(5,554,171)	(1,537,940)
0802	Personal Property Tax Replace	492	(1,621,329)	(1,593,014)	(1,659,781)	(1,693,081)	(468,811)
0802	Personal Property Tax Replace	580	(363,634)	(357,283)	(372,258)	(379,726)	(105,145)
0802	Personal Property Tax Replace	548	(74,592)	(73,289)	(76,361)	(77,893)	(21,568)
0802	Personal Property Tax Replace	295	(60,088)	(59,038)	(61,513)	(62,747)	(17,374)
0817	State Police Operations Assist	493	(43,512)	(42,752)	(44,544)	(45,437)	(12,582)
0821	Dram Shop	567/444/492	(389,533)	(382,731)	(398,772)	(406,772)	(112,634)
0823	IL State Dental Disciplinary	440	(43,512)	(42,752)	(44,544)	(45,437)	(12,582)
0826	Agriculture Federal Projects	406	(12,432)	(12,215)	(12,727)	(12,982)	(3,595)
0828	Hazardous Waste	532	(311,834)	(306,388)	(319,229)	(325,634)	(90,167)
0829	Comm Assoc Manager Lcns & Disc	440	(2,072)	(2,036)	(2,121)	(2,164)	(599)
0831	Natural Resources Restoration Trust	422	(15,540)	(15,269)	(15,908)	(16,228)	(4,493)
0838	Public Health Federal Projects	482	(12,432)	(12,215)	(12,727)	(12,982)	(3,595)
0850	Real Estate License Admin	360/440	(315,978)	(310,460)	(323,472)	(329,961)	(91,366)
0855	National Flood Insurance Program	422	(32,116)	(31,555)	(32,877)	(33,537)	(9,286)
0859	Federal Energy	420/532	(24,864)	(24,430)	(25,454)	(25,964)	(7,189)
0862	Industrial Hemp Regulatory	406	(2,072)	(2,036)	(2,121)	(2,164)	(599)
0863	Cycle Rider Safety Training	494	(23,828)	(23,412)	(24,393)	(24,882)	(6,890)
0870	Low Income Energy Block Grant	420	(196,839)	(193,401)	(201,507)	(205,550)	(56,916)
0871	Community Services Block Grant	420	(59,052)	(58,020)	(60,452)	(61,665)	(17,075)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Assumption Changes

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0751	Private Business and Vocational Schools Quality Assurance Fu	601	\$ (34,458)	\$ (36,781)	\$ (32,820)	\$ (21,244)	\$ (5,166)
0755	State Employees Def Comp Plan	416	(241,208)	(257,467)	(229,742)	(148,711)	(36,160)
0757	Child Support Administrative	478	(29,737,533)	(31,742,010)	(28,323,933)	(18,333,930)	(4,458,066)
0762	Local Initiative	444	(228,286)	(243,674)	(217,435)	(140,744)	(34,223)
0763	Tourism Promotions	420/422	(2,687,749)	(2,868,919)	(2,559,985)	(1,657,064)	(402,931)
0765	Federal Surface Mining Control	422	(706,396)	(754,011)	(672,816)	(435,510)	(105,898)
0772	Career and Technical Education	684	(137,833)	(147,124)	(131,281)	(84,978)	(20,663)
0773	ISAC Loan Purch Prog Payroll	691	(155,062)	(165,515)	(147,691)	(95,600)	(23,246)
0776	Pres Libr & Museum Operating	541	-	-	-	-	-
0790	Private Sewage Disposal Program	482	(55,995)	(59,769)	(53,333)	(34,522)	(8,394)
0792	Cemetery Oversight Lcns&Dscpln	440	(215,365)	(229,881)	(205,127)	(132,778)	(32,286)
0795	Bank & Trust Company	440/360	(3,045,254)	(3,250,522)	(2,900,496)	(1,877,475)	(456,526)
0796	Nuclear Safety Emerg Preparedness	588/360	(2,580,067)	(2,753,978)	(2,457,421)	(1,590,676)	(386,788)
0798	Rehab Servs EL & Second ED Act	444	-	-	-	-	-
0801	AG State Proj & Crt Order Dist	340	(2,136,416)	(2,280,422)	(2,034,860)	(1,317,154)	(320,278)
0802	Personal Property Tax Replace	360	(22,113,629)	(23,604,212)	(21,062,438)	(13,633,603)	(3,315,138)
0802	Personal Property Tax Replace	492	(6,740,910)	(7,195,285)	(6,420,474)	(4,155,939)	(1,010,555)
0802	Personal Property Tax Replace	580	(1,511,859)	(1,613,767)	(1,439,991)	(932,099)	(226,648)
0802	Personal Property Tax Replace	548	(310,125)	(331,029)	(295,383)	(191,200)	(46,492)
0802	Personal Property Tax Replace	295	(249,823)	(266,662)	(237,947)	(154,022)	(37,452)
0817	State Police Operations Assist	493	(180,906)	(193,100)	(172,307)	(111,533)	(27,120)
0821	Dram Shop	567/444/492	(1,619,541)	(1,728,707)	(1,542,555)	(998,487)	(242,792)
0823	IL State Dental Disciplinary	440	(180,906)	(193,100)	(172,307)	(111,533)	(27,120)
0826	Agriculture Federal Projects	406	(51,687)	(55,172)	(49,230)	(31,867)	(7,749)
0828	Hazardous Waste	532	(1,296,494)	(1,383,885)	(1,234,864)	(799,321)	(194,362)
0829	Comm Assoc Manager Lcns & Disc	440	(8,615)	(9,195)	(8,205)	(5,311)	(1,291)
0831	Natural Resources Restoration Trust	422	(64,609)	(68,964)	(61,538)	(39,833)	(9,686)
0838	Public Health Federal Projects	482	(51,687)	(55,172)	(49,230)	(31,867)	(7,749)
0850	Real Estate License Admin	360/440	(1,313,724)	(1,402,276)	(1,251,275)	(809,943)	(196,945)
0855	National Flood Insurance Program	422	(133,526)	(142,526)	(127,179)	(82,322)	(20,017)
0859	Federal Energy	420/532	(103,375)	(110,343)	(98,461)	(63,733)	(15,497)
0862	Industrial Hemp Regulatory	406	(8,615)	(9,195)	(8,205)	(5,311)	(1,291)
0863	Cycle Rider Safety Training	494	(99,068)	(105,745)	(94,358)	(61,078)	(14,852)
0870	Low Income Energy Block Grant	420	(818,385)	(873,549)	(779,483)	(504,555)	(122,687)
0871	Community Services Block Grant	420	(245,516)	(262,065)	(233,845)	(151,366)	(36,806)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer	FY19 Base Layer	2019	2020
			Deferred Outflow	Deferred Inflow		
0751	Private Business and Vocational Schools Quality Assurance Fu	601	\$ 272	\$ -	\$ 53	\$ 53
0755	State Employees Def Comp Plan	416	-	794,360	(154,383)	(154,383)
0757	Child Support Administrative	478	-	16,494,269	(3,205,643)	(3,205,643)
0762	Local Initiative	444	662,780	-	128,811	128,811
0763	Tourism Promotions	420/422	801,555	-	155,781	155,781
0765	Federal Surface Mining Control	422	487,286	-	94,703	94,703
0772	Career and Technical Education	684	-	264,842	(51,472)	(51,472)
0773	ISAC Loan Purch Prog Payroll	691	88,780	-	17,254	17,254
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	44,275	-	8,605	8,605
0792	Cemetery Oversight Lcns&Dscpln	440	-	397,060	(77,168)	(77,168)
0795	Bank & Trust Company	440/360	-	566,544	(110,107)	(110,107)
0796	Nuclear Safety Emerg Preparedness	588/360	581,437	-	113,002	113,002
0798	Rehab Servs EL & Second ED Act	444	176,714	-	34,344	34,344
0801	AG State Proj & Crt Order Dist	340	3,405,297	-	661,816	661,816
0802	Personal Property Tax Replace	360	-	10,945,109	(2,127,170)	(2,127,170)
0802	Personal Property Tax Replace	492	-	4,224,486	(821,024)	(821,024)
0802	Personal Property Tax Replace	580	47,113	-	9,156	9,156
0802	Personal Property Tax Replace	548	-	352,263	(68,462)	(68,462)
0802	Personal Property Tax Replace	295	485,961	-	94,446	94,446
0817	State Police Operations Assist	493	-	-	-	-
0821	Dram Shop	567/444/492	-	571,154	(111,003)	(111,003)
0823	IL State Dental Disciplinary	440	-	220,457	(42,846)	(42,846)
0826	Agriculture Federal Projects	406	-	-	-	-
0828	Hazardous Waste	532	753,366	-	146,416	146,416
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0831	Natural Resources Restoration Trust	422	-	-	-	-
0838	Public Health Federal Projects	482	88,409	-	17,182	17,182
0850	Real Estate License Admin	360/440	-	880,553	(171,134)	(171,134)
0855	National Flood Insurance Program	422	265,264	-	51,554	51,554
0859	Federal Energy	420/532	265,058	-	51,514	51,514
0862	Industrial Hemp Regulatory	406	-	-	-	-
0863	Cycle Rider Safety Training	494	618,463	-	120,198	120,198
0870	Low Income Energy Block Grant	420	-	572,610	(111,286)	(111,286)
0871	Community Services Block Grant	420	-	131,915	(25,638)	(25,638)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0751	Private Business and Vocational Schools Quality Assurance Fu	601	\$ 53	\$ 53	\$ 53	\$ 7
0755	State Employees Def Comp Plan	416	(154,383)	(154,383)	(154,383)	(22,445)
0757	Child Support Administrative	478	(3,205,643)	(3,205,643)	(3,205,643)	(466,054)
0762	Local Initiative	444	128,811	128,811	128,811	18,725
0763	Tourism Promotions	420/422	155,781	155,781	155,781	22,650
0765	Federal Surface Mining Control	422	94,703	94,703	94,703	13,771
0772	Career and Technical Education	684	(51,472)	(51,472)	(51,472)	(7,482)
0773	ISAC Loan Purch Prog Payroll	691	17,254	17,254	17,254	2,510
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	8,605	8,605	8,605	1,250
0792	Cemetery Oversight Lcns&Dscpln	440	(77,168)	(77,168)	(77,168)	(11,220)
0795	Bank & Trust Company	440/360	(110,107)	(110,107)	(110,107)	(16,009)
0796	Nuclear Safety Emerg Preparedness	588/360	113,002	113,002	113,002	16,427
0798	Rehab Servs EL & Second ED Act	444	34,344	34,344	34,344	4,994
0801	AG State Proj & Crt Order Dist	340	661,816	661,816	661,816	96,217
0802	Personal Property Tax Replace	360	(2,127,170)	(2,127,170)	(2,127,170)	(309,259)
0802	Personal Property Tax Replace	492	(821,024)	(821,024)	(821,024)	(119,366)
0802	Personal Property Tax Replace	580	9,156	9,156	9,156	1,333
0802	Personal Property Tax Replace	548	(68,462)	(68,462)	(68,462)	(9,953)
0802	Personal Property Tax Replace	295	94,446	94,446	94,446	13,731
0817	State Police Operations Assist	493	-	-	-	-
0821	Dram Shop	567/444/492	(111,003)	(111,003)	(111,003)	(16,139)
0823	IL State Dental Disciplinary	440	(42,846)	(42,846)	(42,846)	(6,227)
0826	Agriculture Federal Projects	406	-	-	-	-
0828	Hazardous Waste	532	146,416	146,416	146,416	21,286
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0831	Natural Resources Restoration Trust	422	-	-	-	-
0838	Public Health Federal Projects	482	17,182	17,182	17,182	2,499
0850	Real Estate License Admin	360/440	(171,134)	(171,134)	(171,134)	(24,883)
0855	National Flood Insurance Program	422	51,554	51,554	51,554	7,494
0859	Federal Energy	420/532	51,514	51,514	51,514	7,488
0862	Industrial Hemp Regulatory	406	-	-	-	-
0863	Cycle Rider Safety Training	494	120,198	120,198	120,198	17,473
0870	Low Income Energy Block Grant	420	(111,286)	(111,286)	(111,286)	(16,180)
0871	Community Services Block Grant	420	(25,638)	(25,638)	(25,638)	(3,725)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0751	Private Business and Vocational Schools Quality Assurance Fu	601	\$ -	\$ 135,164	\$ (26,349)	\$ (26,349)
0755	State Employees Def Comp Plan	416	-	270,380	(52,709)	(52,709)
0757	Child Support Administrative	478	-	30,049,046	(5,857,860)	(5,857,860)
0762	Local Initiative	444	-	225,285	(43,918)	(43,918)
0763	Tourism Promotions	420/422	-	4,551,965	(887,375)	(887,375)
0765	Federal Surface Mining Control	422	-	1,668,095	(325,184)	(325,184)
0772	Career and Technical Education	684	360,931	-	70,361	70,361
0773	ISAC Loan Purch Prog Payroll	691	-	405,700	(79,088)	(79,088)
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	-	45,037	(8,780)	(8,780)
0792	Cemetery Oversight Lcns&Dscpln	440	-	901,972	(175,833)	(175,833)
0795	Bank & Trust Company	440/360	-	5,047,713	(984,018)	(984,018)
0796	Nuclear Safety Emerg Preparedness	588/360	-	4,551,567	(887,297)	(887,297)
0798	Rehab Servs EL & Second ED Act	444	-	135,274	(26,371)	(26,371)
0801	AG State Proj & Crt Order Dist	340	-	6,627,878	(1,292,060)	(1,292,060)
0802	Personal Property Tax Replace	360	-	20,494,670	(3,995,298)	(3,995,298)
0802	Personal Property Tax Replace	492	-	4,502,175	(877,669)	(877,669)
0802	Personal Property Tax Replace	580	91,995	-	17,934	17,934
0802	Personal Property Tax Replace	548	-	991,805	(193,346)	(193,346)
0802	Personal Property Tax Replace	295	406,125	-	79,171	79,171
0817	State Police Operations Assist	493	766,854	-	149,493	149,493
0821	Dram Shop	567/444/492	1,535,439	-	299,324	299,324
0823	IL State Dental Disciplinary	440	721,939	-	140,737	140,737
0826	Agriculture Federal Projects	406	586,417	-	114,318	114,318
0828	Hazardous Waste	532	182,064	-	35,492	35,492
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0831	Natural Resources Restoration Trust	422	-	-	-	-
0838	Public Health Federal Projects	482	-	405,923	(79,132)	(79,132)
0850	Real Estate License Admin	360/440	-	3,110,978	(606,464)	(606,464)
0855	National Flood Insurance Program	422	-	315,569	(61,518)	(61,518)
0859	Federal Energy	420/532	45,181	-	8,808	8,808
0862	Industrial Hemp Regulatory	406	-	-	-	-
0863	Cycle Rider Safety Training	494	-	360,710	(70,318)	(70,318)
0870	Low Income Energy Block Grant	420	-	630,671	(122,945)	(122,945)
0871	Community Services Block Grant	420	-	315,430	(61,491)	(61,491)

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DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0751	Private Business and Vocational Schools Quality Assurance Fu	601	\$ (26,349)	\$ (26,349)	\$ (26,349)	\$ (3,419)
0755	State Employees Def Comp Plan	416	(52,709)	(52,709)	(52,709)	(6,835)
0757	Child Support Administrative	478	(5,857,860)	(5,857,860)	(5,857,860)	(759,746)
0762	Local Initiative	444	(43,918)	(43,918)	(43,918)	(5,695)
0763	Tourism Promotions	420/422	(887,375)	(887,375)	(887,375)	(115,090)
0765	Federal Surface Mining Control	422	(325,184)	(325,184)	(325,184)	(42,175)
0772	Career and Technical Education	684	70,361	70,361	70,361	9,126
0773	ISAC Loan Purch Prog Payroll	691	(79,088)	(79,088)	(79,088)	(10,260)
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	(8,780)	(8,780)	(8,780)	(1,137)
0792	Cemetery Oversight Lcns&Dscpln	440	(175,833)	(175,833)	(175,833)	(22,807)
0795	Bank & Trust Company	440/360	(984,018)	(984,018)	(984,018)	(127,623)
0796	Nuclear Safety Emerg Preparedness	588/360	(887,297)	(887,297)	(887,297)	(115,082)
0798	Rehab Servs EL & Second ED Act	444	(26,371)	(26,371)	(26,371)	(3,419)
0801	AG State Proj & Crt Order Dist	340	(1,292,060)	(1,292,060)	(1,292,060)	(167,578)
0802	Personal Property Tax Replace	360	(3,995,298)	(3,995,298)	(3,995,298)	(518,180)
0802	Personal Property Tax Replace	492	(877,669)	(877,669)	(877,669)	(113,830)
0802	Personal Property Tax Replace	580	17,934	17,934	17,934	2,325
0802	Personal Property Tax Replace	548	(193,346)	(193,346)	(193,346)	(25,075)
0802	Personal Property Tax Replace	295	79,171	79,171	79,171	10,270
0817	State Police Operations Assist	493	149,493	149,493	149,493	19,389
0821	Dram Shop	567/444/492	299,324	299,324	299,324	38,819
0823	IL State Dental Disciplinary	440	140,737	140,737	140,737	18,254
0826	Agriculture Federal Projects	406	114,318	114,318	114,318	14,827
0828	Hazardous Waste	532	35,492	35,492	35,492	4,604
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0831	Natural Resources Restoration Trust	422	-	-	-	-
0838	Public Health Federal Projects	482	(79,132)	(79,132)	(79,132)	(10,263)
0850	Real Estate License Admin	360/440	(606,464)	(606,464)	(606,464)	(78,658)
0855	National Flood Insurance Program	422	(61,518)	(61,518)	(61,518)	(7,979)
0859	Federal Energy	420/532	8,808	8,808	8,808	1,141
0862	Industrial Hemp Regulatory	406	-	-	-	-
0863	Cycle Rider Safety Training	494	(70,318)	(70,318)	(70,318)	(9,120)
0870	Low Income Energy Block Grant	420	(122,945)	(122,945)	(122,945)	(15,946)
0871	Community Services Block Grant	420	(61,491)	(61,491)	(61,491)	(7,975)

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer	FY21 Base Layer	2021	2022
			Deferred Outflow	Deferred Inflow		
0751	Private Business and Vocational Schools Quality Assurance Fu	601	\$ -	\$ 180,532	\$ (34,798)	\$ (34,798)
0755	State Employees Def Comp Plan	416	450,880	-	86,909	86,909
0757	Child Support Administrative	478	39,306,153	-	7,576,437	7,576,437
0762	Local Initiative	444	225,354	-	43,438	43,438
0763	Tourism Promotions	420/422	5,906,288	-	1,138,463	1,138,463
0765	Federal Surface Mining Control	422	1,442,855	-	278,117	278,117
0772	Career and Technical Education	684	135,233	-	26,067	26,067
0773	ISAC Loan Purch Prog Payroll	691	-	135,487	(26,116)	(26,116)
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	90,163	-	17,379	17,379
0792	Cemetery Oversight Lcns&Dscpln	440	1,353,117	-	260,819	260,819
0795	Bank & Trust Company	440/360	2,613,268	-	503,719	503,719
0796	Nuclear Safety Emerg Preparedness	588/360	6,311,937	-	1,216,654	1,216,654
0798	Rehab Servs EL & Second ED Act	444	-	225,554	(43,477)	(43,477)
0801	AG State Proj & Crt Order Dist	340	7,576,116	-	1,460,330	1,460,330
0802	Personal Property Tax Replace	360	13,195,458	-	2,543,484	2,543,484
0802	Personal Property Tax Replace	492	7,526,524	-	1,450,771	1,450,771
0802	Personal Property Tax Replace	580	2,208,824	-	425,761	425,761
0802	Personal Property Tax Replace	548	-	135,662	(26,149)	(26,149)
0802	Personal Property Tax Replace	295	1,037,281	-	199,941	199,941
0817	State Police Operations Assist	493	721,610	-	139,094	139,094
0821	Dram Shop	567/444/492	3,426,561	-	660,485	660,485
0823	IL State Dental Disciplinary	440	225,299	-	43,427	43,427
0826	Agriculture Federal Projects	406	-	586,441	(113,039)	(113,039)
0828	Hazardous Waste	532	2,975,728	-	573,585	573,585
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0831	Natural Resources Restoration Trust	422	-	-	-	-
0838	Public Health Federal Projects	482	1,443,388	-	278,219	278,219
0850	Real Estate License Admin	360/440	4,464,647	-	860,581	860,581
0855	National Flood Insurance Program	422	-	90,327	(17,411)	(17,411)
0859	Federal Energy	420/532	-	61	(12)	(12)
0862	Industrial Hemp Regulatory	406	-	-	-	-
0863	Cycle Rider Safety Training	494	450,975	-	86,927	86,927
0870	Low Income Energy Block Grant	420	2,164,502	-	417,217	417,217
0871	Community Services Block Grant	420	-	315,959	(60,903)	(60,903)

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0751	Private Business and Vocational Schools Quality Assurance Fu	601	\$ (34,798)	\$ (34,798)	\$ (34,798)	\$ (6,542)
0755	State Employees Def Comp Plan	416	86,909	86,909	86,909	16,335
0757	Child Support Administrative	478	7,576,437	7,576,437	7,576,437	1,423,968
0762	Local Initiative	444	43,438	43,438	43,438	8,164
0763	Tourism Promotions	420/422	1,138,463	1,138,463	1,138,463	213,973
0765	Federal Surface Mining Control	422	278,117	278,117	278,117	52,270
0772	Career and Technical Education	684	26,067	26,067	26,067	4,898
0773	ISAC Loan Purch Prog Payroll	691	(26,116)	(26,116)	(26,116)	(4,907)
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	17,379	17,379	17,379	3,268
0792	Cemetery Oversight Lcns&Dscpln	440	260,819	260,819	260,819	49,022
0795	Bank & Trust Company	440/360	503,719	503,719	503,719	94,673
0796	Nuclear Safety Emerg Preparedness	588/360	1,216,654	1,216,654	1,216,654	228,667
0798	Rehab Servs EL & Second ED Act	444	(43,477)	(43,477)	(43,477)	(8,169)
0801	AG State Proj & Crt Order Dist	340	1,460,330	1,460,330	1,460,330	274,466
0802	Personal Property Tax Replace	360	2,543,484	2,543,484	2,543,484	478,038
0802	Personal Property Tax Replace	492	1,450,771	1,450,771	1,450,771	272,669
0802	Personal Property Tax Replace	580	425,761	425,761	425,761	80,019
0802	Personal Property Tax Replace	548	(26,149)	(26,149)	(26,149)	(4,917)
0802	Personal Property Tax Replace	295	199,941	199,941	199,941	37,576
0817	State Police Operations Assist	493	139,094	139,094	139,094	26,140
0821	Dram Shop	567/444/492	660,485	660,485	660,485	124,136
0823	IL State Dental Disciplinary	440	43,427	43,427	43,427	8,164
0826	Agriculture Federal Projects	406	(113,039)	(113,039)	(113,039)	(21,246)
0828	Hazardous Waste	532	573,585	573,585	573,585	107,803
0829	Comm Assoc Manager Lcns & Disc	440	-	-	-	-
0831	Natural Resources Restoration Trust	422	-	-	-	-
0838	Public Health Federal Projects	482	278,219	278,219	278,219	52,293
0850	Real Estate License Admin	360/440	860,581	860,581	860,581	161,742
0855	National Flood Insurance Program	422	(17,411)	(17,411)	(17,411)	(3,272)
0859	Federal Energy	420/532	(12)	(12)	(12)	(1)
0862	Industrial Hemp Regulatory	406	-	-	-	-
0863	Cycle Rider Safety Training	494	86,927	86,927	86,927	16,340
0870	Low Income Energy Block Grant	420	417,217	417,217	417,217	78,417
0871	Community Services Block Grant	420	(60,903)	(60,903)	(60,903)	(11,444)

STATE OF ILLINOIS
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Fund	Fund Name	Agency #	Change in Proportionate Share FY22 Layer			
			FY22 Base Layer	FY22 Base Layer	2022	2023
			Deferred Outflow	Deferred Inflow		
0751	Private Business and Vocational Schools Quality Assurance Fu	601	\$ -	\$ 427,296	\$ (80,989)	\$ (80,989)
0755	State Employees Def Comp Plan	416	462,456	-	87,653	87,653
0757	Child Support Administrative	478	37,205,887	-	7,051,912	7,051,912
0762	Local Initiative	444	590,315	-	111,887	111,887
0763	Tourism Promotions	420/422	-	779,562	(147,756)	(147,756)
0765	Federal Surface Mining Control	422	1,169,326	-	221,631	221,631
0772	Career and Technical Education	684	535,609	-	101,518	101,518
0773	ISAC Loan Purch Prog Payroll	691	235,624	-	44,660	44,660
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	50,313	-	9,536	9,536
0792	Cemetery Oversight Lcns&Dscpln	440	372,823	-	70,664	70,664
0795	Bank & Trust Company	440/360	3,496,596	-	662,736	662,736
0796	Nuclear Safety Emerg Preparedness	588/360	-	4,894,347	(927,662)	(927,662)
0798	Rehab Servs EL & Second ED Act	444	-	-	-	-
0801	AG State Proj & Crt Order Dist	340	-	72,844	(13,807)	(13,807)
0802	Personal Property Tax Replace	360	33,470,621	-	6,343,939	6,343,939
0802	Personal Property Tax Replace	492	7,810,026	-	1,480,293	1,480,293
0802	Personal Property Tax Replace	580	1,401,573	-	265,651	265,651
0802	Personal Property Tax Replace	548	298,570	-	56,590	56,590
0802	Personal Property Tax Replace	295	204,541	-	38,768	38,768
0817	State Police Operations Assist	493	411,599	-	78,013	78,013
0821	Dram Shop	567/444/492	249,745	-	47,336	47,336
0823	IL State Dental Disciplinary	440	-	365,444	(69,265)	(69,265)
0826	Agriculture Federal Projects	406	524,621	-	99,435	99,435
0828	Hazardous Waste	532	-	611,670	(115,934)	(115,934)
0829	Comm Assoc Manager Lcns & Disc	440	87,438	-	16,573	16,573
0831	Natural Resources Restoration Trust	422	655,775	-	124,294	124,294
0838	Public Health Federal Projects	482	-	856,785	(162,393)	(162,393)
0850	Real Estate License Admin	360/440	1,807,989	-	342,682	342,682
0855	National Flood Insurance Program	422	448,722	-	85,050	85,050
0859	Federal Energy	420/532	531,214	-	100,685	100,685
0862	Industrial Hemp Regulatory	406	87,438	-	16,573	16,573
0863	Cycle Rider Safety Training	494	-	160,038	(30,333)	(30,333)
0870	Low Income Energy Block Grant	420	1,183,613	-	224,339	224,339
0871	Community Services Block Grant	420	894,695	-	169,578	169,578

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY22 Layer (Continued)

Fund	Fund Name	Agency #	2024	2025	2026	2027
0751	Private Business and Vocational Schools Quality Assurance Fu	601	\$ (80,989)	\$ (80,989)	\$ (80,989)	\$ (22,351)
0755	State Employees Def Comp Plan	416	87,653	87,653	87,653	24,191
0757	Child Support Administrative	478	7,051,912	7,051,912	7,051,912	1,946,327
0762	Local Initiative	444	111,887	111,887	111,887	30,880
0763	Tourism Promotions	420/422	(147,756)	(147,756)	(147,756)	(40,782)
0765	Federal Surface Mining Control	422	221,631	221,631	221,631	61,171
0772	Career and Technical Education	684	101,518	101,518	101,518	28,019
0773	ISAC Loan Purch Prog Payroll	691	44,660	44,660	44,660	12,324
0776	Pres Libr & Museum Operating	541	-	-	-	-
0790	Private Sewage Disposal Program	482	9,536	9,536	9,536	2,633
0792	Cemetery Oversight Lcns&Dscpln	440	70,664	70,664	70,664	19,503
0795	Bank & Trust Company	440/360	662,736	662,736	662,736	182,916
0796	Nuclear Safety Emerg Preparedness	588/360	(927,662)	(927,662)	(927,662)	(256,037)
0798	Rehab Servs EL & Second ED Act	444	-	-	-	-
0801	AG State Proj & Crt Order Dist	340	(13,807)	(13,807)	(13,807)	(3,809)
0802	Personal Property Tax Replace	360	6,343,939	6,343,939	6,343,939	1,750,926
0802	Personal Property Tax Replace	492	1,480,293	1,480,293	1,480,293	408,561
0802	Personal Property Tax Replace	580	265,651	265,651	265,651	73,318
0802	Personal Property Tax Replace	548	56,590	56,590	56,590	15,620
0802	Personal Property Tax Replace	295	38,768	38,768	38,768	10,701
0817	State Police Operations Assist	493	78,013	78,013	78,013	21,534
0821	Dram Shop	567/444/492	47,336	47,336	47,336	13,065
0823	IL State Dental Disciplinary	440	(69,265)	(69,265)	(69,265)	(19,119)
0826	Agriculture Federal Projects	406	99,435	99,435	99,435	27,446
0828	Hazardous Waste	532	(115,934)	(115,934)	(115,934)	(32,000)
0829	Comm Assoc Manager Lcns & Disc	440	16,573	16,573	16,573	4,573
0831	Natural Resources Restoration Trust	422	124,294	124,294	124,294	34,305
0838	Public Health Federal Projects	482	(162,393)	(162,393)	(162,393)	(44,820)
0850	Real Estate License Admin	360/440	342,682	342,682	342,682	94,579
0855	National Flood Insurance Program	422	85,050	85,050	85,050	23,472
0859	Federal Energy	420/532	100,685	100,685	100,685	27,789
0862	Industrial Hemp Regulatory	406	16,573	16,573	16,573	4,573
0863	Cycle Rider Safety Training	494	(30,333)	(30,333)	(30,333)	(8,373)
0870	Low Income Energy Block Grant	420	224,339	224,339	224,339	61,918
0871	Community Services Block Grant	420	169,578	169,578	169,578	46,805

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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Fund	Fund Name	Agency #	FY21		FY22	
			21 Primary Allocation	21 Secondary Allocation	22 Primary Allocation	22 Secondary Allocation
0872	Maternal & Child Health Serv Blk	482	0.0058%		0.0028%	
0872	Maternal & Child Health Serv Blk	444	0.0000%		0.0000%	
0873	Preventative Health&Hlth Serv Bl	482	0.0067%		0.0080%	
0875	Com Dev/Small City Blk Grant	420	0.0032%		0.0061%	
0876	Community MH Servs Block Grant	444	0.0033%		0.0035%	
0879	Traffic & Crim Conviction Sur	569/493	0.0168%		0.0000%	
0882	Sheffield 2/1982 Agreed Order	588	0.0000%		0.0000%	
0883	Intra-Agency Services	420	0.0371%		0.0355%	
0884	DNR Special Projects	422	0.0000%		0.0000%	
0885	Wage Theft Prevention Fund	452	0.0000%		0.0000%	
0887	State Police Law Enforcement Admin	493	0.0027%		0.0048%	
0888	Design Professional Admin & In	440	0.0038%		0.0050%	
0893	Firearm Dealer License Certification	493	0.0002%		0.0007%	
0894	DNR Federal Projects	422	0.0099%		0.0108%	
0896	Public Health Spec State Projects	482	0.0033%		0.0008%	
0897	Veterans' Affairs Fed Projects	497	0.0000%		0.0000%	
0898	Cannabis Business Development	420	0.0003%		0.0000%	
0903	State Surplus Property Rev	416	0.0000%		0.0000%	
0904	IL State Police Federal Projs	493	0.0325%		0.0289%	
0905	IL Forestry Development	422	0.0120%		0.0000%	
0906	State Police Services	493	0.0453%		0.0505%	
0908	Cannabis Expungment	340	0.0020%		0.0010%	
0911	Juvenile Justice Trust	444	0.0007%		0.0000%	
0912	Cannabis Regulation Fund	406	0.0013%		0.0096%	
0912	Cannabis Regulation Fund	420	0.0000%		0.0005%	
0912	Cannabis Regulation Fund	440	0.0113%		0.0161%	
0912	Cannabis Regulation Fund	493	0.0004%		0.0025%	
0912	Cannabis Regulation Fund	546	0.0014%		0.0000%	
0913	Federal Workforce Training	420	0.0400%		0.0439%	
0920	Metabolic Screening and Treatment	482	0.0256%		0.0248%	
0921	DHS Recoveries Trust	444	0.0421%		0.0516%	
0922	Insurance Producer Admin	446/360	0.0741%		0.0832%	
0925	Coal Technology Assist	422/420	0.0256%		0.0266%	
0929	Violent Crime Victims Assist	340	0.0000%		0.0000%	
0938	Hearing Instrument Dispen Exam	482	0.0000%		0.0000%	

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Total Recognition of Deferred Inflows and Outflows

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0872	Maternal & Child Health Serv Blk	482	\$ (843,059)	\$ (755,514)	\$ (688,498)	\$ (402,772)	\$ (93,413)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(434,784)	(398,024)	(244,806)	(171,230)	(43,968)
0875	Com Dev/Small City Blk Grant	420	(204,791)	(214,142)	(108,829)	10,746	9,582
0876	Community MH Servs Block Grant	444	(183,526)	(134,432)	(101,001)	(99,367)	(27,561)
0879	Traffic & Crim Conviction Sur	569/493	(1,450,869)	(1,282,463)	(1,177,454)	(1,335,406)	(379,389)
0882	Sheffield 2/1982 Agreed Order	588	(103,606)	(37,607)	(3,422)	-	-
0883	Intra-Agency Services	420	(1,590,822)	(1,269,909)	(1,168,671)	(1,281,874)	(361,505)
0884	DNR Special Projects	422	-	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-	-
0887	State Police Law Enforcement Admin	493	155,094	142,027	163,743	41,550	3,427
0888	Design Professional Admin & In	440	(295,081)	(272,111)	(120,868)	(73,680)	(18,730)
0893	Firearm Dealer License Certification	493	21,626	19,721	22,887	18,745	4,874
0894	DNR Federal Projects	422	(746,045)	(753,671)	(517,566)	(322,038)	(78,661)
0896	Public Health Spec State Projects	482	(353,298)	(509,610)	(509,327)	(282,654)	(63,790)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-
0898	Cannabis Business Development	420	1,536	1,536	1,536	(19,644)	(6,773)
0903	State Surplus Property Rev	416	(308,834)	(609,666)	(653,275)	(122,570)	-
0904	IL State Police Federal Projs	493	(1,170,940)	(1,022,660)	(777,011)	(1,158,322)	(346,181)
0905	IL Forestry Development	422	(899,133)	(752,615)	(207,368)	(821,719)	(270,994)
0906	State Police Services	493	(2,618,279)	(2,411,873)	(1,781,009)	(1,334,230)	(345,425)
0908	Cannabis Expungment	340	39,674	36,952	41,476	(85,471)	(31,749)
0911	Juvenile Justice Trust	444	3,684	3,684	(3,971)	(47,472)	(15,808)
0912	Cannabis Regulation Fund	406	289,186	263,051	306,483	351,565	99,449
0912	Cannabis Regulation Fund	420	14,715	13,353	15,615	22,744	6,709
0912	Cannabis Regulation Fund	440	534,457	490,626	349,176	(53,321)	(39,166)
0912	Cannabis Regulation Fund	493	75,624	68,817	80,129	68,527	24,511
0912	Cannabis Regulation Fund	546	10,025	10,025	(211,919)	(139,066)	(31,615)
0913	Federal Workforce Training	420	(1,909,745)	(1,758,538)	(1,246,400)	(1,145,228)	(314,290)
0920	Metabolic Screening and Treatment	482	(1,323,758)	(1,589,799)	(1,504,024)	(1,000,874)	(245,368)
0921	DHS Recoveries Trust	444	(3,027,616)	(3,337,809)	(2,758,852)	(1,260,962)	(258,401)
0922	Insurance Producer Admin	446/360	(5,356,952)	(5,093,652)	(2,920,563)	(2,128,078)	(557,062)
0925	Coal Technology Assist	422/420	(117,603)	(1,077,872)	(1,009,344)	(834,008)	(221,218)
0929	Violent Crime Victims Assist	340	(1,935,971)	(1,936,372)	(765,746)	(111,129)	-
0938	Hearing Instrument Dispen Exam	482	(34,327)	(4,990)	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Actual and Expected Experience

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0872	Maternal & Child Health Serv Blk	482	\$ (29,008)	\$ (28,501)	\$ (29,696)	\$ (30,292)	\$ (8,388)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(82,879)	(81,432)	(84,845)	(86,547)	(23,965)
0875	Com Dev/Small City Blk Grant	420	(63,196)	(62,092)	(64,694)	(65,992)	(18,273)
0876	Community MH Servs Block Grant	444	(36,260)	(35,627)	(37,120)	(37,864)	(10,485)
0879	Traffic & Crim Conviction Sur	569/493	-	-	-	-	-
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-	-
0883	Intra-Agency Services	420	(367,778)	(361,355)	(376,500)	(384,054)	(106,344)
0884	DNR Special Projects	422	-	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-	-
0887	State Police Law Enforcement Admin	493	(49,728)	(48,859)	(50,907)	(51,928)	(14,379)
0888	Design Professional Admin & In	440	(51,800)	(50,895)	(53,028)	(54,092)	(14,978)
0893	Firearm Dealer License Certification	493	(7,252)	(7,125)	(7,424)	(7,573)	(2,097)
0894	DNR Federal Projects	422	(111,887)	(109,933)	(114,541)	(116,839)	(32,352)
0896	Public Health Spec State Projects	482	(8,288)	(8,143)	(8,485)	(8,655)	(2,396)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-
0898	Cannabis Business Development	420	-	-	-	-	-
0903	State Surplus Property Rev	416	-	-	-	-	-
0904	IL State Police Federal Projs	493	(299,402)	(294,173)	(306,503)	(312,652)	(86,573)
0905	IL Forestry Development	422	-	-	-	-	-
0906	State Police Services	493	(523,177)	(514,040)	(535,584)	(546,330)	(151,278)
0908	Cannabis Expungment	340	(10,360)	(10,179)	(10,606)	(10,818)	(2,996)
0911	Juvenile Justice Trust	444	-	-	-	-	-
0912	Cannabis Regulation Fund	406	(99,455)	(97,718)	(101,814)	(103,857)	(28,758)
0912	Cannabis Regulation Fund	420	(5,180)	(5,090)	(5,303)	(5,409)	(1,498)
0912	Cannabis Regulation Fund	440	(166,795)	(163,882)	(170,751)	(174,176)	(48,229)
0912	Cannabis Regulation Fund	493	(25,900)	(25,448)	(26,514)	(27,046)	(7,489)
0912	Cannabis Regulation Fund	546	-	-	-	-	-
0913	Federal Workforce Training	420	(454,801)	(446,858)	(465,587)	(474,928)	(131,507)
0920	Metabolic Screening and Treatment	482	(256,926)	(252,439)	(263,020)	(268,297)	(74,291)
0921	DHS Recoveries Trust	444	(534,573)	(525,237)	(547,251)	(558,230)	(154,573)
0922	Insurance Producer Admin	446/360	(861,946)	(846,893)	(882,388)	(900,092)	(249,234)
0925	Coal Technology Assist	422/420	(275,574)	(270,761)	(282,110)	(287,770)	(79,683)
0929	Violent Crime Victims Assist	340	-	-	-	-	-
0938	Hearing Instrument Dispen Exam	482	-	-	-	-	-

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Assumption Changes

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0872	Maternal & Child Health Serv Blk	482	\$ (120,604)	\$ (128,734)	\$ (114,871)	\$ (74,355)	\$ (18,080)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(344,583)	(367,810)	(328,203)	(212,444)	(51,658)
0875	Com Dev/Small City Blk Grant	420	(262,745)	(280,455)	(250,255)	(161,989)	(39,389)
0876	Community MH Servs Block Grant	444	(150,755)	(160,917)	(143,589)	(92,944)	(22,600)
0879	Traffic & Crim Conviction Sur	569/493	-	-	-	-	-
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-	-
0883	Intra-Agency Services	420	(1,529,088)	(1,632,157)	(1,456,402)	(942,721)	(229,231)
0884	DNR Special Projects	422	-	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-	-
0887	State Police Law Enforcement Admin	493	(206,750)	(220,686)	(196,922)	(127,466)	(30,995)
0888	Design Professional Admin & In	440	(215,365)	(229,881)	(205,127)	(132,778)	(32,286)
0893	Firearm Dealer License Certification	493	(30,151)	(32,183)	(28,718)	(18,589)	(4,520)
0894	DNR Federal Projects	422	(465,187)	(496,544)	(443,074)	(286,800)	(69,738)
0896	Public Health Spec State Projects	482	(34,458)	(36,781)	(32,820)	(21,244)	(5,166)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-	-
0898	Cannabis Business Development	420	-	-	-	-	-
0903	State Surplus Property Rev	416	-	-	-	-	-
0904	IL State Police Federal Projs	493	(1,244,807)	(1,328,714)	(1,185,634)	(767,454)	(186,614)
0905	IL Forestry Development	422	-	-	-	-	-
0906	State Police Services	493	(2,175,182)	(2,321,801)	(2,071,783)	(1,341,054)	(326,090)
0908	Cannabis Expungment	340	(43,073)	(45,976)	(41,025)	(26,556)	(6,457)
0911	Juvenile Justice Trust	444	-	-	-	-	-
0912	Cannabis Regulation Fund	406	(413,500)	(441,372)	(393,844)	(254,933)	(61,989)
0912	Cannabis Regulation Fund	420	(21,536)	(22,988)	(20,513)	(13,278)	(3,229)
0912	Cannabis Regulation Fund	440	(693,474)	(740,218)	(660,509)	(427,544)	(103,961)
0912	Cannabis Regulation Fund	493	(107,682)	(114,941)	(102,563)	(66,389)	(16,143)
0912	Cannabis Regulation Fund	546	-	-	-	-	-
0913	Federal Workforce Training	420	(1,890,901)	(2,018,358)	(1,801,015)	(1,165,787)	(283,472)
0920	Metabolic Screening and Treatment	482	(1,068,208)	(1,140,211)	(1,017,430)	(658,577)	(160,139)
0921	DHS Recoveries Trust	444	(2,222,562)	(2,372,375)	(2,116,910)	(1,370,265)	(333,193)
0922	Insurance Producer Admin	446/360	(3,583,666)	(3,825,225)	(3,413,313)	(2,209,419)	(537,241)
0925	Coal Technology Assist	422/420	(1,145,739)	(1,222,969)	(1,091,276)	(706,377)	(171,762)
0929	Violent Crime Victims Assist	340	-	-	-	-	-
0938	Hearing Instrument Dispen Exam	482	-	-	-	-	-

STATE OF ILLINOIS
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For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer	FY19 Base Layer	2019	2020
			Deferred Outflow	Deferred Inflow		
0872	Maternal & Child Health Serv Blk	482	\$ -	\$ 572,980	\$ (111,358)	\$ (111,358)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	-	352,460	(68,500)	(68,500)
0875	Com Dev/Small City Blk Grant	420	-	43,667	(8,487)	(8,487)
0876	Community MH Servs Block Grant	444	-	352,959	(68,597)	(68,597)
0879	Traffic & Crim Conviction Sur	569/493	-	1,013,924	(197,055)	(197,055)
0882	Sheffield 2/1982 Agreed Order	588	-	397,375	(77,229)	(77,229)
0883	Intra-Agency Services	420	-	2,513,993	(488,592)	(488,592)
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	-	-	-	-
0888	Design Professional Admin & In	440	-	220,261	(42,807)	(42,807)
0893	Firearm Dealer License Certification	493	-	-	-	-
0894	DNR Federal Projects	422	-	131,109	(25,481)	(25,481)
0896	Public Health Spec State Projects	482	928,002	-	180,356	180,356
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	-	-	-
0903	State Surplus Property Rev	416	1,811,240	-	352,012	352,012
0904	IL State Police Federal Projs	493	-	1,366,450	(265,568)	(265,568)
0905	IL Forestry Development	422	-	882,152	(171,445)	(171,445)
0906	State Police Services	493	-	2,070,440	(402,388)	(402,388)
0908	Cannabis Expungment	340	-	-	-	-
0911	Juvenile Justice Trust	444	-	-	-	-
0912	Cannabis Regulation Fund	406	-	-	-	-
0912	Cannabis Regulation Fund	420	-	-	-	-
0912	Cannabis Regulation Fund	440	-	-	-	-
0912	Cannabis Regulation Fund	493	-	-	-	-
0912	Cannabis Regulation Fund	546	-	-	-	-
0913	Federal Workforce Training	420	-	1,629,929	(316,775)	(316,775)
0920	Metabolic Screening and Treatment	482	1,195,245	-	232,295	232,295
0921	DHS Recoveries Trust	444	1,021,794	-	198,585	198,585
0922	Insurance Producer Admin	446/360	-	2,948,992	(573,133)	(573,133)
0925	Coal Technology Assist	422/420	5,345,518	-	1,038,895	1,038,895
0929	Violent Crime Victims Assist	340	2,401	-	467	467
0938	Hearing Instrument Dispen Exam	482	-	176,625	(34,327)	(34,327)

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0872	Maternal & Child Health Serv Blk	482	\$ (111,358)	\$ (111,358)	\$ (111,358)	\$ (16,190)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(68,500)	(68,500)	(68,500)	(9,960)
0875	Com Dev/Small City Blk Grant	420	(8,487)	(8,487)	(8,487)	(1,232)
0876	Community MH Servs Block Grant	444	(68,597)	(68,597)	(68,597)	(9,974)
0879	Traffic & Crim Conviction Sur	569/493	(197,055)	(197,055)	(197,055)	(28,649)
0882	Sheffield 2/1982 Agreed Order	588	(77,229)	(77,229)	(77,229)	(11,230)
0883	Intra-Agency Services	420	(488,592)	(488,592)	(488,592)	(71,033)
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	-	-	-	-
0888	Design Professional Admin & In	440	(42,807)	(42,807)	(42,807)	(6,226)
0893	Firearm Dealer License Certification	493	-	-	-	-
0894	DNR Federal Projects	422	(25,481)	(25,481)	(25,481)	(3,704)
0896	Public Health Spec State Projects	482	180,356	180,356	180,356	26,222
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	-	-	-
0903	State Surplus Property Rev	416	352,012	352,012	352,012	51,180
0904	IL State Police Federal Projs	493	(265,568)	(265,568)	(265,568)	(38,610)
0905	IL Forestry Development	422	(171,445)	(171,445)	(171,445)	(24,927)
0906	State Police Services	493	(402,388)	(402,388)	(402,388)	(58,500)
0908	Cannabis Expungment	340	-	-	-	-
0911	Juvenile Justice Trust	444	-	-	-	-
0912	Cannabis Regulation Fund	406	-	-	-	-
0912	Cannabis Regulation Fund	420	-	-	-	-
0912	Cannabis Regulation Fund	440	-	-	-	-
0912	Cannabis Regulation Fund	493	-	-	-	-
0912	Cannabis Regulation Fund	546	-	-	-	-
0913	Federal Workforce Training	420	(316,775)	(316,775)	(316,775)	(46,054)
0920	Metabolic Screening and Treatment	482	232,295	232,295	232,295	33,770
0921	DHS Recoveries Trust	444	198,585	198,585	198,585	28,869
0922	Insurance Producer Admin	446/360	(573,133)	(573,133)	(573,133)	(83,327)
0925	Coal Technology Assist	422/420	1,038,895	1,038,895	1,038,895	151,043
0929	Violent Crime Victims Assist	340	467	467	467	66
0938	Hearing Instrument Dispen Exam	482	(34,327)	(34,327)	(34,327)	(4,990)

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0872	Maternal & Child Health Serv Blk	482	\$ -	\$ 224,912	\$ (43,845)	\$ (43,845)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	-	631,050	(123,019)	(123,019)
0875	Com Dev/Small City Blk Grant	420	-	450,797	(87,880)	(87,880)
0876	Community MH Servs Block Grant	444	-	44,932	(8,759)	(8,759)
0879	Traffic & Crim Conviction Sur	569/493	-	450,086	(87,741)	(87,741)
0882	Sheffield 2/1982 Agreed Order	588	-	135,307	(26,377)	(26,377)
0883	Intra-Agency Services	420	768,611	-	149,836	149,836
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	-	-	-	-
0888	Design Professional Admin & In	440	-	721,432	(140,638)	(140,638)
0893	Firearm Dealer License Certification	493	-	-	-	-
0894	DNR Federal Projects	422	-	1,081,801	(210,890)	(210,890)
0896	Public Health Spec State Projects	482	-	134,896	(26,297)	(26,297)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	-	-	-
0903	State Surplus Property Rev	416	-	44,611	(8,697)	(8,697)
0904	IL State Police Federal Projs	493	-	449,647	(87,656)	(87,656)
0905	IL Forestry Development	422	-	3,066,828	(597,858)	(597,858)
0906	State Police Services	493	-	2,026,956	(395,141)	(395,141)
0908	Cannabis Expungment	340	-	-	-	-
0911	Juvenile Justice Trust	444	45,109	-	8,794	8,794
0912	Cannabis Regulation Fund	406	-	-	-	-
0912	Cannabis Regulation Fund	420	-	-	-	-
0912	Cannabis Regulation Fund	440	1,263,054	-	246,224	246,224
0912	Cannabis Regulation Fund	493	-	-	-	-
0912	Cannabis Regulation Fund	546	1,308,164	-	255,018	255,018
0913	Federal Workforce Training	420	-	1,576,498	(307,328)	(307,328)
0920	Metabolic Screening and Treatment	482	-	43,295	(8,440)	(8,440)
0921	DHS Recoveries Trust	444	-	2,206,621	(430,166)	(430,166)
0922	Insurance Producer Admin	446/360	-	10,098,729	(1,968,679)	(1,968,679)
0925	Coal Technology Assist	422/420	-	584,863	(114,015)	(114,015)
0929	Violent Crime Victims Assist	340	-	6,900,244	(1,345,156)	(1,345,156)
0938	Hearing Instrument Dispen Exam	482	-	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0872	Maternal & Child Health Serv Blk	482	\$ (43,845)	\$ (43,845)	\$ (43,845)	\$ (5,687)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	(123,019)	(123,019)	(123,019)	(15,955)
0875	Com Dev/Small City Blk Grant	420	(87,880)	(87,880)	(87,880)	(11,397)
0876	Community MH Servs Block Grant	444	(8,759)	(8,759)	(8,759)	(1,137)
0879	Traffic & Crim Conviction Sur	569/493	(87,741)	(87,741)	(87,741)	(11,381)
0882	Sheffield 2/1982 Agreed Order	588	(26,377)	(26,377)	(26,377)	(3,422)
0883	Intra-Agency Services	420	149,836	149,836	149,836	19,431
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	-	-	-	-
0888	Design Professional Admin & In	440	(140,638)	(140,638)	(140,638)	(18,242)
0893	Firearm Dealer License Certification	493	-	-	-	-
0894	DNR Federal Projects	422	(210,890)	(210,890)	(210,890)	(27,351)
0896	Public Health Spec State Projects	482	(26,297)	(26,297)	(26,297)	(3,411)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	-	-	-
0903	State Surplus Property Rev	416	(8,697)	(8,697)	(8,697)	(1,126)
0904	IL State Police Federal Projs	493	(87,656)	(87,656)	(87,656)	(11,367)
0905	IL Forestry Development	422	(597,858)	(597,858)	(597,858)	(77,538)
0906	State Police Services	493	(395,141)	(395,141)	(395,141)	(51,251)
0908	Cannabis Expungment	340	-	-	-	-
0911	Juvenile Justice Trust	444	8,794	8,794	8,794	1,139
0912	Cannabis Regulation Fund	406	-	-	-	-
0912	Cannabis Regulation Fund	420	-	-	-	-
0912	Cannabis Regulation Fund	440	246,224	246,224	246,224	31,934
0912	Cannabis Regulation Fund	493	-	-	-	-
0912	Cannabis Regulation Fund	546	255,018	255,018	255,018	33,074
0913	Federal Workforce Training	420	(307,328)	(307,328)	(307,328)	(39,858)
0920	Metabolic Screening and Treatment	482	(8,440)	(8,440)	(8,440)	(1,095)
0921	DHS Recoveries Trust	444	(430,166)	(430,166)	(430,166)	(55,791)
0922	Insurance Producer Admin	446/360	(1,968,679)	(1,968,679)	(1,968,679)	(255,334)
0925	Coal Technology Assist	422/420	(114,015)	(114,015)	(114,015)	(14,788)
0929	Violent Crime Victims Assist	340	(1,345,156)	(1,345,156)	(1,345,156)	(174,464)
0938	Hearing Instrument Dispen Exam	482	-	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer	FY21 Base Layer	2021	2022
			Deferred Outflow	Deferred Inflow		
0872	Maternal & Child Health Serv Blk	482	\$ -	\$ 1,534,057	\$ (295,696)	\$ (295,696)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	360,552	-	69,498	69,498
0875	Com Dev/Small City Blk Grant	420	-	135,492	(26,117)	(26,117)
0876	Community MH Servs Block Grant	444	315,612	-	60,836	60,836
0879	Traffic & Crim Conviction Sur	569/493	1,081,823	-	208,526	208,526
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-
0883	Intra-Agency Services	420	3,832,577	-	738,746	738,746
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	1,217,860	-	234,748	234,748
0888	Design Professional Admin & In	440	270,477	-	52,136	52,136
0893	Firearm Dealer License Certification	493	90,212	-	17,389	17,389
0894	DNR Federal Projects	422	-	90,715	(17,486)	(17,486)
0896	Public Health Spec State Projects	482	-	1,353,490	(260,891)	(260,891)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	135,318	-	26,083	26,083
0903	State Surplus Property Rev	416	-	3,383,315	(652,149)	(652,149)
0904	IL State Police Federal Projs	493	5,141,021	-	990,955	990,955
0905	IL Forestry Development	422	4,420,267	-	852,026	852,026
0906	State Police Services	493	2,072,845	-	399,550	399,550
0908	Cannabis Expungment	340	902,118	-	173,887	173,887
0911	Juvenile Justice Trust	444	270,628	-	52,165	52,165
0912	Cannabis Regulation Fund	406	586,376	-	113,027	113,027
0912	Cannabis Regulation Fund	420	-	-	-	-
0912	Cannabis Regulation Fund	440	3,833,861	-	738,994	738,994
0912	Cannabis Regulation Fund	493	180,424	-	34,778	34,778
0912	Cannabis Regulation Fund	546	-	676,731	(130,443)	(130,443)
0913	Federal Workforce Training	420	3,606,879	-	695,242	695,242
0920	Metabolic Screening and Treatment	482	-	948,603	(182,847)	(182,847)
0921	DHS Recoveries Trust	444	-	4,513,183	(869,936)	(869,936)
0922	Insurance Producer Admin	446/360	4,146,509	-	799,258	799,258
0925	Coal Technology Assist	422/420	1,397,163	-	269,309	269,309
0929	Violent Crime Victims Assist	340	-	3,067,539	(591,282)	(591,282)
0938	Hearing Instrument Dispen Exam	482	-	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0872	Maternal & Child Health Serv Blk	482	\$ (295,696)	\$ (295,696)	\$ (295,696)	\$ (55,577)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	69,498	69,498	69,498	13,062
0875	Com Dev/Small City Blk Grant	420	(26,117)	(26,117)	(26,117)	(4,907)
0876	Community MH Servs Block Grant	444	60,836	60,836	60,836	11,432
0879	Traffic & Crim Conviction Sur	569/493	208,526	208,526	208,526	39,193
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-
0883	Intra-Agency Services	420	738,746	738,746	738,746	138,847
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	234,748	234,748	234,748	44,120
0888	Design Professional Admin & In	440	52,136	52,136	52,136	9,797
0893	Firearm Dealer License Certification	493	17,389	17,389	17,389	3,267
0894	DNR Federal Projects	422	(17,486)	(17,486)	(17,486)	(3,285)
0896	Public Health Spec State Projects	482	(260,891)	(260,891)	(260,891)	(49,035)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	26,083	26,083	26,083	4,903
0903	State Surplus Property Rev	416	(652,149)	(652,149)	(652,149)	(122,570)
0904	IL State Police Federal Projs	493	990,955	990,955	990,955	186,246
0905	IL Forestry Development	422	852,026	852,026	852,026	160,137
0906	State Police Services	493	399,550	399,550	399,550	75,095
0908	Cannabis Expungment	340	173,887	173,887	173,887	32,683
0911	Juvenile Justice Trust	444	52,165	52,165	52,165	9,803
0912	Cannabis Regulation Fund	406	113,027	113,027	113,027	21,241
0912	Cannabis Regulation Fund	420	-	-	-	-
0912	Cannabis Regulation Fund	440	738,994	738,994	738,994	138,891
0912	Cannabis Regulation Fund	493	34,778	34,778	34,778	6,534
0912	Cannabis Regulation Fund	546	(130,443)	(130,443)	(130,443)	(24,516)
0913	Federal Workforce Training	420	695,242	695,242	695,242	130,669
0920	Metabolic Screening and Treatment	482	(182,847)	(182,847)	(182,847)	(34,368)
0921	DHS Recoveries Trust	444	(869,936)	(869,936)	(869,936)	(163,503)
0922	Insurance Producer Admin	446/360	799,258	799,258	799,258	150,219
0925	Coal Technology Assist	422/420	269,309	269,309	269,309	50,618
0929	Violent Crime Victims Assist	340	(591,282)	(591,282)	(591,282)	(111,129)
0938	Hearing Instrument Dispen Exam	482	-	-	-	-

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY22 Layer			
			FY22 Base Layer	FY22 Base Layer	2022	2023
			Deferred Outflow	Deferred Inflow		
0872	Maternal & Child Health Serv Blk	482	\$ -	\$ 1,279,685	\$ (242,548)	\$ (242,548)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	605,150	-	114,699	114,699
0875	Com Dev/Small City Blk Grant	420	1,285,414	-	243,634	243,634
0876	Community MH Servs Block Grant	444	105,569	-	20,009	20,009
0879	Traffic & Crim Conviction Sur	569/493	-	7,252,384	(1,374,599)	(1,374,599)
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-
0883	Intra-Agency Services	420	-	495,660	(93,946)	(93,946)
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	932,921	-	176,824	176,824
0888	Design Professional Admin & In	440	545,499	-	103,393	103,393
0893	Firearm Dealer License Certification	493	219,691	-	41,640	41,640
0894	DNR Federal Projects	422	447,859	-	84,886	84,886
0896	Public Health Spec State Projects	482	-	1,074,828	(203,720)	(203,720)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	-	129,508	(24,547)	(24,547)
0903	State Surplus Property Rev	416	-	-	-	-
0904	IL State Police Federal Projs	493	-	1,395,304	(264,462)	(264,462)
0905	IL Forestry Development	422	-	5,180,274	(981,856)	(981,856)
0906	State Police Services	493	2,522,238	-	478,059	478,059
0908	Cannabis Expungment	340	-	426,196	(80,780)	(80,780)
0911	Juvenile Justice Trust	444	-	302,183	(57,275)	(57,275)
0912	Cannabis Regulation Fund	406	3,635,766	-	689,114	689,114
0912	Cannabis Regulation Fund	420	218,591	-	41,431	41,431
0912	Cannabis Regulation Fund	440	2,160,564	-	409,508	409,508
0912	Cannabis Regulation Fund	493	920,283	-	174,428	174,428
0912	Cannabis Regulation Fund	546	-	604,365	(114,550)	(114,550)
0913	Federal Workforce Training	420	1,924,779	-	364,818	364,818
0920	Metabolic Screening and Treatment	482	-	209,098	(39,632)	(39,632)
0921	DHS Recoveries Trust	444	4,384,545	-	831,036	831,036
0922	Insurance Producer Admin	446/360	4,385,483	-	831,214	831,214
0925	Coal Technology Assist	422/420	577,832	-	109,521	109,521
0929	Violent Crime Victims Assist	340	-	-	-	-
0938	Hearing Instrument Dispen Exam	482	-	-	-	-

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY22 Layer (Continued)

Fund	Fund Name	Agency #	2024	2025	2026	2027
0872	Maternal & Child Health Serv Blk	482	\$ (242,548)	\$ (242,548)	\$ (242,548)	\$ (66,945)
0872	Maternal & Child Health Serv Blk	444	-	-	-	-
0873	Preventative Health&Hlth Serv Bl	482	114,699	114,699	114,699	31,655
0875	Com Dev/Small City Blk Grant	420	243,634	243,634	243,634	67,244
0876	Community MH Servs Block Grant	444	20,009	20,009	20,009	5,524
0879	Traffic & Crim Conviction Sur	569/493	(1,374,599)	(1,374,599)	(1,374,599)	(379,389)
0882	Sheffield 2/1982 Agreed Order	588	-	-	-	-
0883	Intra-Agency Services	420	(93,946)	(93,946)	(93,946)	(25,930)
0884	DNR Special Projects	422	-	-	-	-
0885	Wage Theft Prevention Fund	452	-	-	-	-
0887	State Police Law Enforcement Admin	493	176,824	176,824	176,824	48,801
0888	Design Professional Admin & In	440	103,393	103,393	103,393	28,534
0893	Firearm Dealer License Certification	493	41,640	41,640	41,640	11,491
0894	DNR Federal Projects	422	84,886	84,886	84,886	23,429
0896	Public Health Spec State Projects	482	(203,720)	(203,720)	(203,720)	(56,228)
0897	Veterans' Affairs Fed Projects	497	-	-	-	-
0898	Cannabis Business Development	420	(24,547)	(24,547)	(24,547)	(6,773)
0903	State Surplus Property Rev	416	-	-	-	-
0904	IL State Police Federal Projs	493	(264,462)	(264,462)	(264,462)	(72,994)
0905	IL Forestry Development	422	(981,856)	(981,856)	(981,856)	(270,994)
0906	State Police Services	493	478,059	478,059	478,059	131,943
0908	Cannabis Expungment	340	(80,780)	(80,780)	(80,780)	(22,296)
0911	Juvenile Justice Trust	444	(57,275)	(57,275)	(57,275)	(15,808)
0912	Cannabis Regulation Fund	406	689,114	689,114	689,114	190,196
0912	Cannabis Regulation Fund	420	41,431	41,431	41,431	11,436
0912	Cannabis Regulation Fund	440	409,508	409,508	409,508	113,024
0912	Cannabis Regulation Fund	493	174,428	174,428	174,428	48,143
0912	Cannabis Regulation Fund	546	(114,550)	(114,550)	(114,550)	(31,615)
0913	Federal Workforce Training	420	364,818	364,818	364,818	100,689
0920	Metabolic Screening and Treatment	482	(39,632)	(39,632)	(39,632)	(10,938)
0921	DHS Recoveries Trust	444	831,036	831,036	831,036	229,365
0922	Insurance Producer Admin	446/360	831,214	831,214	831,214	229,413
0925	Coal Technology Assist	422/420	109,521	109,521	109,521	30,227
0929	Violent Crime Victims Assist	340	-	-	-	-
0938	Hearing Instrument Dispen Exam	482	-	-	-	-

STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	FY21		FY22	
			21 Primary Allocation	21 Secondary Allocation	22 Primary Allocation	22 Secondary Allocation
0940	Self-Insurers Security	563	0.0024%		0.0024%	
0942	Low-Level Rad Waste Fac Dev&Op	588	0.0017%		0.0016%	
0944	Enviro Protection Permit & Insp	532	0.0429%		0.0603%	
0947	Governor's Grant Fund	310	0.0033%		0.0063%	
0951	Narcotics Profit Forfeiture	295	0.0012%		0.0061%	
0962	Park & Conservation	422/360	0.1411%		0.1130%	
0963	Vehicle Inspection	532	0.0325%		0.0393%	
0963	Vehicle Inspection	350	0.0141%		0.0160%	
0969	Local Tourism Fund	420	0.0004%		0.0005%	
0971	Build Illinois Bond	420/482/507	0.0206%		0.0177%	
0973	IL Capital Revolving Loan	420	0.0000%		0.0000%	
0982	Adeline Jay Geo-Karis IL Beach	422	0.0000%		0.0000%	
0983	BHE Federal Grants	601	0.0007%		0.0007%	
0988	Attorney General Federal Grant	340	0.0022%		0.0016%	
0991	Abandoned Minded Lands Reclam	422	0.0246%		0.0248%	
0997	Insurance Financial Regulation	446	0.0841%		0.0931%	
UNIV	Illinois Board of Examiners	536	0.0000%		0.0045%	
UNIV	Chicago State Univ	608	0.0171%		0.0171%	
UNIV	Eastern IL Univ	612	0.0215%		0.0405%	
UNIV	Governor's State Univ	616	0.0172%		0.0254%	
UNIV	Northeastern State Univ	620	0.0790%		0.0592%	
UNIV	Western IL Univ	628	0.0441%		0.0524%	
UNIV	Illinois State Univ	636	0.0628%		0.0530%	
UNIV	Northern IL Univ	644	0.1169%		0.1265%	
UNIV	Southern IL Univ	664	0.3790%		0.4170%	
UNIV	University of IL	676	3.0983%		3.4764%	
UNIV	University of IL - Foundation	676A	0.1219%		0.1358%	
UNIV	University of IL - Alumni Association	676B	0.0097%		0.0119%	
			100.0000%		100.0000%	
0455	IL State Toll Highway	557	1.2567%		0.0000%	
	Grand Total*		101.2567%	100.0000%	100.0000%	100.0000%

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Total Recognition of Deferred Inflows and Outflows							
Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0940	Self-Insurers Security	563	\$ (36,979)	\$ (36,205)	\$ (154,222)	\$ (97,009)	\$ (21,995)
0942	Low-Level Rad Waste Fac Dev&Op	588	2,246	(75,477)	(57,780)	(59,781)	(16,924)
0944	Enviro Protection Permit & Insp	532	(1,932,044)	(1,964,972)	(346,310)	(489,416)	(159,733)
0947	Governor's Grant Fund	310	205,362	188,211	(20,535)	19,832	10,005
0951	Narcotics Profit Forfeiture	295	91,301	52,666	(45,948)	149,875	54,746
0962	Park & Conservation	422/360	(10,404,106)	(9,328,270)	(10,519,572)	(6,929,617)	(1,670,267)
0963	Vehicle Inspection	532	(2,620,908)	(1,995,129)	(1,004,275)	(771,855)	(206,640)
0963	Vehicle Inspection	350	(603,400)	(617,851)	(571,270)	(411,178)	(103,742)
0969	Local Tourism Fund	420	(109,699)	(1,052)	(156,095)	(41,035)	(2,327)
0971	Build Illinois Bond	420/482/507	(28,556)	(18,190)	(295,585)	(733,322)	(227,719)
0973	IL Capital Revolving Loan	420	(173,303)	(85,309)	(9,125)	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-
0983	BHE Federal Grants	601	24,186	22,281	25,447	(13,993)	(6,417)
0988	Attorney General Federal Grant	340	(158,171)	(111,222)	(95,275)	(100,690)	(28,215)
0991	Abandoned Minded Lands Reclam	422	(940,017)	(824,512)	(727,293)	(789,940)	(222,787)
0997	Insurance Financial Regulation	446	(4,262,331)	(4,304,591)	(3,488,673)	(2,545,001)	(650,056)
UNIV	Illinois Board of Examiners	536	132,434	120,183	140,543	204,699	60,379
UNIV	Chicago State Univ	608	(557,566)	(597,021)	(426,754)	(536,334)	(156,730)
UNIV	Eastern IL Univ	612	(304,886)	(26,680)	(83,637)	151,734	57,872
UNIV	Governor's State Univ	616	(1,569,044)	(1,117,843)	(539,627)	(227,432)	(47,622)
UNIV	Northeastern State Univ	620	(6,179,155)	(6,224,678)	(5,188,199)	(3,857,713)	(989,730)
UNIV	Western IL Univ	628	(1,522,268)	(1,856,338)	(1,506,870)	(1,133,273)	(292,832)
UNIV	Illinois State Univ	636	(3,411,211)	(4,070,108)	(3,222,175)	(2,658,948)	(707,080)
UNIV	Northern IL Univ	644	(4,888,311)	(4,911,834)	(4,178,914)	(3,537,879)	(942,630)
UNIV	Southern IL Univ	664	(15,731,219)	(17,430,205)	(12,153,542)	(10,847,516)	(2,963,833)
UNIV	University of IL	676	(134,153,294)	(143,728,580)	(107,319,067)	(87,720,679)	(23,324,120)
UNIV	University of IL - Foundation	676A	(2,204,953)	(3,969,891)	(3,655,163)	(3,407,916)	(930,765)
UNIV	University of IL - Alumni Association	676B	388,978	(318,320)	(318,175)	(231,122)	(59,387)
			<u>(5,236,724,018)</u>	<u>(5,510,771,940)</u>	<u>(5,059,763,692)</u>	<u>(3,633,439,491)</u>	<u>(916,541,115)</u>
0455	IL State Toll Highway	557	<u>(106,559,675)</u>	<u>(104,754,303)</u>	<u>(103,338,962)</u>	<u>(103,953,177)</u>	<u>(28,740,860)</u>
Grand Total*			<u><u>\$ (5,343,283,693)</u></u>	<u><u>\$ (5,615,526,243)</u></u>	<u><u>\$ (5,163,102,654)</u></u>	<u><u>\$ (3,737,392,668)</u></u>	<u><u>\$ (945,281,975)</u></u>

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STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Actual and Expected Experience

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0940	Self-Insurers Security	563	\$ (24,864)	\$ (24,430)	\$ (25,454)	\$ (25,964)	\$ (7,189)
0942	Low-Level Rad Waste Fac Dev&Op	588	(16,576)	(16,286)	(16,969)	(17,309)	(4,793)
0944	Enviro Protection Permit & Insp	532	(624,704)	(613,794)	(639,520)	(652,350)	(180,635)
0947	Governor's Grant Fund	310	(65,268)	(64,128)	(66,815)	(68,156)	(18,872)
0951	Narcotics Profit Forfeiture	295	(63,196)	(62,092)	(64,694)	(65,992)	(18,273)
0962	Park & Conservation	422/360	(1,170,672)	(1,150,227)	(1,198,436)	(1,222,480)	(338,503)
0963	Vehicle Inspection	532	(407,145)	(400,035)	(416,801)	(425,163)	(117,727)
0963	Vehicle Inspection	350	(165,759)	(162,864)	(169,690)	(173,095)	(47,930)
0969	Local Tourism Fund	420	(5,180)	(5,090)	(5,303)	(5,409)	(1,498)
0971	Build Illinois Bond	420/482/507	(183,371)	(180,168)	(187,720)	(191,486)	(53,022)
0973	IL Capital Revolving Loan	420	-	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-
0983	BHE Federal Grants	601	(7,252)	(7,125)	(7,424)	(7,573)	(2,097)
0988	Attorney General Federal Grant	340	(16,576)	(16,286)	(16,969)	(17,309)	(4,793)
0991	Abandoned Minded Lands Reclam	422	(256,926)	(252,439)	(263,020)	(268,297)	(74,291)
0997	Insurance Financial Regulation	446	(964,510)	(947,665)	(987,384)	(1,007,194)	(278,890)
UNIV	Illinois Board of Examiners	536	(46,620)	(45,806)	(47,725)	(48,683)	(13,480)
UNIV	Chicago State Univ	608	(177,155)	(174,061)	(181,356)	(184,995)	(51,225)
UNIV	Eastern IL Univ	612	(419,577)	(412,250)	(429,528)	(438,146)	(121,322)
UNIV	Governor's State Univ	616	(263,142)	(258,547)	(269,383)	(274,788)	(76,088)
UNIV	Northeastern State Univ	620	(613,308)	(602,597)	(627,853)	(640,450)	(177,339)
UNIV	Western IL Univ	628	(542,860)	(533,380)	(555,735)	(566,885)	(156,969)
UNIV	Illinois State Univ	636	(549,076)	(539,487)	(562,098)	(573,376)	(158,767)
UNIV	Northern IL Univ	644	(1,310,531)	(1,287,644)	(1,341,612)	(1,368,529)	(378,943)
UNIV	Southern IL Univ	664	(4,320,092)	(4,244,644)	(4,422,548)	(4,511,276)	(1,249,164)
UNIV	University of IL	676	(36,015,269)	(35,386,286)	(36,869,414)	(37,609,116)	(10,413,896)
UNIV	University of IL - Foundation	676A	(1,406,879)	(1,382,309)	(1,440,245)	(1,469,140)	(406,802)
UNIV	University of IL - Alumni Association	676B	(123,283)	(121,130)	(126,207)	(128,739)	(35,648)
			<u>(1,035,993,247)</u>	<u>(1,017,900,288)</u>	<u>(1,060,563,040)</u>	<u>(1,081,840,874)</u>	<u>(299,559,762)</u>
0455	IL State Toll Highway	557	-	-	-	-	-
Grand Total*			<u>\$ (1,035,993,247)</u>	<u>\$ (1,017,900,288)</u>	<u>\$ (1,060,563,040)</u>	<u>\$ (1,081,840,874)</u>	<u>\$ (299,559,762)</u>

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STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Assumption Changes

Fund	Fund Name	Agency #	2023	2024	2025	2026	2027
0940	Self-Insurers Security	563	\$ (103,375)	\$ (110,343)	\$ (98,461)	\$ (63,733)	\$ (15,497)
0942	Low-Level Rad Waste Fac Dev&Op	588	(68,917)	(73,562)	(65,641)	(42,489)	(10,332)
0944	Enviro Protection Permit & Insp	532	(2,597,296)	(2,772,368)	(2,473,831)	(1,601,298)	(389,370)
0947	Governor's Grant Fund	310	(271,359)	(289,650)	(258,460)	(167,300)	(40,680)
0951	Narcotics Profit Forfeiture	295	(262,745)	(280,455)	(250,255)	(161,989)	(39,389)
0962	Park & Conservation	422/360	(4,867,238)	(5,195,317)	(4,635,870)	(3,000,774)	(729,666)
0963	Vehicle Inspection	532	(1,692,765)	(1,806,867)	(1,612,298)	(1,043,632)	(253,769)
0963	Vehicle Inspection	350	(689,166)	(735,620)	(656,406)	(424,888)	(103,316)
0969	Local Tourism Fund	420	(21,536)	(22,988)	(20,513)	(13,278)	(3,229)
0971	Build Illinois Bond	420/482/507	(762,390)	(813,780)	(726,150)	(470,033)	(114,293)
0973	IL Capital Revolving Loan	420	-	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-	-
0983	BHE Federal Grants	601	(30,151)	(32,183)	(28,718)	(18,589)	(4,520)
0988	Attorney General Federal Grant	340	(68,917)	(73,562)	(65,641)	(42,489)	(10,332)
0991	Abandoned Minded Lands Reclam	422	(1,068,208)	(1,140,211)	(1,017,430)	(658,577)	(160,139)
0997	Insurance Financial Regulation	446	(4,010,087)	(4,280,390)	(3,819,464)	(2,472,319)	(601,167)
UNIV	Illinois Board of Examiners	536	(193,828)	(206,893)	(184,614)	(119,500)	(29,057)
UNIV	Chicago State Univ	608	(736,547)	(786,194)	(701,534)	(454,099)	(110,418)
UNIV	Eastern IL Univ	612	(1,744,453)	(1,862,039)	(1,661,529)	(1,075,498)	(261,517)
UNIV	Governor's State Univ	616	(1,094,052)	(1,167,797)	(1,042,045)	(674,510)	(164,013)
UNIV	Northeastern State Univ	620	(2,549,916)	(2,721,795)	(2,428,703)	(1,572,087)	(382,268)
UNIV	Western IL Univ	628	(2,257,020)	(2,409,156)	(2,149,731)	(1,391,509)	(338,358)
UNIV	Illinois State Univ	636	(2,282,864)	(2,436,742)	(2,174,346)	(1,407,442)	(342,233)
UNIV	Northern IL Univ	644	(5,448,722)	(5,815,997)	(5,189,713)	(3,359,273)	(816,839)
UNIV	Southern IL Univ	664	(17,961,401)	(19,172,100)	(17,107,590)	(11,073,651)	(2,692,662)
UNIV	University of IL	676	(149,738,645)	(159,831,869)	(142,620,687)	(92,317,603)	(22,447,887)
UNIV	University of IL - Foundation	676A	(5,849,300)	(6,243,576)	(5,571,249)	(3,606,239)	(876,891)
UNIV	University of IL - Alumni Association	676B	(512,568)	(547,117)	(488,202)	(316,011)	(76,841)
			<u>(4,307,290,446)</u>	<u>(4,597,625,955)</u>	<u>(4,102,539,614)</u>	<u>(2,655,551,794)</u>	<u>(645,722,213)</u>
0455	IL State Toll Highway	557	-	-	-	-	-
Grand Total*			<u>\$ (4,307,290,446)</u>	<u>\$ (4,597,625,955)</u>	<u>\$ (4,102,539,614)</u>	<u>\$ (2,655,551,794)</u>	<u>\$ (645,722,213)</u>

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STATE OF ILLINOIS
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SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY19 Layer			
			FY19 Base Layer	FY19 Base Layer	2019	2020
			Deferred Outflow	Deferred Inflow		
0940	Self-Insurers Security	563	\$ -	\$ 44,016	\$ (8,554)	\$ (8,554)
0942	Low-Level Rad Waste Fac Dev&Op	588	441,738	-	85,851	85,851
0944	Enviro Protection Permit & Insp	532	-	790,120	(153,559)	(153,559)
0947	Governor's Grant Fund	310	-	-	-	-
0951	Narcotics Profit Forfeiture	295	132,621	-	25,775	25,775
0962	Park & Conservation	422/360	-	8,329,492	(1,618,827)	(1,618,827)
0963	Vehicle Inspection	532	-	4,411,797	(857,428)	(857,428)
0963	Vehicle Inspection	350	-	175,234	(34,057)	(34,057)
0969	Local Tourism Fund	420	-	662,347	(128,726)	(128,726)
0971	Build Illinois Bond	420/482/507	-	352,513	(68,511)	(68,511)
0973	IL Capital Revolving Loan	420	-	529,790	(102,964)	(102,964)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	-	-	-	-
0988	Attorney General Federal Grant	340	-	308,900	(60,034)	(60,034)
0991	Abandoned Minded Lands Reclam	422	-	1,101,933	(214,159)	(214,159)
0997	Insurance Financial Regulation	446	-	1,271,558	(247,126)	(247,126)
UNIV	Illinois Board of Examiners	536	-	-	-	-
UNIV	Chicago State Univ	608	-	42,732	(8,305)	(8,305)
UNIV	Eastern IL Univ	612	-	2,338,847	(454,552)	(454,552)
UNIV	Governor's State Univ	616	-	3,132,869	(608,870)	(608,870)
UNIV	Northeastern State Univ	620	-	696,275	(135,320)	(135,320)
UNIV	Western IL Univ	628	1,152,460	-	223,979	223,979
UNIV	Illinois State Univ	636	3,098,310	-	602,153	602,153
UNIV	Northern IL Univ	644	-	1,931,841	(375,451)	(375,451)
UNIV	Southern IL Univ	664	3,394,099	-	659,639	659,639
UNIV	University of IL	676	668,559	-	129,934	129,934
UNIV	University of IL - Foundation	676A	8,400,302	-	1,632,589	1,632,589
UNIV	University of IL - Alumni Association	676B	4,063,394	-	789,716	789,716
			1,129,764,304	1,118,894,676	2,112,500	2,112,500
0455	IL State Toll Highway	557	-	10,869,628	(2,112,500)	(2,112,500)
Grand Total*			\$ 1,129,764,304	\$ 1,129,764,304	\$ -	\$ -

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STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY19 Layer (Continued)

Fund	Fund Name	Agency #	2021	2022	2023	2024
0940	Self-Insurers Security	563	\$ (8,554)	\$ (8,554)	\$ (8,554)	\$ (1,246)
0942	Low-Level Rad Waste Fac Dev&Op	588	85,851	85,851	85,851	12,483
0944	Enviro Protection Permit & Insp	532	(153,559)	(153,559)	(153,559)	(22,325)
0947	Governor's Grant Fund	310	-	-	-	-
0951	Narcotics Profit Forfeiture	295	25,775	25,775	25,775	3,746
0962	Park & Conservation	422/360	(1,618,827)	(1,618,827)	(1,618,827)	(235,357)
0963	Vehicle Inspection	532	(857,428)	(857,428)	(857,428)	(124,657)
0963	Vehicle Inspection	350	(34,057)	(34,057)	(34,057)	(4,949)
0969	Local Tourism Fund	420	(128,726)	(128,726)	(128,726)	(18,717)
0971	Build Illinois Bond	420/482/507	(68,511)	(68,511)	(68,511)	(9,958)
0973	IL Capital Revolving Loan	420	(102,964)	(102,964)	(102,964)	(14,970)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	-	-	-	-
0988	Attorney General Federal Grant	340	(60,034)	(60,034)	(60,034)	(8,730)
0991	Abandoned Minded Lands Reclam	422	(214,159)	(214,159)	(214,159)	(31,138)
0997	Insurance Financial Regulation	446	(247,126)	(247,126)	(247,126)	(35,928)
UNIV	Illinois Board of Examiners	536	-	-	-	-
UNIV	Chicago State Univ	608	(8,305)	(8,305)	(8,305)	(1,207)
UNIV	Eastern IL Univ	612	(454,552)	(454,552)	(454,552)	(66,087)
UNIV	Governor's State Univ	616	(608,870)	(608,870)	(608,870)	(88,519)
UNIV	Northeastern State Univ	620	(135,320)	(135,320)	(135,320)	(19,675)
UNIV	Western IL Univ	628	223,979	223,979	223,979	32,565
UNIV	Illinois State Univ	636	602,153	602,153	602,153	87,545
UNIV	Northern IL Univ	644	(375,451)	(375,451)	(375,451)	(54,586)
UNIV	Southern IL Univ	664	659,639	659,639	659,639	95,904
UNIV	University of IL	676	129,934	129,934	129,934	18,889
UNIV	University of IL - Foundation	676A	1,632,589	1,632,589	1,632,589	237,357
UNIV	University of IL - Alumni Association	676B	789,716	789,716	789,716	114,814
			<u>2,112,500</u>	<u>2,112,500</u>	<u>2,112,500</u>	<u>307,128</u>
0455	IL State Toll Highway	557	<u>(2,112,500)</u>	<u>(2,112,500)</u>	<u>(2,112,500)</u>	<u>(307,128)</u>
Grand Total*			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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STATE OF ILLINOIS
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For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY20 Layer			
			FY20 Base Layer	FY20 Base Layer	2020	2021
			Deferred Outflow	Deferred Inflow		
0940	Self-Insurers Security	563	\$ 766,939	\$ -	\$ 149,510	\$ 149,510
0942	Low-Level Rad Waste Fac Dev&Op	588	-	135,224	(26,361)	(26,361)
0944	Enviro Protection Permit & Insp	532	-	7,801,046	(1,520,762)	(1,520,762)
0947	Governor's Grant Fund	310	1,398,381	-	272,605	272,605
0951	Narcotics Profit Forfeiture	295	721,836	-	140,717	140,717
0962	Park & Conservation	422/360	11,422,255	-	2,226,692	2,226,692
0963	Vehicle Inspection	532	-	4,057,504	(790,983)	(790,983)
0963	Vehicle Inspection	350	181,272	-	35,338	35,338
0969	Local Tourism Fund	420	1,037,508	-	202,255	202,255
0971	Build Illinois Bond	420/482/507	2,165,679	-	422,185	422,185
0973	IL Capital Revolving Loan	420	-	360,820	(70,339)	(70,339)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	-	-	-	-
0988	Attorney General Federal Grant	340	117	-	23	23
0991	Abandoned Minded Lands Reclam	422	271,845	-	52,994	52,994
0997	Insurance Financial Regulation	446	-	2,114,729	(412,252)	(412,252)
UNIV	Illinois Board of Examiners	536	-	-	-	-
UNIV	Chicago State Univ	608	-	540,453	(105,358)	(105,358)
UNIV	Eastern IL Univ	612	1,805,232	-	351,918	351,918
UNIV	Governor's State Univ	616	-	2,208,999	(430,630)	(430,630)
UNIV	Northeastern State Univ	620	-	4,414,542	(860,585)	(860,585)
UNIV	Western IL Univ	628	-	854,433	(166,566)	(166,566)
UNIV	Illinois State Univ	636	-	4,100,503	(799,366)	(799,366)
UNIV	Northern IL Univ	644	-	624,890	(121,818)	(121,818)
UNIV	Southern IL Univ	664	-	20,546,775	(4,005,456)	(4,005,456)
UNIV	University of IL	676	-	122,010,984	(23,785,222)	(23,785,222)
UNIV	University of IL - Foundation	676A	367,228	-	71,589	71,589
UNIV	University of IL - Alumni Association	676B	-	360,271	(70,232)	(70,232)
			1,605,758,715	1,599,226,744	1,273,364	1,273,364
0455	IL State Toll Highway	557	-	6,531,971	(1,273,364)	(1,273,364)
Grand Total*			<u>\$ 1,605,758,715</u>	<u>\$ 1,605,758,715</u>	<u>\$ -</u>	<u>\$ -</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
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Change in Proportionate Share FY20 Layer (Continued)

Fund	Fund Name	Agency #	2022	2023	2024	2025
0940	Self-Insurers Security	563	\$ 149,510	\$ 149,510	\$ 149,510	\$ 19,389
0942	Low-Level Rad Waste Fac Dev&Op	588	(26,361)	(26,361)	(26,361)	(3,419)
0944	Enviro Protection Permit & Insp	532	(1,520,762)	(1,520,762)	(1,520,762)	(197,236)
0947	Governor's Grant Fund	310	272,605	272,605	272,605	35,356
0951	Narcotics Profit Forfeiture	295	140,717	140,717	140,717	18,251
0962	Park & Conservation	422/360	2,226,692	2,226,692	2,226,692	288,795
0963	Vehicle Inspection	532	(790,983)	(790,983)	(790,983)	(102,589)
0963	Vehicle Inspection	350	35,338	35,338	35,338	4,582
0969	Local Tourism Fund	420	202,255	202,255	202,255	26,233
0971	Build Illinois Bond	420/482/507	422,185	422,185	422,185	54,754
0973	IL Capital Revolving Loan	420	(70,339)	(70,339)	(70,339)	(9,125)
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	-	-	-	-
0988	Attorney General Federal Grant	340	23	23	23	2
0991	Abandoned Minded Lands Reclam	422	52,994	52,994	52,994	6,875
0997	Insurance Financial Regulation	446	(412,252)	(412,252)	(412,252)	(53,469)
UNIV	Illinois Board of Examiners	536	-	-	-	-
UNIV	Chicago State Univ	608	(105,358)	(105,358)	(105,358)	(13,663)
UNIV	Eastern IL Univ	612	351,918	351,918	351,918	45,642
UNIV	Governor's State Univ	616	(430,630)	(430,630)	(430,630)	(55,849)
UNIV	Northeastern State Univ	620	(860,585)	(860,585)	(860,585)	(111,617)
UNIV	Western IL Univ	628	(166,566)	(166,566)	(166,566)	(21,603)
UNIV	Illinois State Univ	636	(799,366)	(799,366)	(799,366)	(103,673)
UNIV	Northern IL Univ	644	(121,818)	(121,818)	(121,818)	(15,800)
UNIV	Southern IL Univ	664	(4,005,456)	(4,005,456)	(4,005,456)	(519,495)
UNIV	University of IL	676	(23,785,222)	(23,785,222)	(23,785,222)	(3,084,874)
UNIV	University of IL - Foundation	676A	71,589	71,589	71,589	9,283
UNIV	University of IL - Alumni Association	676B	(70,232)	(70,232)	(70,232)	(9,111)
			1,273,364	1,273,364	1,273,364	165,151
0455	IL State Toll Highway	557	(1,273,364)	(1,273,364)	(1,273,364)	(165,151)
Grand Total*			\$ -	\$ -	\$ -	\$ -

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STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY21 Layer			
			FY21 Base Layer Deferred Outflow	FY21 Base Layer Deferred Inflow	2021	2022
0940	Self-Insurers Security	563	\$ -	\$ 270,786	\$ (52,195)	\$ (52,195)
0942	Low-Level Rad Waste Fac Dev&Op	588	180,358	-	34,765	34,765
0944	Enviro Protection Permit & Insp	532	7,666,713	-	1,477,793	1,477,793
0947	Governor's Grant Fund	310	90,058	-	17,359	17,359
0951	Narcotics Profit Forfeiture	295	-	812,056	(156,527)	(156,527)
0962	Park & Conservation	422/360	-	14,487,614	(2,792,552)	(2,792,552)
0963	Vehicle Inspection	532	2,750,145	-	530,103	530,103
0963	Vehicle Inspection	350	405,293	-	78,122	78,122
0969	Local Tourism Fund	420	-	857,126	(165,215)	(165,215)
0971	Build Illinois Bond	420/482/507	4,058,952	-	782,381	782,381
0973	IL Capital Revolving Loan	420	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	315,740	-	60,860	60,860
0988	Attorney General Federal Grant	340	180,335	-	34,760	34,760
0991	Abandoned Minded Lands Reclam	422	2,615,204	-	504,092	504,092
0997	Insurance Financial Regulation	446	2,792,686	-	538,303	538,303
UNIV	Illinois Board of Examiners	536	-	-	-	-
UNIV	Chicago State Univ	608	2,344,913	-	451,992	451,992
UNIV	Eastern IL Univ	612	1,893,588	-	364,998	364,998
UNIV	Governor's State Univ	616	675,806	-	130,265	130,265
UNIV	Northeastern State Univ	620	-	2,394,810	(461,610)	(461,610)
UNIV	Western IL Univ	628	2,524,012	-	486,515	486,515
UNIV	Illinois State Univ	636	1,891,528	-	364,600	364,600
UNIV	Northern IL Univ	644	7,527,694	-	1,450,997	1,450,997
UNIV	Southern IL Univ	664	32,957,172	-	6,352,642	6,352,642
UNIV	University of IL	676	211,145,032	-	40,699,150	40,699,150
UNIV	University of IL - Foundation	676A	10,730,317	-	2,068,317	2,068,317
UNIV	University of IL - Alumni Association	676B	585,959	-	112,946	112,946
			3,260,045,633	3,265,024,749	(959,747)	(959,747)
0455	IL State Toll Highway	557	4,979,116	-	959,747	959,747
Grand Total*			<u>\$ 3,265,024,749</u>	<u>\$ 3,265,024,749</u>	<u>\$ -</u>	<u>\$ -</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY21 Layer (Continued)

Fund	Fund Name	Agency #	2023	2024	2025	2026
0940	Self-Insurers Security	563	\$ (52,195)	\$ (52,195)	\$ (52,195)	\$ (9,811)
0942	Low-Level Rad Waste Fac Dev&Op	588	34,765	34,765	34,765	6,533
0944	Enviro Protection Permit & Insp	532	1,477,793	1,477,793	1,477,793	277,748
0947	Governor's Grant Fund	310	17,359	17,359	17,359	3,263
0951	Narcotics Profit Forfeiture	295	(156,527)	(156,527)	(156,527)	(29,421)
0962	Park & Conservation	422/360	(2,792,552)	(2,792,552)	(2,792,552)	(524,854)
0963	Vehicle Inspection	532	530,103	530,103	530,103	99,630
0963	Vehicle Inspection	350	78,122	78,122	78,122	14,683
0969	Local Tourism Fund	420	(165,215)	(165,215)	(165,215)	(31,051)
0971	Build Illinois Bond	420/482/507	782,381	782,381	782,381	147,047
0973	IL Capital Revolving Loan	420	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	60,860	60,860	60,860	11,440
0988	Attorney General Federal Grant	340	34,760	34,760	34,760	6,535
0991	Abandoned Minded Lands Reclam	422	504,092	504,092	504,092	94,744
0997	Insurance Financial Regulation	446	538,303	538,303	538,303	101,171
UNIV	Illinois Board of Examiners	536	-	-	-	-
UNIV	Chicago State Univ	608	451,992	451,992	451,992	84,953
UNIV	Eastern IL Univ	612	364,998	364,998	364,998	68,598
UNIV	Governor's State Univ	616	130,265	130,265	130,265	24,481
UNIV	Northeastern State Univ	620	(461,610)	(461,610)	(461,610)	(86,760)
UNIV	Western IL Univ	628	486,515	486,515	486,515	91,437
UNIV	Illinois State Univ	636	364,600	364,600	364,600	68,528
UNIV	Northern IL Univ	644	1,450,997	1,450,997	1,450,997	272,709
UNIV	Southern IL Univ	664	6,352,642	6,352,642	6,352,642	1,193,962
UNIV	University of IL	676	40,699,150	40,699,150	40,699,150	7,649,282
UNIV	University of IL - Foundation	676A	2,068,317	2,068,317	2,068,317	388,732
UNIV	University of IL - Alumni Association	676B	112,946	112,946	112,946	21,229
			(959,747)	(959,747)	(959,747)	(180,381)
0455	IL State Toll Highway	557	959,747	959,747	959,747	180,381
Grand Total*			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Fund	Fund Name	Agency #	Change in Proportionate Share FY22 Layer			
			FY22 Base Layer Deferred Outflow	FY22 Base Layer Deferred Inflow	2022	2023
0940	Self-Insurers Security	563	\$ 13,186	\$ -	\$ 2,499	\$ 2,499
0942	Low-Level Rad Waste Fac Dev&Op	588	-	34,379	(6,516)	(6,516)
0944	Enviro Protection Permit & Insp	532	7,842,692	-	1,486,484	1,486,484
0947	Governor's Grant Fund	310	1,329,682	-	252,025	252,025
0951	Narcotics Profit Forfeiture	295	2,148,793	-	407,277	407,277
0962	Park & Conservation	422/360	-	11,509,643	(2,181,509)	(2,181,509)
0963	Vehicle Inspection	532	3,151,406	-	597,310	597,310
0963	Vehicle Inspection	350	908,114	-	172,122	172,122
0969	Local Tourism Fund	420	45,915	-	8,703	8,703
0971	Build Illinois Bond	420/482/507	-	1,154,654	(218,850)	(218,850)
0973	IL Capital Revolving Loan	420	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	3,845	-	729	729
0988	Attorney General Federal Grant	340	-	250,225	(47,427)	(47,427)
0991	Abandoned Minded Lands Reclam	422	222,593	-	42,190	42,190
0997	Insurance Financial Regulation	446	4,396,706	-	833,341	833,341
UNIV	Illinois Board of Examiners	536	1,967,326	-	372,882	372,882
UNIV	Chicago State Univ	608	93,948	-	17,807	17,807
UNIV	Eastern IL Univ	612	8,424,611	-	1,596,780	1,596,780
UNIV	Governor's State Univ	616	3,679,404	-	697,385	697,385
UNIV	Northeastern State Univ	620	-	8,222,203	(1,558,416)	(1,558,416)
UNIV	Western IL Univ	628	3,870,915	-	733,684	733,684
UNIV	Illinois State Univ	636	-	3,939,370	(746,658)	(746,658)
UNIV	Northern IL Univ	644	4,839,222	-	917,214	917,214
UNIV	Southern IL Univ	664	18,695,238	-	3,543,449	3,543,449
UNIV	University of IL	676	182,321,453	-	34,556,758	34,556,758
UNIV	University of IL - Foundation	676A	6,746,583	-	1,278,731	1,278,731
UNIV	University of IL - Alumni Association	676B	1,015,097	-	192,399	192,399
			2,739,924,347	2,190,515,697	104,133,558	104,133,558
0455	IL State Toll Highway	557	-	549,408,650	(104,133,558)	(104,133,558)
Grand Total*			<u>\$ 2,739,924,347</u>	<u>\$ 2,739,924,347</u>	<u>\$ -</u>	<u>\$ -</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
SCHEDULE OF DEFERRED AMOUNTS BY MEASUREMENT YEAR
For the Year Ended June 30, 2022

Change in Proportionate Share FY22 Layer (Continued)

Fund	Fund Name	Agency #	2024	2025	2026	2027
0940	Self-Insurers Security	563	\$ 2,499	\$ 2,499	\$ 2,499	\$ 691
0942	Low-Level Rad Waste Fac Dev&Op	588	(6,516)	(6,516)	(6,516)	(1,799)
0944	Enviro Protection Permit & Insp	532	1,486,484	1,486,484	1,486,484	410,272
0947	Governor's Grant Fund	310	252,025	252,025	252,025	69,557
0951	Narcotics Profit Forfeiture	295	407,277	407,277	407,277	112,408
0962	Park & Conservation	422/360	(2,181,509)	(2,181,509)	(2,181,509)	(602,098)
0963	Vehicle Inspection	532	597,310	597,310	597,310	164,856
0963	Vehicle Inspection	350	172,122	172,122	172,122	47,504
0969	Local Tourism Fund	420	8,703	8,703	8,703	2,400
0971	Build Illinois Bond	420/482/507	(218,850)	(218,850)	(218,850)	(60,404)
0973	IL Capital Revolving Loan	420	-	-	-	-
0982	Adeline Jay Geo-Karis IL Beach	422	-	-	-	-
0983	BHE Federal Grants	601	729	729	729	200
0988	Attorney General Federal Grant	340	(47,427)	(47,427)	(47,427)	(13,090)
0991	Abandoned Minded Lands Reclam	422	42,190	42,190	42,190	11,643
0997	Insurance Financial Regulation	446	833,341	833,341	833,341	230,001
UNIV	Illinois Board of Examiners	536	372,882	372,882	372,882	102,916
UNIV	Chicago State Univ	608	17,807	17,807	17,807	4,913
UNIV	Eastern IL Univ	612	1,596,780	1,596,780	1,596,780	440,711
UNIV	Governor's State Univ	616	697,385	697,385	697,385	192,479
UNIV	Northeastern State Univ	620	(1,558,416)	(1,558,416)	(1,558,416)	(430,123)
UNIV	Western IL Univ	628	733,684	733,684	733,684	202,495
UNIV	Illinois State Univ	636	(746,658)	(746,658)	(746,658)	(206,080)
UNIV	Northern IL Univ	644	917,214	917,214	917,214	253,152
UNIV	Southern IL Univ	664	3,543,449	3,543,449	3,543,449	977,993
UNIV	University of IL	676	34,556,758	34,556,758	34,556,758	9,537,663
UNIV	University of IL - Foundation	676A	1,278,731	1,278,731	1,278,731	352,928
UNIV	University of IL - Alumni Association	676B	192,399	192,399	192,399	53,102
			<u>104,133,558</u>	<u>104,133,558</u>	<u>104,133,558</u>	<u>28,740,860</u>
0455	IL State Toll Highway	557	<u>(104,133,558)</u>	<u>(104,133,558)</u>	<u>(104,133,558)</u>	<u>(28,740,860)</u>
Grand Total*			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS BY FUND,
UNIVERSITY SPECIAL FUNDING SITUATIONS,
OTHER POST EMPLOYMENT BENEFIT AMOUNTS BY FUND AND
DEFERRED AMOUNTS BY MEASUREMENT YEAR
Year Ended June 30, 2022

A. Plan and Fund Background

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

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

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

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

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

B. Defined Benefit Plan

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

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

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

C. Benefit Provisions

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

D. Nature of Schedules

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

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

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

In accordance with the Act, the State contributes towards the cost of an annuitant's coverage under the basic program of health, dental, and vision benefits an amount equal to five percent of that cost for each full year of creditable service up to a maximum of one hundred percent for an annuitant with twenty or more years of creditable service. The State is not required to fund the plan other than the pay-as-you-go amount necessary to provide the current benefits to retirees. For current employees, contributions are dependent upon annual salary and whether or not the employee chooses to receive benefits through a health maintenance organization.

The Schedule of Employer Allocations by Fund presents the actual or estimated fiscal year 2022 contributions by fund (and applicable agency) used within the proportionate share calculation for each fund and the respective allocation percentage. The proportionate share calculation related to the General Revenue Fund (GRF) is further broken down by agency based on the GRF covered payroll for fiscal year 2022.

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

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

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

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

E. Measurement Focus and Basis of Accounting

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

F. Use of Estimates in the Preparation of the Schedules

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

G. Basis of Allocation

In determining the proportionate share of the total OPEB liability and corresponding employer OPEB liability amounts by agency and fund for SEGIP, the basis should be consistent with the manner in which contributions to the Plan are determined. The Plan has determined that the actual contributions made to the Plan during fiscal year 2022 are appropriate as the basis because they are representative of future contributions. Contributions will be determined by detailed object code "1180" for employer contributions to group insurance expenditures by fund and agency, downloaded from SAMS Data Warehouse. The non-exempt contribution amounts calculated with the University Benefit Analysis were used in the allocation calculation for component unit universities.

For the secondary allocation of the General Revenue Fund (GRF) by agency, the Plan has determined that the covered GRF payroll paid in fiscal year 2022 by each agency is appropriate as the basis because it is representative of future contributions. The actual GRF covered payroll for each fiscal year was determined through downloads from SAMS expenditure tables, specifically detail object code “1120” for covered payroll transactions, excluding State Universities. Prior to calculating the secondary allocation of GRF, the estimated contributions relating to State Universities were deducted from the total budget appropriation requested amount.

For the Toll Highway Authority (THA), actual fiscal year 2022 amounts billed for Group Insurance costs related to Illinois State Police employees will be included. All THA “1180” expenditures will be excluded to eliminate timing issues, to eliminate payments for THA current employees that do not relate to SEGIP and to eliminate the payments for retirees which will no longer be required as explained in the next few paragraphs.

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

Public Act 102-115 changes the way the THA pays OPEB costs for their employees covered under SEGIP from paying actual retiree costs to paying the cost of retiree coverage per active employee eligible for the SEGIP. Since the new funding language will represent the projected long-term contribution effort for THA regular employees, the estimated amount of contributions that would have been paid in FY22 under this new statutory language was used for determining the proportionate share for THA regular employees. Since normal “1180” contributions include both active costs and the retiree coverage costs, the normal “1180” contributions will be converted to an estimated retiree coverage cost by using the estimated retiree rate calculated each year. The fiscal year 2022 retiree rate was 31.36%.

The Total OPEB liability (TOL) was determined by an actuarial valuation performed as of June 30, 2021 and measured as of June 30, 2022. SEGIP allocates the TOL to funds and agencies of the State of Illinois based on the allocation percentages calculated within the Schedule of Employer Allocations by Fund.

The fiscal year 2022 retiree coverage related employer contributions total was used as the denominator for the allocation calculation in the Schedule of Employer Allocations by Fund. It can be reconciled to the Comptroller’s Data Warehouse for the fiscal year ended June 30, 2022 as follows:

Description	Amount
Employer Contributions (DOC "1180" SAMS Expenditures)	\$3,270,834,318
Adjustments:	
Actual Amounts Billed to THA for ISP Employees	4,069,860
University Contributions (University Benefit Analysis)	106,790,343
Estimated Amount for THA Active Employees (Retiree Coverage)	<u>8,864,893</u>
 Employer Contributions - before exclusions	 3,390,559,414
 Excluded Contributions Related to Active Employee costs	 (1,639,039,039)
Excluded GRF Supplemental Appropriation	(898,268,700)
Excluded IL State Toll Highway Revenue	(60,857,487)
Excluded Funds	(34,679,825)
Excluded Misc. amounts	(11,121)
Rounding	<u>(8)</u>
 Employer Contributions to be Allocated	 <u>\$757,703,234</u>

Adjustments:

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

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

Estimated Amount for THA Active Employees (Retiree Coverage)– Estimated FY22 contribution amount that would have been paid under P.A. 102-115.

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

Excluded GRF Supplemental Appropriation – Total excluded from the allocation relating to a supplemental appropriation that is not representative of long-term contribution efforts.

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

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

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

The detail for the FY 2022 funds excluded from the allocation are as follows:

Fund Number	Fund Name	Agency Number	Employer Paid Contributions
0301	Working Capital Revolving	426	\$0
0303	State Garage Revolving	416	3,353,889
0304	Technology Management Revolving	448	17,218,847
0314	Facilities Management Revolving	416	6,474,636
0317	Professional Services	416	4,489,537
0332	Workers' Compensation Revolving	416	89,201
0342	Audit Expense Fund	103	4,180
0407	Grant Accountability and Transparency Fund	507	273,678
0477	Judges Retirement System	275	149,399
0479	State Employees' Retirement Sys	589	2,324,373
0481	General Assembly Retirement	131	30,768
0529	IL State Board of Investments	555	271,316
			\$34,679,824

The FY 2022 GRF covered payroll was used in the secondary allocation of GRF by agency. It can be reconciled to the Comptroller's Data Warehouse for the fiscal year ended June 30, 2022 as follows:

Description	Amount
GRF Covered Payroll (DOC "1120 SAMS Expenditures)	\$3,253,888,787
Exclude State University GRF Covered Payroll	(14,987,986)
Total GRF Covered Payroll	\$3,238,900,801

H. OPEB Expenses and Amortization of OPEB Expenses

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

Deferred outflows of resources are the consumption of the net positions by SEGIP that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net positions.

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

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

The components of OPEB expense are as follows:

Description	Amount
Service Cost	\$981,107,380
Interest on the Total OPEB Liability	405,582,586
OPEB Plan Operating Expenses	10,165,127
Recognition of Outflow/(Inflow) due to Liability Experience	(1,218,394,612)
Recognition of Outflow/(Inflow) due to Assumption Changes	<u>(4,853,437,887)</u>
Total OPEB Expense	<u><u>\$(4,674,977,406)</u></u>

The average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the current measurement period of all members is 5.276 years.

I. NET OPEB Liability

The net OPEB liability for SEGIP for fiscal year 2022 is as follows:

Description	Amount
Net OPEB Liability at June 30, 2021	\$34,911,897,307
Total OPEB Expense	(4,674,977,406)
Employer Contributions	(1,158,588,929)
Change in Liability Experience Outflows/(Inflows) Recognized in Current Liabilities	(4,507,972,436)
Change in Assumption Updates Outflows/(Inflows) Recognized in Current Liabilities	<u>(7,490,150,510)</u>
Total OPEB Liability at June 30, 2022	<u><u>\$17,080,208,026</u></u>

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

The following table shows the State Employees Group Insurance Plan's (Plan's) Total OPEB liability as of June 30, 2022, using the current single discount rate of 3.69%, and sensitivity single discount rates that are either one percentage point higher or lower:

1% Decrease 2.69%	Current Single Discount Rate Assumption 3.69%	1% Increase 4.69%
<u>\$18,844,505,914</u>	<u>\$17,080,208,026</u>	<u>\$15,170,798,162</u>

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

The following table shows the Plan’s Total OPEB liability as of June 30, 2022, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower. The key current trend rates are 8.00% in 2024 decreasing to an ultimate trend rate of 4.25% in 2039.

Healthcare Cost Trend Rates		
1% Decrease(b)	Assumption(a)	1% Increase(c)
\$14,788,045,159	\$17,080,208,026	\$19,403,381,090

- (a) Current healthcare trend rates – Pre-Medicare per capita costs: 6.08% in 2023, 8.00% in 2024, decreasing by 0.25% per year to an ultimate rate of 4.25% in 2039. Post-Medicare per capita costs: 2.78% in 2023, 0.00% from 2024 to 2028, 19.42% from 2029 to 2033, 5.77% in 2034 decreasing ratably to an ultimate trend rate of 4.25% in 2039.
- (b) One percentage point decrease in current healthcare trend rates – Pre-Medicare per capita costs: 5.08% in 2023, 7.00% in 2024, decreasing by 0.25% per year to an ultimate rate of 3.25% in 2039. Post-Medicare per capita costs: 1.78% in 2023, 0.00% from 2024 to 2028, 18.42% from 2029 to 2033, 4.77% in 2034 decreasing ratably to an ultimate trend rate of 3.25% in 2039.
- (c) One percentage point increase in current healthcare trend rates – Pre-Medicare per capita costs: 7.08% in 2023, 9.00% in 2024, decreasing by 0.25% per year to an ultimate rate of 5.25% in 2039. Post-Medicare per capita costs: 3.78% in 2023, 1.00% from 2024 to 2028, 20.42% from 2029 to 2033, 6.77% in 2034 decreasing ratably to an ultimate trend rate of 5.25% in 2039.

L. Amortization of Plan Experience

The following schedules represent outflows and inflows of resources arising from current and prior reporting periods measured as of June 30, 2022:

Difference between Actual and Expected Experience							
Measurement Year	2017	2018	2019	2020	2021	2022	TOTAL
Amount Established	16,224,332	(1,096,156,816)	69,152,774	239,943,788	97,179,502	(5,726,367,048)	
Recognition Period	5.448481	5.138662	5.145386	5.129697	5.187947	5.276	
Annual Recognition	2,977,772	(213,315,609)	13,439,764	46,775,431	18,731,784	(1,085,361,457)	
Amount Recognized (a)							
2017	2,977,772	0	0	0	0	0	2,977,772
2018	2,977,772	(213,315,609)	0	0	0	0	(210,337,837)
2019	2,977,772	(213,315,609)	13,439,764	0	0	0	(196,898,073)
2020	2,977,772	(213,315,609)	13,439,764	46,775,431	0	0	(150,122,642)
2021	2,977,772	(213,315,609)	13,439,764	46,775,431	18,731,784	0	(131,390,858)
2022	1,335,472	(213,315,609)	13,439,764	46,775,431	18,731,784	(1,085,361,457)	(1,218,394,615)
2023	0	(29,578,771)	13,439,764	46,775,431	18,731,784	(1,085,361,457)	(1,035,993,249)
2024	0	0	1,953,954	46,775,431	18,731,784	(1,085,361,457)	(1,017,900,288)
2025	0	0	0	6,066,633	18,731,784	(1,085,361,457)	(1,060,563,040)
2026	0	0	0	0	3,520,583	(1,085,361,457)	(1,081,840,875)
2027	0	0	0	0	0	(299,559,762)	(299,559,762)
Deferred Balance (b)							
2017	13,246,560	0	0	0	0	0	13,246,560
2018	10,268,788	(882,841,207)	0	0	0	0	(872,572,419)
2019	7,291,016	(669,525,598)	55,713,010	0	0	0	(606,521,572)
2020	4,313,244	(456,209,989)	42,273,246	193,168,357	0	0	(216,455,142)
2021	1,335,472	(242,894,380)	28,833,482	146,392,926	78,447,718	0	12,115,218
2022	0	(29,578,771)	15,393,718	99,617,495	59,715,934	(4,641,005,591)	(4,495,857,215)
2023	0	0	1,953,954	52,842,064	40,984,150	(3,555,644,134)	(3,459,863,965)
2024	0	0	0	6,066,633	22,252,366	(2,470,282,677)	(2,441,963,677)
2025	0	0	0	0	3,520,583	(1,384,921,219)	(1,381,400,637)
2026	0	0	0	0	0	(299,559,762)	(299,559,762)
2027	0	0	0	0	0	0	0

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

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

M. Change of Assumption

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

Changes in Assumptions							
Measurement Year	2017	2018	2019	2020	2021	2022	TOTAL
Amount Established	(4,805,714,863)	(898,313,224)	1,893,969,860	(3,233,540,523)	(8,722,033,367)	(12,343,588,397)	
Recognition Period	5.448481	5.138662	5.145386	5.129697	5.187947	5.276	
Annual Recognition	(882,028,379)	(174,814,616)	368,090,919	(630,357,022)	(1,681,210,962)	(2,339,573,237)	
Amount Recognized (a)							
2017	(882,028,379)	0	0	0	0	0	(882,028,379)
2018	(882,028,379)	(174,814,616)	0	0	0	0	(1,056,842,995)
2019	(882,028,379)	(174,814,616)	368,090,919	0	0	0	(688,752,076)
2020	(882,028,379)	(174,814,616)	368,090,919	(630,357,022)	0	0	(1,319,109,098)
2021	(882,028,379)	(174,814,616)	368,090,919	(630,357,022)	(1,681,210,962)	0	(3,000,320,060)
2022	(395,572,968)	(174,814,616)	368,090,919	(630,357,022)	(1,681,210,962)	(2,339,573,237)	(4,853,437,886)
2023	0	(24,240,144)	368,090,919	(630,357,022)	(1,681,210,962)	(2,339,573,237)	(4,307,290,446)
2024	0	0	53,515,265	(630,357,022)	(1,681,210,962)	(2,339,573,237)	(4,597,625,956)
2025	0	0	0	(81,755,413)	(1,681,210,962)	(2,339,573,237)	(4,102,539,612)
2026	0	0	0	0	(315,978,557)	(2,339,573,237)	(2,655,551,793)
2027	0	0	0	0	0	(645,722,213)	(645,722,213)
Deferred Balance (b)							
2017	(3,923,686,484)	0	0	0	0	0	(3,923,686,484)
2018	(3,041,658,105)	(723,498,608)	0	0	0	0	(3,765,156,713)
2019	(2,159,629,726)	(548,683,992)	1,525,878,941	0	0	0	(1,182,434,777)
2020	(1,277,601,347)	(373,869,376)	1,157,788,022	(2,603,183,501)	0	0	(3,096,866,202)
2021	(395,572,968)	(199,054,760)	789,697,103	(1,972,826,479)	(7,040,822,405)	0	(8,818,579,509)
2022	0	(24,240,144)	421,606,184	(1,342,469,457)	(5,359,611,443)	(10,004,015,160)	(16,308,730,020)
2023	0	0	53,515,265	(712,112,435)	(3,678,400,481)	(7,664,441,924)	(12,001,439,574)
2024	0	0	0	(81,755,413)	(1,997,189,519)	(5,324,868,687)	(7,403,813,619)
2025	0	0	0	0	(315,978,557)	(2,985,295,450)	(3,301,274,007)
2026	0	0	0	0	-	(645,722,213)	(645,722,213)
2027	0	0	0	0	0	0	0

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

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

Requests for Information

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

STATE OF ILLINOIS
DEPARTMENT OF CENTRAL MANAGEMENT SERVICES
STATE EMPLOYEES GROUP INSURANCE PROGRAM
REPORT ON THE ALLOCATION OF
OTHER POST EMPLOYMENT BENEFIT AMOUNTS
SCHEDULE OF FINDINGS – PRIOR FINDING NOT REPEATED

For the Year Ended June 30, 2022

A. **FINDING** (Noncompliance with the State Employees Group Insurance Act of 1971)

During the prior year examination, the Department of Central Management Services (Department) did not ensure the repayment by the Illinois State Toll Highway Authority (Tollway) of the pro rata share of certain retiree costs incurred by the State Employees Group Insurance Program (SEGIP) was complete and accurate.

During the current examination, our testing indicated the Department and the Tollway developed and implemented a process to ensure the repayment of the pro rata share of certain retiree costs incurred by the SEGIP were complete and accurate. (Finding Code 2021-001, 2020-002)