

# State Employees' Retirement System of the State of Illinois

Report on Allocation of Pension Amounts  
For the Year Ended June 30, 2018

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



**State Employees' Retirement System of the State of Illinois**

**Report on Allocation of Pension Amounts**

**Year Ended June 30, 2018**

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**State Employees' Retirement System of the State of Illinois**

**Report on Allocation of Pension Amounts**

**June 30, 2018**

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**System Officials**

Executive Secretary	Timothy B. Blair
Accounting Division Manager	Alan Fowler, CPA
Internal Auditor	Casey Evans

**Office Locations**

Springfield Office  
2101 South Veterans Parkway  
P.O. Box 19255  
Springfield, IL 62794-9255

Chicago Office  
State of Illinois Building  
160 North LaSalle Street, Suite N725  
Chicago, IL 60601

**Summary**

The audit of the accompanying Schedule of Employer Allocations by Fund, Schedule of Pension Amounts by Fund, and the related Notes to the Schedules (Schedules) of the State Employees' Retirement System of the State of Illinois (System) was performed by RSM US LLP.

Based on their audit, the auditors expressed unmodified opinions on the System's Schedules.



## Independent Auditor's Report

RSM US LLP

Honorable Frank J. Mautino  
Auditor General, State of Illinois

Board of Trustees  
State Employees' Retirement System of the State of Illinois

### Report on the Schedules

As Special Assistant Auditors for the Auditor General, we have audited the accompanying Schedule of Employer Allocations by Fund, of the State Employees' Retirement System of the State of Illinois (System), as of and for the year ended June 30, 2018, and the related Notes to the Schedule. We have also audited the total for all entities of the columns titled ending net pension liability, total deferred outflows of resources, total deferred inflows of resources and total pension expense (specified column totals) included in the accompanying Schedule of Pension Amounts by Fund of the System as of and for the year ended June 30, 2018, and the related Notes to the Schedule.

### Management's Responsibility for the Schedules

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

### Auditor's Responsibility

Our responsibility is to express an opinion on the Schedule of Employer Allocations by Fund and the specified column totals included in the Schedule of Pension Amounts by Fund based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Employer Allocations by Fund and specified column totals included in the Schedule of Pension Amounts by Fund are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule of Employer Allocations by Fund and specified column totals included in the Schedule of Pension Amounts by Fund. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule of Employer Allocations by Fund and specified column totals included in the Schedule of Pension Amounts by Fund, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedule of Employer Allocations by Fund and specified column totals included in the Schedule of Pension Amounts by Fund in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule of Employer Allocations by Fund and specified column totals included in the Schedule of Pension Amounts by Fund.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the Schedules and the related Notes to 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, 2018, and the ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the System as of and for the year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

### **Other Matter**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System's Pension Plan as of and for the year ended June 30, 2018, and our report thereon, dated December 14, 2018 expressed an unmodified opinion on those financial statements.

### **Restriction on Use**

Our report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, the Comptroller, System management, System Board of Trustees, System Employers as of and for the year ended June 30, 2018 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**

Schaumburg, Illinois  
March 20, 2019

**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2018**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse	Employer Contribution Refunds not in the State's Reporting Warehouse
0001	GENERAL REVENUE	<b>Total GRF</b>	\$ 1,319,238,438	\$ 1,159,297	
		350			
		416			
		418			
		426			
		444			
		478			
		492			
		586			
		691			
		All Others			
0011	ROAD	360	112,629		(10,844)
0011	ROAD	494	211,351,402		(14,492,812)
0012	MOTOR FUEL TAX	492	11,077,545		(798,310)
0012	MOTOR FUEL TAX	494	4,178,652		(290,345)
0013	PREVENT & TREAT ALCOHOL & SUB	444	832,340		(58,442)
0014	FOOD & DRUG SAFETY	482	285,295		
0016	TEACHER CERTIFICATE FEE REVOLV	586	60,501		
0018	TRANSPORTATION REGULATORY	524	2,555,172		
0021	FINANCIAL INSTITUTION	440	1,708,329		(123,914)
0022	GENERAL PROFESSIONS DEDICATED	440	899,930		(59,877)
0026	LIVE & LEARN	350	111,796		
0039	STATE BOATING ACT	422	1,982,108		(6,993)
0040	STATE PARKS	422	1,346,351		
0041	WILDLIFE & FISH	422	7,654,270		(21,124)
0042	SALMON	422	79,627		
0044	LOBBYIST REGISTRATION ADMIN	350	240,909		
0045	AGRICULTURAL PREMIUM	406	549,284		
0047	FIRE PREVENTION	All	4,535,610		(319,827)
0048	RURAL/DOWNSTATE HEALTH ACCESS	482	9,076		
0050	MENTAL HEALTH	444	1,246,091		(86,144)
0051	AMUSEMENT RIDE & PATRON SAFETY	452	12,951		
0052	FEDERAL TITLE III SS & EMPLOY	360	74,014		(5,639)
0052	FEDERAL TITLE III SS & EMPLOY	427	37,256,989		
0054	STATE PENSIONS	370	2,178,190		(139,003)
0057	IL STATE PHARMACY DISCIPLINARY	440	396,851		(27,367)
0059	PUBLIC UTILITY	524	5,811,917		
0063	PUBLIC HEALTH SERVICES	482	11,656,436		
0065	U S ENVIRONMENTAL PROTECTION	532	4,987,303		
0067	RADIATION PROTECTION	All	1,331,458		
0068	HOSPITAL LICENSURE	482	181,931		
0072	UNDERGROUND STORAGE TANK	492	475,400		(33,694)
0072	UNDERGROUND STORAGE TANK	All Others	2,691,936		(66,872)
0074	EPA SPEC STATE PROJ TRUST	532	60,504		
0075	COMPASSION USE MED CANNABIS	All	984,444		(14,297)
0077	MINES & MINERALS UIC	422	53,743		
0078	SOLID WASTE MANAGEMENT	All	1,777,869		
0081	VOCATIONAL REHABILITATION	444	17,026,954		(1,233,140)
0085	IL GAMING LAW ENFORCEMENT	340	259,645		
0089	SUBTITLE D MANAGEMENT	532	403,810		
0090	SPECIAL FEDERAL GRANT PROJECT	295	67,293		

Adjustments						
Other Adjustments to General Revenue Fund (GRF)	General Obligation (G.O.) Bond Transfer	Excluded Funds	Allocated Employer Contributions	Primary Allocation	GRF Covered Wages	Secondary Allocation
\$ (53,347,397)			\$ 1,267,050,338	67.5027%	\$ 2,798,431,346	100.0000%
					166,289,855	5.9423%
					8,259,556	0.2951%
					205,143,405	7.3307%
					878,650,363	31.3980%
					765,673,666	27.3608%
					57,512,751	2.0552%
					41,349,864	1.4776%
					15,397,348	0.5502%
					4,932,791	0.1763%
					655,221,747	23.4138%
	(4,124)		97,661	0.0052%		
	(7,975,472)		188,883,118	10.0629%		
	(416,450)		9,862,785	0.5254%		
	(157,530)		3,730,777	0.1988%		
	(31,353)		742,545	0.0396%		
	(11,558)		273,737	0.0146%		
	(2,451)		58,050	0.0031%		
	(103,519)		2,451,653	0.1306%		
	(64,191)		1,520,224	0.0810%		
	(34,034)		806,019	0.0429%		
	(4,529)		107,267	0.0057%		
	(80,303)		1,894,812	0.1009%		
	(54,546)		1,291,805	0.0688%		
	(310,103)		7,323,043	0.3901%		
	(3,226)		76,401	0.0041%		
	(9,760)		231,149	0.0123%		
	(22,254)		527,030	0.0281%		
	(170,797)		4,044,986	0.2155%		
	(368)		8,708	0.0005%		
	(46,994)		1,112,953	0.0593%		
	(525)		12,426	0.0007%		
	(2,770)		65,605	0.0035%		
	(1,509,419)		35,747,570	1.9045%		
	(82,615)		1,956,572	0.1042%		
	(14,969)		354,515	0.0189%		
	(235,462)		5,576,455	0.2971%		
	(472,245)		11,184,191	0.5958%		
	(202,054)		4,785,249	0.2549%		
	(53,942)		1,277,516	0.0681%		
	(7,371)		174,560	0.0093%		
	(17,895)		423,811	0.0226%		
	(106,351)		2,518,713	0.1342%		
	(2,451)		58,053	0.0031%		
	(39,304)		930,843	0.0496%		
	(2,177)		51,566	0.0027%		
	(72,028)		1,705,841	0.0909%		
	(639,866)		15,153,948	0.8073%		
	(10,519)		249,126	0.0133%		
	(16,360)		387,450	0.0206%		
	(2,726)		64,567	0.0034%		

**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2018**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse	Employer Contribution Refunds not in the State's Reporting Warehouse
0091	CLEAN AIR ACT PERMIT	532	\$ 2,690,530		
0093	IL STATE MEDICAL DISCIPLINARY	440	862,861		(64,570)
0118	FACILITY LICENSING	482	194,579		
0129	STATE GAMING	444	32,753		(2,048)
0129	STATE GAMING	565	12,227,758		(865,988)
0131	COUNCIL ON DEV DISABILITIES	558	211,332		
0137	PLUGGING & RESTORATION	422	118,235		
0141	CAPITAL DEVELOPMENT	All Others	264,930		
0141	CAPITAL DEVELOPMENT	507	288,690		(32,144)
0141	CAPITAL DEVELOPMENT	511	4,336,809		
0144	SBE SPECIAL PURPOSE TRUST	586	10,876		
0147	COAL MINING REGULATORY	422	14,120		
0148	MENTAL HEALTH REPORTING	444	21,841		(1,086)
0148	MENTAL HEALTH REPORTING	All Others	99,487		
0151	REG CPA ADMIN & DISCIPLINARY	440	124,556		(9,824)
0152	STATE CRIME LABORATORY	493	342,310		
0156	MTR VEH THEFT PREV & INS VERIF	546	15,334		
0159	SBE TEACHER CERTIFICATION INST	586	58,889		
0163	WEIGHTS & MEASURES	All	1,223,805		(9,091)
0166	ST POLICE MERIT BD PUB SAFETY	591	839,996		(12,914)
0167	DIVISION OF CORP REGIS LLP	350	32,367		
0169	IL INDEPENDENT TAX TRIBUNAL	564	29,508		(1,086)
0175	IL SCHOOL ASBESTOS ABATEMENT	482	93,094		
0177	CHIP BOARD PAYROLL TRUST	527	106,923		(9,283)
0184	ICJIA VIOLENCE PREVENTION	All	42,373		
0185	SECRETARY OF STATE SPEC LIC PL	350	180,949		
0193	LOC GOVT HEALTH INSURANCE RES	416	153,212		
0195	IPTIP ADMINISTRATIVE TR	370	597,605		(38,016)
0199	ILLINOIS FISHERIES MANAGEMENT	422	169,817		
0203	TCHR HEALTH INSURANCE SECURITY	416	331,584		
0209	STATE POLICE FIREARM SERVICES	493	1,087,524		
0211	DHS TECHNOLOGY INITIATIVE	444	279,707		(23,510)
0214	BROWNFIELDS REDEVELOPMENT	532	277,561		
0218	PROFESSIONS INDIRECT COST	All	4,635,626		(340,160)
0220	DCFS CHILDREN'S SERVICES	418	3,635,361		
0238	IL HEALTH FACILITIES PLANNING	482	343,169		
0240	EMERGENCY PUBLIC HEALTH	482	86,625		
0242	ISAC ACCOUNTS RECEIVABLE	691	23,736		
0243	CREDIT UNION	440	870,478		(64,883)
0244	RESIDENTIAL FINANCE REGULATORY	440	826,738		(54,330)
0258	NURSING DEDICATED & PROFESSNL	440	479,016		(33,684)
0258	NURSING DEDICATED & PROFESSNL	482	8,978		
0259	OPTOMETRIC LICN & DISC BRD	440	56,612		(4,621)
0261	UNDERGROUND RESOURCE CONSERV	422	42,114		
0270	WATER REVOLVING	532	3,524,281		
0272	LASALLE VETERANS HOME	497	3,197,916		
0273	ANNA VETERANS HOME	497	1,324,740		
0274	SELF-INSURERS ADMINISTRATION	563	117,256		(8,323)
0276	DRUNK&DRUGGED DRIVING PREVENT	444	221,541		(15,004)
0285	LONG TERM CARE MONITOR/RECEIVE	482	4,728,095		
0287	HOME CARE SERVCS AGY LICENSURE	482	335,614		



Adjustments						
Other Adjustments to General Revenue Fund (GRF)	General Obligation (G.O.) Bond Transfer	Excluded Funds	Allocated Employer Contributions	Primary Allocation	GRF Covered Wages	Secondary Allocation
	\$ (109,003)		\$ 2,581,527	0.1375%		
	(32,342)		765,949	0.0408%		
	(7,883)		186,696	0.0099%		
	(1,244)		29,461	0.0016%		
	(460,307)		10,901,463	0.5808%		
	(8,562)		202,770	0.0108%		
	(4,790)		113,445	0.0060%		
	(10,733)		254,197	0.0135%		
	(10,394)		246,152	0.0131%		
	(175,700)		4,161,109	0.2217%		
	(441)		10,435	0.0006%		
	(572)		13,548	0.0007%		
	(841)		19,914	0.0011%		
	(4,031)		95,456	0.0051%		
	(4,648)		110,084	0.0059%		
	(13,868)		328,442	0.0175%		
	(621)		14,713	0.0008%		
	(2,386)		56,503	0.0030%		
	(49,213)		1,165,501	0.0621%		
	(33,508)		793,574	0.0423%		
	(1,311)		31,056	0.0017%		
	(1,151)		27,271	0.0015%		
	(3,772)		89,322	0.0048%		
	(3,956)		93,684	0.0050%		
	(1,717)		40,656	0.0022%		
	(7,331)		173,618	0.0092%		
	(6,207)		147,005	0.0078%		
	(22,671)		536,918	0.0286%		
	(6,880)		162,937	0.0087%		
	(13,434)		318,150	0.0169%		
	(44,060)		1,043,464	0.0556%		
	(10,379)		245,818	0.0131%		
	(11,245)		266,316	0.0142%		
	(174,025)		4,121,441	0.2196%		
	(147,282)		3,488,079	0.1858%		
	(13,903)		329,266	0.0175%		
	(3,510)		83,115	0.0044%		
	(962)		22,774	0.0012%		
	(32,638)		772,957	0.0412%		
	(31,293)		741,115	0.0395%		
	(18,042)		427,290	0.0228%		
	(364)		8,614	0.0005%		
	(2,106)		49,885	0.0027%		
	(1,706)		40,408	0.0022%		
	(142,782)		3,381,499	0.1802%		
	(129,559)		3,068,357	0.1635%		
	(53,670)		1,271,070	0.0677%		
	(4,413)		104,520	0.0056%		
	(8,368)		198,169	0.0106%		
	(191,553)		4,536,542	0.2417%		
	(13,597)		322,017	0.0172%		

**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2018**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse	Employer Contribution Refunds not in the State's Reporting Warehouse
0288	COMMUNITY WATER SUPPLY LAB	532	\$ 170,122		
0290	FERTILIZER CONTROL	406	319,766		
0292	SECURITIES INVESTORS EDUCATION	350	23,195		
0294	USED TIRE MANAGEMENT	All	1,406,525		
0297	GUARDIANSHIP & ADVOCACY	537	74,405		(3,409)
0298	NATURAL AREAS ACQUISITION	422	1,607,428		
0299	OPEN SPACE LANDS ACQUIS&DEVEL	422	265,279		
0323	MOTOR VEHICLE REVIEW BOARD	350	68,647		
0326	AFRICAN-AMERICAN HIV/AIDS RESP	482	1,879		
0327	TATOO & BODY PRCNG ESTAB REGIS	482	23,663		
0329	COUNTY PROVIDER TRUST	478	926,409		
0333	FEDERAL SUPPORT AGREEMENT REV	466	2,325,249		
0335	CRIMINAL JUSTICE INFO PROJECTS	546	25,441		
0336	ENVIRONMENTAL LAB CERTIFICAT	532	96,178		
0340	PUBLIC HEALTH LAB SERVS REV	482	128,848		
0344	CARE PROV FOR PERSONS WITH DD	478	48,841		
0345	LONG TERM CARE PROVIDER	478	180,324		
0345	LONG TERM CARE PROVIDER	482	133,428		
0357	CHILD LABOR ENFORCEMENT	452	104,877		
0360	LEAD POISONING,SCREENING	482	185,184		
0362	SECURITIES AUDIT & ENFORCEMENT	350	1,674,945		
0363	DEPT OF BUSINESS SERV SP OPS	350	2,505,833		
0368	DRUG TREATMENT	444	202,984		(14,666)
0369	FEED CONTROL	406	330,798		
0370	TANNING FACILITY PERMIT	482	10,305		
0372	PLUMBING LICENSURE & PROGRAM	482	320,483		
0384	TAX COMPLIANCE & ADMIN	492	13,257,172		(899,219)
0386	APPRAISAL ADMINISTRATION	440	190,026		(13,491)
0387	SMALL BUS ENVIRONMENTAL ASSIST	420	69,876		
0396	SENIOR HEALTH INSURANCE PROG	402	303,395		(19,921)
0398	EMS ASSISTANCE	482	1,514		
0407	GRANT ACCOUNTABILITY/TRANSPNCY	507	345,818		(27,182)
0408	DHS SPECIAL PURPOSE TRUST	444	2,022,410		(143,567)
0410	SBE FEDERAL DEPT OF AGRI	586	226,685		
0421	PUBLIC AID RECOVERIES TRUST	478	9,723,790		
0425	IL POWER AGENCY OPERATIONS	All	312,783		(23,242)
0428	SUPREME COURT HISTORIC PRESERV	210	92,282		(9,230)
0434	COURT OF CLAIMS ADMIN & GRANT	528	56,148		
0435	CHARITABLE TRUST STABILIZATION	370	142,153		(2,580)
0438	IL STATE FAIR	406	176,030		
0440	AGRICULTURAL MASTER	406	208,799		
0445	SEX OFFENDER INVESTIGATION	493	30,788		
0447	GI EDUCATION	497	251,197		
0453	MONITORING DEVICE DRVNG PERMIT	350	209,632		
0455	IL STATE TOLL HIGHWAY AUTH	557	56,352,092		(4,123,820)
0473	TEACHERS RETIREMENT SYSTEM	593	2,608,884		(204,836)
0476	WHOLESOME MEAT	406	1,538,353		
0477	JUDGES RETIREMENT SYSTEM	275	260,636		
0480	SECRETARY OF STATE ID SECURITY	350	164,717		
0481	GENERAL ASSEMBLY RETIREMENT	131	66,239		
0483	SECRETARY OF STATE SPEC SERV	350	1,094,190		

Adjustments						
Other Adjustments to General Revenue Fund (GRF)	General Obligation (G.O.) Bond Transfer	Excluded Funds	Allocated Employer Contributions	Primary Allocation	GRF Covered Wages	Secondary Allocation
	\$ (6,892)		\$ 163,230	0.0087%		
	(12,955)		306,811	0.0163%		
	(940)		22,255	0.0012%		
	(56,984)		1,349,541	0.0719%		
	(2,876)		68,120	0.0036%		
	(65,123)		1,542,305	0.0822%		
	(10,747)		254,532	0.0136%		
	(2,781)		65,866	0.0035%		
	(76)		1,803	0.0001%		
	(959)		22,704	0.0012%		
	(37,532)		888,877	0.0474%		
	(94,204)		2,231,045	0.1189%		
	(1,031)		24,410	0.0013%		
	(3,897)		92,281	0.0049%		
	(5,220)		123,628	0.0066%		
	(1,979)		46,862	0.0025%		
	(7,306)		173,018	0.0092%		
	(5,406)		128,022	0.0068%		
	(4,249)		100,628	0.0054%		
	(7,502)		177,682	0.0095%		
	(67,858)		1,607,087	0.0856%		
	(101,521)		2,404,312	0.1281%		
	(7,629)		180,689	0.0096%		
	(13,402)		317,396	0.0169%		
	(417)		9,888	0.0005%		
	(12,984)		307,499	0.0164%		
	(500,667)		11,857,286	0.6317%		
	(7,152)		169,383	0.0090%		
	(2,831)		67,045	0.0036%		
	(11,485)		271,989	0.0145%		
	(61)		1,453	0.0001%		
	(12,909)		305,727	0.0163%		
	(76,119)		1,802,724	0.0960%		
	(9,184)		217,501	0.0116%		
	(393,947)		9,329,843	0.4971%		
	(11,730)		277,811	0.0148%		
	(3,365)		79,687	0.0042%		
	(2,275)		53,873	0.0029%		
	(5,655)		133,918	0.0071%		
	(7,132)		168,898	0.0090%		
	(8,459)		200,340	0.0107%		
	(1,247)		29,541	0.0016%		
	(10,177)		241,020	0.0128%		
	(8,493)		201,139	0.0107%		
	(2,115,961)		50,112,311	2.6698%		
	(97,397)		2,306,651	0.1229%		
	(62,324)		1,476,029	0.0786%		
	(10,559)		250,077	0.0133%		
	(6,673)		158,044	0.0084%		
	(2,684)		63,555	0.0034%		
	(44,330)		1,049,860	0.0559%		

**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2018**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse	Employer Contribution Refunds not in the State's Reporting Warehouse
0484	NUCLEAR CIVIL PROTECTION PLAN	588	\$ 15,496		
0488	CRIMINAL JUSTICE TRUST	546	952,485		
0491	FEDERAL AID DISASTER	588	127,646		
0495	OLD AGE SURVIVORS INSURANCE	444	13,097,295		(946,391)
0497	FEDERAL CIVIL PREPARED ADMIN	588	6,095		
0502	EARLY INTERVENTION SERVICE REV	444	369,827		(25,500)
0506	SMALL BUSINESS CREDIT INITIATV	420	12,990		
0514	STATE ASSET FORFEITURE	493	88,558		
0523	DEPT OF CORRECTIONS REIMBURSEM	425	277,526		(9,208)
0523	DEPT OF CORRECTIONS REIMBURSEM	426	312,613		(12,270)
0524	HEALTH FACILITY PLAN REVIEW	482	321,865		
0533	ATTORNEY GENERAL TOBACCO	340	404,704		
0534	IL WORKERS' COMP COMM OPERATNS	All	7,214,793		(502,639)
0535	SEX OFFENDER REGISTRATION	493	23,294		
0536	LEADS MAINTENANCE	493	131,337		
0537	STATE OFFENDER DNA IDENTIFICAT	493	611,970		
0538	IL HISTORIC SITES	422	290,817		
0539	DEATH PENALTY ABOLITION	546	12,929		
0542	AG COURT ORDER & VOL COMPLY	340	2,930,880		
0546	PUBLIC PENSION REGULATION	446	265,093		
0549	IL CHARITY BUREAU	340	362,449		
0550	SUPPLEMENTAL LOW INCOME ENERGY	420	460,085		
0561	SBE FEDERAL DEPT OF EDUCATION	586	442,681		
0562	PAWNBROKER REGULATION	440	52,465		(3,720)
0566	DCFS FEDERAL PROJECTS	418	52,677		
0568	SCHOOL INFRASTRUCTURE	507	31,449		(3,250)
0568	SCHOOL INFRASTRUCTURE	586	8,680		
0576	PESTICIDE CONTROL	All	1,420,925		
0577	COMMUNITY COLLEGE HEALTH INSUR	416	33,602		
0579	SAVINGS BANK REGULATORY	440	42,802		(3,034)
0581	JUVENILE ACCT INCENTIVE BLOCK	444	17,942		
0582	DCFS SPECIAL PURPOSE TRUST	418	115,131		
0592	DHS FEDERAL PROJECTS	444	116,711		(6,113)
0600	ATTORNEY GENERAL WHISTLEBLOWER	340	1,639,279		
0606	HEALTH INFORMATION EXCHANGE	534	1,679		
0607	SPECIAL PROJECTS DIVISION	442	513,582		
0608	PARTNERS FOR CONSERVATION	All	681,688		
0612	STATEWIDE 911	493	281,029		
0618	SERVICES FOR OLDER AMERICANS	402	367,176		(26,998)
0619	QUINCY VETERAN HOME	497	4,613,132		
0622	MOTOR VEHICLE LICENSE PLATE	350	173,243		
0627	PUBLIC TRANSPORTATION	509	244,777		(18,745)
0632	HORSE RACING	All	1,079,180		(80,505)
0635	DEATH CERTIFICATE SURCHARGE	482	229,702		
0636	COMMERCE & COMM AFFAIRS ASST	420	261,067		
0649	MOTOR CARRIER SAFETY INSPECTIO	493	666,090		
0652	OVER DIMNSNL LOAD POLICE ESCRT	493	77,686		
0654	HEALTHY SMILES	482	93,507		
0659	HISTORIC PROPERTY ADMIN	420	19,438		
0664	STUDENT LOAN OPERATING	691	3,368,878		
0668	COLLEGE SAVINGS POOL ADMINISTR	370	564,157		(14,558)

Adjustments						
Other Adjustments to General Revenue Fund (GRF)	General Obligation (G.O.) Bond Transfer	Excluded Funds	Allocated Employer Contributions	Primary Allocation	GRF Covered Wages	Secondary Allocation
	\$ (628)		\$ 14,868	0.0008%		
	(38,589)		913,896	0.0487%		
	(5,171)		122,475	0.0065%		
	(492,278)		11,658,626	0.6211%		
	(247)		5,848	0.0003%		
	(13,950)		330,377	0.0176%		
	(526)		12,464	0.0007%		
	(3,588)		84,970	0.0045%		
	(10,871)		257,447	0.0137%		
	(12,168)		288,175	0.0154%		
	(13,040)		308,825	0.0165%		
	(16,396)		388,308	0.0207%		
	(271,934)		6,440,220	0.3431%		
	(944)		22,350	0.0012%		
	(5,321)		126,016	0.0067%		
	(24,793)		587,177	0.0313%		
	(11,782)		279,035	0.0149%		
	(524)		12,405	0.0007%		
	(118,741)		2,812,139	0.1498%		
	(10,740)		254,353	0.0136%		
	(14,684)		347,765	0.0185%		
	(18,640)		441,445	0.0235%		
	(17,935)		424,746	0.0226%		
	(1,975)		46,770	0.0025%		
	(2,134)		50,543	0.0027%		
	(1,142)		27,057	0.0014%		
	(352)		8,328	0.0004%		
	(57,567)		1,363,358	0.0726%		
	(1,361)		32,241	0.0017%		
	(1,611)		38,157	0.0020%		
	(727)		17,215	0.0009%		
	(4,664)		110,467	0.0059%		
	(4,481)		106,117	0.0057%		
	(66,413)		1,572,866	0.0838%		
	(68)		1,611	0.0001%		
	(20,807)		492,775	0.0263%		
	(27,618)		654,070	0.0348%		
	(11,386)		269,643	0.0144%		
	(13,782)		326,396	0.0174%		
	(186,895)		4,426,237	0.2358%		
	(7,019)		166,224	0.0089%		
	(9,157)		216,875	0.0116%		
	(40,460)		958,215	0.0510%		
	(9,306)		220,396	0.0117%		
	(10,577)		250,490	0.0133%		
	(26,986)		639,104	0.0340%		
	(3,147)		74,539	0.0040%		
	(3,788)		89,719	0.0048%		
	(788)		18,650	0.0010%		
	(136,486)		3,232,392	0.1722%		
	(22,266)		527,333	0.0281%		

**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2018**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse	Employer Contribution Refunds not in the State's Reporting Warehouse
0673	DEPT OF INSURANCE FED TRUST	446	\$ 41,190		
0674	STATE CHARTER SCHOOL COMM	586	95,930		
0675	ELECTRONICS RECYCLING	532	102,680		
0689	AGRICULTURE PESTICIDE CONTROL	406	80,799		
0700	USDA WOMEN, INFANTS & CHILDREN	444	837,825		(62,558)
0701	FEDERAL STUDENT INCENTIVE TR	691	206,610		
0702	ASSIST LIVING & SHARED HOU REG	482	238,752		
0705	STATE POLICE WHISTLEBLOWER REW	493	3,667		
0708	IL STANDARD BRED BREEDERS	406	4,498		
0709	IL THOROUGHBRED BREEDERS	406	73,768		
0710	HOMELAND SEC EMERG PREPAR TRST	588	1,859,065		
0711	STATE LOTTERY	All	4,782,505		(5,544)
0718	COMMUNITY MENTAL HEALTH MEDICA	444	390,543		(22,984)
0722	COMPTROLLER DEBT RECOVERY TRST	360	139,872		(17,275)
0724	DEPT OF LABOR FEDERAL PROJECTS	452	134,622		
0726	FEDERAL INDUSTRIAL SERVICES	452	175,496		
0731	IL CLEAN WATER FUND	532	2,918,641		
0732	SECRETARY OF STATE DUI ADMINIS	350	127,000		
0733	TOBACCO SETTLEMENT RECOVERY	482	6,746		
0737	ENERGY ADMINISTRATION	420	76,528		
0740	MEDICAID BUY IN PROGRAM REVOLV	478	50,402		
0745	STATE'S ATTY APPEL PROSEC CO	295	95,481		
0746	HOME INSPECTOR ADMINISTRATION	440	26,618		(1,927)
0755	STATE EMPLOYEES DEF COMP PLAN	416	283,767		
0757	CHILD SUPPORT ADMINISTRATIVE	478	23,801,622		
0759	SECRETARY OF STATE POLICE SERV	350	16,953		
0762	LOCAL INITIATIVE	444	174,494		(12,389)
0763	TOURISM PROMOTION	All	3,001,433		
0765	FEDERAL SURFACE MINING CONTROL	422	675,808		
0773	ISAC LOAN PURCH PROG PAYROLL	691	158,464		
0790	PRIVATE SEWAGE DISPOSAL PROGRM	482	36,058		
0792	CEMETERY OVERSIGHT LCNS&DSCPLN	440	218,460		(15,994)
0795	BANK & TRUST COMPANY	All	3,677,200		(274,814)
0796	NUC SAFETY EMERG PREPAREDNESS	All	3,346,861		(3,128)
0798	REHAB SERVS EL & SECOND ED ACT	444	9,651		(173)
0801	AG'S ST PROJ & CRT ORDER DIST	340	2,246,035		
0802	PERSONAL PROPERTY TAX REPLACE	All Others	24,016,092		(2,189,545)
0802	PERSONAL PROPERTY TAX REPLACE	492	6,644,869		
0821	DRAM SHOP	444	10,646		
0821	DRAM SHOP	492	1,159,544		(82,033)
0823	IL STATE DENTAL DISCIPLINARY	440	225,092		(16,066)
0828	HAZARDOUS WASTE	532	946,116		
0831	NATURAL RESOURCES RESTORATION	422	3,638		
0838	PUBLIC HEALTH FEDERAL PROJECTS	482	29,343		
0850	REAL ESTATE LICENSE ADMIN	360	63,611		(4,831)
0850	REAL ESTATE LICENSE ADMIN	440	1,413,226		(104,961)
0855	NATIONAL FLOOD INSURANCE PROG	422	95,390		
0859	FEDERAL ENERGY	All	19,683		
0863	CYCLE RIDER SAFETY TRAINING	494	61,808		(3,723)
0870	LOW INC HOME ENERGY BLOCK GRNT	420	631,916		
0871	COMMUNITY SERVICES BLOCK GRANT	420	234,667		

Adjustments						
Other Adjustments to General Revenue Fund (GRF)	General Obligation (G.O.) Bond Transfer	Excluded Funds	Allocated Employer Contributions	Primary Allocation	GRF Covered Wages	Secondary Allocation
	\$ (1,669)		\$ 39,521	0.0021%		
	(3,886)		92,044	0.0049%		
	(4,160)		98,520	0.0052%		
	(3,273)		77,526	0.0041%		
	(31,409)		743,858	0.0396%		
	(8,371)		198,239	0.0106%		
	(9,673)		229,079	0.0122%		
	(149)		3,518	0.0002%		
	(182)		4,316	0.0002%		
	(2,989)		70,779	0.0038%		
	(75,318)		1,783,747	0.0950%		
	(193,532)		4,583,429	0.2442%		
	(14,891)		352,668	0.0188%		
	(4,967)		117,630	0.0063%		
	(5,454)		129,168	0.0069%		
	(7,110)		168,386	0.0090%		
	(118,245)		2,800,396	0.1492%		
	(5,145)		121,855	0.0065%		
	(273)		6,473	0.0003%		
	(3,100)		73,428	0.0039%		
	(2,042)		48,360	0.0026%		
	(3,868)		91,613	0.0049%		
	(1,000)		23,691	0.0013%		
	(11,496)		272,271	0.0145%		
	(964,292)		22,837,330	1.2167%		
	(687)		16,266	0.0009%		
	(6,567)		155,538	0.0083%		
	(121,599)		2,879,834	0.1534%		
	(27,379)		648,429	0.0345%		
	(6,420)		152,044	0.0081%		
	(1,461)		34,597	0.0018%		
	(8,203)		194,263	0.0103%		
	(137,843)		3,264,543	0.1739%		
	(135,467)		3,208,266	0.1709%		
	(384)		9,094	0.0005%		
	(90,995)		2,155,040	0.1148%		
	(884,274)		20,942,273	1.1157%		
	(269,208)		6,375,661	0.3397%		
	(431)		10,215	0.0005%		
	(43,654)		1,033,857	0.0551%		
	(8,468)		200,558	0.0107%		
	(38,331)		907,785	0.0484%		
	(147)		3,491	0.0002%		
	(1,189)		28,154	0.0015%		
	(2,381)		56,399	0.0030%		
	(53,003)		1,255,262	0.0669%		
	(3,865)		91,525	0.0049%		
	(797)		18,886	0.0010%		
	(2,353)		55,732	0.0030%		
	(25,601)		606,315	0.0323%		
	(9,507)		225,160	0.0120%		

**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2018**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse	Employer Contribution Refunds not in the State's Reporting Warehouse
0872	MATERNAL & CHILD HLTH SERV BLK	482	\$ 532,840		
0873	PREVENTIVE HEALTH&HLTH SERV BL	482	380,367		
0875	COM DEV/SMALL CITY BLK GRANT	420	189,726		
0876	COMMUNITY MH SERVS BLOCK GRNT	444	168,234		(10,856)
0879	TRAFFIC & CRIM CONVICTION SUR	All	954,925		(72,833)
0882	SHEFFIELD 2/1982 AGREED ORDER	588	42,814		
0883	INTRA-AGENCY SERVICES	420	1,678,693		
0888	DESIGN PROFESSIONAL ADMIN & IN	440	199,544		(14,005)
0894	DNR FEDERAL PROJECTS	422	569,684		(18,174)
0896	PUBLIC HEALTH SPEC STATE PROJ	482	291,677		
0903	STATE SURPLUS PROPERTY REV	416	169,746		
0904	IL STATE POLICE FEDERAL PROJS	493	1,474,413		
0905	IL FORESTRY DEVELOPMENT	422	439,889		(34,169)
0906	STATE POLICE SERVICES	493	4,088,711		
0911	JUVENILE JUSTICE TRUST	444	49,939		(3,541)
0913	FEDERAL WORKFORCE TRAINING	420	1,961,004		
0920	METABOLIC SCREENING & TREATMNT	482	1,088,016		
0921	DHS RECOVERIES TRUST	444	2,667,692		(180,635)
0922	INSURANCE PRODUCER ADMIN	All	3,778,986		(5,260)
0925	COAL TECHNOLOGY DEV ASSIST	All	549,921		
0929	VIOLENT CRIME VICTIMS ASSIST	340	735,677		
0938	HEARING INSTRUMENT DISPEN EXAM	482	9,915		
0940	SELF-INSURERS SECURITY	563	43,510		(3,078)
0942	LOW-LEVEL RAD WSTE FAC DEV&OP	588	38,949		
0944	ENVIRO PROTECT PERMIT & INSP	532	2,255,108		
0951	NARCOTICS PROFIT FORFEITURE	295	89,220		
0962	PARK & CONSERVATION	All	6,294,215		(22,849)
0963	VEHICLE INSPECTION	350	490,932		
0963	VEHICLE INSPECTION	532	1,784,364		
0969	LOCAL TOURISM	420	64,060		
0971	BUILD ILLINOIS BOND	All	417,201		(16,510)
0973	IL CAPITAL REVOLVING LOAN	420	125,094		
0980	MANTENO VETERANS HOME	497	1,608,785		
0988	ATTORNEY GENERAL FEDERAL GRANT	340	123,676		
0991	ABANDONED MINED LANDS RECLAM	422	1,134,097		
0997	INSURANCE FINANCIAL REGULATION	446	4,126,672		
CMAP	CHICAGO METRO AGENCY FOR PLANNING	N/A	-	301,202	
IFT	ILLINOIS FEDERATION OF TEACHERS	N/A	-	167,738	
<b>Excluded Funds</b>					
0301	WORKING CAPITAL REVOLVING	426	3,971,787		(279,760)
0303	STATE GARAGE REVOLVING	416	4,697,158		
0304	TECHNOLOGY MGMNT REVOLVING	360	63,089		(4,120)
0304	TECHNOLOGY MGMNT REVOLVING	448	22,303,781		
0314	FACILITIES MANAGEMENT REVOLV	416	11,179,620		
0317	PROFESSIONAL SERVICES	416	6,637,503		
0332	WORKERS' COMPENSATION REVOLV	416	270,944		
0342	AUDIT EXPENSE	103	170,734		
0529	IL STATE BOARD OF INVESTMENTS	555	619,804		
0907	HEALTH INSURANCE RESERVE	416	1,332,849		
0479	STATE EMPLOYEES RETIREMENT SYS	589	3,370,917		
			<u>\$ 2,038,840,718</u>	<u>\$ 1,628,237</u>	<u>\$ (30,001,038)</u>



Adjustments						
Other Adjustments to General Revenue Fund (GRF)	General Obligation (G.O.) Bond Transfer	Excluded Funds	Allocated Employer Contributions	Primary Allocation	GRF Covered Wages	Secondary Allocation
	\$ (21,587)		\$ 511,253	0.0272%		
	(15,410)		364,957	0.0194%		
	(7,687)		182,039	0.0097%		
	(6,376)		151,002	0.0080%		
	(35,737)		846,355	0.0451%		
	(1,735)		41,079	0.0022%		
	(68,010)		1,610,683	0.0858%		
	(7,517)		178,022	0.0095%		
	(23,080)		528,430	0.0282%		
	(11,817)		279,860	0.0149%		
	(6,877)		162,869	0.0087%		
	(59,734)		1,414,679	0.0754%		
	(17,822)		387,898	0.0207%		
	(165,649)		3,923,062	0.2090%		
	(1,880)		44,518	0.0024%		
	(79,448)		1,881,556	0.1002%		
	(44,080)		1,043,936	0.0556%		
	(100,760)		2,386,297	0.1271%		
	(152,888)		3,620,838	0.1929%		
	(22,279)		527,642	0.0281%		
	(29,805)		705,872	0.0376%		
	(402)		9,513	0.0005%		
	(1,638)		38,794	0.0021%		
	(1,578)		37,371	0.0020%		
	(91,363)		2,163,745	0.1153%		
	(3,615)		85,605	0.0046%		
	(254,790)		6,016,576	0.3205%		
	(19,889)		471,043	0.0251%		
	(72,291)		1,712,073	0.0912%		
	(2,595)		61,465	0.0033%		
	(16,233)		384,458	0.0205%		
	(5,068)		120,026	0.0064%		
	(65,178)		1,543,607	0.0822%		
	(5,011)		118,665	0.0063%		
	(45,946)		1,088,151	0.0580%		
	(167,187)		3,959,485	0.2109%		
	(12,203)		288,999	0.0154%		
	(6,796)		160,942	0.0086%		
	(149,578)	(3,542,449)				
	(190,299)	(4,506,859)				
	(2,389)	(56,580)				
	(896,207)	(21,407,574)				
	(444,528)	(10,735,092)				
	(268,910)	(6,368,593)				
	(10,977)	(259,967)				
	(6,917)	(163,817)				
	(25,111)	(594,693)				
	(53,999)	(1,278,850)				
	(136,568)	(3,234,349)				
<b>\$ (53,347,397)</b>	<b>\$ (27,945,476)</b>	<b>\$ (52,148,823)</b>	<b>\$ 1,877,026,221</b>	<b>100.0000%</b>		

State Employees' Retirement System of the State of Illinois  
Schedule of Pension Amounts by Fund  
As of and For the Year Ended June 30, 2018

FUND	Fund Name	Agency #	Ending Net Pension Liability	Deferred Outflows of Resources			
				Net Differences between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0001	GENERAL REVENUE	<b>TOTAL GRF</b>	\$ 22,313,968,657	\$ 10,031,805	\$ 1,229,500,120	\$ 615,983,475	\$ 1,855,515,400
0001		350	1,325,962,960	596,120	73,060,586	39,811,946	113,468,652
0001		416	65,848,522	29,604	3,628,255	50,416,398	54,074,257
0001		418	1,635,770,100	735,402	90,130,965	16,158,979	107,025,346
0001		426	7,006,139,879	3,149,786	386,038,448	381,597,064	770,785,298
0001		444	6,105,280,336	2,744,782	336,401,069	76,297,944	415,443,795
0001		478	458,596,684	206,174	25,268,686	-	25,474,860
0001		492	329,711,201	148,230	18,167,094	-	18,315,324
0001		586	122,771,456	55,195	6,764,710	9,394,440	16,214,345
0001		691	39,339,527	17,686	2,167,609	19,105,062	21,290,357
0001		All Others	5,224,547,992	2,348,826	287,872,698	23,201,642	313,423,166
0011	ROAD	360	1,718,933	773	94,713	252,078	347,564
0011	ROAD	494	3,326,433,390	1,495,481	183,286,546	40,354,028	225,136,055
0012	MOTOR FUEL TAX	492	173,678,373	78,081	9,569,682	4,590,811	14,238,574
0012	MOTOR FUEL TAX	494	65,716,141	29,544	3,620,961	5,162,729	8,813,234
0013	PREVENT & TREAT ALCOHOL & SUB	444	13,090,338	5,885	721,278	460,496	1,187,659
0014	FOOD & DRUG SAFETY	482	4,826,236	2,170	265,926	3,120,200	3,388,296
0016	TEACHER CERTIFICATE FEE REVOLV	586	1,024,749	461	56,464	-	56,925
0018	TRANSPORTATION REGULATORY	524	43,171,670	19,409	2,378,760	2,743,963	5,142,132
0021	FINANCIAL INSTITUTION	440	26,775,691	12,038	1,475,341	193,893	1,681,272
0022	GENERAL PROFESSIONS DEDICATED	440	14,181,200	6,376	781,384	2,669,883	3,457,643
0026	LIVE & LEARN	350	1,884,215	847	103,820	408,720	513,387
0036	IL VETERANS' REHABILITATION	444	-	-	-	2,332,501	2,332,501
0039	STATE BOATING ACT	422	33,353,917	14,995	1,837,801	5,280,269	7,133,065
0040	STATE PARKS	422	22,742,809	10,225	1,253,129	7,953,972	9,217,326
0041	WILDLIFE & FISH	422	128,953,052	57,974	7,105,316	590,285	7,753,575
0042	SALMON	422	1,355,313	609	74,678	335,027	410,314
0044	LOBBYIST REGISTRATION ADMIN	350	4,065,938	1,828	224,033	274,393	500,254
0045	AGRICULTURAL PREMIUM	406	9,288,851	4,176	511,816	2,099,609	2,615,601
0047	FIRE PREVENTION	All	71,236,562	32,026	3,925,136	1,284,543	5,241,705
0048	RURAL/DOWNSSTATE HEALTH ACCESS	482	165,282	74	9,107	121,183	130,364
0049	INDUSTRIAL HYGIENE REGULATORY	532	-	-	-	-	-
0050	MENTAL HEALTH	444	19,602,451	8,813	1,080,095	11,625,790	12,714,698
0051	AMUSEMENT RIDE & PATRON SAFETY	452	231,395	104	12,750	161,374	174,228
0052	FEDERAL TITLE III SS & EMPLOY	360	1,156,974	520	63,749	15,954	80,223
0052	FEDERAL TITLE III SS & EMPLOY	427	629,559,311	283,034	34,688,731	-	34,971,765
0054	STATE PENSIONS	370	34,444,778	15,486	1,897,908	2,809,825	4,723,219
0057	IL STATE PHARMACY DISCIPLINARY	440	6,247,661	2,809	344,246	990,962	1,338,017
0059	PUBLIC UTILITY	524	98,210,591	44,153	5,411,406	72,709	5,528,268
0063	PUBLIC HEALTH SERVICES	482	196,950,085	88,544	10,851,954	3,728,613	14,669,111
0065	U S ENVIRONMENTAL PROTECTION	532	84,260,787	37,882	4,642,771	2,127,773	6,808,426
0067	RADIATION PROTECTION	All	22,511,415	10,121	1,240,379	-	1,250,500
0068	HOSPITAL LICENSURE	482	3,074,246	1,382	169,391	1,934,092	2,104,865
0071	FIREARM OWNER'S NOTIFICATION	493	-	-	-	-	-
0072	UNDERGROUND STORAGE TANK	492	7,470,748	3,359	411,638	262,876	677,873
0072	UNDERGROUND STORAGE TANK	All Others	44,361,701	19,944	2,444,331	2,295,336	4,759,611
0074	EPA SPEC STATE PROJ TRUST	532	1,024,749	461	56,464	396,537	453,462
0075	COMPASSION USE MED CANNABIS	All	16,395,979	7,371	903,419	5,002,122	5,912,912
0077	MINES & MINERALS UIC	422	892,523	401	49,178	15,954	65,533
0078	SOLID WASTE MANAGEMENT	All	30,048,276	13,509	1,655,661	-	1,669,170
0081	VOCATIONAL REHABILITATION	444	266,864,391	119,976	14,704,233	18,589,514	33,413,723
0085	IL GAMING LAW ENFORCEMENT	340	4,396,502	1,977	242,247	106,319	350,543
0085	IL GAMING LAW ENFORCEMENT	492	-	-	-	-	-
0089	SUBTITLE D MANAGEMENT	532	6,809,620	3,061	375,210	492,909	871,180
0090	SPECIAL FEDERAL GRANT PROJECT	295	1,123,918	505	61,928	67,084	129,517
0091	CLEAN AIR ACT (CAA) PERMIT	532	45,452,563	20,434	2,504,437	-	2,524,871
0093	IL STATE MEDICAL DISCIPLINARY	440	13,487,015	6,063	743,135	777,997	1,527,195
0115	SAFE BOTTLED WATER	482	-	-	-	-	-
0117	ST APPELLATE DEFENDER FEDERAL	290	-	-	-	65,614	65,614
0118	FACILITY LICENSING	482	3,272,585	1,471	180,319	678,626	860,416
0129	STATE GAMING	444	528,903	238	29,143	218,130	247,511
0129	STATE GAMING	565	191,991,624	86,315	10,578,742	2,684,207	13,349,264
0131	COUNCIL ON DEV DISABILITIES	558	3,570,092	1,605	196,712	24,236	222,553
0137	PLUGGING & RESTORATION	422	1,983,385	892	109,285	807,908	918,085
0138	HOME RULE MUNICIPAL ROT	492	-	-	-	-	-
0141	CAPITAL DEVELOPMENT	507	4,330,390	1,947	238,605	506,949	747,501

Deferred Inflows of Resources				Pension Expense (Income)		
Differences between Expected & Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
\$ 534,700,472	\$ 511,995,006	\$ 628,502,480	\$ 1,675,197,958	\$ 2,367,116,177	\$ 72,870,140	\$ 2,439,986,317
31,773,506	30,424,279	12,029,510	74,227,295	140,661,145	(824,719)	139,836,426
1,577,901	1,510,897	131,189,053	134,277,851	6,985,360	(11,006,716)	(4,021,356)
39,197,288	37,532,818	2,066,150	78,796,256	173,526,186	(469,355)	173,056,831
167,885,254	160,756,192	-	328,641,446	743,227,137	159,885,463	903,112,600
146,298,327	140,085,930	3,849,330	290,233,587	647,661,923	74,747,101	722,409,024
10,989,164	10,522,521	45,395,850	66,907,535	48,648,972	(16,756,495)	31,892,477
7,900,734	7,565,238	175,813,608	191,279,580	34,976,509	(61,102,876)	(26,126,367)
2,941,922	2,816,997	5,170,057	10,928,976	13,023,873	(642,091)	12,381,782
942,677	902,647	13,030,351	14,875,675	4,173,226	6,713,478	10,886,704
125,193,699	119,877,487	239,958,571	485,029,757	554,231,846	(77,673,650)	476,558,196
41,190	39,441	387,788	468,419	182,348	185,229	367,577
79,709,958	76,325,161	61,256,755	217,291,874	352,875,564	(26,186,354)	326,689,210
4,161,784	3,985,058	555,941	8,702,783	18,424,194	1,775,973	20,200,167
1,574,729	1,507,860	84,361	3,166,950	6,971,317	1,766,105	8,737,422
313,678	300,358	749,507	1,363,543	1,388,653	(466,315)	922,338
115,649	110,738	1,069,755	1,296,142	511,978	510,515	1,022,493
24,556	23,513	1,705,000	1,753,069	108,708	(458,066)	(349,358)
1,034,505	990,576	1,302,528	3,327,609	4,579,748	(448,503)	4,131,245
641,615	614,369	792,915	2,048,899	2,840,426	(304,176)	2,536,250
339,818	325,388	2,435,431	3,100,637	1,504,374	(536,454)	967,920
45,151	43,233	74,987	163,371	199,882	88,387	288,269
-	-	7,073,947	7,073,947	-	(2,186,645)	(2,186,645)
799,246	765,307	3,084,563	4,649,116	3,538,259	(1,843,329)	1,694,930
544,977	521,835	2,658,370	3,725,182	2,412,609	1,538,368	3,950,977
3,090,049	2,958,833	28,648,315	34,697,197	13,679,631	(12,458,781)	1,220,850
32,477	31,098	248,965	312,540	143,775	17,363	161,138
97,430	93,293	93,734	284,457	431,324	132,303	563,627
222,585	213,133	8,967,561	9,403,279	985,382	(1,624,183)	(638,801)
1,707,012	1,634,526	1,379,073	4,720,611	7,556,935	(227,789)	7,329,146
3,961	3,792	-	7,753	17,533	34,783	52,316
-	-	-	-	-	(3,132)	(3,132)
469,725	449,779	12,294,057	13,213,561	2,079,472	(4,056,454)	(1,976,982)
5,545	5,309	-	10,854	24,547	48,239	72,786
27,724	26,547	44,909	99,180	122,734	(209,207)	(86,473)
15,085,871	14,445,266	21,553,531	51,084,668	66,785,073	(24,533,654)	42,251,419
825,386	790,337	-	1,615,723	3,653,980	1,648,665	5,302,645
149,710	143,353	118,376	411,439	662,766	274,328	937,094
2,353,380	2,253,446	8,006,838	12,613,664	10,418,401	(4,206,640)	6,211,761
4,719,434	4,519,028	1,464,802	10,703,264	20,892,910	485,798	21,378,708
2,019,107	1,933,367	14,256,828	18,209,302	8,938,574	(5,635,338)	3,303,236
539,432	516,525	935,002	1,990,959	2,388,062	(1,528,939)	859,123
73,667	70,539	-	144,206	326,123	626,212	952,335
-	-	-	-	-	(150,343)	(150,343)
179,018	171,417	35,973	386,408	792,514	90,441	882,955
1,063,021	1,017,881	207,370	2,288,272	4,705,989	1,344,455	6,050,444
24,556	23,513	713,918	761,987	108,708	136,149	244,857
392,890	376,206	-	769,096	1,739,322	2,939,634	4,678,956
21,387	20,479	52,357	94,223	94,681	(14,608)	80,073
720,035	689,459	4,790,944	6,200,438	3,187,589	(2,364,934)	822,655
6,394,762	6,123,215	17,841,804	30,359,781	28,309,577	(7,183,672)	21,125,905
105,352	100,878	96,517	302,747	466,391	(44,843)	421,548
-	-	890,344	890,344	-	(500,099)	(500,099)
163,176	156,247	109,598	429,021	722,380	191,213	913,593
26,932	25,788	28,120	80,840	119,228	(73,425)	45,803
1,089,161	1,042,911	11,816,520	13,948,592	4,821,710	(5,811,188)	(989,478)
323,184	309,460	1,369,128	2,001,772	1,430,733	19,175	1,449,908
-	-	6,541	6,541	-	(4,848)	(4,848)
-	-	474,302	474,302	-	(141,829)	(141,829)
78,420	75,090	2,457,596	2,611,106	347,163	(521,496)	(174,333)
12,674	12,136	191,404	216,214	56,107	(88,413)	(32,306)
4,600,617	4,405,256	14,119,650	23,125,523	20,366,905	(723,450)	19,643,455
85,549	81,916	245,896	413,361	378,723	(184,832)	193,891
47,527	45,509	1,070,505	1,163,541	210,402	190,202	400,604
-	-	253,977	253,977	-	(323,586)	(323,586)
103,767	99,361	599,901	803,029	459,378	(97,696)	361,682

**State Employees' Retirement System of the State of Illinois**  
**Schedule of Pension Amounts by Fund**  
**As of and For the Year Ended June 30, 2018**

FUND	Fund Name	Agency #	Ending Net Pension Liability	Deferred Outflows of Resources			
				Net Differences between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0141	CAPITAL DEVELOPMENT	511	\$ 73,286,059	\$ 32,948	\$ 4,038,063	\$ 11,131,879	\$ 15,202,890
0141	CAPITAL DEVELOPMENT	All Others	4,462,615	2,006	245,890	1,530,853	1,778,749
0144	SBE SPECIAL PURPOSE TRUST	586	198,338	89	10,928	89,851	100,868
0145	EXPLOSIVES REGULATORY	422	-	-	-	45,346	45,346
0146	AGGREGATE OPERATION REGULATORY	422	-	-	-	6,541	6,541
0147	COAL MINING REGULATORY	422	231,395	104	12,750	15,954	28,808
0148	MENTAL HEALTH REPORTING	444	363,621	163	20,035	109,262	129,460
0148	MENTAL HEALTH REPORTING	All Others	1,685,877	758	92,892	1,103,772	1,197,422
0151	REG CPA ADMIN & DISCIPLINARY	440	1,950,328	877	107,463	331,818	440,158
0152	STATE CRIME LABORATORY	493	5,784,872	2,601	318,747	3,270,072	3,591,420
0156	MOTOR VEHICLE THEFT PREVENTION	546	264,451	119	14,571	-	14,690
0159	SBE TEACHER CERTIFICATION INST	586	991,692	446	54,642	727,100	782,188
0163	WEIGHTS & MEASURES	All	20,528,030	9,229	1,131,095	892,410	2,032,734
0166	ST POLICE MERIT BD PUB SAFETY	591	13,982,861	6,286	770,456	9,345,492	10,122,234
0167	DIVISION OF CORP REGIS LLP	350	561,959	253	30,964	58,030	89,247
0168	CMS VS AFSCME WAGES TRUST	444	-	-	-	-	-
0168	CMS VS AFSCME WAGES TRUST	All Others	-	-	-	-	-
0169	IL INDEPENDENT TAX TRIBUNAL	564	495,846	223	27,321	363,550	391,094
0175	IL SCHOOL ASBESTOS ABATEMENT	482	1,586,708	713	87,428	191,257	279,398
0177	CHIP BOARD PAYROLL TRUST	527	1,652,820	743	91,070	-	91,813
0182	DRIVER SERVICES ADMINISTRATION	350	-	-	-	379,348	379,348
0184	ICJIA VIOLENCE PREVENTION	All	727,241	327	40,071	321,910	362,308
0185	SECRETARY OF STATE SPEC LIC PL	350	3,041,190	1,367	167,570	524,913	693,850
0190	COUNTY OPTION MOTOR FUEL TAX	492	-	-	-	-	-
0193	LOC GOVT HEALTH INSURANCE RES	416	2,578,400	1,159	142,070	-	143,229
0195	IPTIP ADMINISTRATIVE TR	370	9,454,133	4,250	520,923	957,218	1,482,391
0199	ILLINOIS FISHERIES MANAGEMENT	422	2,875,908	1,293	158,463	919,509	1,079,265
0201	HUMAN RIGHTS COMM SPEC PROJS	542	-	-	-	-	-
0203	TCHR HEALTH INSURANCE SECURITY	416	5,586,533	2,512	307,818	737,143	1,047,473
0206	HELP ILLINOIS VOTE	587	-	-	-	-	-
0207	POLLUTION CONTROL BOARD ST TR	532	-	-	-	18,747	18,747
0209	STATE POLICE FIREARM SERVICES	493	18,379,363	8,263	1,012,703	1,899,179	2,920,145
0211	DHS TECHNOLOGY INITIATIVE	444	4,330,390	1,947	238,605	1,309,005	1,549,557
0214	BROWNFIELDS REDEVELOPMENT	532	4,694,010	2,110	258,640	47,861	308,611
0215	CAPITAL DEVELOP BRD REVOLVING	511	-	-	-	-	-
0218	PROFESSIONS INDIRECT COST	All	72,591,874	32,635	3,999,814	2,967,376	6,999,825
0220	DCFS CHILDREN'S SERVICES	360	-	-	-	62,822	62,822
0220	DCFS CHILDREN'S SERVICES	418	61,418,808	27,612	3,384,178	574,190	3,985,980
0224	ASBESTOS ABATEMENT	340	-	-	-	-	-
0231	MINES AND MINERALS REGULATORY	422	-	-	-	120,999	120,999
0236	IL VETERANS ASSISTANCE	497	-	-	-	-	-
0238	IL HEALTH FACILITIES PLANNING	482	5,784,872	2,601	318,747	-	321,348
0240	EMERGENCY PUBLIC HEALTH	482	1,454,482	654	80,142	533,205	614,001
0242	ISAC ACCOUNTS RECEIVABLE	691	396,677	178	21,857	216,292	238,327
0243	CREDIT UNION	440	13,619,241	6,123	750,420	561,649	1,318,192
0244	RESIDENTIAL FINANCE REGULATORY	440	13,057,282	5,870	719,456	991,571	1,716,897
0258	NURSING DEDICATED & PROFESSNL	440	7,536,861	3,388	415,281	428,527	847,196
0258	NURSING DEDICATED & PROFESSNL	482	165,282	74	9,107	121,183	130,364
0259	OPTOMETRIC LICN & DISC BRD	440	892,523	401	49,178	51,449	101,028
0261	UNDERGROUND RESOURCE CONSERV	422	727,241	327	40,071	537,850	578,248
0262	MANDATORY ARBITRATION	201	-	-	-	-	-
0270	WATER REVOLVING	532	59,567,649	26,780	3,282,179	-	3,308,959
0272	LASALLE VETERANS HOME	497	54,047,229	24,298	2,978,003	19,703,137	22,705,438
0273	ANNA VETERANS HOME	497	22,379,189	10,061	1,233,094	14,820,583	16,063,738
0274	SELF-INSURERS ADMINISTRATION	563	1,851,159	832	101,999	42,116	144,947
0276	DRUNK&DRUGGED DRIVING PREVENT	444	3,503,979	1,575	193,069	313,472	508,116
0281	IL TAX INCREMENT	492	-	-	-	-	-
0282	HAZARDOUS WASTE OCCUP LICENSE	532	-	-	-	-	-
0285	LONG TERM CARE MONITOR/RECEIVE	482	79,897,341	35,920	4,402,345	3,858,884	8,297,149
0286	IL AFFORDABLE HOUSING TRUST	492	-	-	-	95,722	95,722
0287	HOME CARE SERVCS AGY LICENSURE	482	5,685,702	2,556	313,282	1,954,953	2,270,791
0288	COMMUNITY WATER SUPPLY LAB	532	2,875,908	1,293	158,463	72,195	231,951
0290	FERTILIZER CONTROL	406	5,388,195	2,422	296,890	1,435,826	1,735,138
0292	SECURITIES INVESTORS EDUCATION	350	396,677	178	21,857	29,035	51,070
0294	USED TIRE MANAGEMENT	All	23,767,558	10,685	1,309,593	651,349	1,971,627
0295	SECRETARY OF STATE INTERAGENCY	350	-	-	-	-	-

Deferred Inflows of Resources				Pension Expense (Income)		
Differences between Expected & Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
\$ 1,756,124	\$ 1,681,552	\$ 2,702,591	\$ 6,140,267	\$ 7,774,351	\$ 4,135,774	\$ 11,910,125
106,936	102,395	533,207	742,538	473,404	758,064	1,231,468
4,753	4,551	358,315	367,619	21,040	(155,664)	(134,624)
-	-	451,598	451,598	-	(64,167)	(64,167)
-	-	581,068	581,068	-	(105,055)	(105,055)
5,545	5,309	2,641,703	2,652,557	24,547	(2,705,792)	(2,681,245)
8,713	8,343	258,857	275,913	38,574	37,548	76,122
40,398	38,683	-	79,081	178,842	345,614	524,456
46,735	44,750	242,368	333,853	206,895	160,078	366,973
138,621	132,734	3,271	274,626	613,672	1,119,611	1,733,283
6,337	6,068	802,315	814,720	28,054	(321,463)	(293,409)
23,764	22,754	-	46,518	105,201	208,697	313,898
491,905	471,017	734,220	1,697,142	2,177,660	325,270	2,502,930
335,066	320,837	1,855,943	2,511,846	1,483,333	2,454,759	3,938,092
13,466	12,894	72,711	99,071	59,614	40,687	100,301
-	-	-	-	-	(10,242,089)	(10,242,089)
-	-	-	-	-	(9,217,879)	(9,217,879)
11,882	11,377	-	23,259	52,600	104,348	156,948
38,022	36,407	1,057,763	1,132,192	168,322	(307,942)	(139,620)
39,606	37,924	3,608,713	3,686,243	175,335	(1,775,823)	(1,600,488)
-	-	1,830,796	1,830,796	-	(94,515)	(94,515)
17,427	16,687	915,808	949,922	77,147	(436,613)	(359,466)
72,875	69,780	1,741,976	1,884,631	322,616	(178,019)	144,597
-	-	284,511	284,511	-	(489,633)	(489,633)
61,785	59,161	1,318,951	1,439,897	273,522	(608,880)	(335,358)
226,546	216,925	556,674	1,000,145	1,002,916	(49,257)	953,659
68,914	65,988	1,650,251	1,785,153	305,083	383,903	688,986
-	-	26,162	26,162	-	(44,447)	(44,447)
133,868	128,183	343,067	605,118	592,632	(158,514)	434,118
-	-	-	-	-	(59,511)	(59,511)
-	-	438,392	438,392	-	(184,372)	(184,372)
440,417	421,715	1,017,939	1,880,071	1,949,724	2,658,469	4,608,193
103,767	99,361	271,830	474,958	459,378	666,479	1,125,857
112,481	107,704	749,636	969,821	497,951	(346,249)	151,702
-	-	13,849,950	13,849,950	-	(5,954,511)	(5,954,511)
1,739,489	1,665,624	8,740,418	12,145,531	7,700,710	(2,015,014)	5,685,696
-	-	916,376	916,376	-	(255,425)	(255,425)
1,471,754	1,409,257	3,038,742	5,919,753	6,515,446	(1,244,251)	5,271,195
-	-	634,427	634,427	-	(1,347,221)	(1,347,221)
-	-	449,926	449,926	-	(36,497)	(36,497)
-	-	-	-	-	(112,757)	(112,757)
138,621	132,734	640,094	911,449	613,672	(229,856)	383,816
34,853	33,373	1,058,778	1,127,004	154,295	(376,567)	(222,272)
9,505	9,102	74,988	93,595	42,080	58,345	100,425
326,352	312,494	1,501,067	2,139,913	1,444,760	(172,405)	1,272,355
312,886	299,600	449,484	1,061,970	1,385,146	(172,653)	1,212,493
180,603	172,934	328,071	681,608	799,527	42,517	842,044
3,961	3,792	-	7,753	17,533	34,783	52,316
21,387	20,479	72,709	114,575	94,681	18,023	112,704
17,427	16,687	2,667,105	2,701,219	77,147	(290,059)	(212,912)
-	-	13,081	13,081	-	(294,719)	(294,719)
1,427,395	1,366,782	6,405,787	9,199,964	6,319,071	(2,560,516)	3,758,555
1,295,112	1,240,116	4,802,044	7,337,272	5,733,452	4,642,195	10,375,647
536,263	513,491	3,573,614	4,623,368	2,374,035	3,772,715	6,146,750
44,359	42,475	46,868	133,702	196,375	34,672	231,047
83,964	80,399	80,563	244,926	371,710	67,851	439,561
-	-	-	-	-	(187,928)	(187,928)
-	-	-	-	-	(21,925)	(21,925)
1,914,547	1,833,248	7,968,677	11,716,472	8,475,690	4,346,944	12,822,634
-	-	223,679	223,679	-	(51,246)	(51,246)
136,244	130,459	781,728	1,048,431	603,152	418,157	1,021,309
68,914	65,988	258,717	393,619	305,083	(65,676)	239,407
129,115	123,632	325,028	577,775	571,592	689,396	1,260,988
9,505	9,102	-	18,607	42,080	16,194	58,274
569,532	545,348	1,967,487	3,082,367	2,521,316	(21,138)	2,500,178
-	-	904,243	904,243	-	(802,075)	(802,075)

State Employees' Retirement System of the State of Illinois  
Schedule of Pension Amounts by Fund  
As of and For the Year Ended June 30, 2018

FUND	Fund Name	Agency #	Ending Net Pension Liability	Deferred Outflows of Resources			
				Net Differences between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0297	GUARDIANSHIP & ADVOCACY	537	\$ 1,190,031	\$ 535	\$ 65,571	\$ 476,434	\$ 542,540
0298	NATURAL AREAS ACQUISITION	422	27,172,368	12,216	1,497,198	1,086,073	2,595,487
0299	OPEN SPACE LANDS ACQUIS&DEVEL	422	4,495,672	2,021	247,712	484,733	734,466
0318	ICJIA VIO PREVENT SP PRJ	546	-	-	-	845,542	845,542
0323	MOTOR VEHICLE REVIEW BOARD	350	1,156,974	520	63,749	167,535	231,804
0326	AFRICAN-AMERICAN HIV/AIDS RESP	482	33,056	15	1,821	24,236	26,072
0327	TATOO & BODY PRCNG ESTAB REGIS	482	396,677	178	21,857	356,454	378,489
0329	COUNTY PROVIDER TRUST	478	15,668,738	7,044	863,348	-	870,392
0333	FEDERAL SUPPORT AGREEMENT REV	466	39,304,070	17,670	2,165,655	1,184,411	3,367,736
0335	CRIMINAL JUSTICE INFO PROJECTS	546	429,733	193	23,678	18,747	42,618
0336	ENVIRONMENTAL LAB CERTIFICAT	532	1,619,764	728	89,249	433,198	523,175
0340	PUBLIC HEALTH LAB SERVS REV	482	2,181,723	981	120,213	383,416	504,610
0343	FEDERAL NATNL COMM SERVICES	444	-	-	-	-	-
0344	CARE PROV FOR PERSONS WITH DD	478	826,410	372	45,535	18,747	64,654
0345	LONG TERM CARE PROVIDER	478	3,041,190	1,367	167,570	128,185	297,122
0345	LONG TERM CARE PROVIDER	482	2,247,836	1,011	123,856	176,103	300,970
0357	CHILD LABOR ENFORCEMENT	452	1,785,046	803	98,356	46,868	146,027
0360	LEAD POISONING,SCREENING	482	3,140,359	1,412	173,034	1,841,985	2,016,431
0362	SECURITIES AUDIT & ENFORCEMENT	350	28,296,286	12,721	1,559,126	1,082,450	2,654,297
0363	DEPT OF BUSINESS SERV SP OPS	350	42,345,260	19,037	2,333,225	594,761	2,947,023
0368	DRUG TREATMENT	444	3,173,415	1,427	174,855	210,059	386,341
0369	FEED CONTROL	406	5,586,533	2,512	307,818	1,193,168	1,503,498
0370	TANNING FACILITY PERMIT	482	165,282	74	9,107	121,183	130,364
0372	PLUMBING LICENSURE & PROGRAM	482	5,421,251	2,437	298,711	487,667	788,815
0376	STATE POLICE MTR VEHICLE THEFT	493	-	-	-	-	-
0379	ICC FEDERAL GRANTS TRUST	524	-	-	-	-	-
0384	TAX COMPLIANCE & ADMIN	492	208,817,336	93,879	11,505,839	135,797,554	147,397,272
0386	APPRAISAL ADMINISTRATION	440	2,975,077	1,338	163,927	260,498	425,763
0387	SMALL BUS ENVIRONMENTAL ASSIST	420	1,190,031	535	65,571	18,747	84,853
0394	GAINING EARLY AWARENESS & READ	444	-	-	-	-	-
0396	SENIOR HEALTH INSURANCE PROG	402	4,793,179	2,155	264,104	1,322,089	1,588,348
0397	TRAUMA CENTER	482	-	-	-	6,541	6,541
0398	EMS ASSISTANCE	482	33,056	15	1,821	396,100	397,936
0402	IL ARTS COUNCIL STATE TRUST	503	-	-	-	-	-
0407	GRANT ACCOUNTABILITY/TRANSPNCY	507	5,388,195	2,422	296,890	3,039,441	3,338,753
0408	DHS SPECIAL PURPOSE TRUST	444	31,734,153	14,267	1,748,552	72,709	1,835,528
0410	SBE FEDERAL DEPT OF AGRIC	586	3,834,543	1,724	211,283	18,747	231,754
0421	PUBLIC AID RECOVERIES TRUST	478	164,323,410	73,876	9,054,223	3,528,217	12,656,316
0422	ALTERNATE FUELS	532	-	-	-	-	-
0425	IL POWER AGENCY OPERATIONS	All	4,892,349	2,199	269,569	1,046,500	1,318,268
0428	SUPREME COURT HISTORIC PRESERV	210	1,388,369	624	76,499	83,436	160,559
0434	COURT OF CLAIMS ADMIN & GRANT	528	958,636	431	52,821	18,747	71,999
0435	CHARITABLE TRUST STABILIZATION	370	2,347,005	1,055	129,320	1,171,411	1,301,786
0438	IL STATE FAIR	406	2,975,077	1,338	163,927	1,748,196	1,913,461
0440	AGRICULTURAL MASTER	406	3,537,036	1,590	194,891	360,798	557,279
0445	SEX OFFENDER INVESTIGATION	493	528,903	238	29,143	79,250	108,631
0446	EMPLOYEE CLASSIFICATION	452	-	-	-	19,621	19,621
0447	GI EDUCATION	497	4,231,220	1,902	233,140	143,583	378,625
0449	INTERPRETERS FOR THE DEAF	526	-	-	-	3,270	3,270
0453	MONITORING DEVICE DRVNG PERMIT	350	3,537,036	1,590	194,891	1,029,038	1,225,519
0455	IL STATE TOLL HIGHWAY REVENUE	557	882,540,010	396,768	48,627,972	10,977,577	60,002,317
0473	TEACHERS RETIREMENT SYSTEM	593	40,626,327	18,265	2,238,511	168,723	2,425,499
0476	WHOLESOME MEAT	406	25,982,338	11,681	1,431,627	1,894,692	3,338,000
0477	JUDGES RETIREMENT SYSTEM	275	4,396,502	1,977	242,247	49,054	293,278
0480	SECRETARY OF STATE ID SECURITY	350	2,776,738	1,248	152,998	814,147	968,393
0481	GENERAL ASSEMBLY RETIREMENT	131	1,123,918	505	61,928	13,081	75,514
0483	SECRETARY OF STATE SPEC SERV	350	18,478,533	8,307	1,018,168	4,923,369	5,949,844
0484	NUCLEAR CIVIL PROTECTION PLAN	588	264,451	119	14,571	143,583	158,273
0488	CRIMINAL JUSTICE TRUST	546	16,098,471	7,237	887,026	2,808,644	3,702,907
0491	FEDERAL AID DISASTER	588	2,148,667	966	118,392	84,361	203,719
0495	OLD AGE SURVIVORS INSURANCE	444	205,313,357	92,304	11,312,770	1,292,164	12,697,238
0497	FEDERAL CIVIL PREPARED ADMIN	588	99,169	45	5,464	22,892	28,401
0502	EARLY INTERVENTION SERVICE REV	444	5,817,928	2,616	320,568	631,495	954,679
0505	ATHLETICS SUPERVISION AND REG	440	-	-	-	56,240	56,240
0506	SMALL BUSINESS CREDIT INITIATV	420	231,395	104	12,750	103,108	115,962
0514	STATE ASSET FORFEITURE	493	1,487,538	669	81,963	581,680	664,312

Deferred Inflows of Resources				Pension Expense (Income)		
Differences between Expected & Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
\$ 28,516	\$ 27,305	\$ 175,490	\$ 231,311	\$ 126,241	\$ 171,272	\$ 297,513
651,120	623,471	57,990	1,332,581	2,882,506	562,521	3,445,027
107,728	103,153	430,631	641,512	476,911	(136,123)	340,788
-	-	1,762,169	1,762,169	-	(622,428)	(622,428)
27,724	26,547	6,541	60,812	122,734	28,820	151,554
792	758	-	1,550	3,507	6,957	10,464
9,505	9,102	319,072	337,679	42,080	34,513	76,593
375,464	359,520	3,331,581	4,066,565	1,662,175	(1,622,861)	39,314
941,827	901,834	2,020,715	3,864,376	4,169,465	(930,139)	3,239,326
10,298	9,860	6,541	26,699	45,587	3,541	49,128
38,814	37,166	347,692	423,672	171,828	(75,542)	96,286
52,280	50,060	1,308,780	1,411,120	231,442	64,520	295,962
-	-	49,054	49,054	-	(86,471)	(86,471)
19,803	18,962	-	38,765	87,667	20,918	108,585
72,875	69,780	1,252,958	1,395,613	322,616	(8,907)	313,709
53,864	51,577	172,430	277,871	238,455	(251,565)	(13,110)
42,774	40,958	16,351	100,083	189,362	(14,637)	174,725
75,251	72,056	1,272,011	1,419,318	333,136	(796,764)	(463,628)
678,052	649,260	1,902,520	3,229,832	3,001,734	(19,639)	2,982,095
1,014,702	971,614	287,972	2,274,288	4,492,081	822,186	5,314,267
76,043	72,814	257,058	405,915	336,643	104,569	441,212
133,868	128,183	590,527	852,578	592,632	370,261	962,893
3,961	3,792	295,464	303,217	17,533	(111,770)	(94,237)
129,907	124,391	1,180,860	1,435,158	575,099	(18,931)	556,168
-	-	304,970	304,970	-	(233,531)	(233,531)
-	-	-	-	-	(109,625)	(109,625)
5,003,804	4,791,323	13,820,848	23,615,975	22,151,814	37,301,765	59,453,579
71,291	68,263	470,939	610,493	315,603	80,929	396,532
28,516	27,305	103,670	159,491	126,241	(75,563)	50,678
-	-	263,638	263,638	-	(72,090)	(72,090)
114,857	109,980	703,009	927,846	508,471	193,890	702,361
-	-	18,747	18,747	-	(19,202)	(19,202)
792	758	2,104,913	2,106,463	3,507	(273,089)	(269,582)
-	-	-	-	-	(15,661)	(15,661)
129,115	123,632	-	252,747	571,592	1,083,757	1,655,349
760,432	728,142	2,115,147	3,603,721	3,366,431	(2,391,606)	974,825
91,886	87,984	359,236	539,106	406,777	(137,199)	269,578
3,937,614	3,770,408	9,255,218	16,963,240	17,431,798	(259,149)	17,172,649
-	-	250,249	250,249	-	(254,858)	(254,858)
117,233	112,255	-	229,488	518,991	462,274	981,265
33,269	31,856	497,990	563,115	147,281	(92,749)	54,532
22,971	21,996	75,981	120,948	101,694	(11,772)	89,922
56,240	53,852	-	110,092	248,976	458,763	707,739
71,291	68,263	1,284,163	1,423,717	315,603	(192,693)	122,910
84,757	81,157	56,241	222,155	375,217	296,213	671,430
12,674	12,136	41,280	66,090	56,107	57,070	113,177
-	-	56,241	56,241	-	(1,229)	(1,229)
101,391	97,086	252,025	450,502	448,857	(86,879)	361,978
-	-	153,761	153,761	-	(57,279)	(57,279)
84,757	81,157	1,805,828	1,971,742	375,217	(153,943)	221,274
21,147,944	20,249,920	9,142,919	50,540,783	93,621,837	3,903,693	97,525,530
973,512	932,173	6,082,161	7,987,846	4,309,732	(1,874,225)	2,435,507
622,604	596,166	553,034	1,771,804	2,756,265	509,032	3,265,297
105,352	100,878	142,590	348,820	466,391	37,457	503,848
66,538	63,712	1,562,174	1,692,424	294,563	(348,238)	(53,675)
26,932	25,788	31,908	84,628	119,228	12,355	131,583
442,793	423,991	16,773,136	17,639,920	1,960,244	(2,510,253)	(550,009)
6,337	6,068	24,236	36,641	28,054	51,548	79,602
385,761	369,380	2,198,627	2,953,768	1,707,762	(359,575)	1,348,187
51,488	49,301	611,845	712,634	227,935	(66,727)	161,208
4,919,840	4,710,924	18,233,376	27,864,140	21,780,104	(4,285,589)	17,494,515
2,376	2,275	431,689	436,340	10,520	(65,464)	(54,944)
139,413	133,493	314,918	587,824	617,179	17,645	634,824
-	-	242,972	242,972	-	(45,928)	(45,928)
5,545	5,309	571,624	582,478	24,547	(132,426)	(107,879)
35,645	34,132	110,642	180,419	157,801	117,440	275,241

State Employees' Retirement System of the State of Illinois  
Schedule of Pension Amounts by Fund  
As of and For the Year Ended June 30, 2018

FUND	Fund Name	Agency #	Ending Net Pension Liability	Deferred Outflows of Resources			
				Net Differences between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0522	MONEY FOLLOWS PRSN BDGT TRNSFR	478	\$ -	\$ -	\$ -	\$ 3,270	\$ 3,270
0523	DEPT OF CORRECTIONS REIMBURSEM	425	4,528,728	2,036	249,533	149,975	401,544
0523	DEPT OF CORRECTIONS REIMBURSEM	426	5,090,687	2,289	280,497	1,143,119	1,425,905
0524	HEALTH FACILITY PLAN REVIEW	482	5,454,308	2,452	300,532	199,669	502,653
0525	STATEWIDE GRAND JURY PROSECUTI	340	-	-	-	-	-
0531	ENERGY EFFICIENCY PORTFOLIO	420	-	-	-	865,118	865,118
0533	ATTORNEY GENERAL TOBACCO	340	6,842,677	3,076	377,032	-	380,108
0534	IL WORKERS' COMP COMM OPERATNS	All	113,416,540	50,989	6,249,254	2,333,088	8,633,331
0535	SEX OFFENDER REGISTRATION	493	396,677	178	21,857	65,405	87,440
0536	LEADS MAINTENANCE	493	2,214,779	996	122,034	191,731	314,761
0537	STATE OFFENDER DNA IDENTIFICAT	493	10,346,656	4,652	570,101	307,980	882,733
0538	IL HISTORIC SITES	422	4,925,405	2,214	271,390	3,611,262	3,884,866
0538	IL HISTORIC SITES	541	-	-	-	299,950	299,950
0539	DEATH PENALTY ABOLITION	546	231,395	104	12,750	149,557	162,411
0542	AG COURT ORDER & VOL COMPLY	340	49,518,501	22,262	2,728,470	9,097,576	11,848,308
0546	PUBLIC PENSION REGULATION	446	4,495,672	2,021	247,712	179,864	429,597
0549	IL CHARITY BUREAU	340	6,115,436	2,749	336,961	-	339,710
0550	SUPPLEMENTAL LOW INCOME ENERGY	420	7,768,256	3,492	428,031	3,577,365	4,008,888
0560	SBE FEDERAL AGENCY SERVICES	586	-	-	-	34,701	34,701
0561	SBE FEDERAL DEPT OF EDUCATION	586	7,470,748	3,359	411,638	209,197	624,194
0562	PAWNBROKER REGULATION	440	826,410	372	45,535	445,634	491,541
0564	RENEWABLE ENERGY RESOURCES TR	420	-	-	-	-	-
0566	DCFS FEDERAL PROJECTS	418	892,523	401	49,178	556,303	605,882
0568	SCHOOL INFRASTRUCTURE	507	462,790	208	25,500	38,846	64,554
0568	SCHOOL INFRASTRUCTURE	511	-	-	-	31,390	31,390
0568	SCHOOL INFRASTRUCTURE	586	132,226	59	7,286	129,429	136,774
0571	ENERGY EFFICIENCY TRUST	420	-	-	-	-	-
0576	PESTICIDE CONTROL	All	23,998,953	10,789	1,322,343	1,035,846	2,368,978
0577	COMMUNITY COLLEGE HEALTH INSUR	416	561,959	253	30,964	74,987	106,204
0579	SAVINGS BANK REGULATORY	440	661,128	297	36,428	427,262	463,987
0580	FIRE PREVENTION DIVISION	592	-	-	-	-	-
0581	JUVENILE ACCT INCENTIVE BLOCK	444	297,508	134	16,393	247,562	264,089
0581	JUVENILE ACCT INCENTIVE BLOCK	546	-	-	-	-	-
0582	DCFS SPECIAL PURPOSE TRUST	418	1,950,328	877	107,463	1,131,773	1,240,113
0592	DHS FEDERAL PROJECTS	444	1,884,215	847	103,820	479,914	584,581
0600	ATTORNEY GENERAL WHISTLEBLOWER	340	27,701,271	12,454	1,526,341	1,805,488	3,344,283
0606	HEALTH INFORMATION EXCHANGE	534	33,056	15	1,821	441,483	443,319
0607	SPECIAL PROJECTS DIVISION	442	8,693,836	3,909	479,031	526,470	1,009,410
0608	PARTNERS FOR CONSERVATION	All	11,503,630	5,172	633,850	337,443	976,465
0612	STATEWIDE 911	493	4,760,123	2,140	262,283	2,102,776	2,367,199
0618	SERVICES FOR OLDER AMERICANS	402	5,751,815	2,586	316,925	622,192	941,703
0619	QUINCY VETERAN HOME	497	77,947,013	35,043	4,294,882	28,283,303	32,613,228
0621	INTERNATIONAL TOURISM	420	-	-	-	-	-
0622	MOTOR VEHICLE LICENSE PLATE	350	2,942,020	1,323	162,105	1,047,972	1,211,400
0627	PUBLIC TRANSPORTATION	509	3,834,543	1,724	211,283	15,954	228,961
0632	HORSE RACING	All	16,858,769	7,579	928,918	654,390	1,590,887
0635	DEATH CERTIFICATE SURCHARGE	482	3,867,600	1,739	213,105	909,392	1,124,236
0636	COMMERCE & COMM AFFAIRS ASST	420	4,396,502	1,977	242,247	84,361	328,585
0642	DHS STATE PROJECTS	444	-	-	-	-	-
0644	COMMITMENT TO HUMAN SERVICES	546	-	-	-	909,357	909,357
0646	ALCOHOLISM & SUBSTANCE ABUSE	444	-	-	-	-	-
0649	MOTOR CARRIER SAFETY INSPECTIO	493	11,239,179	5,053	619,279	766,619	1,390,951
0652	OVER DIMNSNL LOAD POLICE ESCRT	493	1,322,256	594	72,856	476,451	549,901
0654	HEALTHY SMILES	482	1,586,708	713	87,428	408,348	496,489
0657	IL ARTS COUNCIL FEDERAL GRANT	503	-	-	-	-	-
0659	HISTORIC PROPERTY ADMIN	420	330,564	149	18,214	135,315	153,678
0664	STUDENT LOAN OPERATION	691	56,923,136	25,591	3,136,466	10,010,931	13,172,988
0667	DISASTER RESPONSE AND RECOVERY	588	-	-	-	-	-
0668	COLLEGE SAVINGS POOL ADMINISTR	370	9,288,851	4,176	511,816	3,313,041	3,829,033
0673	DEPT OF INSURANCE FED TRUST	446	694,185	312	38,250	-	38,562
0674	STATE CHARTER SCHOOL COMM	586	1,619,764	728	89,249	667,894	757,871
0675	ELECTRONICS RECYCLING	532	1,718,933	773	94,713	172,510	267,996
0678	FY09 BUDGET RELIEF	420	-	-	-	-	-
0689	AGRICULTURE PESTICIDE CONTROL	406	1,355,313	609	74,678	350,980	426,267
0690	DHS PRIVATE RESOURCE	444	-	-	-	-	-
0690	DHS PRIVATE RESOURCE	482	-	-	-	-	-



Deferred Inflows of Resources				Pension Expense (Income)		
Differences between Expected & Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
\$ -	\$ -	\$ 46,868	\$ 46,868	\$ -	\$ (38,909)	\$ (38,909)
108,520	103,912	503,830	716,262	480,418	(697,659)	(217,241)
121,986	116,806	7,379,998	7,618,790	540,032	(5,582,679)	(5,042,647)
130,699	125,149	872,911	1,128,759	578,605	(18,451)	560,154
-	-	-	-	-	(15,661)	(15,661)
-	-	10,470,234	10,470,234	-	(2,256,813)	(2,256,813)
163,968	157,006	4,705,292	5,026,266	725,887	(1,582,035)	(856,148)
2,717,754	2,602,348	436,259	5,756,361	12,031,483	1,911,140	13,942,623
9,505	9,102	295,396	314,003	42,080	21,057	63,137
53,072	50,818	430,748	534,638	234,949	(74,402)	160,547
247,933	237,404	577,909	1,063,246	1,097,597	(328,169)	769,428
118,025	113,014	-	231,039	522,498	1,036,527	1,559,025
-	-	3,331,436	3,331,436	-	(1,045,911)	(1,045,911)
5,545	5,309	1,237,616	1,248,470	24,547	(98,387)	(73,840)
1,186,592	1,136,204	1,850,620	4,173,416	5,253,034	3,463,941	8,716,975
107,728	103,153	965,914	1,176,795	476,911	(162,885)	314,026
146,542	140,319	780,366	1,067,227	648,739	(193,910)	454,829
186,148	178,243	1,406,017	1,770,408	824,074	649,099	1,473,173
-	-	121,182	121,182	-	(10,497)	(10,497)
179,018	171,417	933,311	1,283,746	792,514	(301,633)	490,881
19,803	18,962	271,211	309,976	87,667	26,734	114,401
-	-	425,513	425,513	-	(328,945)	(328,945)
21,387	20,479	1,042,497	1,084,363	94,681	(67,512)	27,169
11,090	10,619	24,236	45,945	49,094	32,171	81,265
-	-	1,276,291	1,276,291	-	(484,675)	(484,675)
3,168	3,034	189,278	195,480	14,027	(3,175)	10,852
-	-	45,783	45,783	-	(62,123)	(62,123)
575,077	550,657	404,239	1,529,973	2,545,863	628,219	3,174,082
13,466	12,894	201,015	227,375	59,614	(124,558)	(64,944)
15,842	15,170	764,841	795,853	70,134	74,821	144,955
-	-	9,811	9,811	-	(210,860)	(210,860)
7,129	6,826	121,854	135,809	31,560	50,251	81,811
-	-	-	-	-	(21,925)	(21,925)
46,735	44,750	-	91,485	206,895	394,020	600,915
45,151	43,233	541,448	629,832	199,882	(490,016)	(290,134)
663,794	635,607	983,163	2,282,564	2,938,613	1,898,451	4,837,064
792	758	3,391,366	3,392,916	3,507	(424,232)	(420,725)
208,327	199,480	771,976	1,179,783	922,262	(743,204)	179,058
275,657	263,951	1,829,635	2,369,243	1,220,331	(333,551)	886,780
114,065	109,221	-	223,286	504,965	904,231	1,409,196
137,828	131,976	1,610,792	1,880,596	610,166	(439,329)	170,837
1,867,812	1,788,498	16,129,123	19,785,433	8,268,795	2,380,161	10,648,956
-	-	-	-	-	(50,114)	(50,114)
70,498	67,505	2,314,219	2,452,222	312,096	(214,427)	97,669
91,886	87,984	262,038	441,908	406,777	(252,539)	154,238
403,980	386,825	2,092,029	2,882,834	1,788,416	(971,209)	817,207
92,678	88,742	175,490	356,910	410,284	393,176	803,460
105,352	100,878	644,667	850,897	466,391	(148,512)	317,879
-	-	-	-	-	(59,511)	(59,511)
-	-	1,381,488	1,381,488	-	(25,993)	(25,993)
-	-	506,927	506,927	-	(276,043)	(276,043)
269,320	257,883	134,080	661,283	1,192,277	14,126	1,206,403
31,685	30,339	3,270	65,294	140,268	139,383	279,651
38,022	36,407	120,770	195,199	168,322	78,036	246,358
-	-	-	-	-	(3,132)	(3,132)
7,921	7,585	31,907	47,413	35,067	59,682	94,749
1,364,026	1,306,104	19,200,030	21,870,160	6,038,535	(9,168,659)	(3,130,124)
-	-	-	-	-	(6,264)	(6,264)
222,585	213,133	32,702	468,420	985,382	1,264,867	2,250,249
16,634	15,928	3,440,767	3,473,329	73,641	(955,053)	(881,412)
38,814	37,166	192,926	268,906	171,828	191,718	363,546
41,190	39,441	192,549	273,180	182,348	(703)	181,645
-	-	32,702	32,702	-	(24,239)	(24,239)
32,477	31,098	571,487	635,062	143,775	(56,160)	87,615
-	-	84,799	84,799	-	(53,359)	(53,359)
-	-	32,265	32,265	-	(44,652)	(44,652)

State Employees' Retirement System of the State of Illinois  
Schedule of Pension Amounts by Fund  
As of and For the Year Ended June 30, 2018

FUND	Fund Name	Agency #	Ending Net Pension Liability	Deferred Outflows of Resources			
				Net Differences between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0698	LONG TERM CARE OMBUDSMAN	402	\$ -	\$ -	\$ -	\$ 215,836	\$ 215,836
0700	USDA WOMEN, INFANTS & CHILDREN	444	13,090,338	5,885	721,278	487,266	1,214,429
0701	FEDERAL STUDENT INCENTIVE TR	691	3,503,979	1,575	193,069	2,411,708	2,606,352
0702	ASSIST LIVING & SHARED HOU REG	482	4,032,882	1,813	222,212	1,058,710	1,282,735
0705	STATE POLICE WHISTLEBLOWER REW	493	66,113	30	3,643	-	3,673
0708	IL STANDARD BRED BREEDERS	406	66,113	30	3,643	27,507	31,180
0709	IL THOROUGH BRED BREEDERS	406	1,256,144	565	69,214	106,758	176,537
0710	HOMELAND SECURITY EMERG PREPAR	588	31,403,589	14,118	1,730,338	2,592,826	4,337,282
0711	STATE LOTTERY	All	80,723,751	36,291	4,447,880	2,851,970	7,336,141
0718	COMMUNITY MENTAL HEALTH MEDICA	444	6,214,605	2,794	342,425	2,286,683	2,631,902
0722	COMPTROLLER DEBT RECOVERY TRST	360	2,082,554	936	114,749	1,096,194	1,211,879
0724	DEPT OF LABOR FEDERAL PROJECTS	452	2,280,892	1,025	125,677	1,084,847	1,211,549
0726	FEDERAL INDUSTRIAL SERVICES	452	2,975,077	1,338	163,927	3,270	168,535
0731	IL CLEAN WATER FUND	532	49,320,162	22,173	2,717,542	68,675	2,808,390
0732	SECRETARY OF STATE DUI ADMINIS	350	2,148,667	966	118,392	344,024	463,382
0733	TOBACCO SETTLEMENT RECOVERY	482	99,169	45	5,464	72,710	78,219
0737	ENERGY ADMINISTRATION	420	1,289,200	580	71,035	46,867	118,482
0740	MEDICAID BUY IN PROGRAM REVOLV	478	859,467	386	47,357	339,619	387,362
0745	STATE'S ATTY APPEL PROSEC CO	295	1,619,764	728	89,249	365,565	455,542
0746	HOME INSPECTOR ADMINISTRATION	440	429,733	193	23,678	218,130	242,001
0755	STATE EMPLOYEES DEF COMP PLAN	416	4,793,179	2,155	264,104	87,715	353,974
0757	CHILD SUPPORT ADMINISTRATIVE	340	-	-	-	-	-
0757	CHILD SUPPORT ADMINISTRATIVE	478	402,197,329	180,818	22,161,081	-	22,341,899
0759	SECRETARY OF STATE POLICE SERV	350	297,508	134	16,393	83,038	99,565
0762	LOCAL INITIATIVE	444	2,743,682	1,233	151,177	9,374	161,784
0763	TOURISM PROMOTION	All	50,708,532	22,797	2,794,041	19,438,262	22,255,100
0765	FEDERAL SURFACE MINING CONTROL	422	11,404,461	5,127	628,386	232,187	865,700
0773	ISAC LOAN PURCH PROG PAYROLL	691	2,677,569	1,204	147,534	920,992	1,069,730
0776	PRES LIBR & MUSEUM OPERATING	541	-	-	-	-	-
0790	PRIVATE SEWAGE DISPOSAL PROGRM	482	595,015	268	32,785	9,374	42,427
0792	CEMETERY OVERSIGHT LCNS&DSCPLN	440	3,404,810	1,531	187,605	74,987	264,123
0793	HEALTHCARE PROVIDER RELIEF	478	-	-	-	-	-
0795	BANK & TRUST COMPANY	All	57,485,095	25,844	3,167,430	-	3,193,274
0796	NUC SAFETY EMERG PREPAREDNESS	All	56,493,403	25,398	3,112,788	440,551	3,578,737
0798	REHAB SERVS EL & SECOND ED ACT	444	165,282	74	9,107	31,908	41,089
0801	AG STATE PROJ & CRT ORDER DIST	340	37,948,758	17,061	2,090,977	16,863,353	18,971,391
0802	PERSONAL PROPERTY TAX REPLACE	492	112,292,622	50,484	6,187,326	9,869,174	16,106,984
0802	PERSONAL PROPERTY TAX REPLACE	All Others	368,810,356	165,808	20,321,458	159,841,942	180,329,208
0808	MEDICAL SPECIAL PURPOSE TRUST	478	-	-	-	-	-
0817	STATE POLICE OPERATIONS ASSIST	493	-	-	-	1,059,558	1,059,558
0821	DRAM SHOP	444	165,282	74	9,107	121,183	130,364
0821	DRAM SHOP	492	18,214,081	8,189	1,003,596	1,310,268	2,322,053
0823	IL STATE DENTAL DISCIPLINARY	440	3,537,036	1,590	194,891	213,311	409,792
0826	AGRICULTURE FEDERAL PROJECTS	406	-	-	-	-	-
0828	HAZARDOUS WASTE	532	15,999,302	7,193	881,562	-	888,755
0829	COMM ASSOC MANAGER LCNS & DISC	440	-	-	-	84,361	84,361
0830	DEPT ON AGING STATE PROJECTS	402	-	-	-	-	-
0831	NATURAL RESOURCES RESTORATION	422	66,113	30	3,643	48,474	52,147
0838	PUBLIC HEALTH FEDERAL PROJECTS	482	495,846	223	27,321	69,401	96,945
0844	CONTINUING LEGAL EDUC TRUST	295	-	-	-	-	-
0850	REAL ESTATE LICENSE ADMIN	360	991,692	446	54,642	727,100	782,188
0850	REAL ESTATE LICENSE ADMIN	440	22,114,738	9,942	1,218,522	1,909,083	3,137,547
0851	FEDERAL MODERATE REHAB HOUSING	420	-	-	-	-	-
0855	NATIONAL FLOOD INSURANCE PROG	422	1,619,764	728	89,249	290,840	380,817
0859	FEDERAL ENERGY	All	330,564	149	18,214	-	18,363
0863	CYCLE RIDER SAFETY TRAINING	494	991,692	446	54,642	400,868	455,956
0870	LOW INC HOME ENERGY BLOCK GRNT	420	10,677,220	4,800	588,315	734,218	1,327,333
0871	COMMUNITY SERVICES BLOCK GRANT	420	3,966,769	1,783	218,569	1,379,039	1,599,391
0872	MATERNAL & CHILD HLTH SERV BLK	444	-	-	-	-	-
0872	MATERNAL & CHILD HLTH SERV BLK	482	8,991,343	4,042	495,423	1,294,505	1,793,970
0873	PREVENTIVE HEALTH&HLTH SERV BL	482	6,412,943	2,883	353,353	1,187,991	1,544,227
0875	COM DEV/SMALL CITY BLK GRANT	420	3,206,472	1,442	176,677	271,158	449,277
0876	COMMUNITY MH SERVS BLOCK GRNT	444	2,644,513	1,189	145,713	1,139,122	1,286,024
0879	TRAFFIC & CRIM CONVICTION SUR	All	14,908,441	6,702	821,455	1,589,251	2,417,408
0882	SHEFFIELD 2/1982 AGREED ORDER	588	727,241	327	40,071	82,084	122,482
0883	INTRA-AGENCY SERVICES	420	28,362,399	12,751	1,562,769	4,908,678	6,484,198
0884	DNR SPECIAL PROJECTS	422	-	-	-	224,963	224,963

Deferred Inflows of Resources				Pension Expense (Income)		
Differences between Expected & Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
\$ -	\$ -	\$ 1,213,955	\$ 1,213,955	\$ -	\$ (68,566)	\$ (68,566)
313,678	300,358	4,476,957	5,090,993	1,388,653	(923,502)	465,151
83,964	80,399	109,876	274,239	371,710	578,813	950,523
96,638	92,535	93,735	282,908	427,817	373,828	801,645
1,584	1,517	5,063,690	5,066,791	7,013	(7,321,705)	(7,314,692)
1,584	1,517	89,142	92,243	7,013	(16,353)	(9,340)
30,100	28,822	151,963	210,885	133,255	(29,075)	104,180
752,511	720,557	821,677	2,294,745	3,331,364	935,468	4,266,832
1,934,350	1,852,210	2,953,812	6,740,372	8,563,358	260,134	8,823,492
148,918	142,594	678,183	969,695	659,259	367,349	1,026,608
49,903	47,784	-	97,687	220,922	414,550	635,472
54,656	52,335	2,198,432	2,305,423	241,962	(531,723)	(289,761)
71,291	68,263	2,028,530	2,168,084	315,603	(692,839)	(377,236)
1,181,839	1,131,653	5,766,874	8,080,366	5,231,994	(1,416,854)	3,815,140
51,488	49,301	1,069,500	1,170,289	227,935	(130,226)	97,709
2,376	2,275	9,811	14,462	10,520	(11,459)	(939)
30,893	29,581	990,202	1,050,676	136,761	(1,046,497)	(909,736)
20,595	19,720	1,209,143	1,249,458	91,174	(205,729)	(114,555)
38,814	37,166	1,896,965	1,972,945	171,828	(909,328)	(737,500)
10,298	9,860	91,935	112,093	45,587	31,853	77,440
114,857	109,980	158,544	383,381	508,471	25,069	533,540
-	-	246,979	246,979	-	(239,906)	(239,906)
9,637,690	9,228,435	30,930,452	49,796,577	42,666,001	(12,573,295)	30,092,706
7,129	6,826	9,373	23,328	31,560	32,298	63,858
65,746	62,954	737,413	866,113	291,056	(253,158)	37,898
1,215,108	1,163,509	2,759,977	5,138,594	5,379,276	1,251,202	6,630,478
273,280	261,676	1,022,903	1,557,859	1,209,811	4,350	1,214,161
64,161	61,437	1,005,705	1,131,303	284,043	(1,081,028)	(796,985)
-	-	14,450,266	14,450,266	-	(3,567,553)	(3,567,553)
14,258	13,653	72,711	100,622	63,121	(2,580)	60,541
81,588	78,124	484,727	644,439	361,190	137,877	499,067
-	-	49,054	49,054	-	(36,357)	(36,357)
1,377,492	1,318,998	9,254,800	11,951,290	6,098,149	(3,887,567)	2,210,582
1,353,728	1,296,244	6,465,751	9,115,723	5,992,948	(2,442,923)	3,550,025
3,961	3,792	97,527	105,280	17,533	(103,044)	(85,511)
909,351	870,736	1,359,150	3,139,237	4,025,690	5,418,533	9,444,223
2,690,822	2,576,559	88,297	5,355,678	11,912,255	6,410,393	18,322,648
8,837,651	8,462,370	-	17,300,021	39,124,235	64,533,811	103,658,046
-	-	1,565,022	1,565,022	-	(1,882,759)	(1,882,759)
-	-	25,681,817	25,681,817	-	(10,257,940)	(10,257,940)
3,961	3,792	-	7,753	17,533	34,783	52,316
436,457	417,923	1,422,605	2,276,985	1,932,191	(1,011,267)	920,924
84,757	81,157	352,173	518,087	375,217	(71,379)	303,838
-	-	818,229	818,229	-	(710,216)	(710,216)
383,385	367,105	4,495,089	5,245,579	1,697,242	(2,913,542)	(1,216,300)
-	-	598,451	598,451	-	(190,238)	(190,238)
-	-	-	-	-	(84,568)	(84,568)
1,584	1,517	-	3,101	7,013	13,913	20,926
11,882	11,377	124,454	147,713	52,600	(1,163)	51,437
-	-	49,054	49,054	-	(36,357)	(36,357)
23,764	22,754	-	46,518	105,201	208,697	313,898
529,926	507,424	2,302,482	3,339,832	2,345,981	600,442	2,946,423
-	-	9,811	9,811	-	(29,197)	(29,197)
38,814	37,166	236,801	312,781	171,828	(33,075)	138,753
7,921	7,585	923,061	938,567	35,067	(423,002)	(387,935)
23,764	22,754	425,781	472,299	105,201	(82,233)	22,968
255,854	244,989	920,994	1,421,837	1,132,664	279,588	1,412,252
95,054	91,018	643,078	829,150	420,804	(92,727)	328,077
-	-	3,691,701	3,691,701	-	(2,120,685)	(2,120,685)
215,456	206,307	63,815	485,578	953,822	1,234,959	2,188,781
153,671	147,145	63,814	364,630	680,300	536,290	1,216,590
76,835	73,573	65,405	215,813	340,150	(59,335)	280,815
63,369	60,678	768,609	892,656	280,536	(98,454)	182,082
357,245	342,075	813,636	1,512,956	1,581,521	(1,638,155)	(56,634)
17,427	16,687	47,861	81,975	77,147	7,130	84,277
679,637	650,776	5,811,247	7,141,660	3,008,747	(729,275)	2,279,472
-	-	382,886	382,886	-	(1,057,622)	(1,057,622)

State Employees' Retirement System of the State of Illinois  
Schedule of Pension Amounts by Fund  
As of and For the Year Ended June 30, 2018

FUND	Fund Name	Agency #	Ending Net Pension Liability	Deferred Outflows of Resources			
				Net Differences between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources
0885	WAGE THEFT ENFORCEMENT	452	\$ -	\$ -	\$ -	\$ 120,770	\$ 120,770
0888	DESIGN PROFESSIONAL ADMIN & IN	440	3,140,359	1,412	173,034	159,349	333,795
0894	DNR FEDERAL PROJECTS	422	9,321,907	4,191	513,637	16,351	534,179
0896	PUBLIC HEALTH SPEC STATE PROJ	482	4,925,405	2,214	271,390	1,381,180	1,654,784
0897	VETERANS' AFFAIRS FED PROJECTS	497	-	-	-	3,270	3,270
0903	STATE SURPLUS PROPERTY REV	416	2,875,908	1,293	158,463	130,810	290,566
0904	IL STATE POLICE FEDERAL PROJ	493	24,924,532	11,205	1,373,342	1,811,624	3,196,171
0905	IL FORESTRY DEVELOPMENT	422	6,842,677	3,076	377,032	4,562,494	4,942,602
0906	STATE POLICE SERVICES	493	69,087,895	31,060	3,806,744	7,912,151	11,749,955
0911	JUVENILE JUSTICE TRUST	444	793,354	357	43,714	167,915	211,986
0913	FEDERAL WORKFORCE TRAINING	420	33,122,522	14,891	1,825,052	384,310	2,224,253
0920	METABOLIC SCREENING & TREATMNT	482	18,379,363	8,263	1,012,703	335,027	1,355,993
0921	DHS RECOVERIES TRUST	444	42,014,696	18,889	2,315,011	2,127,221	4,461,121
0922	INSURANCE PRODUCER ADMIN	All	63,765,813	28,668	3,513,498	534,287	4,076,453
0925	COAL TECHNOLOGY DEV ASSIST	All	9,288,851	4,176	511,816	3,596,916	4,112,908
0929	VIOLENT CRIME VICTIMS ASSIST	340	12,429,210	5,588	684,850	2,381,684	3,072,122
0938	HEARING INSTRUMENT DISPEN EXAM	482	165,282	74	9,107	47,861	57,042
0940	SELF-INSURERS SECURITY	563	694,185	312	38,250	138,029	176,591
0942	LOW-LEVEL RAD WSTE FAC DEV&OP	588	661,128	297	36,428	18,747	55,472
0944	ENVIRO PROTECT PERMIT & INSP	532	38,114,040	17,135	2,100,084	2,086,034	4,203,253
0951	NARCOTICS PROFIT FORFEITURE	295	1,520,595	684	83,785	727,100	811,569
0962	PARK & CONSERVATION	All	105,945,791	47,631	5,837,615	15,611,174	21,496,420
0963	VEHICLE INSPECTION	350	8,297,159	3,730	457,174	339,312	800,216
0963	VEHICLE INSPECTION	532	30,147,445	13,554	1,661,125	1,834,668	3,509,347
0969	LOCAL TOURISM	420	1,090,862	490	60,106	774,961	835,557
0971	BUILD ILLINOIS BOND	All	6,776,564	3,047	373,389	515,540	891,976
0973	IL CAPITAL REVOLVING LOAN	420	2,115,610	951	116,570	-	117,521
0980	MANTENO VETERANS HOME	497	27,172,368	12,216	1,497,198	2,364,826	3,874,240
0982	ADELINE JAY GEO-KARIS IL BEACH	422	-	-	-	219,106	219,106
0988	ATTORNEY GENERAL FEDERAL GRANT	340	2,082,554	936	114,749	371,221	486,906
0991	ABANDONED MINED LANDS RECLAM	422	19,172,717	8,620	1,056,417	700,877	1,765,914
0997	INSURANCE FINANCIAL REGULATION	446	69,715,967	31,343	3,841,351	824,864	4,697,558
CMAP		N/A	5,090,687	2,289	280,497	95,722	378,508
IFT		N/A	2,842,851	1,278	156,641	296,292	454,211
			<u>\$ 33,056,409,091</u>	<u>\$ 14,861,337</u>	<u>\$ 1,821,408,803</u>	<u>\$ 1,401,514,745</u>	<u>\$ 3,237,784,885</u>

Deferred Inflows of Resources				Pension Expense (Income)		
Differences between Expected & Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
\$ -	\$ -	\$ 433,810	\$ 433,810	\$ -	\$ (23,701)	\$ (23,701)
75,251	72,056	358,723	506,030	333,136	(34,603)	298,533
223,377	213,892	1,271,909	1,709,178	988,889	(418,836)	570,053
118,025	113,014	609,275	840,314	522,498	(82,766)	439,732
-	-	578,675	578,675	-	(244,436)	(244,436)
68,914	65,988	6,179,158	6,314,060	305,083	(1,551,292)	(1,246,209)
597,256	571,894	2,435,577	3,604,727	2,644,051	(1,381,100)	1,262,951
163,968	157,006	6,094,548	6,415,522	725,887	546,167	1,272,054
1,655,525	1,585,225	16,351	3,257,101	7,329,000	3,512,158	10,841,158
19,011	18,204	-	37,215	84,161	68,748	152,909
793,701	759,998	1,844,542	3,398,241	3,513,712	(632,910)	2,880,802
440,417	421,715	1,333,882	2,196,014	1,949,724	(799,024)	1,150,700
1,006,781	964,029	1,672,329	3,643,139	4,457,014	1,404,746	5,861,760
1,527,994	1,463,109	2,830,710	5,821,813	6,764,421	(111,636)	6,652,785
222,585	213,133	1,048,971	1,484,689	985,382	647,858	1,633,240
297,836	285,189	357,590	940,615	1,318,519	865,980	2,184,499
3,961	3,792	95,163	102,916	17,533	(26,221)	(8,688)
16,634	15,928	79,768	112,330	73,641	54,382	128,023
15,842	15,170	1,251,099	1,282,111	70,134	(572,812)	(502,678)
913,311	874,528	973,173	2,761,012	4,043,223	496,220	4,539,443
36,437	34,890	296,987	368,314	161,308	(400,643)	(239,335)
2,538,736	2,430,931	18,506,213	23,475,880	11,238,969	4,073,292	15,312,261
198,821	190,379	122,997	512,197	880,181	(23,659)	856,522
722,411	691,734	3,805,677	5,219,822	3,198,109	(911,555)	2,286,554
26,140	25,030	-	51,170	115,721	228,198	343,919
162,384	155,489	2,898,510	3,216,383	718,873	(990,970)	(272,097)
50,695	48,543	1,585,734	1,684,972	224,429	(509,849)	(285,420)
651,120	623,471	21,836,352	23,110,943	2,882,506	(3,601,009)	(718,503)
-	-	1,178,006	1,178,006	-	(333,673)	(333,673)
49,903	47,784	297,154	394,841	220,922	(575,353)	(354,431)
459,428	439,919	2,625,290	3,524,637	2,033,885	(6,698)	2,027,187
1,670,575	1,599,636	3,574,613	6,844,824	7,395,627	(1,221,817)	6,173,810
121,986	116,806	1,096,388	1,335,180	540,032	(894,723)	(354,691)
68,122	65,229	3,270	136,621	301,576	110,711	412,287
<b>\$ 792,117,168</b>	<b>\$ 758,480,767</b>	<b>\$ 1,401,514,745</b>	<b>\$ 2,952,112,680</b>	<b>\$ 3,506,698,507</b>	<b>\$ -</b>	<b>\$ 3,506,698,507</b>

## **State Employees' Retirement System of the State of Illinois**

### **Notes to the Schedule of Employer Allocations and Pension Amounts by Fund Year Ended June 30, 2018**

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The State Employees' Retirement System (SERS or the System) is a defined benefit, single-employer public employee retirement system. The System was established January 1, 1944, to provide retirement, death and disability benefits for State of Illinois employees.

#### **A. Defined Benefit Plan**

SERS is considered to be part of the State of Illinois financial reporting entity, and is combined and included in the State of Illinois comprehensive annual financial report. SERS is governed by the Illinois Compiled Statutes, specifically, Chapter 40, Act 5, Article 14. These statutes assign the authority to establish and amend the benefit provisions of the plan to the state legislature, subject to the approval by the governor. Operation of the plan and the direction of its policies are the responsibility of the SERS Board of Trustees. It is also these statutes that define the scope of SERS' reporting entity. There are no statutory provisions for termination of the plan. The Illinois Constitution provides that the pension obligation of the state be an enforceable contractual relationship, the benefits of which shall not be diminished or impaired.

#### **B. Benefit Provisions**

A traditional defined benefit plan was established in 1944. A summary of benefit provisions can be found in the SERS comprehensive annual financial report (CAFR), "Notes to the Financial Statements." The SERS CAFR can be accessed on the SERS website at [www.srs.illinois.gov](http://www.srs.illinois.gov).

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

#### **C. Nature of Schedules**

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

GASB Statement No. 68, paragraph 92 states that in determining the employer's proportion of the collective net pension liability (NPL), the basis should be consistent with the manner in which contributions to the pension plan are determined, which is consistent with paragraphs 48-51.

The State's contributions to SERS are determined through actuarial valuations on an annual basis. Under the Illinois Compiled Statutes (40 ILCS 5/14-131), the actuarially determined contribution (Statutory Contribution) from the State of Illinois is calculated by an actuary in accordance with the Statutory Funding Plan. If an employee is paid from trust funds or federal funds, the department or other employer shall pay the employer contributions from those funds to SERS at the certified rate equal to the state contribution rate to SERS. The state contribution rate to SERS is the amount determined by the System to be sufficient to bring the total assets of the System up to 90% of the total actuarial liabilities of the System by the end of State fiscal year 2045.

## **State Employees' Retirement System of the State of Illinois**

### **Notes to the Schedule of Employer Allocations and Pension Amounts by Fund Year Ended June 30, 2018**

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The Schedule of Employer Allocation by Fund presents the actual fiscal year 2018 employer 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 2018.

The actual employer contributions and GRF payroll for each fiscal year was determined using the Illinois Office of the Comptroller's SAMs Data Warehouse expenditure tables, specifically detail object code "1161" for employer retirement contributions (primary allocation) and "1120" for payroll transactions (secondary allocation). GRF payroll transactions ("1120") to public universities were excluded from the secondary allocation, as those entities do not participate in SERS.

The Schedule of Pension Amounts by Fund presents the proportionate share of total pension liability, total deferred outflows of resources, total deferred inflow of resources, and total pension expense subject to allocation for all funds (and applicable agencies) contributing to SERS.

The pension expense includes the amortization of the differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on System investments, the impact of changes in assumptions about future economic or demographic factors and the impact of changes in the funds' proportion of the collective net pension liability from the prior measurement date.

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

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

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

The preparation of the SERS Employer Allocation and Pension Amounts Schedules by Fund 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. SERS uses an actuary to determine total pension liability and to calculate the actuarially determined contributions of the State and its agencies and funds.

## State Employees' Retirement System of the State of Illinois

### Notes to the Schedule of Employer Allocations and Pension Amounts by Fund Year Ended June 30, 2018

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#### F. Basis of Allocation

In determining the proportionate share of the net pension liability and corresponding employer pension amounts by agency and fund for SERS, 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 2018 are appropriate as the basis because they are representative of future contributions. For the secondary allocation of the GRF by agency, the Plan has determined that the GRF payroll paid in fiscal year 2018 by each participating agency is appropriate as the basis because it is representative of future contributions.

The net pension liability (NPL) is the System's total pension liability less the fiduciary net position. The NPL was determined by an actuarial valuation measured as of June 30, 2018. The System allocates the NPL 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 2018 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 SERS CAFR for the fiscal year ended June 30, 2018 as follows:

Employer Contributions paid (DOC "1161" from States Reporting Warehouse)	\$ 2,038,840,718
Adjustments:	
Employer Contributions not in the State's Reporting Warehouse	1,628,237
Employer Contribution Refunds not in the State's Reporting Warehouse*	(30,001,038)
Other Adjustments to General Revenue Fund (GRF)	(53,347,397)
General Obligation Bond Transfers	<u>(27,945,476)</u>
Employer Contributions - FY 2018 SERS CAFR	1,929,175,044
Excluded funds (net of G.O. Bond Transfer \$2,185,483 and refunds \$283,880*)	<u>(52,148,823)</u>
Employer Contributions to be Allocated	<u><u>\$ 1,877,026,221</u></u>

\*The refunds are due to the System's legally required rate recertification, see below for more details.

#### Adjustments:

**Employer Contributions not in the State's Reporting Warehouse** – This adjustment includes the employer contributions paid by employees for certain types of optional service purchases. It also includes payroll and retirement contributions that are processed outside the State's reporting warehouse.

**Employer Contribution Refunds not in the State's Reporting Warehouse** – This adjustment includes the employer contribution (ER) refunds resulting from the FY 18 recertification of the employer rate that were not processed as current year refunds (negative "1161" entries in the State's Reporting Warehouse).



**State Employees' Retirement System of the State of Illinois**

**Notes to the Schedule of Employer Allocations and  
Pension Amounts by Fund  
Year Ended June 30, 2018**

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The amount of ER refunds to be manually adjusted in the allocation is shown on the table below:

Total ER refunds due to FY 18 recertification	\$ 51,700,823
Less: ER refunds reflected in State's Reporting Warehouse	<u>(21,699,785)</u>
ER Refunds that Need to be Reflected in Allocation Schedule	<u><u>\$ 30,001,038</u></u>

**Adjustments to General Revenue Fund (GRF)** – This adjustment accounts for the accrual entries necessary to true up the monthly GRF retirement contribution calculated using estimated payroll to the required GRF retirement contributions calculated using actual payroll at the end of the fiscal year.

**General Obligation Bond Transfers** – This adjustment allocates the debt service on the G.O. bonds back to the non-GRF funds from which they were collected.

**Excluded Funds:** Funds excluded from the allocation include internal service funds, the pension trust fund and the pension investment fund. Allocation to these funds would not be appropriate because the allocated pension 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 pension allocation schedule.

The details for the FY 2018 funds excluded from the allocation are as follows:

<b>Fund #</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>ER Paid Contributions</b>
0301	Working Capital Revolving	426	\$ 3,971,787
0303	State Garage Revolving	416	4,697,158
0304	Technology Management Revolving	360	63,089
0304	Technology Management Revolving	448	22,303,781
0314	Facilities Management Revolving	416	11,179,620
0317	Professional Services	416	6,637,503
0332	Workers' Compensation Revolving	416	270,944
0342	Audit Expense	103	170,734
0529	Illinois State Board of Investment	555	619,804
0907	Health Insurance Reserve	416	1,332,849
0479	State Employees' Retirement System	589	<u>3,370,917</u>
			<u><u>\$ 54,618,186</u></u>

**State Employees' Retirement System of the State of Illinois**

**Notes to the Schedule of Employer Allocations and  
Pension Amounts by Fund  
Year Ended June 30, 2018**

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Calculation of the GRF "1120" wages used as the basis for the secondary allocation in the schedule is as follows:

GRF Wages Paid (DOC "1120" from State's Reporting Warehouse)	\$ 2,812,516,222
Adjustment: Less "1120" transactions to Public Universities	<u>(14,084,876)</u>
GRF Wages "1120" - Secondary Allocation Basis	<u>\$ 2,798,431,346</u>

**G. Pension Expense and Amortization of Pension Expense**

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

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

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

The pension amounts allocated to funds (agencies) are based on the total contributions paid as the primary allocation and on covered payroll for a secondary allocation to those agencies with GRF payrolls preparing their own financial statements.

**State Employees' Retirement System of the State of Illinois**

**Notes to the Schedule of Employer Allocations and  
Pension Amounts by Fund  
Year Ended June 30, 2018**

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The components of pension expense are:

	<u>Amount</u>
Service cost	\$ 828,485,950
Interest on the total pension liability	3,295,855,347
Member contributions	(254,442,466)
Projected earnings on plan investments	(1,145,966,396)
Recognition of outflow (inflow) of resources due to differences between expected and actual experience	(416,271,938)
Recognition of outflow (inflow) of resources due to assumption changes	1,296,279,035
Recognition of outflow (inflow) of resources due to differences between expected and actual investment earnings	<u>(97,241,025)</u>
Total pension expense	<u>\$ 3,506,698,507</u>

The average of the expected remaining service lives of all members for FY 2018 is 4.4840 years.

**H. Net Pension Liability**

The net pension liability for SERS for fiscal year 2018 is set forth in the following table:

	<u>Amount</u>
Net pension liability beginning balance	\$ 32,907,025,224
Total pension expense	3,506,698,507
Change in deferred outflows of resources	(1,228,034,080)
Change in deferred inflows of resources	(200,105,516)
Employer contributions	<u>(1,929,175,044)</u>
Net pension liability - ending balances	<u><u>\$ 33,056,409,091</u></u>

**State Employees' Retirement System of the State of Illinois**

**Notes to the Schedule of Employer Allocations and  
Pension Amounts by Fund  
Year Ended June 30, 2018**

**I. Amortization of Plan Experience**

The following schedule illustrates the recognition in pension expense of differences between expected and actual experience on total pension liability.

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

<b>Difference between Actual and Expected Experience</b>						
<b>Measurement Year</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>TOTAL</b>
<b>Amount Established</b>	\$ 150,997,067	\$ (464,942,210)	\$ (730,622,389)	\$ (601,530,567)	\$ (185,488,891)	
<b>Recognition Period</b>	4.5886	4.5886	4.6271	4.4542	4.4840	
<b>Annual Recognition</b>	32,907,001	(101,325,505)	(157,900,713)	(135,047,947)	(41,366,836)	
<b>Amount Recognized</b>						
2014	32,907,001					\$ 32,907,001
2015	32,907,001	(101,325,505)				(68,418,504)
2016	32,907,001	(101,325,505)	(157,900,713)			(226,319,217)
2017	32,907,001	(101,325,505)	(157,900,713)	(135,047,947)		(361,367,164)
2018	19,369,063	(101,325,505)	(157,900,713)	(135,047,947)	(41,366,836)	(416,271,938)
2019	-	(59,640,190)	(157,900,713)	(135,047,947)	(41,366,836)	(393,955,686)
2020	-	-	(99,019,537)	(135,047,947)	(41,366,836)	(275,434,320)
2021	-	-	-	(61,338,779)	(41,366,836)	(102,705,615)
2022	-	-	-	-	(20,021,547)	(20,021,547)
<b>Deferred Balance</b>						
2014	118,090,066					118,090,066
2015	85,183,065	(363,616,705)				(278,433,640)
2016	52,276,064	(262,291,200)	(572,721,676)			(782,736,812)
2017	19,369,063	(160,965,695)	(414,820,963)	(466,482,620)		(1,022,900,215)
2018	-	(59,640,190)	(256,920,250)	(331,434,673)	(144,122,055)	(792,117,168)
2019	-	-	(99,019,537)	(196,386,726)	(102,755,219)	(398,161,482)
2020	-	-	-	(61,338,779)	(61,388,383)	(122,727,162)
2021	-	-	-	-	(20,021,547)	(20,021,547)
2022	-	-	-	-	-	-

**State Employees' Retirement System of the State of Illinois**

**Notes to the Schedule of Employer Allocations and  
Pension Amounts by Fund  
Year Ended June 30, 2018**

**J. Amortization of the Difference between Projected and Actual Investment Earnings**

The following schedule illustrates the recognition in pension expense of differences between expected and actual earnings on pension plan investments.

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

<b>Difference between Projected &amp; Actual Earnings (Investment)</b>						
<b>Measurement Year</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>TOTAL</b>
<b>Amount Established</b>	\$ (1,207,869,708)	\$ 375,641,305	\$ 1,228,330,984	\$ (771,234,276)	\$ (111,073,439)	
<b>Recognition Period</b>	5.00	5.00	5.00	5.00	5.00	
<b>Annual Recognition</b>	(241,573,942)	75,128,261	245,666,197	(154,246,855)	(22,214,688)	
<b>Amount Recognized</b>						
2014	(241,573,942)					\$ (241,573,942)
2015	(241,573,942)	75,128,261				(166,445,681)
2016	(241,573,942)	75,128,261	245,666,197			79,220,516
2017	(241,573,942)	75,128,261	245,666,197	(154,246,855)		(75,026,339)
2018	(241,573,940)	75,128,261	245,666,197	(154,246,855)	(22,214,688)	(97,241,025)
2019	-	75,128,261	245,666,197	(154,246,855)	(22,214,688)	144,332,915
2020	-	-	245,666,196	(154,246,855)	(22,214,688)	69,204,653
2021	-	-	-	(154,246,856)	(22,214,688)	(176,461,544)
2022	-	-	-	-	(22,214,687)	(22,214,687)
<b>Deferred Balance</b>						
2014	(966,295,766)					(966,295,766)
2015	(724,721,824)	300,513,044				(424,208,780)
2016	(483,147,882)	225,384,783	982,664,787			724,901,688
2017	(241,573,940)	150,256,522	736,998,590	(616,987,421)		28,693,751
2018	-	75,128,261	491,332,393	(462,740,566)	(88,858,751)	14,861,337
2019	-	-	245,666,196	(308,493,711)	(66,644,063)	(129,471,578)
2020	-	-	-	(154,246,856)	(44,429,375)	(198,676,231)
2021	-	-	-	-	(22,214,687)	(22,214,687)
2022	-	-	-	-	-	-

**State Employees' Retirement System of the State of Illinois**

**Notes to the Schedule of Employer Allocations and  
Pension Amounts by Fund  
Year Ended June 30, 2018**

**K. Change of Assumptions**

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

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

<b>Changes in Assumptions</b>						
<b>Measurement Year</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>TOTAL</b>
<b>Amount Established</b>	\$ 3,142,466,514	\$ 360,713,498	\$ 5,048,087,579	\$ (884,705,099)	\$ (348,811,194)	
<b>Recognition Period</b>	4.5886	4.5886	4.6271	4.4542	4.4840	
<b>Annual Recognition</b>	684,842,112	78,610,796	1,090,983,030	(198,622,670)	(77,790,186)	
<b>Amount Recognized</b>						
2014	684,842,112					\$ 684,842,112
2015	684,842,112	78,610,796				763,452,908
2016	684,842,112	78,610,796	1,090,983,030			1,854,435,938
2017	684,842,112	78,610,796	1,090,983,030	(198,622,670)		1,655,813,268
2018	403,098,066	78,610,796	1,090,983,030	(198,622,670)	(77,790,186)	1,296,279,036
2019	-	46,270,314	1,090,983,030	(198,622,670)	(77,790,186)	860,840,488
2020	-	-	684,155,459	(198,622,670)	(77,790,186)	407,742,603
2021	-	-	-	(90,214,419)	(77,790,186)	(168,004,605)
2022	-	-	-	-	(37,650,450)	(37,650,450)
<b>Deferred Balance</b>						
2014	2,457,624,402					2,457,624,402
2015	1,772,782,290	282,102,702				2,054,884,992
2016	1,087,940,178	203,491,906	3,957,104,549			5,248,536,633
2017	403,098,066	124,881,110	2,866,121,519	(686,082,429)		2,708,018,266
2018	-	46,270,314	1,775,138,489	(487,459,759)	(271,021,008)	1,062,928,036
2019	-	-	684,155,459	(288,837,089)	(193,230,822)	202,087,548
2020	-	-	-	(90,214,419)	(115,440,636)	(205,655,055)
2021	-	-	-	-	(37,650,450)	(37,650,450)
2022	-	-	-	-	-	-

State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Funds by Fund  
Fiscal Year Ended June 30, 2018  
Note L. Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Total Recognition of Deferred Inflows and Outflows				Actual and Expected Experience				Actual and Expected Investment Experience				Assumption Changes			
			2019	2020	2021	2022	2019	2020	2021	2022	2019	2020	2021	2022	2019	2020	2021	2022
0001	GENERAL REVENUE	TOTAL GRF	\$ 477,665,143	\$ 145,287,358	\$ (353,211,367)	\$ (89,423,679)	\$ (265,930,717)	\$ (185,925,603)	\$ (69,329,060)	\$ (13,515,095)	\$ 97,428,600	\$ 46,715,010	\$ (119,116,308)	\$ (14,995,513)	\$ 581,090,577	\$ 275,237,271	\$ (113,407,657)	\$ (25,415,069)
0001		350	29,836,721	14,677,920	(7,560,687)	2,287,400	(15,802,401)	(11,048,257)	(4,119,741)	(803,107)	5,789,500	2,775,946	(7,078,248)	(891,078)	34,530,145	16,355,424	(6,739,023)	(1,510,240)
0001		416	(9,442,519)	(17,588,879)	(34,788,179)	(18,384,019)	(784,762)	(548,666)	(204,590)	(39,883)	287,512	137,856	(351,512)	(44,252)	1,714,798	812,225	(334,666)	(75,000)
0001		418	39,946,278	14,679,497	(22,156,523)	(4,240,162)	(19,494,583)	(13,629,648)	(5,082,305)	(990,751)	7,142,198	3,424,537	(8,732,059)	(1,099,276)	42,598,007	20,176,819	(8,313,575)	(1,863,102)
0001		426	266,402,496	168,263,009	(8,853,728)	16,332,073	(83,496,927)	(58,376,921)	(21,767,938)	(4,243,470)	30,590,632	14,667,579	(37,400,138)	(4,708,291)	182,450,819	86,418,998	(35,607,736)	(7,979,823)
0001		444	164,855,339	55,412,801	(79,768,686)	(15,289,246)	(72,760,772)	(50,870,732)	(18,968,985)	(3,697,838)	26,657,244	12,781,600	(32,591,175)	(4,102,892)	158,991,031	75,307,119	(31,029,242)	(6,953,766)
0001		478	(8,044,693)	(11,215,006)	(16,586,463)	(5,586,510)	(5,465,408)	(3,821,143)	(1,424,851)	(277,762)	2,002,353	960,087	(2,448,078)	(308,188)	11,942,574	5,656,676	(2,330,754)	(522,330)
0001		492	(51,399,820)	(49,616,574)	(49,962,660)	(21,985,200)	(3,929,392)	(2,747,237)	(1,024,406)	(199,699)	1,439,605	690,261	(1,760,063)	(221,574)	8,586,194	4,066,906	(1,675,712)	(375,533)
0001		586	2,785,489	1,374,289	117,205	1,008,385	(1,463,151)	(1,022,963)	(381,448)	(74,360)	536,052	257,026	(655,378)	(82,505)	3,197,160	1,514,355	(623,969)	(139,834)
0001		691	4,073,882	(940,676)	1,391,670	1,889,806	(468,836)	(327,787)	(122,227)	(23,827)	171,767	82,359	(210,002)	(26,437)	1,024,463	485,243	(199,938)	(44,807)
0001		All Others	38,651,970	(29,759,023)	(135,043,316)	(45,456,206)	(62,264,485)	(43,532,249)	(16,232,569)	(3,164,398)	22,811,737	10,937,759	(27,889,655)	(3,511,020)	136,055,386	64,443,506	(26,553,042)	(5,950,634)
0011	ROAD	360	81,396	(15,571)	(128,653)	(58,027)	(20,486)	(14,323)	(5,341)	(1,041)	7,505	3,599	(9,176)	(1,155)	44,764	21,203	(8,736)	(1,958)
0011	ROAD	494	26,735,568	19,041,790	(35,500,275)	(2,432,902)	(39,643,367)	(27,716,680)	(10,335,163)	(2,014,748)	14,524,077	6,963,995	(17,757,149)	(2,235,442)	86,625,517	41,030,730	(16,906,135)	(3,788,727)
0012	MOTOR FUEL TAX	492	4,401,790	2,506,537	(1,407,350)	34,816	(2,069,843)	(1,447,132)	(539,615)	(105,193)	758,325	363,601	(927,129)	(116,716)	4,522,856	2,142,280	(882,696)	(197,815)
0012	MOTOR FUEL TAX	494	2,718,107	1,922,950	531,050	474,177	(783,184)	(547,563)	(204,179)	(39,803)	286,934	137,579	(350,806)	(44,163)	1,711,351	810,592	(333,993)	(74,849)
0013	PREVENT & TREAT ALCOHOL &	444	(67,073)	(75,578)	(65,573)	32,338	(156,006)	(109,072)	(40,671)	(7,929)	57,156	27,405	(69,879)	(8,797)	340,893	161,466	(66,530)	(14,910)
0014	FOOD & DRUG SAFETY	482	573,164	426,469	710,246	382,275	(57,518)	(40,213)	(14,995)	(2,923)	21,073	10,104	(25,763)	(3,243)	125,683	59,530	(24,529)	(5,497)
0016	TEACHER CERTIFICATE FEE	586	(547,132)	(474,902)	(462,886)	(211,228)	(12,213)	(8,538)	(3,184)	(621)	4,474	2,145	(5,470)	(689)	26,686	12,640	(5,208)	(1,167)
0018	TRANSPORTATION	524	653,412	734,467	180,809	245,835	(514,506)	(359,717)	(134,134)	(26,148)	188,499	90,381	(230,459)	(29,012)	1,124,258	532,512	(219,414)	(49,171)
0021	FINANCIAL INSTITUTION	440	72,488	(42,634)	(359,704)	(37,774)	(319,104)	(223,102)	(83,192)	(16,217)	116,910	56,056	(142,934)	(17,994)	697,281	330,272	(136,084)	(30,497)
0022	GENERAL PROFESSIONS	440	(229,378)	(122,343)	379,366	329,361	(169,007)	(118,161)	(44,061)	(8,589)	61,919	29,689	(75,702)	(9,530)	369,301	174,922	(72,074)	(16,152)
0026	LIVE & LEARN	350	144,475	92,524	73,803	39,218	(22,455)	(15,700)	(5,854)	(1,141)	8,227	3,945	(10,058)	(1,266)	49,068	23,241	(9,576)	(2,146)
0036	IL VETERANS' REHABILITATION	444	(2,220,252)	(1,424,385)	(598,498)	(498,311)	-	-	-	-	-	-	-	-	-	-	-	-
0039	STATE BOATING ACT	422	(266,585)	1,552,006	844,793	353,735	(397,501)	(277,913)	(103,630)	(20,202)	145,632	69,827	(178,050)	(22,415)	868,588	411,412	(169,517)	(37,989)
0040	STATE PARKS	422	1,283,789	1,709,471	1,752,504	746,378	(271,042)	(189,499)	(70,661)	(13,775)	99,301	47,613	(121,406)	(15,284)	592,258	280,527	(115,587)	(25,904)
0041	WILDLIFE & FISH	422	(10,039,741)	(6,450,478)	(7,367,377)	(3,086,024)	(1,536,821)	(1,074,469)	(400,655)	(78,104)	563,043	269,967	(688,376)	(86,659)	3,358,139	1,590,604	(655,386)	(146,874)
0042	SALMON	422	52,413	66,904	1,931	(23,476)	(16,152)	(11,293)	(4,211)	(821)	5,918	2,837	(7,235)	(911)	35,294	16,717	(6,888)	(1,544)
0044	LOBBYIST REGISTRATION	350	206,887	47,165	(28,430)	(9,826)	(48,457)	(33,878)	(12,633)	(2,463)	17,753	8,512	(21,705)	(2,732)	105,883	50,152	(20,665)	(4,631)
0045	AGRICULTURAL PREMIUM	406	(1,437,957)	(1,680,116)	(2,401,376)	(1,268,228)	(110,702)	(77,397)	(28,860)	(5,626)	40,558	19,447	(49,586)	(6,242)	241,896	114,576	(47,209)	(10,580)
0047	FIRE PREVENTION	All	788,545	418,645	(692,392)	6,293	(848,975)	(593,561)	(221,331)	(43,146)	311,037	149,136	(380,275)	(47,873)	1,855,111	878,685	(362,050)	(81,137)
0048	RURAL/DOWNSTATE HEALTH	482	37,839	35,791	32,547	16,435	(1,970)	(1,377)	(514)	(100)	722	346	(882)	(111)	4,304	2,039	(840)	(188)
0049	INDUSTRIAL HYGIENE	532	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0050	MENTAL HEALTH	444	(1,506,204)	(1,796,514)	1,410,163	1,393,691	(233,616)	(163,333)	(60,904)	(11,873)	85,589	41,038	(104,642)	(13,173)	510,478	241,791	(99,627)	(22,327)
0051	AMUSEMENT RIDE & PATRON	452	52,517	49,649	41,563	19,643	(2,758)	(1,928)	(719)	(140)	1,010	484	(1,235)	(156)	6,026	2,854	(1,176)	(264)
0052	FEDERAL TITLE III SS & EMPLOY	360	(9,789)	6,330	(12,700)	(2,797)	(13,788)	(9,640)	(3,595)	(701)	5,052	2,422	(6,176)	(778)	30,129	14,271	(5,880)	(1,318)
0052	FEDERAL TITLE III SS & EMPLOY	427	(504,248)	(2,652,213)	(10,963,624)	(1,992,820)	(7,502,886)	(5,245,647)	(1,956,028)	(381,310)	2,748,820	1,318,003	(3,360,710)	(423,079)	16,394,707	7,765,458	(3,199,648)	(717,053)
0054	STATE PENSIONS	370	1,977,589	1,207,026	(101,621)	24,502	(410,502)	(287,003)	(107,019)	(20,862)	150,395	72,111	(183,873)	(23,148)	896,996	424,868	(175,061)	(39,232)
0057	IL STATE PHARMACY	440	405,087	402,678	113,707	5,104	(74,458)	(52,057)	(19,411)	(3,784)	27,279	13,080	(33,351)	(4,199)	162,699	77,063	(31,753)	(7,116)
0059	PUBLIC UTILITY	524	(2,265,921)	(2,419,457)	(2,172,774)	(227,244)	(1,170,442)	(818,315)	(305,138)	(59,484)	428,813	205,607	(524,267)	(66,000)	2,557,557	1,211,403	(499,142)	(111,859)
0063	PUBLIC HEALTH SERVICES	482	4,628,843	2,385,211	(2,417,361)	(630,844)	(2,347,188)	(1,641,038)	(611,920)	(119,288)	859,936	412,321	(1,051,358)	(132,355)	5,128,888	2,429,330	(1,000,971)	(224,321)
0065	U S ENVIRONMENTAL	532	(2,574,053)	(3,088,990)	(4,413,001)	(1,324,832)	(1,004,193)	(702,082)	(261,797)	(51,035)	367,905	176,403	(449,800)	(56,625)	2,194,282	1,039,336	(428,244)	(95,971)
0067	RADIATION PROTECTION	All	(194,291)	(55,926)	(412,270)	(77,971)	(268,284)	(187,571)	(69,943)	(13,635)	98,291	47,128	(120,170)	(15,128)	586,232	277,673	(114,411)	(25,640)
0068	HOSPITAL LICENSURE	482	678,484	618,803	458,681	204,692	(36,638)	(6,436)	(1,862)	(13,423)	13,292	6,436	(16,171)	(2,066)	80,058	37,920	(15,624)	(3,501)
0071	FIREARM OWNER'S	493	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0072	UNDERGROUND STORAGE	492	228,660	137,671	(70,280)	(4,587)	(89,034)	(62,248)	(23,211)	(4,525)	32,619	15,640	(39,880)	(5,021)	194,550	92,150	(37,969)	(8,509)
0072	UNDERGROUND STORAGE	All Others	1,584,847	1,196,674	(199,610)	(110,573)	(528,689)	(369,633)	(137,831)	(26,869)	193,695	92,873	(236,811)	(29,812)	1,155,248	547,191	(225,462)	(50,527)
0074	EPA SPEC STATE PROJ TRUST	532	61,379	(145,548)	(178,109)	(46,249)	(12,213)	(8,538)	(3,184)	(621)	4,474	2,145	(5,470)	(689)	26,686	12,640	(5,208)	(1,167)
0075	COMPASSION USE MED	All	2,950,225	1,799,960	298,575	95,055	(195,402)	(136,615)	(50,942)	(9,931)	71,589	34,326	(87,525)	(11,018)	426,977	202,240	(83,330)	(18,675)
0077	MINES & MINERALS UIC	422	(1,237)	(5,853)	(16,076)	(5,524)	(10,637)	(7,437)	(2,773)	(541)	1,869	1,869	(4,764)	(600)	23,243	11,009	(4,536)	(1,017)
0078	SOLID WASTE MANAGEMENT	All	(1,482,061)	(1,400,262)	(1,303,599)	(345,344)	(358,106)	(250,370)	(93,359)	(18,200)	131,199	62,907	(160,404)	(20,193)	782,504	370,638	(152,716)	(34,224)

State Employees' Retirement System of the State of Illinois  
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Pension Funds by Fund  
Fiscal Year Ended June 30, 2018  
Note L. Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Total Recognition of Deferred Inflows and Outflows				Actual and Expected Experience				Actual and Expected Investment Experience				Assumption Changes			
			2019	2020	2021	2022	2019	2020	2021	2022	2019	2020	2021	2022	2019	2020	2021	2022
0168	CMS VS AFSCME WAGES	All Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0169	IL INDEPENDENT TAX TRIBUNAL	564	113,517	107,370	97,640	49,308	(5,909)	(4,132)	(1,541)	(300)	2,165	1,038	(2,647)	(333)	12,913	6,116	(2,520)	(565)
0175	IL SCHOOL ASBESTOS	482	(226,285)	(194,173)	(293,820)	(138,515)	(18,910)	(13,221)	(4,930)	(961)	6,928	3,322	(8,470)	(1,066)	41,320	19,572	(8,064)	(1,807)
0177	CHIP BOARD PAYROLL TRUST	527	(1,517,534)	(1,063,799)	(722,909)	(290,188)	(19,698)	(13,772)	(5,135)	(1,001)	7,217	3,460	(8,823)	(1,111)	43,042	20,387	(8,400)	(1,883)
0182	DRIVER SERVICES	350	(359,659)	(659,521)	(341,361)	(90,908)	-	-	-	-	-	-	-	-	-	-	-	-
0184	ICJIA VIOLENCE PREVENTION	All	(273,074)	(199,566)	(126,686)	11,713	(8,667)	(6,060)	(2,260)	(440)	3,175	1,523	(3,882)	(489)	18,938	8,970	(3,696)	(828)
0185	SECRETARY OF STATE SPEC	350	(149,976)	(307,971)	(516,734)	(216,101)	(36,244)	(25,340)	(9,449)	(1,842)	13,279	6,367	(16,234)	(2,044)	79,197	37,512	(15,456)	(3,464)
0190	COUNTY OPTION MOTOR FUEL	492	(284,511)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0193	LOC GOVT HEALTH INSURANCE	416	(500,168)	(405,835)	(280,056)	(110,610)	(30,729)	(21,484)	(8,011)	(1,562)	11,258	5,398	(13,764)	(1,733)	67,146	31,804	(13,104)	(2,937)
0195	IPTIP ADMINISTRATIVE TR	370	257,613	291,131	(13,349)	(53,148)	(112,671)	(78,774)	(29,374)	(5,726)	41,279	19,793	(50,468)	(6,353)	246,200	116,614	(48,049)	(10,768)
0199	ILLINOIS FISHERIES	422	204,869	(273,422)	(465,399)	(171,934)	(34,274)	(23,963)	(8,935)	(1,742)	12,557	6,021	(15,352)	(1,933)	74,893	35,474	(14,616)	(3,276)
0201	HUMAN RIGHTS COMM SPEC	542	(26,160)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0203	TCHR HEALTH INSURANCE	416	99,872	200,040	71,769	70,672	(66,579)	(46,548)	(17,357)	(3,384)	24,392	11,696	(29,822)	(3,754)	145,482	68,908	(28,393)	(6,363)
0206	HELP ILLINOIS VOTE	587	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0207	POLLUTION CONTROL BOARD	532	(275,622)	(96,782)	(47,240)	-	-	-	-	-	-	-	-	-	-	-	-	-
0209	STATE POLICE FIREARM	493	1,637,479	87,895	(499,469)	(185,831)	(219,039)	(153,141)	(57,104)	(11,132)	80,249	38,478	(98,113)	(12,351)	478,627	226,705	(93,411)	(20,934)
0211	DHS TECHNOLOGY INITIATIVE	444	483,953	345,418	198,453	46,775	(51,608)	(36,082)	(13,454)	(2,623)	18,908	9,066	(23,116)	(2,910)	112,770	53,414	(22,009)	(4,932)
0214	BROWNFIELDS	532	(215,434)	(162,999)	(200,731)	(82,048)	(55,942)	(39,112)	(14,584)	(2,843)	20,495	9,827	(25,058)	(3,154)	122,239	57,899	(23,857)	(5,346)
0215	CAPITAL DEVELOP BRD	511	(6,073,013)	(5,478,391)	(2,295,181)	(3,365)	-	-	-	-	-	-	-	-	-	-	-	-
0218	PROFESSIONS INDIRECT COST	All	(687,501)	(938,723)	(2,394,566)	(1,124,916)	(865,127)	(604,854)	(225,542)	(43,967)	316,955	151,973	(387,510)	(48,783)	1,890,406	895,403	(368,938)	(82,680)
0220	DCFS CHILDRENS SERVICES	360	(241,709)	(232,827)	(254,442)	(124,576)	-	-	-	-	-	-	-	-	-	-	-	-
0220	DCFS CHILDRENS SERVICES	418	(292,140)	(700,574)	(846,501)	(94,559)	(731,970)	(511,757)	(190,827)	(37,200)	268,171	128,582	(327,866)	(41,275)	1,599,442	757,586	(312,153)	(69,955)
0224	ASBESTOS ABATEMENT	340	(634,427)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0231	MINES AND MINERALS	422	(155,522)	(173,406)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0236	IL VETERANS ASSISTANCE	497	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0238	IL HEALTH FACILITIES	482	(126,531)	(167,771)	(227,945)	(67,853)	(68,942)	(48,201)	(17,973)	(3,504)	25,258	12,111	(30,881)	(3,888)	150,647	71,355	(29,401)	(6,589)
0240	EMERGENCY PUBLIC HEALTH	482	(363,977)	(225,991)	6,408	70,558	(17,334)	(12,119)	(4,519)	(881)	6,351	3,045	(7,764)	(977)	37,877	17,941	(7,392)	(1,657)
0242	ISAC ACCOUNTS RECEIVABLE	691	40,623	52,892	42,077	9,140	(4,727)	(3,305)	(1,232)	(240)	1,732	830	(2,118)	(267)	10,330	4,893	(2,016)	(452)
0243	CREDIT UNION	440	36,413	(124,916)	(498,289)	(234,930)	(162,310)	(113,479)	(42,315)	(8,249)	59,465	28,512	(72,702)	(9,152)	354,666	167,990	(69,218)	(15,512)
0244	RESIDENTIAL FINANCE	440	480,788	289,479	(134,289)	18,950	(155,612)	(108,797)	(40,569)	(7,909)	57,012	27,336	(69,702)	(8,775)	340,032	161,058	(66,362)	(14,872)
0258	NURSING DEDICATED &	440	138,362	22,027	(13,621)	18,821	(89,822)	(62,799)	(23,417)	(4,565)	32,908	15,779	(40,233)	(5,065)	196,272	92,965	(38,305)	(8,584)
0258	NURSING DEDICATED &	482	37,839	35,791	32,547	16,435	(1,970)	(3,377)	(514)	(100)	722	346	(882)	(111)	4,304	2,039	(840)	(188)
0259	OPTOMETRIC LICN & DISC BRD	440	39,857	(8,204)	(32,943)	(12,257)	(10,637)	(7,437)	(2,773)	(541)	3,897	1,869	(4,764)	(600)	23,243	11,009	(4,536)	(1,017)
0261	UNDERGROUND RESOURCE	422	(798,339)	(1,023,627)	(319,450)	18,444	(8,667)	(6,060)	(2,260)	(440)	3,175	1,523	(3,882)	(2,260)	18,938	8,970	(3,696)	(828)
0262	MANDATORY ARBITRATION	201	(13,080)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0270	WATER REVOLVING	532	(1,761,971)	(1,786,628)	(1,888,691)	(453,716)	(709,908)	(496,333)	(185,076)	(36,079)	260,088	124,707	(317,984)	(40,031)	1,551,235	734,752	(302,744)	(67,846)
0272	LASALLE VETERANS HOME	497	5,857,624	3,951,937	3,305,399	2,253,205	(644,118)	(450,335)	(167,924)	(32,735)	235,984	113,150	(288,515)	(36,321)	1,407,474	666,659	(274,688)	(61,558)
0273	ANNA VETERANS HOME	497	4,081,168	2,720,093	2,848,089	1,791,021	(266,708)	(186,469)	(69,532)	(13,555)	97,713	46,852	(119,464)	(15,039)	582,789	276,042	(113,739)	(25,489)
0274	SELF-INSURERS	563	38,086	(279)	(22,091)	(4,473)	(22,062)	(15,424)	(5,752)	(1,121)	8,083	3,875	(9,882)	(1,244)	48,207	22,834	(9,408)	(2,108)
0276	DRUNK&DRUGGED DRIVING	444	117,909	96,445	20,266	28,570	(41,759)	(29,196)	(10,887)	(2,122)	15,299	7,336	(18,705)	(2,355)	91,249	43,221	(17,808)	(3,991)
0281	IL TAX INCREMENT	492	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0282	HAZARDOUS WASTE OCCUP	532	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0285	LONG TERM CARE	482	2,604,034	(2,210,735)	(2,989,914)	(822,709)	(952,191)	(665,725)	(248,239)	(48,392)	348,853	167,268	(426,508)	(53,693)	2,080,651	985,514	(406,067)	(91,001)
0286	IL AFFORDABLE HOUSING	492	(52,095)	(31,637)	(24,022)	(20,203)	-	-	-	-	-	-	-	-	-	-	-	-
0287	HOME CARE SERVCS AGY	482	510,754	265,580	237,546	208,478	(67,760)	(47,375)	(17,665)	(3,444)	24,825	11,903	(30,351)	(3,821)	148,065	70,132	(28,897)	(6,476)
0288	COMMUNITY WATER SUPPLY	532	8,324	(23,858)	(105,515)	(40,622)	(34,274)	(23,963)	(8,935)	(1,742)	12,557	6,021	(15,352)	(1,933)	74,893	35,474	(14,616)	(3,276)
0290	FERTILIZER CONTROL	406	457,189	520,355	192,839	(13,022)	(64,215)	(44,896)	(16,741)	(3,264)	23,526	11,280	(28,763)	(3,621)	140,317	66,462	(27,385)	(6,137)
0292	SECURITIES INVESTORS	350	26,915	8,918	(2,412)	(959)	(4,727)	(3,305)	(1,232)	(240)	1,732	830	(2,118)	(267)	10,330	4,893	(2,016)	(452)
0294	USED TIRE MANAGEMENT	All	176,217	(292,844)	(791,894)	(202,218)	(283,254)	(198,037)	(73,845)	(14,395)	103,775	49,758	(126,876)	(15,972)	618,944	293,167	(120,795)	(27,071)
0295	SECRETARY OF STATE	350	(647,745)	(256,496)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0297	GUARDIANSHIP & ADVOCACY	537	156,112	62,040	48,816	44,260	(14,182)	(9,916)	(3,697)	(721)	5,196	2,491	(6,353)	(800)	30,990	14,679	(6,048)	(1,355)
0298	NATURAL AREAS ACQUISITION	422	882,518	589,277	(156,691)	(52,198)	(323,832)	(226,407)	(84,424)	(16,458)	118,642	58,886	(145,051)	(18,260)	707,611	335,164	(138,100)	(30,949)
0299	OPEN SPACE LANDS	422	(38,518)	35,065	39,931	56,476	(53,578)	(37,459)	(13,968)	(2,723)	19,629	9,412	(23,999)	(3,021)	117,074	55,453	(22,849)	(5,120)
0318	ICJIA VIO PREVENT SP PRJ	546	(368,127)	(157,834)	(212,213)	(178,451)	-	-	-	-	-	-	-	-	-	-	-	-
0323	MOTOR VEHICLE REVIEW	350	98,635	67,207	1,213	3,936	(13,788)	(9,640)	(3,595)	(701)	5,052	2,422	(6,176)	(778)	30,129	14,271	(5,880)	(1,318)
0326	AFRICAN-AMERICAN HIV/AIDS	482	7,568	7,159	6,510	3,285	(394)	(275)	(103)	(20)	144	69	(176)	(22)	861	408	(168)	(38)
0327	TATOO & BODY PRNG ESTAB	482	1,129	(18,825)	19,064	39,443	(4,727)	(3,305)	(1,232)	(240)	1,732	830	(2,118)	(267)	10,330	4,893	(2,016)	(452)
0329	COUNTY PROVIDER TRUST	478	(2,403,578)	(231,535)	(439,019)	(122,041)	(186,735)	(130,556)	(48,682)	(9,490)	68,414	32,803	(83,643)	(10,530)	408,038	193,270	(79,634)	(17,846)
0333	FEDERAL SUPPORT	466	426,770	268,024	(884,327)	(307,105)	(468,413)	(327,491)	(122,117)	(23,806)	171,612	82,284</						



State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Funds by Fund  
Fiscal Year Ended June 30, 2018

Note L. Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Total Recognition of Deferred Inflows and Outflows				Actual and Expected Experience				Actual and Expected Investment Experience				Assumption Changes			
			2019	2020	2021	2022	2019	2020	2021	2022	2019	2020	2021	2022	2019	2020	2021	2022
0407	GRANT	507	\$ 1,183,384	\$ 1,116,602	\$ 620,590	\$ 165,429	\$ (64,215)	\$ (44,896)	\$ (16,741)	\$ (3,264)	\$ 23,526	\$ 11,280	\$ (28,763)	\$ (3,621)	\$ 140,317	\$ 66,462	\$ (27,385)	\$ (6,137)
0408	DHS SPECIAL PURPOSE TRUST	444	(616,811)	(472,648)	(612,138)	(66,592)	(378,197)	(264,417)	(98,597)	(19,221)	138,560	66,436	(169,403)	(21,326)	826,407	391,433	(161,284)	(36,144)
0410	SBE FEDERAL DEPT OF AGRICULTURE	586	(55,121)	(77,513)	(135,149)	(39,568)	(45,699)	(31,950)	(11,914)	(2,322)	16,743	8,028	(20,470)	(2,577)	99,857	47,298	(19,489)	(4,367)
0421	PUBLIC AID RECOVERIES	478	1,915,127	(862,329)	(3,925,582)	(1,434,143)	(1,958,354)	(1,369,184)	(510,550)	(99,527)	717,479	344,016	(877,190)	(110,429)	4,279,238	2,026,888	(835,151)	(187,160)
0422	ALTERNATE FUELS	532	(156,322)	(93,926)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0425	IL POWER AGENCY	All	416,614	338,696	213,982	119,489	(58,305)	(40,764)	(15,200)	(2,963)	21,361	10,242	(26,116)	(3,288)	127,404	60,346	(24,865)	(5,572)
0428	SUPREME COURT HISTORIC	210	(83,926)	(112,158)	(139,145)	(67,326)	(16,546)	(11,568)	(4,314)	(841)	6,062	2,907	(7,411)	(933)	36,155	17,125	(7,056)	(1,581)
0434	COURT OF CLAIMS ADMIN & SUPPORT	528	5,107	(7,799)	(33,837)	(12,418)	(11,425)	(7,988)	(2,978)	(581)	4,186	2,007	(5,117)	(644)	24,964	11,825	(4,872)	(1,092)
0435	CHARITABLE TRUST	370	502,161	445,144	199,558	44,831	(27,971)	(19,556)	(7,292)	(1,422)	10,248	4,914	(12,529)	(1,577)	61,120	28,950	(11,928)	(2,673)
0438	IL STATE FAIR	406	(79,446)	122,392	349,608	97,188	(35,456)	(24,789)	(9,244)	(1,802)	12,990	6,228	(15,882)	(1,999)	77,476	36,697	(15,120)	(3,389)
0440	AGRICULTURAL MASTER	406	248,515	73,673	4,650	8,288	(42,153)	(29,471)	(10,990)	(2,142)	15,444	7,405	(18,881)	(2,377)	92,110	43,628	(17,976)	(4,029)
0445	SEX OFFENDER INVESTIGATION	493	18,428	7,481	7,811	8,822	(6,303)	(4,407)	(1,643)	(352)	2,309	1,107	(8,283)	(355)	13,773	6,524	(2,688)	(602)
0446	EMPLOYEE CLASSIFICATION	452	(14,944)	(21,676)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0447	GI EDUCATION	497	(766)	31,721	(72,405)	(30,425)	(50,426)	(35,256)	(13,146)	(2,563)	18,475	8,858	(22,587)	(2,843)	110,188	52,191	(21,505)	(4,819)
0449	INTERPRETERS FOR THE DEAF	526	(84,622)	(59,964)	(5,905)	-	-	-	-	-	-	-	-	-	-	-	-	-
0453	MONITORING DEVICE DRVNG	350	(16,583)	(61,327)	(420,709)	(247,605)	(42,153)	(29,471)	(10,990)	(2,142)	15,444	7,405	(18,881)	(2,377)	92,110	43,628	(17,976)	(4,029)
0455	IL STATE TOLL HIGHWAY	557	17,084,574	7,734,030	(12,210,796)	(3,146,276)	(10,517,829)	(7,353,545)	(2,742,035)	(534,535)	3,853,400	1,847,626	(4,711,170)	(593,088)	22,982,719	10,885,912	(4,485,387)	(1,005,192)
0473	TEACHERS RETIREMENT	593	(1,107,203)	(1,456,451)	(2,173,246)	(825,446)	(484,172)	(338,509)	(126,225)	(24,606)	177,385	85,053	(216,871)	(27,302)	1,057,973	501,116	(206,478)	(46,272)
0476	WHOLESOME MEAT	406	905,729	707,178	5,980	(52,689)	(309,649)	(216,491)	(80,727)	(15,737)	113,446	54,395	(138,699)	(17,461)	676,621	320,486	(132,052)	(29,593)
0477	JUDGES RETIREMENT SYSTEM	275	62,537	(30,266)	(77,190)	(10,626)	(52,396)	(36,633)	(13,660)	(2,663)	19,196	9,204	(23,469)	(2,955)	114,492	54,230	(22,345)	(5,008)
0480	SECRETARY OF STATE ID	350	(210,718)	(297,688)	(242,585)	26,960	(33,092)	(23,136)	(8,627)	(1,682)	12,124	5,813	(14,823)	(1,866)	72,311	34,250	(14,112)	(3,163)
0481	GENERAL ASSEMBLY	131	20,862	(6,150)	(21,110)	(2,716)	(13,394)	(9,365)	(3,492)	(681)	4,907	2,353	(6,000)	(755)	29,269	13,863	(5,712)	(1,280)
0483	SECRETARY OF STATE SPEC	350	(1,965,487)	(2,666,791)	(4,737,067)	(2,320,733)	(220,221)	(153,968)	(57,412)	(11,192)	80,682	38,685	(98,642)	(12,418)	481,210	227,928	(93,915)	(21,047)
0484	NUCLEAR CIVIL PROTECTION	588	56,438	53,161	16,038	(4,004)	(3,152)	(2,203)	(822)	(160)	1,155	554	(1,412)	(178)	6,887	3,262	(1,344)	(301)
0488	CRIMINAL JUSTICE TRUST	546	666,448	676,598	(282,275)	(311,632)	(191,856)	(134,137)	(50,018)	(9,750)	70,290	33,703	(85,937)	(10,819)	419,229	198,571	(81,818)	(18,336)
0491	FEDERAL AID DISASTER	588	(94,467)	(133,890)	(197,923)	(82,632)	(25,607)	(17,903)	(6,676)	(1,301)	9,382	4,498	(11,470)	(1,444)	55,955	26,503	(10,920)	(2,447)
0495	OLD AGE SURVIVORS	444	(430,015)	(4,165,703)	(7,812,405)	(2,758,784)	(2,446,859)	(1,710,723)	(637,905)	(124,354)	896,452	429,830	(1,096,003)	(137,975)	5,346,680	2,532,489	(1,043,477)	(233,847)
0497	FEDERAL CIVIL PREPARED	588	(157,934)	(158,425)	(74,508)	(17,073)	(1,182)	(826)	(308)	(60)	433	208	(529)	(67)	2,583	1,223	(504)	(113)
0502	EARLY INTERVENTION SERVICE	444	186,087	149,691	(8,731)	39,811	(69,336)	(48,476)	(18,076)	(3,524)	25,403	12,180	(31,057)	(3,910)	151,508	71,763	(29,569)	(6,626)
0505	ATHLETICS SUPERVISION AND	440	(76,063)	(69,332)	(41,337)	-	-	-	-	-	-	-	-	-	-	-	-	-
0506	SMALL BUSINESS CREDIT	420	(145,670)	(116,572)	(143,111)	(61,167)	(2,758)	(1,928)	(719)	(140)	1,010	484	(1,235)	(156)	6,026	2,854	(1,176)	(264)
0514	STATE ASSET FORFEITURE	493	133,857	134,847	137,975	77,214	(17,728)	(12,395)	(4,622)	(901)	6,495	3,114	(7,941)	(1,000)	38,738	18,348	(7,560)	(1,694)
0522	MONEY FOLLOWS PRSN BDGT	478	(25,534)	(18,064)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0523	DEPT OF CORRECTIONS	425	(24,404)	(69,120)	(173,214)	(47,981)	(53,972)	(37,735)	(14,071)	(2,743)	19,774	9,481	(24,175)	(3,043)	117,935	55,861	(23,017)	(5,158)
0523	DEPT OF CORRECTIONS	426	(4,831,243)	(1,690,526)	226,709	102,175	(60,669)	(42,417)	(15,817)	(3,083)	22,227	10,658	(27,175)	(3,421)	132,569	62,792	(25,873)	(5,798)
0524	HEALTH FACILITY PLAN REVIEW	482	(279,405)	(272,969)	(77,383)	3,653	(65,003)	(45,447)	(16,946)	(3,304)	23,815	11,419	(29,116)	(3,665)	142,039	67,278	(27,721)	(6,212)
0525	STATEWIDE GRAND JURY	340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0531	ENERGY EFFICIENCY	420	(2,481,991)	(2,704,696)	(2,963,900)	(1,454,532)	-	-	-	-	-	-	-	-	-	-	-	-
0533	ATTORNEY GENERAL TOBACCO	340	(1,421,736)	(1,420,588)	(1,299,086)	(504,749)	(81,549)	(57,015)	(21,260)	(4,144)	29,877	14,325	(36,528)	(4,598)	178,194	84,403	(34,777)	(7,794)
0534	IL WORKERS' COMP COMM	All	3,233,152	1,481,494	(1,502,982)	(334,697)	(1,351,662)	(945,015)	(352,383)	(68,694)	495,206	237,441	(605,440)	(76,219)	2,953,544	1,398,965	(576,424)	(129,179)
0535	SEX OFFENDER REGISTRATION	493	(61,174)	(97,124)	(47,105)	(21,162)	(4,727)	(3,305)	(1,232)	(240)	1,732	830	(2,118)	(267)	10,330	4,893	(2,016)	(452)
0536	LEADS MAINTENANCE	493	(38,024)	(97,792)	(88,807)	4,748	(26,395)	(18,454)	(6,881)	(1,341)	9,670	4,637	(11,823)	(1,488)	57,676	27,319	(11,256)	(2,523)
0537	STATE OFFENDER DNA	493	(21,473)	(17,587)	(150,118)	8,663	(123,308)	(86,211)	(32,147)	(6,267)	45,176	21,661	(55,232)	(6,953)	269,443	127,623	(52,585)	(11,785)
0538	IL HISTORIC SITES	422	1,127,599	1,066,552	969,898	489,778	(58,699)	(41,040)	(15,303)	(2,983)	21,506	10,311	(26,293)	(3,310)	128,265	60,754	(25,033)	(5,610)
0538	IL HISTORIC SITES	541	(1,180,846)	(1,236,511)	(614,129)	-	-	-	-	-	-	-	-	-	-	-	-	-
0539	DEATH PENALTY ABOLITION	546	(270,107)	(408,077)	(306,310)	(101,568)	(2,758)	(1,928)	(719)	(140)	1,010	484	(1,235)	(156)	6,026	2,854	(1,176)	(264)
0542	AG COURT ORDER & VOL	340	3,865,007	2,185,530	845,045	779,311	(590,146)	(412,601)	(153,853)	(29,992)	216,211	103,669	(264,339)	(33,278)	1,289,539	610,798	(251,671)	(56,400)
0546	PUBLIC PENSION REGULATION	446	(202,341)	(319,770)	(173,822)	(51,266)	(53,578)	(37,459)	(13,968)	(2,723)	19,629	9,412	(23,999)	(3,021)	117,074	55,453	(22,849)	(5,120)
0549	IL CHARITY BUREAU	340	(194,099)	(230,844)	(244,023)	(58,550)	(72,882)	(50,955)	(19,001)	(3,704)	26,702	12,803	(32,645)	(4,110)	159,255	75,432	(31,081)	(6,965)
0550	SUPPLEMENTAL LOW INCOME	420	557,821	662,773	747,098	270,788	(92,580)	(64,727)	(24,136)	(4,705)	33,918	16,263	(41,468)	(5,220)	202,298	95,820	(39,481)	(8,848)
0560	SBE FEDERAL AGENCY	586	(16,761)	(21,058)	(31,829)	(16,833)	-	-	-	-	-	-	-	-	-	-	-	-
0561	SBE FEDERAL DEPT OF	586	(91,541)	(114,144)	(317,968)	(135,899)	(89,034)	(62,248)	(23,211)	(4,525)	32,619	15,640	(39,880)	(5,021)	194,550	92,150	(37,969)	(8,509)
0562	PAWNBROKER REGULATION	440	35,750	23,359	63,845	58,610	(9,849)	(6,886)	(2,568)	(501)	3,608	1,730	(4,412)	(555)	21,521	10,194	(4,200)	(941)
0564	RENEWABLE ENERGY	420	(266,556)	(158,957)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0566	DCFS FEDERAL PROJECTS	418	(12,577)	(153,653)	(249,489)	(62,763)	(10,637)	(7,437)	(2,773)	(541)	3,897	1,869	(4,764)	(600)	23,243	11,009	(4,536)	(1,017)
0568	SCHOOL INFRASTRUCTURE	507	30,993	2,366	(10,265)	(4												

State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Funds by Fund  
Fiscal Year Ended June 30, 2018

Note L Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Total Recognition of Deferred Inflows and Outflows				Actual and Expected Experience				Actual and Expected Investment Experience				Assumption Changes			
			2019	2020	2021	2022	2019	2020	2021	2022	2019	2020	2021	2022	2019	2020	2021	2022
0652	OVER DIMNSNL LOAD POLICE	493	\$ 159,854	\$ 146,738	\$ 117,240	\$ 60,778	\$ (15,758)	\$ (11,017)	\$ (4,108)	\$ (801)	\$ 5,773	\$ 2,768	\$ (7,058)	\$ (889)	\$ 34,434	\$ 16,310	\$ (6,720)	\$ (1,506)
0654	HEALTHY SMILES	482	89,259	132,567	66,465	12,999	(18,910)	(13,221)	(4,930)	(961)	6,928	3,322	(8,470)	(1,066)	41,320	19,572	(8,064)	(1,807)
0657	IL ARTS COUNCIL FEDERAL	503	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0659	HISTORIC PROPERTY ADMIN	420	52,079	24,064	17,449	12,670	(3,940)	(2,754)	(1,027)	(200)	1,443	692	(1,765)	(222)	8,608	4,077	(1,680)	(377)
0664	STUDENT LOAN OPERATION	691	(4,279,342)	508,249	(2,896,280)	(2,029,803)	(678,392)	(474,298)	(176,859)	(34,477)	248,541	119,170	(303,867)	(38,254)	1,482,367	702,133	(289,304)	(64,834)
0667	DISASTER RESPONSE AND	588	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0668	COLLEGE SAVINGS POOL	370	1,374,912	1,176,482	579,144	230,076	(110,702)	(77,397)	(28,860)	(5,626)	40,558	19,447	(49,586)	(6,242)	241,896	114,576	(47,209)	(10,580)
0673	DEPT OF INSURANCE FED	446	(1,706,458)	(1,302,604)	(360,054)	(65,652)	(8,273)	(5,784)	(2,157)	(420)	3,031	1,453	(3,706)	(467)	18,078	8,563	(3,528)	(791)
0674	STATE CHARTER SCHOOL	586	107,896	172,368	148,647	60,056	(19,304)	(13,496)	(5,033)	(981)	7,072	3,391	(8,647)	(1,089)	42,181	19,979	(8,232)	(1,845)
0675	ELECTRONICS RECYCLING	532	59,610	28,975	(66,043)	(27,723)	(20,486)	(14,323)	(5,341)	(1,041)	7,505	3,599	(9,176)	(1,155)	44,764	21,203	(8,736)	(1,958)
0678	FY09 BUDGET RELIEF	420	(32,701)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0689	AGRICULTURE PESTICIDE	406	(114,228)	(45,002)	(15,987)	(33,579)	(16,152)	(11,293)	(4,211)	(821)	5,918	2,837	(7,235)	(911)	35,294	16,717	(6,888)	(1,544)
0690	DHS PRIVATE RESOURCE	444	(55,898)	(28,901)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0690	DHS PRIVATE RESOURCE	482	(28,651)	(3,612)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0698	LONG TERM CARE	402	(219,424)	(420,221)	(274,300)	(84,175)	-	-	-	-	-	-	-	-	-	-	-	-
0700	USDA WOMEN, INFANTS &	444	(1,047,090)	(1,636,450)	(1,043,548)	(149,480)	(156,006)	(109,072)	(40,671)	(7,929)	57,156	27,405	(69,879)	(8,797)	340,893	161,466	(66,530)	(14,910)
0701	FEDERAL STUDENT INCENTIVE	691	694,481	739,256	613,920	284,458	(41,759)	(29,196)	(10,887)	(2,122)	15,299	7,336	(18,705)	(2,355)	91,249	43,221	(17,808)	(3,991)
0702	ASSIST LIVING & SHARED HOU	482	357,733	280,176	233,618	128,299	(48,063)	(33,603)	(12,530)	(2,443)	17,609	8,443	(21,528)	(2,710)	105,023	49,745	(20,497)	(4,593)
0705	STATE POLICE	493	(4,223,375)	(800,327)	(32,523)	(6,893)	(788)	(551)	(205)	(40)	289	138	(353)	(44)	1,722	815	(336)	(75)
0708	IL STANDARDBRED BREEDERS	406	(26,814)	(28,755)	(8,700)	3,207	(788)	(551)	(205)	(40)	289	138	(353)	(44)	1,722	815	(336)	(75)
0709	IL THOROUGHBRED BREEDERS	406	(12,705)	(25,197)	(6,881)	10,433	(14,970)	(10,467)	(3,903)	(761)	5,485	2,630	(6,706)	(844)	32,712	15,494	(6,384)	(1,431)
0710	HOMELAND SECURITY EMERG	588	1,617,967	906,218	(449,527)	(32,120)	(374,258)	(261,663)	(97,570)	(19,020)	137,116	65,744	(167,638)	(21,104)	817,798	387,355	(159,604)	(35,768)
0711	STATE LOTTERY	All	1,762,811	871,792	(1,473,383)	(565,451)	(962,040)	(672,611)	(250,807)	(48,893)	352,461	168,998	(430,919)	(54,248)	2,102,172	995,707	(410,267)	(91,942)
0718	COMMUNITY MENTAL HEALTH	444	510,621	464,723	408,956	277,907	(74,064)	(51,782)	(19,309)	(3,764)	27,135	13,010	(33,175)	(4,176)	161,838	76,656	(31,585)	(7,078)
0722	COMPROLLER DEBT	360	453,057	427,246	201,885	32,005	(24,819)	(17,352)	(6,470)	(1,261)	9,093	4,360	(11,117)	(1,400)	54,233	25,688	(10,584)	(2,372)
0724	DEPT OF LABOR FEDERAL	452	(257,513)	(154,237)	(400,520)	(281,603)	(27,183)	(19,005)	(7,087)	(1,381)	9,959	4,775	(12,176)	(1,533)	59,398	28,134	(11,592)	(2,598)
0726	FEDERAL INDUSTRIAL	452	(593,133)	(633,277)	(563,933)	(209,207)	(35,456)	(24,789)	(9,244)	(1,802)	12,990	6,228	(15,882)	(1,999)	77,476	36,697	(15,120)	(3,389)
0731	IL CLEAN WATER FUND	532	(750,242)	(1,378,641)	(2,256,230)	(886,862)	(587,782)	(410,948)	(153,237)	(29,872)	215,345	103,253	(263,281)	(33,144)	1,284,374	608,352	(250,663)	(56,174)
0732	SECRETARY OF STATE DUI	350	(147,714)	(125,266)	(297,421)	(136,505)	(25,607)	(17,903)	(6,676)	(1,301)	9,382	4,498	(11,470)	(1,444)	55,955	26,503	(10,920)	(2,447)
0733	TOBACCO SETTLEMENT	482	12,893	21,475	19,529	9,860	(1,182)	(826)	(308)	(60)	433	208	(529)	(67)	2,583	1,223	(504)	(113)
0737	ENERGY ADMINISTRATION	420	(449,555)	(270,250)	(182,336)	(30,052)	(15,364)	(10,742)	(4,006)	(781)	5,629	2,699	(6,882)	(866)	33,573	15,902	(6,552)	(1,468)
0740	MEDICAID BUY IN PROGRAM	478	(207,949)	(192,155)	(298,302)	(163,693)	(10,243)	(2,670)	(7,161)	(521)	3,753	1,799	(4,588)	(578)	22,382	10,601	(4,368)	(979)
0745	STATE'S ATTY APPEL PROSEC	295	(639,296)	(484,803)	(352,352)	(40,953)	(19,304)	(13,496)	(5,033)	(981)	7,072	3,391	(8,647)	(1,089)	42,181	19,979	(8,232)	(1,845)
0746	HOME INSPECTOR	440	27,271	28,388	44,985	29,265	(5,121)	(3,581)	(1,335)	(260)	1,876	900	(2,294)	(289)	11,191	5,301	(2,184)	(489)
0755	STATE EMPLOYEES DEF COMP	416	67,473	(20,435)	(71,595)	(4,850)	(57,124)	(39,938)	(14,892)	(2,903)	20,928	10,035	(25,587)	(3,221)	124,822	59,123	(24,361)	(5,459)
0757	CHILD SUPPORT	340	(153,052)	(93,926)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0757	CHILD SUPPORT	478	(4,298,315)	(6,831,929)	(12,483,791)	(3,840,642)	(4,793,259)	(3,351,209)	(1,249,619)	(243,602)	1,756,099	842,013	(2,147,008)	(270,286)	10,473,846	4,961,004	(2,044,112)	(458,093)
0759	SECRETARY OF STATE POLICE	350	35,513	30,705	10,738	(719)	(3,546)	(2,479)	(924)	(180)	1,299	623	(1,588)	(200)	7,748	3,670	(1,512)	(339)
0762	LOCAL INITIATIVE	444	(260,410)	(254,052)	(173,134)	(16,730)	(32,698)	(22,861)	(8,525)	(1,662)	11,980	5,744	(14,646)	(1,844)	71,450	33,843	(13,944)	(3,125)
0763	TOURISM PROMOTION	All	5,656,593	4,830,088	4,159,801	2,470,025	(604,328)	(422,516)	(157,550)	(30,713)	221,407	106,160	(270,692)	(34,077)	1,320,529	625,477	(257,719)	(57,756)
0765	FEDERAL SURFACE MINING	422	(34,766)	(279,409)	(286,448)	(91,534)	(135,915)	(95,025)	(35,433)	(6,907)	49,795	23,876	(60,879)	(7,664)	296,990	140,671	(57,962)	(12,989)
0773	ISAC LOAN PURCH PROG	691	(202,515)	(58,082)	77,551	121,474	(31,910)	(22,310)	(8,319)	(1,622)	11,691	5,606	(14,293)	(1,799)	69,728	33,027	(13,608)	(3,050)
0776	PRES LIBR & MUSEUM	541	(7,052,424)	(5,632,219)	(1,765,622)	-	-	-	-	-	-	-	-	-	-	-	-	-
0790	PRIVATE SEWAGE DISPOSAL	482	(4,107)	(13,630)	(28,919)	(11,539)	(7,091)	(4,958)	(1,849)	(360)	2,598	1,246	(3,176)	(400)	15,495	7,339	(3,024)	(678)
0792	CEMETERY OVERSIGHT	440	(76,741)	(116,508)	(151,907)	(35,162)	(40,577)	(28,370)	(10,579)	(2,062)	14,866	7,128	(18,176)	(2,288)	88,667	41,997	(17,304)	(3,878)
0793	HEALTHCARE PROVIDER	478	(49,055)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0795	BANK & TRUST COMPANY	All	(2,550,364)	(2,417,890)	(2,815,830)	(973,931)	(685,089)	(478,980)	(178,605)	(34,817)	250,995	120,347	(306,867)	(38,631)	1,497,002	709,064	(292,160)	(65,474)
0796	NUC SAFETY EMERG	All	(1,171,558)	(1,675,118)	(2,180,050)	(510,261)	(673,270)	(470,717)	(175,524)	(34,217)	246,665	118,271	(301,573)	(37,965)	1,471,176	696,832	(287,120)	(64,345)
0798	REHAB SERVS EL & SECOND ED	444	(46,908)	96	(10,243)	(7,133)	(1,970)	(1,377)	(514)	(100)	722	346	(882)	(111)	4,304	2,039	(840)	(188)
0801	AG STATE PROJ & CRT ORDER	340	5,274,356	4,801,562	3,945,608	1,810,631	(452,261)	(316,199)	(117,906)	(22,985)	165,694	79,447	(202,578)	(25,502)	988,245	468,089	(192,869)	(43,223)
0802	PERSONAL PROPERTY TAX	492	5,895,494	4,123,712	383,950	348,150	(1,338,267)	(935,650)	(348,891)	(68,013)	490,299	235,088	(599,440)	(75,463)	2,924,275	1,385,102	(570,712)	(127,899)
0802	PERSONAL PROPERTY TAX	All Others	63,279,319	44,647,030	36,310,798	18,792,039	(4,395,364)	(3,073,021)	(1,145,887)	(223,380)	1,610,322	772,116	(1,968,781)	(247,849)	9,604,397	4,549,184	(1,874,427)	(420,066)
0808	MEDICAL SPECIAL PURPOSE	478	(1,229,050)	(335,975)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0817	STATE POLICE OPERATIONS	493	(13,491,697)	(10,029,264)	(1,101,298)	-	-	-	-	-	-	-	-	-	-	-	-	-
0821	DRAM SHOP	444	37,839	35,791	32,547	16,435	(1,970)	(1,377)	(514)	(100)	722	346	(882)	(111)	4,304	2,039	(840)	(188)
0821	DRAM SHOP	492	(12,055)	313,735	(263,098)	6,486	(217,070)	(151,764)	(56,591)	(11,032)	79,527	38,132	(97,230)	(12,240)	474,323	224,666	(92,571)	(20,745)
0823	IL STATE DENTAL DISCIPLINARY	440	119	(26														

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Note L. Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Total Recognition of Deferred Inflows and Outflows				Actual and Expected Experience				Actual and Expected Investment Experience				Assumption Changes			
			2019	2020	2021	2022	2019	2020	2021	2022	2019	2020	2021	2022	2019	2020	2021	2022
0896	PUBLIC HEALTH SPEC STATE	482	\$ 139,262	\$ 208,038	\$ 310,723	\$ 156,447	\$ (58,699)	\$ (41,040)	\$ (15,303)	\$ (2,983)	\$ 21,506	\$ 10,311	\$ (26,293)	\$ (3,310)	\$ 128,265	\$ 60,754	\$ (25,033)	\$ (5,610)
0897	VETERANS' AFFAIRS FED	497	(237,327)	(212,668)	(101,840)	(23,568)	-	-	-	-	-	-	-	-	-	-	-	-
0903	STATE SURPLUS PROPERTY	416	(1,815,060)	(1,919,216)	(1,618,974)	(670,244)	(34,274)	(23,963)	(8,935)	(1,742)	12,557	6,021	(15,352)	(1,933)	74,893	35,474	(14,616)	(3,276)
0904	IL STATE POLICE FEDERAL	493	(472,259)	(195,263)	134,021	124,948	(297,043)	(207,677)	(77,440)	(15,096)	108,827	52,180	(133,052)	(16,750)	649,074	307,438	(126,675)	(28,388)
0905	IL FORESTRY DEVELOPMENT	422	738,375	(513,066)	(1,415,701)	(282,528)	(81,549)	(57,015)	(21,260)	(4,144)	29,877	14,325	(36,528)	(4,598)	178,194	84,403	(34,777)	(7,794)
0906	STATE POLICE SERVICES	493	4,503,480	3,190,942	494,019	304,415	(823,367)	(575,658)	(214,655)	(41,845)	301,656	144,638	(368,805)	(46,429)	1,799,157	852,182	(351,130)	(78,689)
0911	JUVENILE JUSTICE TRUST	444	69,451	53,078	33,959	18,282	(9,455)	(6,610)	(2,465)	(481)	3,464	1,661	(4,235)	(533)	20,660	9,786	(4,032)	(904)
0913	FEDERAL WORKFORCE	420	142,237	(186,312)	(881,517)	(248,397)	(394,744)	(275,985)	(102,911)	(20,062)	144,622	69,343	(176,814)	(22,259)	862,562	408,558	(168,341)	(37,726)
0920	METABOLIC SCREENING &	482	(3,583)	(99,542)	(527,494)	(209,400)	(219,039)	(153,141)	(57,104)	(11,132)	80,249	38,478	(98,113)	(12,351)	478,627	226,705	(93,411)	(20,934)
0921	DHS RECOVERIES TRUST	444	1,510,985	556,348	(915,495)	(333,859)	(500,718)	(350,077)	(130,539)	(25,447)	183,447	87,959	(224,283)	(28,235)	1,094,128	518,241	(213,534)	(47,854)
0922	INSURANCE PRODUCER ADMIN	All	362,511	(259,203)	(1,485,817)	(362,853)	(759,941)	(531,313)	(198,119)	(38,622)	278,418	133,496	(340,394)	(42,852)	1,660,561	786,535	(324,081)	(72,628)
0925	COAL TECHNOLOGY DEV	All	875,993	1,094,535	599,335	58,358	(110,702)	(77,397)	(28,860)	(5,626)	40,558	19,447	(49,586)	(6,242)	241,896	114,576	(47,209)	(10,580)
0929	VIOLENT CRIME VICTIMS	340	1,084,793	953,926	166,595	(73,810)	(148,127)	(103,563)	(38,617)	(7,528)	54,269	26,021	(66,350)	(8,353)	323,676	153,311	(63,170)	(14,157)
0938	HEARING INSTRUMENT DISPEN	482	(17,153)	(3,972)	(14,250)	(10,498)	(1,970)	(1,377)	(514)	(100)	722	346	(882)	(111)	4,304	2,039	(840)	(188)
0940	SELF-INSURERS SECURITY	563	68,569	11,198	(17,195)	1,687	(8,273)	(5,784)	(2,157)	(420)	3,031	1,453	(3,706)	(467)	18,078	8,563	(3,528)	(791)
0942	LOW-LEVEL RAD WSTE FAC	588	(480,755)	(329,730)	(296,710)	(119,443)	(7,879)	(5,509)	(2,054)	(400)	2,887	1,384	(3,529)	(444)	17,217	8,155	(3,360)	(753)
0944	ENVIRO PROTECT PERMIT &	532	1,074,986	401,443	(187,867)	153,679	(454,231)	(317,576)	(118,420)	(23,085)	166,416	79,793	(203,460)	(25,614)	992,549	470,127	(193,709)	(43,411)
0951	NARCOTICS PROFIT	295	38,207	125,489	182,223	97,334	(18,122)	(12,670)	(4,724)	(921)	6,639	3,183	(8,117)	(1,022)	39,599	18,756	(7,728)	(1,732)
0962	PARK & CONSERVATION	All	1,550,742	(2,989,348)	(1,776,384)	1,235,531	(1,262,628)	(882,767)	(329,171)	(64,169)	462,587	221,801	(565,559)	(71,198)	2,758,994	1,306,815	(538,455)	(120,670)
0963	VEHICLE INSPECTION	350	144,489	134,246	(17,803)	27,088	(98,883)	(69,134)	(25,779)	(5,025)	36,228	17,370	(44,292)	(5,576)	216,071	102,343	(42,169)	(9,450)
0963	VEHICLE INSPECTION	532	(476,189)	(349,854)	(569,152)	(315,280)	(359,288)	(251,196)	(93,668)	(18,260)	131,632	63,115	(160,933)	(20,260)	785,087	371,861	(153,220)	(34,337)
0969	LOCAL TOURISM	420	248,369	234,850	202,797	98,373	(13,001)	(9,089)	(3,389)	(661)	4,763	2,284	(5,823)	(733)	28,408	13,456	(5,544)	(1,242)
0971	BUILD ILLINOIS BOND	All	(669,099)	(589,999)	(776,207)	(289,103)	(80,761)	(56,464)	(21,055)	(4,104)	29,588	14,187	(36,175)	(4,554)	176,472	83,587	(34,441)	(7,718)
0973	IL CAPITAL REVOLVING LOAN	420	(489,097)	(441,417)	(439,907)	(197,029)	(25,213)	(17,628)	(6,573)	(1,281)	9,237	4,429	(11,294)	(1,422)	55,094	26,096	(10,752)	(2,410)
0980	MANTENO VETERANS HOME	497	(4,254,458)	(5,720,547)	(6,435,117)	(2,826,585)	(323,832)	(226,407)	(84,424)	(16,458)	118,642	56,886	(145,051)	(18,260)	707,611	335,164	(138,100)	(30,949)
0982	ADELINE JAY GEO-KARIS IL	422	(255,040)	(467,698)	(222,693)	(13,469)	-	-	-	-	-	-	-	-	-	-	-	-
0988	ATTORNEY GENERAL FEDERAL	340	(144,642)	119,477	75,126	42,105	(24,819)	(17,352)	(6,470)	(1,261)	9,093	4,360	(11,117)	(1,400)	54,233	25,688	(10,584)	(2,372)
0991	ABANDONED MINED LANDS	422	(132,016)	(817,638)	(752,636)	(56,434)	(228,494)	(159,752)	(59,569)	(11,612)	83,713	40,139	(102,348)	(12,885)	499,287	236,491	(97,443)	(21,837)
0997	INSURANCE FINANCIAL	446	228,013	(272,424)	(1,685,215)	(417,639)	(830,853)	(580,891)	(216,606)	(42,225)	304,398	145,953	(372,157)	(46,851)	1,815,513	859,929	(354,322)	(79,405)
CMAP		N/A	(457,918)	(239,159)	(183,323)	(76,273)	(60,669)	(42,417)	(15,817)	(3,083)	22,227	10,658	(27,175)	(3,421)	132,569	62,792	(25,873)	(5,798)
IFT		N/A	159,298	116,594	25,001	16,698	(33,880)	(23,687)	(8,833)	(1,722)	12,413	5,952	(15,176)	(1,910)	74,032	35,066	(14,448)	(3,238)
			\$ 611,217,717	\$ 201,512,936	\$ (447,171,764)	\$ (79,886,684)	\$ (393,955,686)	\$ (275,434,320)	\$ (102,705,615)	\$ (20,021,547)	\$ 144,332,915	\$ 69,204,653	\$ (176,461,544)	\$ (22,214,687)	\$ 860,840,488	\$ 407,742,603	\$ (168,004,605)	\$ (37,650,450)



State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Funds by Fund  
Fiscal Year Ended June 30, 2018  
Note L Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Change in Proportionate Share FY14 Layer					Change in Proportionate Share FY15 Layer					Change in Proportionate Share FY16 Layer									
			FY14 Base Layer Deferred Outflow (Inflow)	2014	2015	2016	2017	2018	FY15 Base Layer Deferred Outflow	FY15 Base Layer Deferred Inflow	2015	2016	2017	2018	2019	FY16 Base Layer Deferred Outflow	FY16 Base Layer Deferred Inflow	2016	2017	2018	2019	2020
0001	GENERAL REVENUE	TOTAL GRF	\$ (132,562,454)	\$ (28,889,524)	\$ (28,889,524)	\$ (28,889,524)	\$ (28,889,524)	\$ (17,004,358)	\$ 313,273,949	\$ 36,688,450	\$ 60,276,660	\$ 60,276,660	\$ 60,276,660	\$ 60,276,660	\$ 35,478,859	\$ 332,587,922	\$ 80,236,066	\$ 54,537,800	\$ 54,537,800	\$ 54,537,800	\$ 54,537,800	\$ 34,200,656
0001		350	(49,423,935)	(10,771,027)	(10,771,027)	(10,771,027)	(10,771,027)	(6,339,827)	2,182,002	-	475,527	475,527	475,527	475,527	279,894	-	19,297,886	(4,170,622)	(4,170,622)	(4,170,622)	(4,170,622)	(2,615,398)
0001		416	(5,732,110)	(1,249,207)	(1,249,207)	(1,249,207)	(1,249,207)	(735,282)	4,334,680	-	944,663	944,663	944,663	944,663	556,028	84,057,086	-	18,166,257	18,166,257	18,166,257	18,166,257	11,392,058
0001		418	(93,339,960)	(20,341,708)	(20,341,708)	(20,341,708)	(20,341,708)	(11,973,128)	20,111,277	-	4,382,879	4,382,879	4,382,879	4,382,879	2,579,761	29,942,824	-	6,471,186	6,471,186	6,471,186	6,471,186	4,058,080
0001		426	179,378,317	39,092,167	39,092,167	39,092,167	39,092,167	23,009,649	198,941	-	43,355	43,355	43,355	43,355	25,521	139,955,787	-	30,246,977	30,246,977	30,246,977	30,246,977	18,967,879
0001		444	28,087,867	6,121,228	6,121,228	6,121,228	6,121,228	3,602,955	213,885,325	-	46,612,327	46,612,327	46,612,327	46,612,327	27,436,017	78,632,225	-	16,993,846	16,993,846	16,993,846	16,993,846	10,656,841
0001		478	4,531,314	987,516	987,516	987,516	987,516	581,250	-	9,073,859	(1,977,479)	(1,977,479)	(1,977,479)	(1,977,479)	(1,163,943)	-	16,746,907	(3,619,310)	(3,619,310)	(3,619,310)	(3,619,310)	(2,269,667)
0001		492	(9,260,346)	(2,018,120)	(2,018,120)	(2,018,120)	(2,018,120)	(1,187,866)	-	26,978,158	(5,879,388)	(5,879,388)	(5,879,388)	(5,879,388)	(3,460,606)	-	29,893,313	(6,460,486)	(6,460,486)	(6,460,486)	(6,460,486)	(4,051,369)
0001		586	(8,578,932)	(1,869,619)	(1,869,619)	(1,869,619)	(1,869,619)	(1,100,456)	-	636,433	(138,699)	(138,699)	(138,699)	(138,699)	(81,637)	-	357,459	(77,253)	(77,253)	(77,253)	(77,253)	(48,447)
0001		691	-	-	-	-	-	-	37,554,120	-	8,184,222	8,184,222	8,184,222	8,184,222	4,817,232	-	3,601,557	(778,362)	(778,362)	(778,362)	(778,362)	(488,109)
0001		All Others	(178,224,669)	(38,840,754)	(38,840,754)	(38,840,754)	(38,840,754)	(22,861,653)	35,007,604	-	7,629,253	7,629,253	7,629,253	7,629,253	4,490,592	-	10,338,944	(2,234,433)	(2,234,433)	(2,234,433)	(2,234,433)	(1,401,212)
0011	ROAD	360	879,029	191,568	191,568	191,568	191,568	112,757	254,941	-	55,560	55,560	55,560	55,560	32,701	533,118	-	115,216	115,216	115,216	115,216	72,254
0011	ROAD	494	222,980,363	48,594,422	48,594,422	48,594,422	48,594,422	28,602,675	223,277,339	-	223,277,339	(48,659,142)	(48,659,142)	(48,659,142)	(28,640,771)	-	60,722,247	(13,123,176)	(13,123,176)	(13,123,176)	(13,123,176)	(8,229,543)
0012	MOTOR FUEL TAX	492	7,593,834	1,654,935	1,654,935	1,654,935	1,654,935	974,094	4,333,996	-	(944,514)	(944,514)	(944,514)	(944,514)	(555,940)	3,705,176	-	800,756	800,756	800,756	800,756	502,152
0012	MOTOR FUEL TAX	494	2,051,068	446,992	446,992	446,992	446,992	263,100	-	-	-	-	-	-	-	-	-	239,904	(51,848)	(51,848)	(51,848)	(32,512)
0013	PREVENT & TREAT ALCOHOL & FOOD & DRUG SAFETY	444	(1,172,038)	(255,424)	(255,424)	(255,424)	(255,424)	(150,342)	-	76,483	(16,668)	(16,668)	(16,668)	(16,668)	(9,811)	-	1,785,947	(385,975)	(385,975)	(385,975)	(385,975)	(242,047)
0014	FOOD & DRUG SAFETY	482	(1,342,961)	(292,673)	(292,673)	(292,673)	(292,673)	(172,269)	2,217,988	-	483,369	483,369	483,369	483,369	284,512	-	2,452,346	(529,996)	(529,996)	(529,996)	(529,996)	(332,362)
0016	TEACHER CERTIFICATE FEE	586	1,269,709	276,709	276,709	276,709	276,709	162,873	-	611,859	(133,343)	(133,343)	(133,343)	(133,343)	(78,487)	-	79,967	(17,282)	(17,282)	(17,282)	(17,282)	(10,839)
0018	TRANSPORTATION	524	(122,087)	(26,607)	(26,607)	(26,607)	(26,607)	(15,659)	-	3,212,258	(700,052)	(700,052)	(700,052)	(700,052)	(412,050)	-	2,532,315	(547,279)	(547,279)	(547,279)	(547,279)	(343,199)
0021	FINANCIAL INSTITUTION	440	1,635,971	356,529	356,529	356,529	356,529	209,855	-	1,019,764	(222,239)	(222,239)	(222,239)	(222,239)	(130,808)	-	1,066,239	(230,434)	(230,434)	(230,434)	(230,434)	(144,503)
0022	GENERAL PROFESSIONS	440	(634,854)	(138,355)	(138,355)	(138,355)	(138,355)	(81,434)	407,907	-	88,896	88,896	88,896	88,896	52,323	-	4,158,329	(898,690)	(898,690)	(898,690)	(898,690)	(563,569)
0026	LIVE & LEARN	350	(415,097)	(90,463)	(90,463)	(90,463)	(90,463)	(53,245)	356,917	-	77,783	77,783	77,783	77,783	45,785	-	213,247	(46,087)	(46,087)	(46,087)	(46,087)	(28,899)
0036	IL VETERANS' REHABILITATION	444	244,174	53,213	53,213	53,213	53,213	31,322	25,494	-	5,556	5,556	5,556	5,556	3,270	-	9,916,013	(2,143,030)	(2,143,030)	(2,143,030)	(2,143,030)	(1,343,893)
0039	STATE BOATING ACT	422	3,296,358	718,380	718,380	718,380	718,380	422,838	-	15,423,931	(3,361,359)	(3,361,359)	(3,361,359)	(3,361,359)	(1,978,495)	-	3,145,401	(679,778)	(679,778)	(679,778)	(679,778)	(426,289)
0040	STATE PARKS	422	5,957,863	1,298,405	1,298,405	1,298,405	1,298,405	764,243	-	994,271	(216,683)	(216,683)	(216,683)	(216,683)	(127,539)	-	7,197,106	(1,555,425)	(1,555,425)	(1,555,425)	(1,555,425)	(975,406)
0041	WILDLIFE & FISH	422	22,341,988	4,869,021	4,869,021	4,869,021	4,869,021	2,865,904	-	32,352,015	(7,050,520)	(7,050,520)	(7,050,520)	(7,050,520)	(4,149,935)	-	12,874,823	(2,782,482)	(2,782,482)	(2,782,482)	(2,782,482)	(1,744,895)
0042	SALMON	422	(24,418)	(5,321)	(5,321)	(5,321)	(5,321)	(3,134)	-	76,482	(16,668)	(16,668)	(16,668)	(16,668)	(9,810)	-	266,568	(57,608)	(57,608)	(57,608)	(57,608)	(36,128)
0044	LOBBYIST REGISTRATION	350	(708,106)	(154,319)	(154,319)	(154,319)	(154,319)	(90,830)	1,019,763	-	222,238	222,238	222,238	222,238	130,811	-	266,558	(57,608)	(57,608)	(57,608)	(57,608)	(36,126)
0045	AGRICULTURAL PREMIUM	406	(219,757)	(47,892)	(47,892)	(47,892)	(47,892)	(28,189)	152,965	-	33,336	33,336	33,336	33,336	19,621	1,332,798	-	288,042	288,042	288,042	288,042	180,630
0047	FIRE PREVENTION	All	4,590,485	1,000,411	1,000,411	1,000,411	1,000,411	588,841	-	3,212,257	(700,052)	(700,052)	(700,052)	(700,052)	(412,049)	-	1,252,831	(270,759)	(270,759)	(270,759)	(270,759)	(169,795)
0048	RURAL/DOWNSTATE HEALTH INDUSTRIAL HYGIENE	482	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0049	INDUSTRIAL HYGIENE	532	(24,417)	(5,321)	(5,321)	(5,321)	(5,321)	(3,133)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0050	MENTAL HEALTH	444	(23,880,289)	(5,204,265)	(5,204,265)	(5,204,265)	(5,204,265)	(3,063,229)	9,764,240	-	2,127,934	2,127,934	2,127,934	2,127,934	1,252,504	-	14,953,986	(3,231,827)	(3,231,827)	(3,231,827)	(3,231,827)	(2,026,678)
0051	AMUSEMENT RIDE & PATRON	452	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0052	FEDERAL TITLE III SS & EMPLOY	360	(1,245,291)	(271,388)	(271,388)	(271,388)	(271,388)	(159,739)	-	203,953	(44,448)	(44,448)	(44,448)	(44,448)	(26,161)	-	53,312	(11,522)	(11,522)	(11,522)	(11,522)	(7,224)
0052	FEDERAL TITLE III SS & EMPLOY	427	(73,130,331)	(15,937,395)	(15,937,395)	(15,937,395)	(15,937,395)	(9,380,751)	-	33,550,237	(7,311,650)	(7,311,650)	(7,311,650)	(7,311,650)	(4,303,637)	-	16,766,590	(3,623,563)	(3,623,563)	(3,623,563)	(3,623,563)	(2,272,338)
0054	STATE PENSIONS	370	2,026,651	441,671	441,671	441,671	441,671	259,967	535,377	-	116,675	116,675	116,675	116,675	68,677	3,411,962	-	737,387	737,387	737,387	737,387	462,414
0057	IL STATE PHARMACY	440	219,757	47,892	47,892	47,892	47,892	28,189	-	484,388	(105,563)	(105,563)	(105,563)	(105,563)	(62,136)	-	159,936	(34,565)	(34,565)	(34,565)	(34,565)	(21,676)
0059	PUBLIC UTILITY	524	1,147,621	250,103	250,103	250,103	250,103	147,209	-	3,033,799	(661,160)	(661,160)	(661,160)	(661,160)	(389,159)	-	8,369,967	(1,808,901)	(1,808,901)	(1,808,901)	(1,808,901)	(1,134,363)
0063	PUBLIC HEALTH SERVICES	482	(2,002,233)	(436,349)	(436,349)	(436,349)	(436,349)	(256,837)	-	2,727,870	(594,489)	(594,489)	(594,489)	(594,489)	(349,914)	-	409,019	(1,017,045)	(1,017,045)	(1,017,045)	(1,017,045)	256,496
0065	U S ENVIRONMENTAL	532	(6,177,621)	(1,346,298)	(1,346,298)	(1,346,298)	(1,346,298)	(792,429)	-	7,928,665	(1,727,905)	(1,727,905)	(1,727,905)	(1,727,905)	(1,017,045)	6,050,900	-	1,307,709	1,307,709	1,307,709	1,307,709	820,064
0067	RADIATION PROTECTION	All	(4,932,330)	(1,074,910)	(1,074,910)	(1,074,910)	(1,074,910)	(632,690)	-	3,186,763	(694,496)</											









State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Funds by Fund  
Fiscal Year Ended June 30, 2018

Note L. Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Change in Proportionate Share FY14 Layer					Change in Proportionate Share FY15 Layer					Change in Proportionate Share FY16 Layer									
			FY14 Base Layer Deferred Outflow/ (Inflow)	2014	2015	2016	2017	2018	FY15 Base Layer Deferred Outflow	FY15 Base Layer Deferred Inflow	2015	2016	2017	2018	2019	FY16 Base Layer Deferred Outflow	FY16 Base Layer Deferred Inflow	2016	2017	2018	2019	2020
0896	PUBLIC HEALTH SPEC STATE	482	\$ (1,074,369)	\$ (234,139)	\$ (234,139)	\$ (234,139)	\$ (234,139)	\$ (137,813)	\$ 76,482	\$ -	\$ 16,668	\$ 16,668	\$ 16,668	\$ 16,668	\$ 9,810	\$ -	\$ 1,732,637	\$ (374,454)	\$ (374,454)	\$ (374,454)	\$ (374,454)	\$ (234,821)
0897	VETERANS' AFFAIRS FED	497	(73,252)	(15,964)	(15,964)	(15,964)	(15,964)	(9,396)	25,494	-	5,556	5,556	5,556	5,556	3,270	-	346,526	(74,891)	(74,891)	(74,891)	(74,891)	(46,962)
0903	STATE SURPLUS PROPERTY	416	1,758,058	383,136	383,136	383,136	383,136	225,514	1,019,765	-	222,239	222,239	222,239	222,239	130,809	-	773,023	(167,064)	(167,064)	(167,064)	(167,064)	(104,767)
0904	IL STATE POLICE FEDERAL	493	(3,296,359)	(718,380)	(718,380)	(718,380)	(718,380)	(422,839)	-	280,435	(61,116)	(61,116)	(61,116)	(61,116)	(35,971)	-	6,823,923	(1,474,773)	(1,474,773)	(1,474,773)	(1,474,773)	(924,831)
0905	IL FORESTRY DEVELOPMENT	422	(1,367,379)	(297,995)	(297,995)	(297,995)	(297,995)	(175,399)	1,223,716	-	266,686	266,686	266,686	266,686	156,972	12,528,295	-	2,707,591	2,707,591	2,707,591	2,707,591	1,697,931
0906	STATE POLICE SERVICES	493	2,319,660	505,527	505,527	505,527	505,527	297,552	-	127,471	(27,780)	(27,780)	(27,780)	(27,780)	(16,351)	5,864,310	-	1,267,383	1,267,383	1,267,383	1,267,383	794,778
0911	JUVENILE JUSTICE TRUST	444	73,252	15,964	15,964	15,964	15,964	9,396	50,989	-	11,112	11,112	11,112	11,112	6,541	-	-	-	-	-	-	-
0913	FEDERAL WORKFORCE	420	(341,844)	(74,499)	(74,499)	(74,499)	(74,499)	(43,848)	-	1,325,693	(288,910)	(288,910)	(288,910)	(288,910)	(170,053)	1,092,892	-	236,194	236,194	236,194	236,194	148,116
0920	METABOLIC SCREENING &	482	(2,856,844)	(622,596)	(622,596)	(622,596)	(622,596)	(366,460)	-	994,270	(216,683)	(216,683)	(216,683)	(216,683)	(127,538)	-	53,312	(11,522)	(11,522)	(11,522)	(11,522)	(7,224)
0921	DHS RECOVERIES TRUST	444	4,443,980	968,483	968,483	968,483	968,483	570,048	1,121,740	-	244,462	244,462	244,462	244,462	143,892	3,598,554	-	777,713	777,713	777,713	777,713	487,702
0922	INSURANCE PRODUCER ADMIN	All	7,081,067	1,543,187	1,543,187	1,543,187	1,543,187	908,319	-	2,268,976	(494,481)	(494,481)	(494,481)	(494,481)	(291,052)	1,519,389	-	328,367	328,367	328,367	328,367	205,921
0925	COAL TECHNOLOGY DEV	All	219,758	47,892	47,892	47,892	47,892	28,190	-	943,281	(205,571)	(205,571)	(205,571)	(205,571)	(120,997)	-	2,638,939	(570,322)	(570,322)	(570,322)	(570,322)	(357,651)
0929	VIOLENT CRIME VICTIMS	340	317,427	69,177	69,177	69,177	69,177	40,719	-	331,423	(72,227)	(72,227)	(72,227)	(72,227)	(42,515)	239,902	-	51,847	51,847	51,847	51,847	32,514
0938	HEARING INSTRUMENT DISPEN	482	24,418	5,321	5,321	5,321	5,321	3,134	-	101,976	(22,224)	(22,224)	(22,224)	(22,224)	(13,080)	-	26,656	(5,761)	(5,761)	(5,761)	(5,761)	(3,612)
0940	SELF-INSURERS SECURITY	563	(170,923)	(37,249)	(37,249)	(37,249)	(37,249)	(21,927)	229,447	-	50,004	50,004	50,004	50,004	29,431	239,904	-	51,848	51,848	51,848	51,848	32,512
0942	LOW-LEVEL RAD WSTE FAC	588	268,592	58,535	58,535	58,535	58,535	34,452	-	1,274,706	(277,798)	(277,798)	(277,798)	(277,798)	(163,514)	53,311	-	11,521	11,521	11,521	11,521	7,227
0944	ENVIRO PROTECT PERMIT &	532	73,252	15,964	15,964	15,964	15,964	9,396	1,300,199	-	283,354	283,354	283,354	283,354	166,783	426,495	-	92,173	92,173	92,173	92,173	57,803
0951	NARCOTICS PROFIT	295	(2,881,262)	(627,917)	(627,917)	(627,917)	(627,917)	(369,594)	-	458,894	(100,007)	(100,007)	(100,007)	(100,007)	(58,866)	-	586,432	(126,739)	(126,739)	(126,739)	(126,739)	(79,476)
0962	PARK & CONSERVATION	All	20,022,328	4,363,494	4,363,494	4,363,494	4,363,494	2,568,352	21,338,564	-	4,650,343	4,650,343	4,650,343	4,650,343	2,737,192	6,077,556	-	1,313,470	1,313,470	1,313,470	1,313,470	823,676
0963	VEHICLE INSPECTION	350	366,262	79,820	79,820	79,820	79,820	46,982	-	688,340	(150,011)	(150,011)	(150,011)	(150,011)	(88,296)	-	53,312	(11,522)	(11,522)	(11,522)	(11,522)	(7,224)
0963	VEHICLE INSPECTION	532	1,147,621	250,103	250,103	250,103	250,103	147,209	-	280,435	(61,116)	(61,116)	(61,116)	(61,116)	(35,971)	-	5,757,685	(1,244,340)	(1,244,340)	(1,244,340)	(1,244,340)	(780,325)
0969	LOCAL TOURISM	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0971	BUILD ILLINOIS BOND	All	-	-	-	-	-	-	-	2,192,493	(477,813)	(477,813)	(477,813)	(477,813)	(281,241)	1,466,078	-	316,846	316,846	316,846	316,846	198,694
0973	IL CAPITAL REVOLVING LOAN	420	463,932	101,105	101,105	101,105	101,105	59,512	-	458,895	(100,008)	(100,008)	(100,008)	(100,008)	(58,863)	-	186,592	(40,326)	(40,326)	(40,326)	(40,326)	(25,288)
0980	MANTENO VETERANS HOME	497	4,859,077	1,058,945	1,058,945	1,058,945	1,058,945	623,297	5,940,124	-	1,294,540	1,294,540	1,294,540	1,294,540	761,964	4,558,168	-	985,103	985,103	985,103	985,103	617,756
0982	ADELINE JAY GEO-KARIS IL	422	(1,806,893)	(393,779)	(393,779)	(393,779)	(393,779)	(231,777)	1,708,105	-	372,250	372,250	372,250	372,250	219,105	-	79,968	(17,283)	(17,283)	(17,283)	(17,283)	(10,836)
0988	ATTORNEY GENERAL FEDERAL	340	(1,489,466)	(324,601)	(324,601)	(324,601)	(324,601)	(191,062)	-	2,243,481	(488,925)	(488,925)	(488,925)	(488,925)	(287,781)	-	26,656	(5,761)	(5,761)	(5,761)	(5,761)	(3,612)
0991	ABANDONED MINED LANDS	422	1,709,223	372,493	372,493	372,493	372,493	219,251	2,906,326	-	633,380	633,380	633,380	633,380	372,806	932,957	-	201,629	201,629	201,629	201,629	126,441
0997	INSURANCE FINANCIAL	446	1,758,058	383,136	383,136	383,136	383,136	225,514	-	4,308,503	(938,958)	(938,958)	(938,958)	(938,958)	(552,671)	2,345,724	-	506,953	506,953	506,953	506,953	317,912
CMAP		N/A	(1,709,223)	(372,493)	(372,493)	(372,493)	(372,493)	(219,251)	-	1,376,681	(300,022)	(300,022)	(300,022)	(300,022)	(176,593)	-	1,306,140	(282,280)	(282,280)	(282,280)	(282,280)	(177,020)
IFT		N/A	48,835	10,643	10,643	10,643	10,643	6,263	-	25,494	(5,556)	(5,556)	(5,556)	(5,556)	(3,270)	133,280	-	28,804	28,804	28,804	28,804	18,064
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 677,023,797	\$ 677,023,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520,965,504	\$ 520,965,504	\$ -	\$ -	\$ -	\$ -	\$ -



State Employees' Retirement System of the State of Illinois  
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Pension Funds by Fund  
Fiscal Year Ended June 30, 2018  
Note L Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Change in Proportionate Share FY17 Layer							Change in Proportionate Share FY18 Layer						
			FY17 Base Layer Deferred Outflow	FY17 Base Layer Deferred Inflow	2017	2018	2019	2020	2021	FY18 Base Layer Deferred Outflow	FY18 Base Layer Deferred Inflow	2018	2019	2020	2021	2022
0001	GENERAL REVENUE	TOTAL GRF	\$ 283,469,543	\$ 67,872,744	\$ 48,403,033	\$ 48,403,033	\$ 48,403,033	\$ 48,403,033	\$ 21,984,667	\$ 389,528,427	\$ 718,398,465	\$ (73,343,009)	\$ (73,343,009)	\$ (73,343,009)	\$ (73,343,009)	\$ (35,498,002)
0001		350	-	9,516,565	(2,136,537)	(2,136,537)	(2,136,537)	(2,136,537)	(970,417)	50,878,793	-	11,346,742	11,346,742	11,346,742	11,346,742	5,491,825
0001		416	36,846,796	-	8,272,371	8,272,371	8,272,371	8,272,371	3,757,312	-	168,843,776	(37,654,723)	(37,654,723)	(37,654,723)	(37,654,723)	(18,224,884)
0001		418	5,535,447	-	1,242,748	1,242,748	1,242,748	1,242,748	564,455	-	2,659,189	(593,039)	(593,039)	(593,039)	(593,039)	(287,033)
0001		426	168,631,140	-	37,858,906	37,858,906	37,858,906	37,858,906	17,195,516	308,169,929	-	68,726,568	68,726,568	68,726,568	68,726,568	33,263,657
0001		444	38,496,908	-	8,642,833	8,642,833	8,642,833	8,642,833	3,925,576	-	4,954,190	(1,104,860)	(1,104,860)	(1,104,860)	(1,104,860)	(534,750)
0001		478	-	11,083,916	(2,488,419)	(2,488,419)	(2,488,419)	(2,488,419)	(1,130,240)	-	41,488,390	(9,252,540)	(9,252,540)	(9,252,540)	(9,252,540)	(4,478,230)
0001		492	-	16,914,664	(3,797,464)	(3,797,464)	(3,797,464)	(3,797,464)	(1,724,808)	-	196,299,078	(43,777,671)	(43,777,671)	(43,777,671)	(43,777,671)	(21,188,394)
0001		586	-	9,006,988	(2,022,134)	(2,022,134)	(2,022,134)	(2,022,134)	(918,452)	12,090,892	-	2,696,452	2,696,452	2,696,452	2,696,452	1,305,084
0001		691	-	21,350,611	(4,793,366)	(4,793,366)	(4,793,366)	(4,793,366)	(2,177,147)	18,388,813	-	4,100,984	4,100,984	4,100,984	4,100,984	1,984,877
0001		All Others	33,959,252	-	7,624,095	7,624,095	7,624,095	7,624,095	3,462,872	-	304,153,842	(67,830,922)	(67,830,922)	(67,830,922)	(67,830,922)	(32,830,154)
0011	ROAD	360	57,909	-	13,001	13,001	13,001	13,001	5,905	-	499,093	(111,305)	(111,305)	(111,305)	(111,305)	(53,873)
0011	ROAD	494	-	20,442,031	(4,589,383)	(4,589,383)	(4,589,383)	(4,589,383)	(2,084,499)	51,936,699	-	11,582,671	11,582,671	11,582,671	11,582,671	5,606,015
0012	MOTOR FUEL TAX	492	28,954	-	6,500	6,500	6,500	6,500	2,954	4,211,084	-	939,136	939,136	939,136	939,136	454,540
0012	MOTOR FUEL TAX	494	1,100,279	-	247,021	247,021	247,021	247,021	112,195	5,864,324	-	1,307,833	1,307,833	1,307,833	1,307,833	632,992
0013	PREVENT & TREAT ALCOHOL &	444	-	202,683	(45,504)	(45,504)	(45,504)	(45,504)	(20,667)	592,670	-	132,174	132,174	132,174	132,174	63,974
0014	FOOD & DRUG SAFETY	482	-	376,412	(84,507)	(84,507)	(84,507)	(84,507)	(38,384)	3,649,606	-	813,917	813,917	813,917	813,917	393,938
0016	TEACHER CERTIFICATE FEE	586	-	173,729	(39,003)	(39,003)	(39,003)	(39,003)	(17,717)	-	1,933,979	(431,307)	(431,307)	(431,307)	(431,307)	(208,751)
0018	TRANSPORTATION	524	405,366	-	91,008	91,008	91,008	91,008	41,334	3,244,094	-	723,482	723,482	723,482	723,482	350,166
0021	FINANCIAL INSTITUTION	440	-	521,187	(117,010)	(117,010)	(117,010)	(117,010)	(53,147)	249,546	-	55,653	55,653	55,653	55,653	26,934
0022	GENERAL PROFESSIONS	440	-	1,766,238	(396,533)	(396,533)	(396,533)	(396,533)	(180,106)	3,368,868	-	751,309	751,309	751,309	751,309	363,632
0026	LIVE & LEARN	350	86,864	-	19,502	19,502	19,502	19,502	8,856	405,511	-	90,435	90,435	90,435	90,435	43,771
0036	IL VETERANS' REHABILITATION	444	4,227,389	-	949,079	949,079	949,079	949,079	431,073	-	4,616,595	(1,029,571)	(1,029,571)	(1,029,571)	(1,029,571)	(498,311)
0039	STATE BOATING ACT	422	3,908,886	-	877,573	877,573	877,573	877,573	398,594	4,023,925	-	897,396	897,396	897,396	897,396	434,341
0040	STATE PARKS	422	3,966,797	-	890,575	890,575	890,575	890,575	404,497	7,423,985	-	1,655,661	1,655,661	1,655,661	1,655,661	801,341
0041	WILDLIFE & FISH	422	1,071,325	-	240,520	240,520	240,520	240,520	109,245	-	25,703,207	(5,732,205)	(5,732,205)	(5,732,205)	(5,732,205)	(2,774,387)
0042	SALMON	422	608,049	-	136,511	136,511	136,511	136,511	62,005	-	187,160	(41,740)	(41,740)	(41,740)	(41,740)	(20,200)
0044	LOBBYIST REGISTRATION	350	260,593	-	58,505	58,505	58,505	58,505	26,573	-	-	-	-	-	-	-
0045	AGRICULTURAL PREMIUM	406	2,924,426	-	656,555	656,555	656,555	656,555	298,206	-	11,541,488	(2,573,927)	(2,573,927)	(2,573,927)	(2,573,927)	(1,245,780)
0047	FIRE PREVENTION	All	-	955,506	(214,518)	(214,518)	(214,518)	(214,518)	(97,434)	1,653,241	-	368,698	368,698	368,698	368,698	178,449
0048	RURAL/DOWNSTATE HEALTH	482	-	-	-	-	-	-	-	155,966	-	34,783	34,783	34,783	34,783	16,834
0049	INDUSTRIAL HYGIENE	532	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0050	MENTAL HEALTH	444	-	12,769,032	(2,866,740)	(2,866,740)	(2,866,740)	(2,866,740)	(1,302,072)	13,350,696	-	2,977,408	2,977,408	2,977,408	2,977,408	1,441,064
0051	AMUSEMENT RIDE & PATRON	452	28,954	-	6,500	6,500	6,500	6,500	2,954	187,159	-	41,739	41,739	41,739	41,739	20,203
0052	FEDERAL TITLE III SS & EMPLOY	360	28,955	-	6,501	6,501	6,501	6,501	2,951	-	-	-	-	-	-	-
0052	FEDERAL TITLE III SS & EMPLOY	427	-	14,448,404	(3,243,771)	(3,243,771)	(3,243,771)	(3,243,771)	(1,473,320)	-	4,367,050	(973,918)	(973,918)	(973,918)	(973,918)	(471,378)
0054	STATE PENSIONS	370	1,389,826	-	312,026	312,026	312,026	312,026	141,722	998,184	-	222,610	222,610	222,610	222,610	107,744
0057	IL STATE PHARMACY	440	1,534,599	-	344,529	344,529	344,529	344,529	156,483	187,159	-	41,739	41,739	41,739	41,739	20,203
0059	PUBLIC UTILITY	524	-	8,483,733	(1,904,659)	(1,904,659)	(1,904,659)	(1,904,659)	(865,097)	93,579	-	20,870	20,870	20,870	20,870	10,099
0063	PUBLIC HEALTH SERVICES	482	5,559,306	-	1,248,104	1,248,104	1,248,104	1,248,104	566,890	-	1,434,888	(320,002)	(320,002)	(320,002)	(320,002)	(154,880)
0065	U S ENVIRONMENTAL	532	-	9,381,329	(2,106,176)	(2,106,176)	(2,106,176)	(2,106,176)	(956,625)	10,387,341	-	2,316,535	(2,316,535)	(2,316,535)	(2,316,535)	(1,121,201)
0067	RADIATION PROTECTION	All	-	579,094	(130,011)	(130,011)	(130,011)	(130,011)	(59,050)	-	218,352	(48,696)	(48,696)	(48,696)	(48,696)	(23,568)
0068	HOSPITAL LICENSURE	482	608,049	-	136,511	136,511	136,511	136,511	62,005	1,965,173	-	438,263	438,263	438,263	438,263	212,121
0071	FIREARM OWNER'S	493	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0072	UNDERGROUND STORAGE	492	28,954	-	6,500	6,500	6,500	6,500	2,954	124,772	-	27,826	27,826	27,826	27,826	13,468
0072	UNDERGROUND STORAGE	All Others	3,995,751	-	897,075	897,075	897,075	897,075	407,451	-	31,193	(6,957)	(6,957)	(6,957)	(6,957)	(3,365)
0074	EPA SPEC STATE PROJ TRUST	532	-	723,868	(162,514)	(162,514)	(162,514)	(162,514)	(73,812)	-	405,512	(90,435)	(90,435)	(90,435)	(90,435)	(43,772)
0075	COMPASSION USE MED	All	2,374,286	-	533,044	533,044	533,044	533,044	242,110	1,247,727	-	278,262	278,262	278,262	278,262	134,679
0077	MINES & MINERALS UIC	422	28,954	-	6,500	6,500	6,500	6,500	2,954	-	31,194	(6,957)	(6,957)	(6,957)	(6,957)	(3,366)
0078	SOLID WASTE MANAGEMENT	All	-	3,271,883	(734,561)	(734,561)	(734,561)	(734,561)	(333,639)	-	2,526,651	(563,481)	(563,481)	(563,481)	(563,481)	(272,727)
0081	VOCATIONAL REHABILITATION	444	-	24,466,736	(5,492,959)	(5,492,959)	(5,492,959)	(5,492,959)	(2,494,900)	23,925,196	-	5,335,682	5,335,682	5,335,682	5,335,682	2,582,468
0085	IL GAMING LAW ENFORCEMENT	340	-	115,819	(26,002)	(26,002)	(26,002)	(26,002)	(11,811)	124,772	-	27,826	27,826	27,826	27,826	13,468
0085	IL GAMING LAW ENFORCEMENT	492	-	984,460	(221,018)	(221,018)	(221,018)	(221,018)	(100,388)	-	-	-	-	-	-	-
0089	SUBTITLE D MANAGEMENT	532	-	115,819	(26,002)	(26,002)	(26,002)	(26,002)	(11,811)	31,193	-	6,957	6,957	6,957	6,957	3,365
0090	SPECIAL FEDERAL GRANT	295	115,818	-	26,002	26,002	26,002	26,002	11,810	-	-	-	-	-	-	-
0091	CLEAN AIR ACT (CAA) PERMIT	532	-	6,949,132	(1,560,130)	(1,560,130)	(1,560,130)	(1,560,130)	(708,612)	-	4,678,981	(1,043,484)	(1,043,484)	(1,043,484)	(1,043,484)	(505,045)
0093	IL STATE MEDICAL	440	-	1,100,278	(247,020)	(247,020)	(247,020)	(247,020)	(112,198)	-	779,832	(173,914)	(173,914)	(173,914)	(173,914)	(84,176)
0115	SAFE BOTTLED WATER	482	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0117	ST APPELLATE DEFENDER	290	-	579,094	(130,011)	(130,011)	(130,011)	(130,011)	(59,050)	-	187,159	(41,739)	(41,739)	(41,739)	(41,739)	(20,203)
0118	FACILITY LICENSING	4														

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Note L. Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Change in Proportionate Share FY17 Layer					Change in Proportionate Share FY18 Layer								
			FY17 Base Layer Deferred Outflow	FY17 Base Layer Deferred Inflow	2017	2018	2019	2020	2021	FY18 Base Layer Deferred Outflow	FY18 Base Layer Deferred Inflow	2018	2019	2020	2021	2022
0168	CMS VS AFSCME WAGES	All Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0169	IL INDEPENDENT TAX TRIBUNAL	564	-	-	-	-	-	-	-	467,898	-	104,348	104,348	104,348	104,348	50,506
0175	IL SCHOOL ASBESTOS	482	57,910	-	13,001	13,001	13,001	13,001	5,906	-	1,247,729	(278,262)	(278,262)	(278,262)	(278,262)	(134,681)
0177	CHIP BOARD PAYROLL TRUST	527	-	1,071,324	(240,520)	(240,520)	(240,520)	(240,520)	(109,244)	-	2,651,421	(591,307)	(591,307)	(591,307)	(591,307)	(286,193)
0182	DRIVER SERVICES	350	-	1,505,646	(338,028)	(338,028)	(338,028)	(338,028)	(153,534)	-	842,216	(187,827)	(187,827)	(187,827)	(187,827)	(90,908)
0184	ICJIA VIOLENCE PREVENTION	All	-	1,418,782	(318,527)	(318,527)	(318,527)	(318,527)	(144,674)	124,774	-	27,826	27,826	27,826	27,826	13,470
0185	SECRETARY OF STATE SPEC	350	-	434,320	(97,508)	(97,508)	(97,508)	(97,508)	(44,288)	-	1,933,979	(431,307)	(431,307)	(431,307)	(431,307)	(208,751)
0190	COUNTY OPTION MOTOR FUEL	492	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0193	LOC GOVT HEALTH INSURANCE	416	-	289,548	(65,006)	(65,006)	(65,006)	(65,006)	(29,524)	-	966,990	(215,653)	(215,653)	(215,653)	(215,653)	(104,378)
0195	IPITP ADMINISTRATIVE TR	370	1,737,283	-	390,033	390,033	390,033	390,033	177,151	-	280,737	(62,609)	(62,609)	(62,609)	(62,609)	(30,301)
0199	ILLINOIS FISHERIES	422	-	839,685	(188,515)	(188,515)	(188,515)	(188,515)	(85,625)	-	1,528,467	(340,871)	(340,871)	(340,871)	(340,871)	(164,983)
0201	HUMAN RIGHTS COMM SPEC	542	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0203	TCHR HEALTH INSURANCE	416	-	260,593	(58,505)	(58,505)	(58,505)	(58,505)	(26,573)	779,829	-	173,914	173,914	173,914	173,914	84,173
0206	HELP ILLINOIS VOTE	587	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0207	POLLUTION CONTROL BOARD	532	-	463,276	(104,009)	(104,009)	(104,009)	(104,009)	(47,240)	-	-	-	-	-	-	-
0209	STATE POLICE FIREARM	493	405,366	-	91,008	91,008	91,008	91,008	41,334	-	1,310,114	(292,175)	(292,175)	(292,175)	(292,175)	(141,414)
0211	DHS TECHNOLOGY INITIATIVE	444	1,360,871	-	305,525	305,525	305,525	305,525	138,771	530,284	-	118,261	118,261	118,261	118,261	57,240
0214	BROWNFIELDS	532	86,864	-	19,502	19,502	19,502	19,502	8,856	-	655,057	(146,088)	(146,088)	(146,088)	(146,088)	(70,705)
0215	CAPITAL DEVELOP BRD	511	-	22,439,908	(5,037,921)	(5,037,921)	(5,037,921)	(5,037,921)	(2,288,224)	-	31,193	(6,957)	(6,957)	(6,957)	(6,957)	(3,365)
0218	PROFESSIONS INDIRECT COST	All	5,385,578	-	1,209,101	1,209,101	1,209,101	1,209,101	549,174	-	8,796,486	(1,961,750)	(1,961,750)	(1,961,750)	(1,961,750)	(949,486)
0220	DCFS CHILDREN'S SERVICES	360	28,955	-	6,501	6,501	6,501	6,501	2,951	-	1,154,148	(257,393)	(257,393)	(257,393)	(257,393)	(124,576)
0220	DCFS CHILDREN'S SERVICES	418	-	1,245,052	(279,523)	(279,523)	(279,523)	(279,523)	(126,960)	499,091	-	111,305	111,305	111,305	111,305	53,871
0224	ASBESTOS ABATEMENT	340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0231	MINES AND MINERALS	422	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0236	IL VETERANS ASSISTANCE	497	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0238	IL HEALTH FACILITIES	482	-	376,413	(84,507)	(84,507)	(84,507)	(84,507)	(38,385)	-	499,092	(111,305)	(111,305)	(111,305)	(111,305)	(53,872)
0240	EMERGENCY PUBLIC HEALTH	482	-	1,245,053	(279,523)	(279,523)	(279,523)	(279,523)	(126,961)	686,249	-	153,044	153,044	153,044	153,044	74,073
0242	ISAC ACCOUNTS RECEIVABLE	691	260,593	-	58,505	58,505	58,505	58,505	26,573	93,579	-	20,870	20,870	20,870	20,870	10,099
0243	CREDIT UNION	440	1,013,416	-	227,519	227,519	227,519	227,519	103,340	-	1,871,593	(417,394)	(417,394)	(417,394)	(417,394)	(202,017)
0244	RESIDENTIAL FINANCE	440	-	608,048	(136,511)	(136,511)	(136,511)	(136,511)	(62,004)	467,898	-	104,348	104,348	104,348	104,348	50,506
0258	NURSING DEDICATED &	440	115,819	-	26,002	26,002	26,002	26,002	11,811	343,127	-	76,523	76,523	76,523	76,523	37,035
0258	NURSING DEDICATED &	482	-	-	-	-	-	-	-	155,966	-	34,783	34,783	34,783	34,783	16,834
0259	OPTOMETRIC LICN & DISC BRD	440	-	-	-	-	-	-	-	-	93,579	(20,870)	(20,870)	(20,870)	(20,870)	(10,099)
0261	UNDERGROUND RESOURCE	422	-	3,445,612	(773,565)	(773,565)	(773,565)	(773,565)	(351,352)	187,161	-	41,740	41,740	41,740	41,740	20,201
0262	MANDATORY ARBITRATION	201	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0270	WATER REVOLVING	532	-	4,343,207	(975,081)	(975,081)	(975,081)	(975,081)	(442,883)	-	2,869,776	(640,004)	(640,004)	(640,004)	(640,004)	(309,760)
0272	LASALLE VETERANS HOME	497	-	8,715,370	(1,956,663)	(1,956,663)	(1,956,663)	(1,956,663)	(888,718)	22,084,795	-	4,925,244	4,925,244	4,925,244	4,925,244	2,383,819
0273	ANNA VETERANS HOME	497	-	6,485,858	(1,456,122)	(1,456,122)	(1,456,122)	(1,456,122)	(661,370)	17,093,880	-	3,812,194	3,812,194	3,812,194	3,812,194	1,845,104
0274	SELF-INSURERS	563	28,955	-	6,501	6,501	6,501	6,501	2,951	-	-	-	-	-	-	-
0276	DRUNK&DRUGGED DRIVING	444	-	86,864	(19,502)	(19,502)	(19,502)	(19,502)	(8,856)	343,126	-	76,522	76,522	76,522	76,522	37,038
0281	IL TAX INCREMENT	492	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0282	HAZARDOUS WASTE OCCUP	532	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0285	LONG TERM CARE	482	-	5,964,671	(1,339,112)	(1,339,112)	(1,339,112)	(1,339,112)	(608,223)	-	5,833,131	(1,300,877)	(1,300,877)	(1,300,877)	(1,300,877)	(629,623)
0286	IL AFFORDABLE HOUSING	492	173,729	-	39,003	39,003	39,003	39,003	17,717	-	187,159	(41,739)	(41,739)	(41,739)	(41,739)	(20,203)
0287	HOME CARE SERVCES AGY	482	-	1,418,782	(318,527)	(318,527)	(318,527)	(318,527)	(144,674)	2,058,751	-	459,133	459,133	459,133	459,133	222,219
0288	COMMUNITY WATER SUPPLY	532	28,957	-	6,501	6,501	6,501	6,501	2,953	-	311,931	(69,565)	(69,565)	(69,565)	(69,565)	(33,671)
0290	FERTILIZER CONTROL	406	2,605,924	-	585,049	585,049	585,049	585,049	265,728	-	-	-	-	-	-	-
0292	SECURITIES INVESTORS	350	28,954	-	6,500	6,500	6,500	6,500	2,954	-	-	-	-	-	-	-
0294	USED TIRE MANAGEMENT	All	-	1,679,374	(377,032)	(377,032)	(377,032)	(377,032)	(171,246)	-	1,341,308	(299,132)	(299,132)	(299,132)	(299,132)	(144,780)
0295	SECRETARY OF STATE	350	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0297	GUARDIANSHIP & ADVOCACY	537	-	318,502	(71,506)	(71,506)	(71,506)	(71,506)	(32,478)	436,704	-	97,392	97,392	97,392	97,392	47,136
0298	NATURAL AREAS ACQUISITION	422	1,795,194	-	403,034	403,034	403,034	403,034	183,058	124,773	-	27,826	27,826	27,826	27,826	13,469
0299	OPEN SPACE LANDS	422	-	376,412	(84,507)	(84,507)	(84,507)	(84,507)	(38,384)	623,864	-	139,131	139,131	139,131	139,131	67,340
0318	ICJIA VIO PREVENT SP PRJ	546	1,534,600	-	344,529	344,529	344,529	344,529	156,484	-	1,653,239	(368,697)	(368,697)	(368,697)	(368,697)	(178,451)
0323	MOTOR VEHICLE REVIEW	350	28,955	-	6,501	6,501	6,501	6,501	2,951	-	62,385	13,913	13,913	13,913	13,913	6,733
0326	AFRICAN-AMERICAN HIV/AIDS	482	-	-	-	-	-	-	-	31,193	-	6,957	6,957	6,957	6,957	3,365
0327	TATOO & BODY PRNGG ESTAB	482	-	579,093	(130,011)	(130,011)	(130,011)	(130,011)	(59,049)	374,318	-	83,479	83,479	83,479	83,479	40,402
0329	COUNTY PROVIDER TRUST	478	-	521,186	(117,010)	(117,010)	(117,010)	(117,010)	(53,146)	-	779,831	(173,914)	(173,914)	(173,914)	(173,914)	(84,175)
0333	FEDERAL SUPPORT	466	839,687	-	188,516	188,516	188,516	188,516	85,623	-	1,965,172	(438,263)	(438,263)	(438,263)	(438,263)	(212,120)
0335	CRIMINAL JUSTICE INFO	546	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0336	ENVIRONMENTAL LAB	532	434,321	-	97,508	97,508	97,508	97,508	44,289	249,545	-	55,652	55,652	55,652	55,652	26,937
0340	PUBLIC HEALTH LAB SERVS	482	289,547	-	65,005	65,005	65,005	65,005	29,527	-	1,684,434	(375,654)	(375,654)	(375,654)	(375,654)	(181,818)
0343	FEDERAL NATNL COMM	444	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0344	CARE PROV FOR PERSONS	478	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0345	LONG TERM CARE PROVIDER	478	-	1,042,369	(234,019)	(234,019)	(234,019)	(234,019)	(106,293)	-	873,411	(194,784)	(194,784)	(194,784)	(194,784)	(94,275)
0345	LONG TERM CARE PROVIDER	482	231,638	-	52,004	52,004	52,004	52,004	23,622	62,387	-	13,913	13,913	13,913	13,913	6,735







State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Funds by Fund  
Fiscal Year Ended June 30, 2018

Note L Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Change in Proportionate Share FY17 Layer					Change in Proportionate Share FY18 Layer								
			FY17 Base Layer Deferred Outflow	FY17 Base Layer Deferred Inflow	2017	2018	2019	2020	2021	FY18 Base Layer Deferred Outflow	FY18 Base Layer Deferred Inflow	2018	2019	2020	2021	2022
0896	PUBLIC HEALTH SPEC STATE	482	\$ 289,548	\$ -	\$ 65,006	\$ 65,006	\$ 65,006	\$ 65,006	\$ 29,524	\$ 1,559,662	\$ -	\$ 347,828	\$ 347,828	\$ 347,828	\$ 347,828	\$ 168,350
0897	VETERANS' AFFAIRS FED	497	-	521,184	(117,010)	(117,010)	(117,010)	(117,010)	(53,144)	-	218,352	(48,696)	(48,696)	(48,696)	(48,696)	(23,568)
0903	STATE SURPLUS PROPERTY	416	-	2,055,785	(461,539)	(461,539)	(461,539)	(461,539)	(209,629)	-	6,145,061	(1,370,442)	(1,370,442)	(1,370,442)	(1,370,442)	(663,293)
0904	IL STATE POLICE FEDERAL	493	868,641	-	195,016	195,016	195,016	195,016	88,577	1,715,626	-	382,611	382,611	382,611	382,611	185,182
0905	IL FORESTRY DEVELOPMENT	422	-	7,586,136	(1,703,142)	(1,703,142)	(1,703,142)	(1,703,142)	(773,568)	-	2,464,264	(549,568)	(549,568)	(549,568)	(549,568)	(265,992)
0906	STATE POLICE SERVICES	493	4,459,027	-	1,001,084	1,001,084	1,001,084	1,001,084	454,691	4,367,050	-	973,918	973,918	973,918	973,918	471,378
0911	JUVENILE JUSTICE TRUST	444	28,955	-	6,501	6,501	6,501	6,501	2,951	187,160	-	41,740	41,740	41,740	41,740	20,200
0913	FEDERAL WORKFORCE	420	-	839,687	(188,516)	(188,516)	(188,516)	(188,516)	(85,623)	-	1,559,662	(347,828)	(347,828)	(347,828)	(347,828)	(168,350)
0920	METABOLIC SCREENING &	482	608,049	-	136,511	136,511	136,511	136,511	62,005	-	1,528,467	(340,871)	(340,871)	(340,871)	(340,871)	(164,983)
0921	DHS RECOVERIES TRUST	444	1,302,963	-	292,525	292,525	292,525	292,525	132,863	-	2,152,331	(480,002)	(480,002)	(480,002)	(480,002)	(232,323)
0922	INSURANCE PRODUCER ADMIN	All	-	1,882,056	(422,535)	(422,535)	(422,535)	(422,535)	(191,916)	-	1,933,979	(431,307)	(431,307)	(431,307)	(431,307)	(208,751)
0925	COAL TECHNOLOGY DEV	All	5,472,440	-	1,228,602	1,228,602	1,228,602	1,228,602	558,032	748,638	-	166,958	166,958	166,958	166,958	80,806
0929	VIOLENT CRIME VICTIMS	340	4,169,479	-	936,078	936,078	936,078	936,078	425,167	-	405,512	(90,435)	(90,435)	(90,435)	(90,435)	(43,772)
0938	HEARING INSTRUMENT DISPEN	482	86,864	-	19,502	19,502	19,502	19,502	8,856	-	93,579	(20,870)	(20,870)	(20,870)	(20,870)	(10,099)
0940	SELF-INSURERS SECURITY	563	-	144,773	(32,503)	(32,503)	(32,503)	(32,503)	(14,761)	31,193	-	6,957	6,957	6,957	6,957	3,365
0942	LOW-LEVEL RAD WSTE FAC	588	-	434,320	(97,508)	(97,508)	(97,508)	(97,508)	(44,288)	-	1,091,762	(243,479)	(243,479)	(243,479)	(243,479)	(117,846)
0944	ENVIRO PROTECT PERMIT &	532	-	1,766,239	(396,533)	(396,533)	(396,533)	(396,533)	(180,107)	2,277,105	-	507,829	507,829	507,829	507,829	245,789
0951	NARCOTICS PROFIT	295	-	57,909	(13,001)	(13,001)	(13,001)	(13,001)	(5,905)	935,797	-	208,697	208,697	208,697	208,697	101,009
0962	PARK & CONSERVATION	All	-	33,587,471	(7,540,629)	(7,540,629)	(7,540,629)	(7,540,629)	(3,424,955)	13,818,592	-	3,081,756	3,081,756	3,081,756	3,081,756	1,491,568
0963	VEHICLE INSPECTION	350	-	28,954	(6,500)	(6,500)	(6,500)	(6,500)	(2,954)	436,703	-	97,391	97,391	97,391	97,391	47,139
0963	VEHICLE INSPECTION	532	3,329,793	-	747,563	747,563	747,563	747,563	339,541	-	2,245,911	(500,872)	(500,872)	(500,872)	(500,872)	(242,423)
0969	LOCAL TOURISM	420	86,864	-	19,502	19,502	19,502	19,502	8,856	935,797	-	208,697	208,697	208,697	208,697	101,009
0971	BUILD ILLINOIS BOND	All	-	1,187,143	(266,522)	(266,522)	(266,522)	(266,522)	(121,055)	-	2,526,651	(563,481)	(563,481)	(563,481)	(563,481)	(272,727)
0973	IL CAPITAL REVOLVING LOAN	420	-	144,772	(32,502)	(32,502)	(32,502)	(32,502)	(14,764)	-	1,778,012	(396,524)	(396,524)	(396,524)	(396,524)	(191,916)
0980	MANTENO VETERANS HOME	497	-	3,561,431	(799,567)	(799,567)	(799,567)	(799,567)	(363,163)	-	25,578,434	(5,704,379)	(5,704,379)	(5,704,379)	(5,704,379)	(2,760,918)
0982	ADELINE JAY GEO-KARIS IL	422	-	1,911,011	(429,036)	(429,036)	(429,036)	(429,036)	(194,867)	-	124,773	(27,826)	(27,826)	(27,826)	(27,826)	(13,469)
0988	ATTORNEY GENERAL FEDERAL	340	57,909	-	13,001	13,001	13,001	13,001	5,905	436,706	-	97,392	97,392	97,392	97,392	47,138
0991	ABANDONED MINED LANDS	422	-	4,632,754	(1,040,087)	(1,040,087)	(1,040,087)	(1,040,087)	(472,406)	-	93,580	(20,870)	(20,870)	(20,870)	(20,870)	(10,100)
0997	INSURANCE FINANCIAL	446	-	2,229,513	(500,542)	(500,542)	(500,542)	(500,542)	(227,345)	-	2,308,298	(514,785)	(514,785)	(514,785)	(514,785)	(249,158)
CMAP		N/A	173,729	-	39,003	39,003	39,003	39,003	17,717	-	592,671	(132,175)	(132,175)	(132,175)	(132,175)	(63,971)
IFT		N/A	144,774	-	32,503	32,503	32,503	32,503	14,762	-	218,352	-	48,696	48,696	48,696	23,568
			\$ 500,398,304	\$ 500,398,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,101,388,737	\$ 1,101,388,737	\$ -	\$ -	\$ -	\$ -	\$ -

## **State Employees' Retirement System of the State of Illinois**

### **Notes to the Schedule of Employer Allocations and Pension Amounts by Fund Year Ended June 30, 2018**

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#### **Requests for Information**

SERS is included in the State of Illinois' annual financial report as a single employer pension trust fund. SERS is governed by 40 ILCS 5/14 of the Illinois Compiled Statutes. SERS issues a Comprehensive Annual Financial Report (CAFR) that includes financial statements and required supplementary information. The CAFR is available to the public and can be obtained by accessing the SERS website at [www.srs.illinois.gov](http://www.srs.illinois.gov).