

**State Employees' Retirement System  
of Illinois  
(a Component Unit of the State of Illinois)**

Report on Allocation of Pension Amounts  
For the Year Ended June 30, 2025

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

**State Employees' Retirement System of Illinois  
(a Component Unit of the State of Illinois)**

**Report on Allocation of Pension Amounts  
Year Ended June 30, 2025**

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**State Employees' Retirement System of Illinois  
(a Component Unit of the State of Illinois)**

**Report on Allocation of Pension Amounts  
June 30, 2025**

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**System Officials**

Executive Secretary	Timothy B. Blair
Accounting Division Manager	Kristi Conrad
Legal Counsel	Samantha Goetz
Chief Internal Auditor	Casey Evans

**Governing Board Members**

Chair of the Board	Susana Mendoza
Trustee (Vice-Chair of the Board)	Arnold Black David Morris (6/29/2009 – 7/14/2024)
Trustee	Danny Silverthorn
Trustee	Mohamad Nasir
Trustee	David A. Schultz (7/15/2024 – present) Jeremy Hawk (4/19/2016 – 7/14/2024)
Trustee	Jack Matthews
Trustee	John Day (7/15/2024 – present)
Trustee	Melverta Wilkins
Trustee	John Tilden
Trustee	Barbara J.C. Baird
Trustee	Jameson Ramirez
Trustee	Mona Naser
Trustee	Ray Koenig III

**Office Locations**

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

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

**State Employees' Retirement System of Illinois  
(a Component Unit of the State of Illinois)**

**Report on Allocation of Pension Amounts  
June 30, 2025**

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**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.

**Exit Conference**

The System waived an exit conference in correspondence with Casey Evans, Chief Internal Auditor, on May 5, 2026.

## Independent Auditor's Report

RSM US LLP

Honorable Christopher B. Meister  
Auditor General, State of Illinois

Board of Trustees  
State Employees' Retirement System of Illinois

### Opinions

As Special Assistant Auditors for the Auditor General, we have audited the Schedule of Employer Allocations by Fund of the State Employees' Retirement System of Illinois (the System), as of and for the year ended June 30, 2025, and the related notes. We have also audited the total for all entities of the columns titled beginning net pension liability, ending net pension liability, total deferred outflows of resources, total deferred inflows of resources and total employer 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, 2025, and the related notes.

In our opinion, the accompanying Schedules referred to above present fairly, in all material respects, the employer allocations by fund and the beginning net pension liability, ending net position liability, total deferred outflows of resources, total deferred inflows of resources and total employer pension expense for the total of all participating entities for the System as of and for the year ended June 30, 2025, in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

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

### Responsibilities of Management for the Schedules

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

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

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess 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, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts in the schedule of employer allocations by fund and specified column totals included in the schedule of pension amounts by fund and the related disclosures.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations by fund and specified column totals included in the schedule of pension amounts by fund.

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

**Other Matter**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended June 30, 2025, and our report thereon, dated March 18, 2026, 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 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  
May 5, 2026

**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2025**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse
0001	GENERAL REVENUE	TOTAL	\$ 2,021,693,636	\$ 1,943,616
		350		
		416		
		418		
		426		
		427		
		444		
		448		
		478		
		492		
		494		
		511		
		586		
		691		
		All Others		
0011	ROAD	360	\$ 109,768	
0011	ROAD	494	295,891,245	
0011	ROAD	510	263,340	
0012	MOTOR FUEL TAX	492	12,311,988	
0012	MOTOR FUEL TAX	494	5,549,892	
0013	PREVENT & TREAT ALCOHOL & SUB	444	627,709	
0016	TEACHER CERTIFICATE FEE REVOLV	586	55,726	
0018	TRANSPORTATION REGULATORY	524	3,857,221	
0021	FINANCIAL INSTITUTION	440	1,440,437	
0022	GENERAL PROFESSIONS DEDICATED	440	1,895,112	
0036	IL VETERANS' REHABILITATION	444	1,154,097	
0039	STATE BOATING ACT	422	1,311,449	
0040	STATE PARKS	422	842,337	
0041	WILDLIFE & FISH	422	10,770,810	
0042	SALMON	422	34,377	
0044	LOBBYIST REGISTRATION ADMIN	350	291,244	
0045	AGRICULTURAL PREMIUM	406	435,410	
0047	FIRE PREVENTION	All	7,826,035	
0050	MENTAL HEALTH	444	1,348,190	
0051	AMUSEMENT RIDE & PATRON SAFETY	452	61,899	
0052	FEDERAL TITLE III SS & EMPLOY	360	110,466	
0052	FEDERAL TITLE III SS & EMPLOY	427	51,807,617	
0054	STATE PENSIONS	370	3,806,860	
0057	IL STATE PHARMACY DISCIPLINARY	440	568,218	
0059	PUBLIC UTILITY	524	10,494,540	
0060	ALZHEIMERS RESRCH CARE SUPPORT	482	55,130	
0063	PUBLIC HEALTH SERVICES	482	20,169,558	
0065	U S ENVIRONMENTAL PROTECTION	532	5,623,557	
0067	RADIATION PROTECTION	All	1,674,359	

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
\$ 39,392,843			\$ 2,063,030,095	70.6461%	\$ 4,228,389,853	100.0000%
					211,257,093	5.0000%
					9,927,118	0.2300%
					381,327,556	9.0200%
					1,176,376,671	27.8200%
					-	0.0000%
					1,174,850,091	27.7800%
					28,768,498	0.6800%
					85,354,442	2.0200%
					46,086,535	1.0900%
					-	0.0000%
					-	0.0000%
					22,731,547	0.5400%
					16,659,379	0.3900%
					1,075,050,923	25.4300%
	\$ (5,109)		\$ 104,659	0.0036%		
	(13,771,257)		282,119,988	9.6609%		
	(12,256)		251,084	0.0086%		
	(573,020)		11,738,968	0.4020%		
	(258,301)		5,291,591	0.1812%		
	(29,215)		598,494	0.0205%		
	(2,594)		53,132	0.0018%		
	(179,521)		3,677,700	0.1259%		
	(67,040)		1,373,397	0.0470%		
	(88,202)		1,806,910	0.0619%		
	(53,714)		1,100,383	0.0377%		
	(61,037)		1,250,412	0.0428%		
	(39,204)		803,133	0.0275%		
	(501,291)		10,269,519	0.3517%		
	(1,600)		32,777	0.0011%		
	(13,555)		277,689	0.0095%		
	(20,265)		415,145	0.0142%		
	(364,236)		7,461,799	0.2555%		
	(62,747)		1,285,443	0.0440%		
	(2,881)		59,018	0.0020%		
	(5,141)		105,325	0.0036%		
	(2,411,210)		49,396,407	1.6915%		
	(177,177)		3,629,683	0.1243%		
	(26,446)		541,772	0.0186%		
	(488,433)		10,006,107	0.3426%		
	(2,566)		52,564	0.0018%		
	(938,724)		19,230,834	0.6585%		
	(261,729)		5,361,828	0.1836%		
	(77,927)		1,596,432	0.0547%		

**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2025**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse
0068	HOSPITAL LICENSURE	482	\$ 141,949	
0072	UNDERGROUND STORAGE TANK	492	570,830	
0072	UNDERGROUND STORAGE TANK	All Others	4,484,446	
0074	EPA SPEC STATE PROJ TRUST	532	63,816	
0075	COMPASSION USE MED CANNABIS	All	2,088,662	
0077	MINES & MINERALS UIC	422	48,168	
0078	SOLID WASTE MANAGEMENT	All	3,130,572	
0081	VOCATIONAL REHABILITATION	444	23,010,984	
0085	IL GAMING LAW ENFORCEMENT	340	330,369	
0089	SUBTITLE D MANAGEMENT	532	515,229	
0091	CLEAN AIR ACT PERMIT	420	72,580	
0091	CLEAN AIR ACT PERMIT	532	4,701,389	
0093	IL STATE MEDICAL DISCIPLINARY	440	2,610,877	
0102	IL VETERANS' HOMES	497	225,443	
0103	ST. TREASURER'S ADMINISTRATIVE	370	3,794,688	
0118	FACILITY LICENSING	482	445,977	
0129	STATE GAMING	444	82,720	
0129	STATE GAMING	565	16,296,977	
0131	COUNCIL ON DEV DISABILITIES	558	463,790	
0137	PLUGGING & RESTORATION	422	362,109	
0141	CAPITAL DEVELOPMENT	All Others	338,580	
0141	CAPITAL DEVELOPMENT	507	320,320	
0141	CAPITAL DEVELOPMENT	511	3,117,333	
0144	SBE SPECIAL PURPOSE TRUST	586	66,480	
0145	EXPLOSIVES REGULATORY	422	12,578	
0146	AGGREGATE OPERATION REGULATORY	422	60,586	
0148	MENTAL HEALTH REPORTING	444	216,365	
0148	MENTAL HEALTH REPORTING	All Others	128,422	
0151	REG CPA ADMIN & DISCIPLINARY	440	435,654	
0152	STATE CRIME LABORATORY	493	1,566,365	
0156	VEH HIJ&MTR VEH THFT PRV & INS	350	391,628	
0159	SBE TEACHER CERTIFICATION INST	586	29,704	
0163	WEIGHTS & MEASURES	All	1,398,832	
0166	ST POLICE MERIT BD PUB SAFETY	591	196,489	
0167	DIVISION OF CORP REGIS LLP	350	32,658	
0169	IL INDEPENDENT TAX TRIBUNAL	564	2,444	
0175	IL SCHOOL ASBESTOS ABATEMENT	482	89,106	
0182	DRIVER SERVICES ADMINISTRATION	350	124,503	
0185	SECRETARY OF STATE SPEC LIC PL	350	309,912	
0193	LOC GOVT HEALTH INSURANCE RES	416	240,101	
0195	IPTIP ADMINISTRATIVE TR	370	950,046	
0199	ILLINOIS FISHERIES MANAGEMENT	422	108,643	
0203	TCHR HEALTH INSURANCE SECURITY	416	411,608	
0209	STATE POLICE FIREARM SERVICES	493	234,828	
0210	ELECTRONIC NOTARIZATION	350	61,118	

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
	\$ (6,607)		\$ 135,342	0.0046%		
	(26,567)		544,263	0.0186%		
	(208,713)		4,275,733	0.1464%		
	(2,970)		60,846	0.0021%		
	(97,210)		1,991,452	0.0682%		
	(2,242)		45,926	0.0016%		
	(145,702)		2,984,870	0.1022%		
	(1,070,968)		21,940,016	0.7513%		
	(15,376)		314,993	0.0108%		
	(23,980)		491,249	0.0168%		
	(3,378)		69,202	0.0024%		
	(218,810)		4,482,579	0.1535%		
	(121,514)		2,489,363	0.0852%		
	(10,492)		214,951	0.0074%		
	(176,611)		3,618,077	0.1239%		
	(20,756)		425,221	0.0146%		
	(3,850)		78,870	0.0027%		
	(758,488)		15,538,489	0.5321%		
	(21,586)		442,204	0.0151%		
	(16,853)		345,256	0.0118%		
	(15,758)		322,822	0.0111%		
	(14,908)		305,412	0.0105%		
	(145,086)		2,972,247	0.1018%		
	(3,094)		63,386	0.0022%		
	(585)		11,993	0.0004%		
	(2,820)		57,766	0.0020%		
	(10,070)		206,295	0.0071%		
	(5,977)		122,445	0.0042%		
	(20,276)		415,378	0.0142%		
	(72,901)		1,493,464	0.0511%		
	(18,227)		373,401	0.0128%		
	(1,382)		28,322	0.0010%		
	(65,104)		1,333,728	0.0457%		
	(9,145)		187,344	0.0064%		
	(1,520)		31,138	0.0011%		
	(114)		2,330	0.0001%		
	(4,147)		84,959	0.0029%		
	(5,795)		118,708	0.0041%		
	(14,424)		295,488	0.0101%		
	(11,175)		228,926	0.0078%		
	(44,217)		905,829	0.0310%		
	(5,056)		103,587	0.0035%		
	(19,157)		392,451	0.0134%		
	(10,929)		223,899	0.0077%		
	(2,845)		58,273	0.0020%		

**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2025**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse
0211	HFS TECHNOLOGY INITIATIVE	478	\$ 56,535	
0215	CAPITAL DEVELOP BRD REVOLVING	510	220,437	
0215	CAPITAL DEVELOP BRD REVOLVING	511	5,510,909	
0218	PROFESSIONS INDIRECT COST	All	3,496,119	
0220	DCFS CHILDREN'S SERVICES	360	113,093	
0220	DCFS CHILDREN'S SERVICES	418	2,326,270	
0238	IL HEALTH FACILITIES PLANNING	482	485,893	
0240	EMERGENCY PUBLIC HEALTH	482	35,009	
0243	CREDIT UNION	440	1,090,996	
0244	RESIDENTIAL FINANCE REGULATORY	440	1,188,204	
0255	DEP OF LABOR FED INDIRECT COST	452	34,115	
0257	AML RECLAMATION SET ASIDE	422	74,686	
0258	NURSING DEDICATED & PROFESSNL	440	1,042,349	
0259	OPTOMETRIC LICN & DISC BRD	440	215,803	
0261	UNDERGROUND RESOURCE CONSERV	422	274,950	
0264	DJJ REIMBURSEMENT & EDUCATION	425	129,034	
0267	DIV OF REAL ESTATE GENERAL	440	378,474	
0270	WATER REVOLVING	532	6,809,124	
0272	LASALLE VETERANS HOME	497	1,301,680	
0273	ANNA VETERANS HOME	497	289,768	
0276	DRUNK&DRUGGED DRIVING PREVENT	444	223,197	
0285	LONG TERM CARE MONITOR/RECEIVE	482	7,157,087	
0287	HOME CARE SERVCS AGY LICENSURE	482	163,705	
0288	COMMUNITY WATER SUPPLY LAB	532	196,820	
0290	FERTILIZER CONTROL	406	280,018	
0292	SECURITIES INVESTORS EDUCATION	350	12,909	
0294	USED TIRE MANAGEMENT	All	1,898,312	
0297	GUARDIANSHIP & ADVOCACY	537	50,848	
0298	NATURAL AREAS ACQUISITION	422	2,433,763	
0299	OPEN SPACE LANDS ACQUIS&DEVEL	422	210,279	
0323	MOTOR VEHICLE REVIEW BOARD	350	63,977	
0324	STATE CURE	420	66,252	
0327	TATOO & BODY PRCNG ESTAB REGIS	482	14,985	
0329	COUNTY PROVIDER TRUST	478	1,331,431	
0333	FEDERAL SUPPORT AGREEMENT REV	466	1,220,058	
0335	CRIMINAL JUSTICE INFO PROJECTS	546	1,204,817	
0336	ENVIRONMENTAL LAB CERTIFICAT	532	91,302	
0345	LONG TERM CARE PROVIDER	478	236,023	
0345	LONG TERM CARE PROVIDER	482	197,746	
0347	EMPLOYMENT & TRAINING	444	5,509,577	
0357	CHILD LABOR ENFORCEMENT	452	206,707	
0360	LEAD POISONING,SCREENING	482	1,245,909	
0362	SECURITIES AUDIT & ENFORCEMENT	350	1,615,786	
0363	DEPT OF BUSINESS SERV SP OPS	350	2,939,754	

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
	\$ (2,631)		\$ 53,904	0.0018%		
	(10,259)		210,178	0.0072%		
	(256,487)		5,254,422	0.1799%		
	(162,715)		3,333,404	0.1141%		
	(5,264)		107,829	0.0037%		
	(108,268)		2,218,002	0.0760%		
	(22,614)		463,279	0.0159%		
	(1,629)		33,380	0.0011%		
	(50,777)		1,040,219	0.0356%		
	(55,301)		1,132,903	0.0388%		
	(1,588)		32,527	0.0011%		
	(3,476)		71,210	0.0024%		
	(48,513)		993,836	0.0340%		
	(10,044)		205,759	0.0070%		
	(12,797)		262,153	0.0090%		
	(6,005)		123,029	0.0042%		
	(17,615)		360,859	0.0124%		
	(316,908)		6,492,216	0.2223%		
	(60,582)		1,241,098	0.0425%		
	(13,486)		276,282	0.0095%		
	(10,388)		212,809	0.0073%		
	(333,102)		6,823,985	0.2337%		
	(7,619)		156,086	0.0053%		
	(9,160)		187,660	0.0064%		
	(13,032)		266,986	0.0091%		
	(601)		12,308	0.0004%		
	(88,351)		1,809,961	0.0620%		
	(2,367)		48,481	0.0017%		
	(113,271)		2,320,492	0.0795%		
	(9,787)		200,492	0.0069%		
	(2,978)		60,999	0.0021%		
	(3,083)		63,169	0.0022%		
	(697)		14,288	0.0005%		
	(61,967)		1,269,464	0.0435%		
	(56,783)		1,163,275	0.0398%		
	(56,074)		1,148,743	0.0393%		
	(4,249)		87,053	0.0030%		
	(10,985)		225,038	0.0077%		
	(9,203)		188,543	0.0065%		
	(256,425)		5,253,152	0.1799%		
	(9,620)		197,087	0.0067%		
	(57,987)		1,187,922	0.0407%		
	(75,201)		1,540,585	0.0528%		
	(136,821)		2,802,933	0.0960%		

**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2025**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse
0368	DRUG TREATMENT	444	\$ 179,744	
0369	FEED CONTROL	360	101,959	
0369	FEED CONTROL	406	394,827	
0372	PLUMBING LICENSURE & PROGRAM	482	872,247	
0384	TAX COMPLIANCE & ADMIN	492	16,119,463	
0386	APPRAISAL ADMINISTRATION	440	155,445	
0393	SICKLE CELL CHRONIC DISEASE	482	48,221	
0396	SENIOR HEALTH INSURANCE PROG	402	274,214	
0407	GRANT ACCOUNTABILITY/TRANSPNCY	507	649,656	
0408	DHS SPECIAL PURPOSE TRUST	444	6,476,877	
0410	SBE FEDERAL DEPT OF AGRI	586	245,787	
0421	PUBLIC AID RECOVERIES TRUST	478	14,744,963	
0422	ELECTRIC VEHICLE REBATE	532	60,922	
0425	IL POWER AGENCY OPERATIONS	All	2,527,177	
0427	ENERGY TRANSITION ASSISTANCE	420	797,765	
0428	SUPREME COURT HISTORIC PRESERV	210	276,190	
0434	COURT OF CLAIMS ADMIN & GRANT	528	54,219	
0435	CHARITABLE TRUST STABILIZATION	370	17,582	
0438	IL STATE FAIR	406	324,962	
0439	FEDERAL AG MARKETING SERVICES	406	5,445	
0440	AGRICULTURAL MASTER	406	294,095	
0447	GI EDUCATION	497	433,532	
0449	INTERPRETERS FOR THE DEAF	526	52,456	
0453	MONITORING DEVICE DRVNG PERMIT	350	433,986	
0455	IL STATE TOLL HIGHWAY AUTH	557	63,466,448	
0473	TEACHERS RETIREMENT SYSTEM	593	1,767,173	
0476	WHOLESOME MEAT	406	2,078,188	
0480	SECRETARY OF STATE ID SECURITY	350	1,566,505	
0483	SECRETARY OF STATE SPEC SERV	350	7,086,258	
0484	NUCLEAR CIVIL PROTECTION PLAN	588	30,918	
0488	CRIMINAL JUSTICE TRUST	546	809,930	
0491	FEDERAL AID DISASTER	588	787,735	
0495	OLD AGE SURVIVORS INSURANCE	444	13,199,693	
0497	FEDERAL CIVIL PREPARED ADMIN	588	7,927	
0502	EARLY INTERVENTION SERVICE REV	444	396,406	
0506	SMALL BUSINESS CREDIT INITIATV	420	542,322	
0509	DHS COMMUNITY SERVICES	444	950,531	
0514	STATE ASSET FORFEITURE	493	164,983	
0522	MONEY FOLLOWS PRSN BDGT TRNSFR	478	174,616	
0523	DEPT OF CORRECTIONS REIMBURSEM	425	132,150	
0523	DEPT OF CORRECTIONS REIMBURSEM	426	346,491	
0524	HEALTH FACILITY PLAN REVIEW	482	460,706	
0533	ATTORNEY GENERAL TOBACCO	340	669,302	
0534	IL WORKERS' COMP COMM OPERATNS	All	7,362,988	

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
	\$ (8,366)		\$ 171,378	0.0059%		
	(4,745)		97,214	0.0033%		
	(18,376)		376,451	0.0129%		
	(40,596)		831,651	0.0285%		
	(750,226)		15,369,237	0.5263%		
	(7,235)		148,210	0.0051%		
	(2,244)		45,977	0.0016%		
	(12,762)		261,452	0.0090%		
	(30,236)		619,420	0.0212%		
	(301,444)		6,175,433	0.2115%		
	(11,439)		234,348	0.0080%		
	(686,254)		14,058,709	0.4814%		
	(2,835)		58,087	0.0020%		
	(117,619)		2,409,558	0.0825%		
	(37,129)		760,636	0.0260%		
	(12,854)		263,336	0.0090%		
	(2,523)		51,696	0.0018%		
	(818)		16,764	0.0006%		
	(15,124)		309,838	0.0106%		
	(253)		5,192	0.0002%		
	(13,688)		280,407	0.0096%		
	(20,177)		413,355	0.0142%		
	(2,441)		50,015	0.0017%		
	(20,198)		413,788	0.0142%		
	(2,953,831)		60,512,617	2.0722%		
	(82,247)		1,684,926	0.0577%		
	(96,722)		1,981,466	0.0679%		
	(72,908)		1,493,597	0.0511%		
	(329,806)		6,756,452	0.2314%		
	(1,439)		29,479	0.0010%		
	(37,695)		772,235	0.0264%		
	(36,662)		751,073	0.0257%		
	(614,335)		12,585,358	0.4310%		
	(369)		7,558	0.0003%		
	(18,449)		377,957	0.0129%		
	(25,241)		517,081	0.0177%		
	(44,239)		906,292	0.0310%		
	(7,679)		157,304	0.0054%		
	(8,127)		166,489	0.0057%		
	(6,150)		126,000	0.0043%		
	(16,126)		330,365	0.0113%		
	(21,442)		439,264	0.0150%		
	(31,150)		638,152	0.0219%		
	(342,685)		7,020,303	0.2404%		

**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2025**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse
0535	OFFENDER REGISTRATION	493	\$ 16,905	
0538	IL HISTORIC SITES	422	260,365	
0539	DEATH PENALTY ABOLITION	546	4,711	
0542	AG COURT ORDER & VOL COMPLY	340	4,329,994	
0546	PUBLIC PENSION REGULATION	446	147,289	
0548	DRYCLEANER ENVIRON RESPONSE TR	532	134,495	
0549	IL CHARITY BUREAU	340	531,394	
0550	SUPPLEMENTAL LOW INCOME ENERGY	420	473,562	
0557	IL PREPAID TUITION TRUST	691	23,717	
0561	SBE FEDERAL DEPT OF EDUCATION	586	299,087	
0562	PAWNBROKER REGULATION	440	30,577	
0566	DCFS FEDERAL PROJECTS	418	41,068	
0568	SCHOOL INFRASTRUCTURE	507	27,299	
0571	ENERGY EFFICIENCY TRUST	All	24,216	
0576	PESTICIDE CONTROL	All	1,341,605	
0577	COMMUNITY COLLEGE HEALTH INSUR	416	63,000	
0579	SAVINGS BANK REGULATORY	440	26,933	
0582	DCFS SPECIAL PURPOSE TRUST	418	155,432	
0592	DHS FEDERAL PROJECTS	444	70,908	
0600	ATTORNEY GENERAL WHISTLEBLOWER	340	33,640	
0608	PARTNERS FOR CONSERVATION	All	694,022	
0612	STATEWIDE 911	493	391,730	
0618	SERVICES FOR OLDER AMERICANS	402	684,565	
0619	QUINCY VETERAN HOME	497	2,101,566	
0622	MOTOR VEHICLE LICENSE PLATE	350	1,034,510	
0627	PUBLIC TRANSPORTATION	509	322,354	
0632	HORSE RACING	All	891,495	
0635	DEATH CERTIFICATE SURCHARGE	All	84,657	
0636	COMMERCE & COMM AFFAIRS ASST	420	559,253	
0642	DHS STATE PROJECTS	444	240,821	
0644	COMMITMENT TO HUMAN SERVICES	All	2,725,141	
0646	ALCOHOLISM & SUBSTANCE ABUSE	444	105,742	
0649	MOTOR CARRIER SAFETY INSPECTIO	493	502,200	
0654	HEALTHY SMILES	482	93,332	
0659	HISTORIC PROPERTY ADMIN	422	86,355	
0664	STUDENT LOAN OPERATING	691	238,171	
0667	DISASTER RESPONSE AND RECOVERY	588	108,790	
0668	COLLEGE SAVINGS POOL ADMINISTR	370	577,965	
0684	IL HEALTH BENEFITS EXCHANGE	446	650,404	
0684	IL HEALTH BENEFITS EXCHANGE	478	30,765	
0689	AGRICULTURE PESTICIDE CONTROL	406	91,637	
0700	USDA WOMEN, INFANTS & CHILDREN	444	919,833	
0701	FEDERAL STUDENT INCENTIVE TR	691	118,225	
0702	ASSIST LIVING & SHARED HOU REG	482	756,693	

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
	\$ (787)		\$ 16,118	0.0006%		
	(12,118)		248,247	0.0085%		
	(219)		4,492	0.0002%		
	(201,525)		4,128,469	0.1414%		
	(6,855)		140,434	0.0048%		
	(6,260)		128,235	0.0044%		
	(24,732)		506,662	0.0174%		
	(22,040)		451,522	0.0155%		
	(1,104)		22,613	0.0008%		
	(13,920)		285,167	0.0098%		
	(1,423)		29,154	0.0010%		
	(1,911)		39,157	0.0013%		
	(1,271)		26,028	0.0009%		
	(1,127)		23,089	0.0008%		
	(62,440)		1,279,165	0.0438%		
	(2,932)		60,068	0.0021%		
	(1,254)		25,679	0.0009%		
	(7,234)		148,198	0.0051%		
	(3,300)		67,608	0.0023%		
	(1,566)		32,074	0.0011%		
	(32,301)		661,721	0.0227%		
	(18,232)		373,498	0.0128%		
	(31,861)		652,704	0.0224%		
	(97,810)		2,003,756	0.0686%		
	(48,148)		986,362	0.0338%		
	(15,003)		307,351	0.0105%		
	(41,492)		850,003	0.0291%		
	(3,940)		80,717	0.0028%		
	(26,029)		533,224	0.0183%		
	(11,208)		229,613	0.0079%		
	(126,832)		2,598,309	0.0890%		
	(4,921)		100,821	0.0035%		
	(23,373)		478,827	0.0164%		
	(4,344)		88,988	0.0030%		
	(4,019)		82,336	0.0028%		
	(11,085)		227,086	0.0078%		
	(5,063)		103,727	0.0036%		
	(26,899)		551,066	0.0189%		
	(30,271)		620,133	0.0212%		
	(1,432)		29,333	0.0010%		
	(4,265)		87,372	0.0030%		
	(42,811)		877,022	0.0300%		
	(5,502)		112,723	0.0039%		
	(35,218)		721,475	0.0247%		

**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2025**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse
0705	STATE POLICE WHISTLEBLOWER REW	493	\$ 227,399	
0708	IL STANDARD BRED BREEDERS	406	85,412	
0709	IL THOROUGH BRED BREEDERS	406	75,758	
0710	HOMELAND SEC EMERG PREPAR TRST	588	2,389,169	
0711	STATE LOTTERY	All	7,270,510	
0718	COMMUNITY MENTAL HEALTH MEDICA	444	454,593	
0724	DEPT OF LABOR FEDERAL TRUST	452	299,415	
0726	FEDERAL INDUSTRIAL SERVICES	452	492,821	
0727	SERVE ILLINOIS COMMISSION	444	57,284	
0731	IL CLEAN WATER FUND	532	3,144,037	
0732	SECRETARY OF STATE DUI ADMINIS	350	673,280	
0733	TOBACCO SETTLEMENT RECOVERY	444	112,113	
0733	TOBACCO SETTLEMENT RECOVERY	482	34,337	
0737	ENERGY ADMINISTRATION	420	546,365	
0740	MEDICAID BUY IN PROGRAM REVOLV	478	195,756	
0742	ST. POLICE TRAINING & ACADEMY	493	1,087,150	
0743	LAW ENFORCEMENT TRAINING	569	2,447,467	
0745	STATE'S ATTY APPEL PROSEC CO	295	274,053	
0755	STATE EMPLOYEES DEF COMP PLAN	416	298,586	
0757	CHILD SUPPORT ADMINISTRATIVE	478	29,702,159	
0762	LOCAL INITIATIVE	444	318,233	
0763	TOURISM PROMOTION	All	3,213,861	
0765	FEDERAL SURFACE MINING CONTROL	422	642,219	
0773	ISAC LOAN PURCH PROG PAYROLL	691	116,019	
0790	PRIVATE SEWAGE DISPOSAL PROGRM	482	64,542	
0792	CEMETERY OVERSIGHT LCNS&DSCPLN	440	323,554	
0795	BANK & TRUST COMPANY	All	5,075,203	
0796	NUC SAFETY EMERG PREPAREDNESS	All	3,685,102	
0801	AG'S ST PROJ & CRT ORDER DIST	340	3,505,288	
0802	PERSONAL PROPERTY TAX REPLACE	492	8,718,132	
0802	PERSONAL PROPERTY TAX REPLACE	All Others	28,151,883	
0817	STATE POLICE OPERATIONS ASSIST	493	378,207	
0821	DRAM SHOP	All Others	1,993,613	
0823	IL STATE DENTAL DISCIPLINARY	440	367,787	
0828	HAZARDOUS WASTE	532	1,114,982	
0849	REAL ESTATE RESEARCH & EDUC	440	37,144	
0850	REAL ESTATE LICENSE ADMIN	360	102,169	
0850	REAL ESTATE LICENSE ADMIN	440	1,259,987	
0855	NATIONAL FLOOD INSURANCE PROG	422	73,655	
0859	FEDERAL ENERGY	All	174,963	
0863	CYCLE RIDER SAFETY TRAINING	494	86,013	
0870	LOW INC HOME ENERGY BLOCK GRNT	420	845,123	
0871	COMMUNITY SERVICES BLOCK GRANT	420	442,024	
0872	MATERNAL & CHILD HLTH SERV BLK	All Others	758,802	

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
	\$ (10,584)		\$ 216,815	0.0074%		
	(3,975)		81,437	0.0028%		
	(3,526)		72,232	0.0025%		
	(111,196)		2,277,973	0.0780%		
	(338,381)		6,932,129	0.2374%		
	(21,157)		433,436	0.0148%		
	(13,935)		285,480	0.0098%		
	(22,937)		469,884	0.0161%		
	(2,666)		54,618	0.0019%		
	(146,329)		2,997,708	0.1027%		
	(31,336)		641,944	0.0220%		
	(5,218)		106,895	0.0037%		
	(1,598)		32,739	0.0011%		
	(25,429)		520,936	0.0178%		
	(9,111)		186,645	0.0064%		
	(50,598)		1,036,552	0.0355%		
	(113,909)		2,333,558	0.0799%		
	(12,755)		261,298	0.0089%		
	(13,897)		284,689	0.0097%		
	(1,382,387)		28,319,772	0.9698%		
	(14,811)		303,422	0.0104%		
	(149,578)		3,064,283	0.1049%		
	(29,890)		612,329	0.0210%		
	(5,400)		110,619	0.0038%		
	(3,004)		61,538	0.0021%		
	(15,059)		308,495	0.0106%		
	(236,208)		4,838,995	0.1657%		
	(171,511)		3,513,591	0.1203%		
	(163,142)		3,342,146	0.1144%		
	(405,756)		8,312,376	0.2846%		
	(1,310,234)		26,841,649	0.9192%		
	(17,602)		360,605	0.0123%		
	(92,786)		1,900,827	0.0651%		
	(17,117)		350,670	0.0120%		
	(51,893)		1,063,089	0.0364%		
	(1,729)		35,415	0.0012%		
	(4,755)		97,414	0.0033%		
	(58,642)		1,201,345	0.0411%		
	(3,428)		70,227	0.0024%		
	(8,143)		166,820	0.0057%		
	(4,003)		82,010	0.0028%		
	(39,333)		805,790	0.0276%		
	(20,573)		421,451	0.0144%		
	(35,316)		723,486	0.0248%		

**State Employees' Retirement System of the State of Illinois**  
**Schedule of Employer Allocations by Fund**  
**June 30, 2025**

Fund #	Fund	Agency #	Employer Contributions Paid	Employer Contributions not in the State's Reporting Warehouse
0873	PREVENTIVE HEALTH&HLTH SERV BL	482	\$ 296,998	
0875	COM DEV/SMALL CITY BLK GRANT	420	390,269	
0876	COMMUNITY MH SERV BLOCK GRNT	444	206,507	
0883	INTRA-AGENCY SERVICES	420	1,999,179	
0887	ST POLICE LAW ENFORCEMNT ADMIN	493	554,687	
0888	DESIGN PROFESSIONAL ADMIN & IN	440	274,650	
0896	PUBLIC HEALTH SPEC STATE PROJ	482	28,752	
0904	IL STATE POLICE FEDERAL PROJ	493	26,064	
0905	IL FORESTRY DEVELOPMENT	422	445,425	
0906	STATE POLICE SERVICES	493	5,705,866	
0908	CANNABIS EXPUNGEMENT	340	58,899	
0912	CANNABIS REGULATION	All	3,469,724	
0913	FEDERAL WORKFORCE TRAINING	420	2,381,095	
0920	METABOLIC SCREENING & TREATMNT	482	907,014	
0921	DHS RECOVERIES TRUST	444	2,265,415	
0922	INSURANCE PRODUCER ADMIN	All	6,109,712	
0925	COAL TECHNOLOGY DEV ASSIST	All	1,382,105	
0940	SELF-INSURERS SECURITY	563	252,935	
0942	LOW-LEVEL RAD WSTE FAC DEV&OP	588	85,054	
0944	ENVIRO PROTECT PERMIT & INSP	532	2,737,992	
0947	GOVERNOR'S GRANT	All	45,259	
0951	NARCOTICS PROFIT FORFEITURE	295	283,160	
0954	IL STATE PODIATRIC DISCIPLINE	440	25,889	
0962	PARK & CONSERVATION	All	3,312,282	
0963	VEHICLE INSPECTION	350	588,790	
0963	VEHICLE INSPECTION	532	2,499,046	
0969	LOCAL TOURISM	420	85,280	
0971	BUILD ILLINOIS BOND	All	1,232,394	
0979	SCOTT'S LAW	493	4,334	
0980	MANTENO VETERANS HOME	497	3,263,142	
0988	ATTORNEY GENERAL FEDERAL GRANT	340	1,183,591	
0991	ABANDONED MINED LANDS RECLAM	422	1,693,608	
0997	INSURANCE FINANCIAL REGULATION	446	5,943,500	
CMAF	CHICAGO METRO AGENCY FOR PLANNING	N/A	-	75,237
IFT	ILLINOIS FEDERATION OF TEACHERS	N/A	-	-
<b>EXCLUDED FUNDS</b>				
0303	STATE GARAGE REVOLVING	416	6,047,360	
0304	TECHNOLOGY MGMNT REVOLVING	360	125,824	
0304	TECHNOLOGY MGMNT REVOLVING	448	63,720,545	
0314	FACILITIES MANAGEMENT REVOLV	416	12,951,644	
0317	PROFESSIONAL SERVICES	416	12,725,378	
0317	PROFESSIONAL SERVICES	533	857,847	
0332	WORKERS' COMPENSATION REVOLV	416	260,709	
0477	JUDGES RETIREMENT SYSTEM	275	256,071	
0479	STATE EMPLOYEES RETIREMENT SYS	589	4,753,175	
0481	GENERAL ASSEMBLY RETIREMENT	131	52,850	
0529	IL STATE BOARD OF INVESTMENTS	555	914,338	
0907	HEALTH INSURANCE RESERVE	416	1,863,970	
			<b>\$ 3,025,186,739</b>	<b>\$ 2,018,853</b>

See Notes to the Schedule of Employer Allocations and Pension Amounts by Fund.

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
	\$ (13,823)		\$ 283,175	0.0097%		
	(18,164)		372,105	0.0127%		
	(9,611)		196,896	0.0067%		
	(93,045)		1,906,134	0.0653%		
	(25,816)		528,871	0.0181%		
	(12,783)		261,867	0.0090%		
	(1,338)		27,414	0.0009%		
	(1,213)		24,851	0.0009%		
	(20,731)		424,694	0.0145%		
	(265,560)		5,440,306	0.1863%		
	(2,741)		56,158	0.0019%		
	(161,487)		3,308,237	0.1133%		
	(110,820)		2,270,275	0.0777%		
	(42,214)		864,800	0.0296%		
	(105,436)		2,159,979	0.0740%		
	(284,356)		5,825,356	0.1995%		
	(64,325)		1,317,780	0.0451%		
	(11,772)		241,163	0.0083%		
	(3,959)		81,095	0.0028%		
	(127,431)		2,610,561	0.0894%		
	(2,106)		43,153	0.0015%		
	(13,179)		269,981	0.0092%		
	(1,205)		24,684	0.0008%		
	(154,159)		3,158,123	0.1081%		
	(27,403)		561,387	0.0192%		
	(116,310)		2,382,736	0.0816%		
	(3,969)		81,311	0.0028%		
	(57,358)		1,175,036	0.0402%		
	(202)		4,132	0.0001%		
	(151,872)		3,111,270	0.1065%		
	(55,086)		1,128,505	0.0386%		
	(78,823)		1,614,785	0.0553%		
	(276,620)		5,666,880	0.1941%		
	(3,502)		71,735	0.0025%		
	-		-	0.0000%		
	(281,454)	(5,765,906)	-			
	(5,856)	(119,968)	-			
	(2,943,529)	(60,777,016)	-			
	(602,790)	(12,348,854)	-			
	(592,260)	(12,133,118)	-			
	(39,926)	(817,921)	-			
	(12,134)	(248,575)	-			
	(11,918)	(244,153)	-			
	(221,220)	(4,531,955)	-			
	(2,460)	(50,390)	-			
	(42,555)	(871,783)	-			
	(86,752)	(1,777,218)	-			
<b>\$ 39,392,843</b>	<b>\$ (46,685,564)</b>	<b>\$ (99,686,857)</b>	<b>\$ 2,920,226,014</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, 2025

									Deferred Outflows of Resources			
FUND	Fund Name	Agency #	Beginning Net Pension Liability	Ending Net Pension Liability	Differences between Expected & Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources				
0001	GENERAL REVENUE	TOTAL GRF	\$ 23,449,544,676	\$ 23,038,864,511	\$ 863,836,051	\$ 27,568,007	\$ 695,666,767	\$ 1,587,070,825				
0001		350	1,188,891,915	1,151,943,226	43,191,803	1,378,400	1,967,483	46,537,686				
0001		416	63,313,771	52,989,388	1,986,823	63,406	6,588,463	8,638,692				
0001		418	2,014,315,888	2,078,105,579	77,918,012	2,486,634	172,111,050	252,515,696				
0001		426	6,774,573,457	6,409,412,107	240,319,189	7,669,420	46,891,945	294,880,554				
0001		444	6,493,178,921	6,400,196,561	239,973,655	7,658,392	104,236,459	351,868,506				
0001		448	7,034,863	156,664,279	5,874,085	187,462	121,213,423	127,274,970				
0001		478	532,304,664	465,385,063	17,449,488	556,874	21,238,213	39,244,575				
0001		492	269,669,764	251,123,623	9,415,813	300,491	736,320	10,452,624				
0001		586	121,937,632	124,409,868	4,664,715	148,867	3,290,089	8,103,671				
0001		691	93,798,179	89,851,572	3,368,961	107,515	1,593,592	5,070,068				
0001		All Others	5,890,525,622	5,858,783,245	219,673,507	7,010,546	215,799,730	442,483,783				
0007	EDUCATION ASSISTANCE	691	-	-	-	-	32,944	32,944				
0011	ROAD	360	1,289,848	1,174,020	44,020	1,405	18,307	63,732				
0011	ROAD	494	3,058,991,437	3,150,579,667	118,130,141	3,769,942	172,633,005	294,533,088				
0011	ROAD	510	2,976,573	2,804,603	105,158	3,356	256,303	364,817				
0012	MOTOR FUEL TAX	492	138,542,956	131,098,865	4,915,517	156,871	-	5,072,388				
0012	MOTOR FUEL TAX	494	59,696,834	59,092,324	2,215,651	70,709	1,534,718	3,821,078				
0013	PREVENT & TREAT ALCOHOL & SUB	444	7,838,310	6,685,390	250,667	8,000	153,740	412,407				
0016	TEACHER CERTIFICATE FEE REVOLV	586	694,534	587,010	22,010	702	7,586	30,298				
0018	TRANSPORTATION REGULATORY	524	44,516,309	41,058,077	1,539,462	49,130	1,550,941	3,139,533				
0021	FINANCIAL INSTITUTION	440	18,190,171	15,327,479	574,700	18,341	-	593,041				
0022	GENERAL PROFESSIONS DEDICATED	440	18,256,317	20,186,616	756,892	24,155	2,857,330	3,638,377				
0026	LIVE & LEARN	350	-	-	-	-	-	-				
0036	IL VETERANS' REHABILITATION	444	15,577,401	12,294,595	460,983	14,712	889,504	1,365,199				
0039	STATE BOATING ACT	422	9,591,181	13,957,790	523,344	16,702	8,124,815	8,664,861				
0040	STATE PARKS	422	8,169,040	8,968,206	336,260	10,731	4,308,130	4,655,121				
0041	WILDLIFE & FISH	422	138,609,103	114,695,201	4,300,466	137,243	3,143,529	7,581,238				
0042	SALMON	422	562,242	358,728	13,450	429	3,793	17,672				
0044	LOBBYIST REGISTRATION ADMIN	350	2,546,624	3,098,108	116,163	3,707	474,157	594,027				
0045	AGRICULTURAL PREMIUM	406	5,853,928	4,630,855	173,633	5,541	-	179,174				
0047	FIRE PREVENTION	All	82,186,500	83,322,786	3,124,166	99,703	5,046,731	8,270,600				
0048	RURAL/DOWNSTATE HEALTH ACCESS	482	-	-	-	-	7,586	7,586				
0050	MENTAL HEALTH	444	15,312,817	14,349,130	538,017	17,170	-	555,187				
0051	AMUSEMENT RIDE & PATRON SAFETY	452	760,680	652,233	24,455	780	32,944	58,179				
0052	FEDERAL TITLE III SS & EMPLOY	360	1,256,775	1,174,020	44,020	1,405	54,921	100,346				
0052	FEDERAL TITLE III SS & EMPLOY	427	583,342,245	551,626,195	20,683,076	660,069	-	21,343,145				
0054	STATE PENSIONS	370	34,164,448	40,536,291	1,519,897	48,505	5,849,318	7,417,720				
0057	IL STATE PHARMACY DISCIPLINARY	440	6,680,754	6,065,768	227,434	7,258	92,856	327,548				
0059	PUBLIC UTILITY	524	114,300,420	111,727,540	4,189,194	133,692	4,674,159	8,997,045				
0060	ALZHEIMERS RESRCH CARE SUPPORT	482	694,534	587,010	22,010	702	144,491	167,203				
0063	PUBLIC HEALTH SERVICES	482	216,231,523	214,747,768	8,051,910	256,964	11,130,981	19,439,855				
0065	U S ENVIRONMENTAL PROTECTION	532	82,881,033	59,875,004	2,244,997	71,646	9,223,175	11,539,818				
0067	RADIATION PROTECTION	All	20,108,407	17,838,577	668,853	21,345	1,116,751	1,806,949				
0068	HOSPITAL LICENSURE	482	1,521,360	1,500,136	56,247	1,795	-	58,042				
0072	UNDERGROUND STORAGE TANK	492	6,680,754	6,065,768	227,434	7,258	-	234,692				
0072	UNDERGROUND STORAGE TANK	All Others	42,267,343	47,743,467	1,790,129	57,129	5,727,626	7,574,884				
0074	EPA SPEC STATE PROJ TRUST	532	694,534	684,845	25,678	819	173,105	199,602				
0075	COMPASSION USE MED CANNABIS	All	18,057,879	22,241,151	833,926	26,613	3,720,347	4,580,886				
0077	MINES & MINERALS UIC	422	1,157,556	521,787	19,564	624	420,983	441,171				
0078	SOLID WASTE MANAGEMENT	All	32,510,796	33,329,114	1,249,666	39,881	2,664,858	3,954,405				
0081	VOCATIONAL REHABILITATION	444	240,870,936	245,011,386	9,186,636	293,177	8,915,687	18,395,500				
0083	VIOLENT CRIME WITNESS PROTECTN	546	363,803	-	-	-	164,722	164,722				
0085	IL GAMING LAW ENFORCEMENT	340	4,134,130	3,522,059	132,059	4,214	276,092	412,365				
0089	SUBTITLE D MANAGEMENT	532	6,813,046	5,478,759	205,425	6,556	106,212	318,193				
0091	CLEAN AIR ACT (CAA) PERMIT	532	36,644,926	50,058,895	1,876,945	59,900	14,456,527	16,393,372				
0091	CLEAN AIR ACT (CAA) PERMIT	420	-	782,680	29,346	937	617,036	647,319				
0093	IL STATE MEDICAL DISCIPLINARY	440	29,633,442	27,785,133	1,041,796	33,247	7,542,600	8,617,643				
0102	IL VETERANS' HOMES	497	2,017,455	2,413,263	90,485	2,888	1,450,982	1,544,355				
0103	ST. TREASURER'S ADMINISTRATIVE	370	39,886,084	40,405,844	1,515,006	48,349	2,500,867	4,064,222				
0118	FACILITY LICENSING	482	8,235,186	4,761,302	178,524	5,697	1,422,369	1,606,590				
0129	STATE GAMING	444	892,972	880,515	33,015	1,054	112,481	146,550				
0129	STATE GAMING	565	181,306,395	173,526,632	6,506,335	207,640	4,686,696	11,400,671				
0131	COUNCIL ON DEV DISABILITIES	558	5,423,978	4,924,360	184,638	5,892	663,504	854,034				
0137	PLUGGING & RESTORATION	422	4,994,029	3,848,176	144,286	4,605	1,318,456	1,467,347				
0141	CAPITAL DEVELOPMENT	507	4,134,130	3,424,224	128,390	4,097	128,153	260,640				
0141	CAPITAL DEVELOPMENT	511	46,434,545	33,198,668	1,244,775	39,725	-	1,284,500				
0141	CAPITAL DEVELOPMENT	All Others	5,093,248	3,619,894	135,727	4,332	95,330	235,389				
0144	SBE SPECIAL PURPOSE TRUST	586	1,223,702	717,456	26,901	858	91,537	119,296				
0145	EXPLOSIVES REGULATORY	422	595,315	130,447	4,891	156	164,767	169,814				
0146	AGGREGATE OPERATION REGULATORY	422	198,438	652,233	24,455	780	367,524	392,759				
0147	COAL MINING REGULATORY	422	-	-	-	-	-	-				

Deferred Inflows of Resources					Pension Expense (Income)		
Differences between Expected & Actual Experience	Changes of Assumptions	Net Differences between Projected & Actual Investment Earnings on Pension Plan Investments	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
\$	\$	\$	\$	\$	\$	\$	\$
-	305,040,293	114,964,969	630,574,505	1,050,579,767	1,531,677,117	165,018,943	1,696,696,060
-	15,252,015	5,748,248	70,208,347	91,208,610	76,583,856	(29,863,154)	46,720,702
-	701,593	264,419	8,514,626	9,480,638	3,522,857	1,476,852	4,999,709
-	27,514,634	10,369,840	-	37,884,474	138,157,276	94,130,734	232,288,010
-	84,862,210	31,983,254	436,846,197	553,691,661	426,112,574	(151,541,148)	274,571,426
-	84,740,193	31,937,268	1,892,324	118,569,785	425,499,903	56,315,329	481,815,232
-	2,074,274	781,762	11,064,535	13,920,571	10,415,404	34,202,427	44,617,831
-	6,161,814	2,322,292	46,902,794	55,386,900	30,939,878	2,713,289	33,653,167
-	3,324,939	1,253,118	34,143,102	38,721,159	16,695,281	(10,597,353)	6,097,928
-	1,647,218	620,811	10,322,396	12,590,425	8,271,056	(4,077,566)	4,193,490
-	1,189,657	448,363	3,916,223	5,554,243	5,973,541	4,648,279	10,621,820
-	77,571,746	29,235,594	6,763,961	113,571,301	389,505,491	167,611,254	557,116,745
-	-	-	54,923	54,923	-	36	36
-	15,544	5,858	88,110	109,512	78,052	(29,016)	49,036
-	41,714,459	15,721,534	50,510,051	107,946,044	209,457,839	(982,802)	208,475,037
-	37,134	13,995	213,051	264,180	186,456	326,867	513,323
-	1,735,782	654,189	5,209,916	7,599,887	8,715,756	(1,807,553)	6,908,203
-	782,397	294,873	730,963	1,808,233	3,928,595	(288,438)	3,640,157
-	88,516	33,360	3,056,878	3,178,754	444,460	(1,480,594)	(1,036,134)
-	7,772	2,929	252,862	263,563	39,026	(56,617)	(17,591)
-	543,619	204,882	2,236,760	2,985,261	2,729,636	318,490	3,048,126
-	202,940	76,485	3,925,618	4,205,043	1,019,006	(878,667)	140,339
-	267,276	100,732	250,358	618,366	1,342,053	995,610	2,337,663
-	-	-	714,248	714,248	-	(304,558)	(304,558)
-	162,783	61,351	2,575,227	2,799,361	817,373	1,392,309	2,209,682
-	184,805	69,650	8,417,129	8,671,584	927,946	(4,097,957)	(3,170,011)
-	118,741	44,752	3,955,288	4,118,781	596,227	(1,185,573)	(589,346)
-	1,518,593	572,334	25,663,439	27,754,366	7,625,203	(5,230,132)	2,395,071
-	4,750	1,790	377,605	384,145	23,849	(131,507)	(107,658)
-	41,020	15,460	453,942	510,422	205,969	(117,406)	88,563
-	61,314	23,108	3,629,875	3,714,297	307,870	(2,195,809)	(1,887,939)
-	1,103,214	415,784	-	1,518,998	5,539,492	2,480,702	8,020,194
-	-	-	87,852	87,852	-	(52,162)	(52,162)
-	189,986	71,603	2,069,691	2,331,280	953,963	(1,401,905)	(447,942)
-	8,636	3,255	183,840	195,731	43,362	(39,078)	4,284
-	15,544	5,858	55,214	76,616	78,052	(7,180)	70,872
-	7,303,668	2,752,639	39,835,730	49,892,037	36,673,388	(14,026,823)	22,646,565
-	536,711	202,278	37,933	776,922	2,694,947	1,597,598	4,292,545
-	80,312	30,268	532,155	642,735	403,266	(12,402)	390,864
-	1,479,300	557,525	771,297	2,808,122	7,427,906	3,553,941	10,981,847
-	7,772	2,929	77,129	87,830	39,026	136,087	175,113
-	2,843,314	1,071,601	7,724,169	11,639,084	14,276,929	993,327	15,270,256
-	792,760	298,779	19,357,453	20,448,992	3,980,629	(5,083,314)	(1,102,685)
-	236,187	89,015	2,604,152	2,929,354	1,185,950	(946,378)	239,572
-	19,862	7,486	609,444	636,792	99,733	(332,812)	(233,079)
-	80,312	30,268	532,169	642,749	403,266	(176,383)	226,883
-	632,135	238,242	1,208,289	2,078,666	3,174,096	1,611,575	4,785,671
-	9,068	3,417	274,610	287,095	45,530	26,180	71,710
-	294,478	110,984	633,273	1,038,735	1,478,643	906,764	2,385,407
-	6,909	2,604	549,181	558,694	34,690	(2,707)	31,983
-	441,286	166,314	174,492	782,092	2,215,797	917,478	3,133,275
-	3,244,012	1,222,618	2,489,601	6,956,231	16,288,925	(448,201)	15,840,724
-	-	-	356,038	356,038	-	3,878	3,878
-	46,633	17,575	502,957	567,165	234,155	(9,231)	224,924
-	72,540	27,339	1,006,265	1,106,144	364,241	(30,715)	333,526
-	662,792	249,796	5,007,748	5,920,336	3,328,031	1,148,106	4,476,137
-	10,363	3,906	-	14,269	52,034	170,072	222,106
-	367,882	138,649	1,131,234	1,637,765	1,847,220	3,316,695	5,163,915
-	31,952	12,042	-	43,994	160,439	544,909	705,348
-	534,983	201,627	1,888,822	2,625,432	2,686,274	(88,276)	2,597,998
-	63,041	23,759	3,867,066	3,953,866	316,542	(668,179)	(351,637)
-	11,658	4,394	340,426	356,478	58,539	(34,057)	24,482
-	2,297,536	865,906	6,009,855	9,173,297	11,536,453	(2,217,167)	9,319,286
-	65,200	24,573	334,229	424,002	327,383	270,353	597,736
-	50,951	19,203	1,276,706	1,346,860	255,836	369,890	625,726
-	45,338	17,087	701,870	764,295	227,650	(386,595)	(158,945)
-	439,559	165,663	28,077,257	28,682,479	2,207,124	(9,599,549)	(7,392,425)
-	47,928	18,063	1,391,045	1,457,036	240,659	(453,365)	(212,706)
-	9,499	3,580	400,821	413,900	47,698	(68,319)	(20,621)
-	1,727	651	473,944	476,322	8,672	(129,434)	(120,762)
-	8,636	3,255	281,878	293,769	43,362	(56,679)	(13,317)
-	-	-	37,933	37,933	-	(71,421)	(71,421)

State Employees' Retirement System of the State of Illinois  
Schedule of Pension Amounts by Fund  
As of and For the Year Ended June 30, 2025

									Deferred Outflows of Resources			
FUND	Fund Name	Agency #	Beginning Net Pension Liability	Ending Net Pension Liability	Differences between Expected & Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources				
0148	MENTAL HEALTH REPORTING	444	\$ 1,752,871	\$ 2,315,428	\$ 86,816	\$ 2,771	\$ 741,154	\$ 830,741				
0148	MENTAL HEALTH REPORTING	All Others	826,826	1,369,690	51,356	1,639	623,799	676,794				
0151	REG CPA ADMIN & DISCIPLINARY	440	4,630,225	4,630,855	173,633	5,541	1,625,856	1,805,030				
0152	STATE CRIME LABORATORY	493	19,480,019	16,664,557	624,833	19,941	4,274,977	4,919,751				
0156	MTR VEH THEFT PREV & INS VERIF	350	5,027,102	4,174,292	156,514	4,995	1,061,830	1,223,339				
0159	SBE TEACHER CERTIFICATION INST	586	396,876	326,117	12,228	390	91,537	104,155				
0163	WEIGHTS & MEASURES	All	7,176,849	14,903,528	558,804	17,833	6,170,371	6,747,008				
0166	ST POLICE MERIT BD PUB SAFETY	591	2,215,894	2,087,146	78,257	2,497	26,154	106,908				
0167	DIVISION OF CORP REGIS LLP	350	132,292	358,728	13,450	429	228,486	242,365				
0169	IL INDEPENDENT TAX TRIBUNAL	564	-	32,612	1,223	39	25,711	26,973				
0175	IL SCHOOL ASBESTOS ABATEMENT	482	1,455,214	945,738	35,460	1,132	201,382	237,974				
0177	CHIP BOARD PAYROLL TRUST	527	-	-	-	-	-	-				
0182	DRIVER SERVICES ADMINISTRATION	350	2,050,528	1,337,078	50,133	1,600	-	51,733				
0184	ICJIA VIOLENCE PREVENTION	All	99,219	-	-	-	15,173	15,173				
0185	SECRETARY OF STATE SPEC LIC PL	350	4,497,933	3,293,777	123,499	3,941	944,528	1,071,968				
0193	LOC GOVT HEALTH INSURANCE RES	416	3,175,012	2,543,709	95,376	3,044	210,641	309,061				
0195	IPTIP ADMINISTRATIVE TR	370	13,857,603	10,109,614	379,057	12,097	2,292,037	2,683,191				
0199	ILLINOIS FISHERIES MANAGEMENT	422	5,192,467	1,141,408	42,797	1,366	1,614,285	1,658,448				
0203	TCHR HEALTH INSURANCE SECURITY	416	4,365,641	4,369,962	163,851	5,229	62,401	231,481				
0207	POLLUTION CONTROL BOARD ST TR	532	-	-	-	-	-	-				
0209	STATE POLICE FIREARM SERVICES	493	20,505,284	2,511,098	94,153	3,005	697,966	795,124				
0210	ELECTRONIC NOTARIZATION	350	-	652,233	24,455	780	514,198	539,433				
0211	DHS TECHNOLOGY INITIATIVE	444	-	-	-	-	-	-				
0211	HFS TECHNOLOGY INITIATIVE	478	1,918,236	587,010	22,010	702	1,061,830	1,084,542				
0214	BROWNFIELDS REDEVELOPMENT	532	-	-	-	-	-	-				
0215	CAPITAL DEVELOP BRD REVOLVING	511	43,689,483	58,668,373	2,199,755	70,202	34,220,264	36,490,221				
0215	CAPITAL DEVELOP BRD REVOLVING	510	2,612,770	2,348,039	88,039	2,810	54,921	145,770				
0218	PROFESSIONS INDIRECT COST	All	43,954,068	37,209,902	1,395,175	44,525	-	1,439,700				
0220	DCFS CHILDREN'S SERVICES	360	1,289,848	1,206,631	45,242	1,444	18,308	64,994				
0220	DCFS CHILDREN'S SERVICES	418	30,063,392	24,784,860	929,302	29,657	18,967	977,926				
0238	IL HEALTH FACILITIES PLANNING	482	3,902,618	5,185,254	194,420	6,205	1,278,248	1,478,873				
0240	EMERGENCY PUBLIC HEALTH	482	3,340,377	358,728	13,450	429	951,985	965,864				
0242	ISAC ACCOUNTS RECEIVABLE	691	-	-	-	-	-	-				
0243	CREDIT UNION	440	13,427,653	11,609,750	435,304	13,892	1,072,138	1,521,334				
0244	RESIDENTIAL FINANCE REGULATORY	440	13,361,507	12,653,323	474,433	15,141	84,197	573,771				
0255	DEP OF LABOR FED INDIRECT COST	452	330,730	358,728	13,450	429	135,556	149,435				
0257	AML RECLAMATION SET ASIDE	422	-	782,680	29,346	937	617,036	647,319				
0258	NURSING DEDICATED & PROFESSNL	440	11,939,367	11,087,964	415,740	13,268	3,159,695	3,588,703				
0258	NURSING DEDICATED & PROFESSNL	482	-	-	-	-	-	-				
0259	OPTOMETRIC LICN & DISC BRD	440	727,607	2,282,816	85,594	2,732	1,369,812	1,458,138				
0261	UNDERGROUND RESOURCE CONSERV	422	3,274,231	2,935,049	110,049	3,512	461,224	574,785				
0264	DJJ REIMBURSEMENT & EDUCATION	425	926,045	1,369,690	51,356	1,639	872,547	925,542				
0267	DIV OF REAL ESTATE GENERAL	440	3,472,669	4,043,846	151,623	4,839	2,410,766	2,567,228				
0270	WATER REVOLVING	532	60,159,856	72,495,716	2,718,207	86,747	11,058,207	13,863,161				
0272	LASALLE VETERANS HOME	497	3,208,085	13,859,955	519,675	16,585	9,585,901	10,122,161				
0273	ANNA VETERANS HOME	497	1,289,848	3,098,108	116,163	3,707	1,439,754	1,559,624				
0274	SELF-INSURERS ADMINISTRATION	563	-	-	-	-	-	-				
0276	DRUNK&DRUGGED DRIVING PREVENT	444	2,546,624	2,380,651	89,262	2,849	201,382	293,493				
0285	LONG TERM CARE MONITOR/RECEIVE	482	60,192,929	76,213,445	2,857,603	91,196	16,070,337	19,019,136				
0286	IL AFFORDABLE HOUSING TRUST	492	-	-	-	-	3,793	3,793				
0287	HOME CARE SERVCS AGY LICENSURE	482	4,299,495	1,728,418	64,807	2,068	659,067	725,942				
0288	COMMUNITY WATER SUPPLY LAB	532	1,521,360	2,087,146	78,257	2,497	462,777	543,531				
0290	FERTILIZER CONTROL	406	3,241,158	2,967,661	111,272	3,551	292,918	407,741				
0292	SECURITIES INVESTORS EDUCATION	350	231,511	130,447	4,891	156	-	5,047				
0294	USED TIRE MANAGEMENT	All	21,563,621	20,219,228	758,115	24,194	351,469	1,133,778				
0297	GUARDIANSHIP & ADVOCACY	537	330,730	554,398	20,787	663	179,970	201,420				
0298	NATURAL AREAS ACQUISITION	422	25,433,166	25,926,268	972,098	31,023	1,320,904	2,324,025				
0299	OPEN SPACE LANDS ACQUIS&DEVEL	422	2,745,062	2,250,204	84,371	2,693	-	87,064				
0323	MOTOR VEHICLE REVIEW BOARD	350	760,680	684,845	25,678	819	241,594	268,091				
0324	STATE CURE	420	1,719,798	717,456	26,901	858	775,502	803,261				
0324	STATE CURE	546	-	-	-	-	2,106,651	2,106,651				
0324	STATE CURE	588	-	-	-	-	-	-				
0327	TATOO & BODY PRCNG ESTAB REGIS	482	727,607	163,058	6,114	195	292,918	299,227				
0329	COUNTY PROVIDER TRUST	478	13,890,676	14,186,071	531,903	16,975	751,797	1,300,675				
0333	FEDERAL SUPPORT AGREEMENT REV	466	12,931,558	12,979,440	486,661	15,531	179,970	682,162				
0335	CRIMINAL JUSTICE INFO PROJECTS	546	10,748,737	12,816,382	480,547	15,336	3,410,034	3,905,917				
0336	ENVIRONMENTAL LAB CERTIFICAT	532	429,949	978,350	36,683	1,171	437,069	474,923				
0340	PUBLIC HEALTH LAB SERVVS REV	482	-	-	-	-	-	-				
0344	CARE PROV FOR PERSONS WITH DD	478	-	-	-	-	-	-				
0345	LONG TERM CARE PROVIDER	478	2,116,674	2,511,098	94,153	3,005	368,370	465,528				
0345	LONG TERM CARE PROVIDER	482	2,050,528	2,119,758	79,480	2,536	84,716	166,732				
0347	EMPLOYMENT & TRAINING	444	43,094,169	58,668,373	2,199,755	70,202	26,000,202	28,270,159				
0357	CHILD LABOR ENFORCEMENT	452	1,124,483	2,184,981	81,925	2,615	866,733	951,273				
0360	LEAD POISONING,SCREENING	482	13,427,653	13,272,945	497,666	15,882	501,703	1,015,251				
0362	SECURITIES AUDIT & ENFORCEMENT	350	16,106,570	17,218,955	645,620	20,604	1,054,105	1,720,329				
0363	DEPT OF BUSINESS SERV SP OPS	350	35,322,005	31,307,192	1,173,855	37,462	732,295	1,943,612				

Deferred Inflows of Resources					Pension Expense (Income)		
Differences between Expected & Actual Experience	Changes of Assumptions	Net Differences between Projected & Actual Earnings on Pension Plan Investments	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
-	\$ 30,657	\$ 11,554	\$ -	\$ 42,211	\$ 153,935	\$ 283,978	\$ 437,913
-	18,135	6,835	68,279	93,249	91,060	54,994	146,054
-	61,314	23,108	114,006	198,428	307,870	563,243	871,113
-	220,643	83,157	2,005,370	2,309,170	1,107,898	2,797,260	3,905,158
-	55,269	20,830	1,068,855	1,144,954	277,517	(160,974)	116,543
-	4,318	1,627	80,971	86,916	21,681	(30,224)	(8,543)
-	197,326	74,369	3,191,465	3,463,160	990,821	(176,113)	814,708
-	27,634	10,415	113,746	151,795	138,758	(1,559,227)	(1,420,469)
-	4,750	1,790	219,688	226,228	23,849	39,724	63,573
-	432	163	206,051	206,646	2,168	(79,157)	(76,989)
-	12,522	4,719	487,668	504,909	62,875	(336,711)	(273,836)
-	-	-	290,508	290,508	-	(246,287)	(246,287)
-	17,703	6,672	1,358,812	1,383,187	88,892	(638,283)	(549,391)
-	-	-	494,500	494,500	-	(152,659)	(152,659)
-	43,610	16,436	1,028,818	1,088,864	218,978	(138,792)	80,186
-	33,679	12,693	645,852	692,224	169,112	42,352	211,464
-	133,854	50,447	2,817,551	3,001,852	672,111	305,271	977,382
-	15,113	5,696	3,850,596	3,871,405	75,883	(34,034)	41,849
-	57,859	21,806	359,879	439,544	290,525	(191,599)	98,926
-	-	-	45,520	45,520	-	(43,880)	(43,880)
-	33,248	12,530	27,690,845	27,736,623	166,944	(6,790,976)	(6,624,032)
-	8,636	3,255	-	11,891	43,362	141,726	185,088
-	-	-	2,290,118	2,290,118	-	(1,151,983)	(1,151,983)
-	7,772	2,929	1,028,394	1,039,095	39,026	147,065	186,091
-	-	-	-	-	-	(27,109)	(27,109)
-	776,784	292,758	-	1,069,542	3,900,409	13,196,892	17,097,301
-	31,089	11,717	235,276	278,082	156,103	241,767	397,870
-	492,668	185,679	14,049,867	14,728,214	2,473,801	(7,218,017)	(4,744,216)
-	15,976	6,021	55,212	77,209	80,220	(18,153)	62,067
-	328,158	123,678	20,027,754	20,479,590	1,647,755	(8,456,329)	(6,808,574)
-	68,654	25,875	516,131	610,660	344,728	87,306	432,034
-	4,750	1,790	2,506,552	2,513,092	23,849	(651,951)	(628,102)
-	-	-	68,279	68,279	-	(89,057)	(89,057)
-	153,716	57,933	1,285,493	1,497,142	771,843	471,916	1,243,759
-	167,533	63,141	430,323	660,997	841,222	(98,998)	742,224
-	4,750	1,790	87,853	94,393	23,849	38,618	62,467
-	10,363	3,906	-	14,269	52,034	170,072	222,106
-	146,807	55,329	782,678	984,814	737,154	898,726	1,635,880
-	-	-	65,889	65,889	-	(48,480)	(48,480)
-	30,225	11,391	65,890	107,506	151,767	350,936	502,703
-	38,861	14,646	1,061,154	1,114,661	195,129	(349,822)	(154,693)
-	18,135	6,835	-	24,970	91,060	307,045	398,105
-	53,542	20,179	-	73,721	268,844	914,026	1,182,870
-	959,861	361,757	3,137,876	4,459,494	4,819,683	2,934,630	7,754,313
-	183,509	69,162	5,183,956	5,436,627	921,442	(5,497,330)	(4,575,888)
-	41,020	15,460	2,154,004	2,210,484	205,969	(1,627,373)	(1,421,404)
-	-	-	373,372	373,372	-	(194,683)	(194,683)
-	31,520	11,880	341,437	384,837	158,271	79,963	238,234
-	1,009,085	380,309	15,237,299	16,626,693	5,066,846	(2,060,575)	3,006,271
-	-	-	128,152	128,152	-	(48,302)	(48,302)
-	22,885	8,625	2,869,562	2,901,072	114,909	(872,544)	(757,635)
-	27,634	10,415	179,441	217,490	138,758	(182,668)	(43,910)
-	39,293	14,809	987,407	1,041,509	197,297	(518,132)	(320,835)
-	1,727	651	84,715	87,093	8,672	(47,936)	(39,264)
-	267,708	100,895	826,510	1,195,113	1,344,221	(280,618)	1,063,603
-	7,340	2,766	125,126	135,232	36,858	(16,215)	20,643
-	343,270	129,373	3,122,555	3,595,198	1,723,638	(180,698)	1,542,940
-	29,793	11,229	910,965	951,987	149,599	(758,136)	(608,537)
-	9,068	3,417	241,582	254,067	45,530	(87,364)	(41,834)
-	9,499	3,580	1,100,744	1,113,823	47,698	178,370	226,068
-	-	-	3,679,789	3,679,789	-	3,700	3,700
-	-	-	728,919	728,919	-	(646,482)	(646,482)
-	2,159	814	594,603	597,576	10,840	(97,826)	(86,986)
-	187,827	70,789	446,034	704,650	943,123	(94,992)	848,131
-	171,851	64,768	8,495,369	8,731,988	862,903	(5,939,007)	(5,076,104)
-	169,692	63,954	1,739,203	1,972,849	852,063	2,181,684	3,033,747
-	12,954	4,882	475,963	493,799	65,043	(102,332)	(37,289)
-	-	-	102,419	102,419	-	(296,236)	(296,236)
-	-	-	-	-	-	(104,562)	(104,562)
-	33,248	12,530	150,100	195,878	166,944	(7,045)	159,899
-	28,066	10,578	84,199	122,843	140,926	(221)	140,705
-	776,784	292,758	-	1,069,542	3,900,409	13,257,748	17,158,157
-	28,930	10,903	176,102	215,935	145,263	80,058	225,321
-	175,737	66,233	99,630	341,600	882,416	(164,354)	718,062
-	227,983	85,923	1,825,761	2,139,667	1,144,756	(1,510,757)	(366,001)
-	414,515	156,224	3,398,007	3,968,746	2,081,375	(1,417,652)	663,723

State Employees' Retirement System of the State of Illinois  
Schedule of Pension Amounts by Fund  
As of and For the Year Ended June 30, 2025

Deferred Outflows of Resources									
FUND	Fund Name	Agency #	Beginning Net Pension Liability	Ending Net Pension Liability	Differences between Expected & Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	
0368	DRUG TREATMENT	444	\$ 3,307,304	\$ 1,924,088	\$ 72,143	\$ 2,302	\$ 452,234	\$ 526,679	
0369	FEED CONTROL	406	4,960,956	4,206,904	157,737	5,034	385,114	547,885	
0369	FEED CONTROL	360	1,157,556	1,076,185	40,351	1,288	29,289	70,928	
0370	TANNING FACILITY PERMIT	482	231,511	-	-	-	109,815	109,815	
0372	PLUMBING LICENSURE & PROGRAM	482	4,729,444	9,294,323	348,488	11,121	3,650,804	4,010,413	
0384	TAX COMPLIANCE & ADMIN	492	172,409,747	171,635,156	6,435,414	205,376	16,988,368	23,629,158	
0386	APPRAISAL ADMINISTRATION	440	1,587,506	1,663,195	62,361	1,990	223,588	287,939	
0387	SMALL BUS ENVIRONMENTAL ASSIST	420	1,223,702	-	-	-	278,250	278,250	
0393	SICKLE CELL CHRONIC DISEASE	482	165,365	521,787	19,564	624	374,346	394,534	
0396	SENIOR HEALTH INSURANCE PROG	402	3,009,646	2,935,049	110,049	3,512	40,530	154,091	
0407	GRANT ACCOUNTABILITY/TRANSPNCY	507	8,069,821	6,913,671	259,226	8,273	516,132	783,631	
0408	DHS SPECIAL PURPOSE TRUST	444	11,377,125	68,973,657	2,586,149	82,533	46,840,890	49,509,572	
0410	SBE FEDERAL DEPT OF AGRIC	586	2,745,062	2,608,933	97,821	3,122	-	100,943	
0419	DCEO PROJECTS	420	132,292	-	-	-	73,229	73,229	
0421	PUBLIC AID RECOVERIES TRUST	478	150,250,812	156,992,522	5,886,393	187,855	10,976,642	17,050,890	
0422	ALTERNATE FUELS	532	396,876	652,233	24,455	780	403,390	428,625	
0425	IL POWER AGENCY OPERATIONS	All	23,977,953	26,904,618	1,008,781	32,194	9,214,237	10,255,212	
0427	ENERGY TRANSITION ASSISTANCE	420	7,672,945	8,479,031	317,919	10,146	4,726,266	5,054,331	
0428	SUPREME COURT HISTORIC PRESERV	210	3,108,866	2,935,049	110,049	3,512	148,943	262,504	
0434	COURT OF CLAIMS ADMIN & GRANT	528	264,584	587,010	22,010	702	264,686	287,398	
0435	CHARITABLE TRUST STABILIZATION	370	231,511	195,670	7,337	234	-	7,571	
0438	IL STATE FAIR	406	2,778,135	3,456,836	129,613	4,136	1,155,033	1,288,782	
0439	FEDERAL AG MARKETING SERVICES	406	198,438	65,223	2,446	78	87,866	90,390	
0440	AGRICULTURAL MASTER	406	2,910,427	3,130,719	117,385	3,746	289,889	411,020	
0447	GI EDUCATION	497	4,597,152	4,630,855	173,633	5,541	177,956	357,130	
0449	INTERPRETERS FOR THE DEAF	526	33,073	554,398	20,787	663	429,666	451,116	
0453	MONITORING DEVICE DRVNG PERMIT	350	5,192,467	4,630,855	173,633	5,541	497,854	677,028	
0455	IL STATE TOLL HIGHWAY REVENUE	557	794,976,616	675,778,777	25,338,144	808,628	11,863,199	38,009,971	
0473	TEACHERS RETIREMENT SYSTEM	593	21,728,986	18,816,927	705,536	22,516	-	728,052	
0476	WHOLESOME MEAT	406	26,723,015	22,143,316	830,258	26,496	3,093,952	3,950,706	
0480	SECRETARY OF STATE ID SECURITY	350	34,164,448	16,664,557	624,833	19,941	14,781,243	15,426,017	
0483	SECRETARY OF STATE SPEC SERV	350	24,341,756	75,463,377	2,829,479	90,298	42,294,295	45,214,072	
0484	NUCLEAR CIVIL PROTECTION PLAN	588	363,803	326,117	12,228	390	22,760	35,378	
0488	CRIMINAL JUSTICE TRUST	546	16,073,497	8,609,478	322,810	10,302	1,637,107	1,970,219	
0491	FEDERAL AID DISASTER	588	6,879,192	8,381,196	314,251	10,029	2,645,041	2,969,321	
0495	OLD AGE SURVIVORS INSURANCE	444	157,989,903	140,556,246	5,270,119	168,188	-	5,438,307	
0497	FEDERAL CIVIL PREPARED ADMIN	588	99,219	97,835	3,668	117	18,308	22,093	
0502	EARLY INTERVENTION SERVICE REV	444	4,101,057	4,206,904	157,737	5,034	128,549	291,320	
0506	SMALL BUSINESS CREDIT INITIATV	420	5,986,220	5,772,263	216,429	6,907	2,425,605	2,648,941	
0509	DHS COMMUNITY SERVICES	444	10,781,810	10,109,614	379,057	12,097	2,338,539	2,729,693	
0514	STATE ASSET FORFEITURE	493	892,972	1,761,030	66,029	2,107	739,687	807,823	
0522	MONEY FOLLOWS PRSN BDGT TRNSFR	478	2,282,040	1,858,865	69,698	2,224	1,263,210	1,335,132	
0523	DEPT OF CORRECTIONS REIMBURSEM	425	1,058,337	1,402,301	52,579	1,678	316,949	371,206	
0523	DEPT OF CORRECTIONS REIMBURSEM	426	3,638,034	3,685,117	138,172	4,410	10,360,755	10,503,337	
0524	HEALTH FACILITY PLAN REVIEW	482	3,406,523	4,891,749	183,415	5,853	1,482,974	1,672,242	
0533	ATTORNEY GENERAL TOBACCO	340	7,044,557	7,141,953	267,786	8,546	593,636	869,968	
0534	IL WORKERS' COMP COMM OPERATNS	All	88,106,573	78,398,426	2,939,528	93,811	732,106	3,765,445	
0535	SEX OFFENDER REGISTRATION	493	330,730	195,670	7,337	234	54,922	62,493	
0536	LEADS MAINTENANCE	493	-	-	-	-	-	-	
0537	STATE OFFENDER DNA IDENTIFICAT	493	-	-	-	-	-	-	
0538	IL HISTORIC SITES	422	5,291,686	2,771,991	103,935	3,317	695,681	802,933	
0539	DEATH PENALTY ABOLITION	546	66,146	65,223	2,446	78	-	2,524	
0542	AG COURT ORDER & VOL COMPLY	340	29,600,369	46,112,884	1,728,990	55,178	13,517,921	15,302,089	
0546	PUBLIC PENSION REGULATION	446	1,322,922	1,565,360	58,693	1,873	260,602	321,168	
0548	DRYCLEANER ENVIRON RESPONSE TR	532	1,289,848	1,434,913	53,802	1,717	290,842	346,361	
0549	IL CHARITY BUREAU	340	6,316,950	5,674,428	212,761	6,790	926,338	1,145,889	
0550	SUPPLEMENTAL LOW INCOME ENERGY	420	4,497,933	5,054,807	189,529	6,049	788,689	984,267	
0557	IL PREPAID TUITION TRUST	691	363,803	260,893	9,782	312	201,381	211,475	
0560	SBE FEDERAL AGENCY SERVICES	586	33,073	-	-	-	10,981	10,981	
0561	SBE FEDERAL DEPT OF EDUCATION	586	3,373,450	3,195,942	119,831	3,824	30,346	154,001	
0562	PAWNBROKER REGULATION	440	231,511	326,117	12,228	390	92,302	104,920	
0566	DCFS FEDERAL PROJECTS	418	529,169	423,952	15,896	507	70,080	86,483	
0568	SCHOOL INFRASTRUCTURE	507	363,803	293,505	11,005	351	-	11,356	
0571	ENERGY EFFICIENCY TRUST	All	-	260,893	9,782	312	205,679	215,773	
0576	PESTICIDE CONTROL	All	15,742,766	14,283,906	535,571	17,092	7,586	560,249	
0577	COMMUNITY COLLEGE HEALTH INSUR	416	694,534	684,845	25,678	819	245,280	271,777	
0579	SAVINGS BANK REGULATORY	440	297,657	293,505	11,005	351	11,380	22,736	
0580	FIRE PREVENTION DIVISION	592	-	-	-	-	3,793	3,793	
0582	DCFS SPECIAL PURPOSE TRUST	418	1,951,309	1,663,195	62,361	1,990	237,997	302,348	
0592	DHS FEDERAL PROJECTS	444	1,190,629	750,068	28,124	898	-	29,022	
0600	ATTORNEY GENERAL WHISTLEBLOWER	340	165,365	358,728	13,450	429	245,796	259,675	
0607	SPECIAL PROJECTS DIVISION	442	-	-	-	-	-	-	
0608	PARTNERS FOR CONSERVATION	All	8,433,625	7,402,846	277,568	8,858	1,076,189	1,362,615	
0612	STATEWIDE 911	493	3,968,765	4,174,292	156,514	4,995	205,680	367,189	
0618	SERVICES FOR OLDER AMERICANS	402	7,342,214	7,305,011	273,899	8,741	585,962	868,602	
0619	QUINCY VETERAN HOME	497	7,474,507	22,371,597	838,817	26,770	11,826,546	12,692,133	

Deferred Inflows of Resources					Pension Expense (Income)		
Differences between Expected & Actual Experience	Changes of Assumptions	Net Differences between Projected & Actual Earnings on Pension Plan Investments	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
-	\$ 25,475	\$ 9,601	\$ 1,475,176	\$ 1,510,252	\$ 127,918	\$ 198,153	\$ 326,071
-	55,700	20,993	759,539	836,232	279,685	(107,529)	172,156
-	14,249	5,370	55,213	74,832	71,547	124,825	196,372
-	-	-	260,784	260,784	-	(74,225)	(74,225)
-	123,059	46,379	2,633,566	2,803,004	617,908	(239,730)	378,178
-	2,272,492	856,467	2,074,933	5,203,892	11,410,703	(1,425,570)	9,985,133
-	22,021	8,299	337,830	368,150	110,573	(195,505)	(84,932)
-	-	-	951,265	951,265	-	(225,318)	(225,318)
-	6,909	2,604	-	9,513	34,690	115,062	149,752
-	38,861	14,646	227,092	280,599	195,129	(132,698)	62,431
-	91,539	34,500	1,127,836	1,253,875	459,637	(87,187)	372,450
-	913,228	344,182	13,926,675	15,184,085	4,585,529	7,467,892	12,053,421
-	34,543	13,019	493,205	540,767	173,448	(373,514)	(200,066)
-	-	-	102,840	102,840	-	1,346	1,346
-	2,078,620	783,400	1,122,816	3,984,836	10,437,227	869,578	11,306,805
-	8,636	3,255	-	11,891	43,362	145,798	189,160
-	356,224	134,255	-	490,479	1,788,681	4,469,178	6,257,859
-	112,264	42,311	-	154,575	563,706	1,921,376	2,485,082
-	38,861	14,646	102,840	156,347	195,129	197,736	392,865
-	7,772	2,929	10,981	21,682	39,026	66,869	105,895
-	2,591	976	127,070	130,637	13,009	(219,218)	(206,209)
-	45,769	17,250	-	63,019	229,818	582,318	812,136
-	864	325	102,840	104,029	4,336	16,227	20,563
-	41,452	15,622	56,899	113,973	208,137	(46,233)	161,904
-	61,314	23,108	91,537	175,959	307,870	150,060	457,930
-	7,340	2,766	97,430	107,536	36,858	(6,262)	30,596
-	61,314	23,108	499,447	583,869	307,870	(283,324)	24,546
-	8,947,479	3,372,166	99,663,827	111,983,472	44,927,339	(35,960,611)	8,966,728
-	249,141	93,897	4,507,381	4,850,419	1,250,993	(2,970,574)	(1,719,581)
-	293,183	110,496	4,070,907	4,474,586	1,472,139	(149,320)	1,322,819
-	220,643	83,157	13,909,894	14,213,694	1,107,898	2,211,784	3,319,682
-	999,154	376,566	1,172,979	2,548,699	5,016,980	11,803,372	16,820,352
-	4,318	1,627	479,683	485,628	21,681	(56,361)	(34,680)
-	113,992	42,962	6,048,021	6,204,975	572,378	(648,198)	(75,820)
-	110,969	41,823	164,722	317,514	557,201	922,227	1,479,428
-	1,861,000	701,382	16,822,716	19,385,098	9,344,505	(8,517,642)	826,863
-	1,295	488	10,981	12,764	6,504	(7,757)	(1,253)
-	55,700	20,993	675,180	751,873	279,685	(352,937)	(73,252)
-	76,426	28,804	102,840	208,070	383,753	1,138,763	1,522,516
-	133,854	50,447	411,358	595,659	672,111	1,855,920	2,528,031
-	23,316	8,788	530,886	562,990	117,077	36,616	153,693
-	24,612	9,276	308,519	342,407	123,582	427,132	550,714
-	18,567	6,998	889,694	915,259	93,228	(363,414)	(270,186)
-	48,792	18,389	30,499,512	30,566,693	244,995	17,808	262,803
-	64,768	24,410	533,869	623,047	325,215	(411,948)	(86,733)
-	94,561	35,639	1,074,768	1,204,968	474,814	(960,989)	(486,175)
-	1,038,015	391,212	14,900,719	16,329,946	5,212,109	(4,352,570)	859,539
-	2,591	976	348,226	351,793	13,009	(177,166)	(164,157)
-	-	-	98,626	98,626	-	(350,669)	(350,669)
-	-	-	1,562,891	1,562,891	-	(2,186,706)	(2,186,706)
-	36,702	13,832	2,408,224	2,458,758	184,288	(441,584)	(257,296)
-	864	325	51,649	52,838	4,336	(29,390)	(25,054)
-	610,546	230,105	9,844,313	10,684,964	3,065,691	(1,225,540)	1,840,151
-	20,726	7,811	578,418	606,955	104,069	(579,345)	(475,276)
-	18,999	7,160	32,944	59,103	95,396	233,540	328,936
-	75,131	28,316	524,314	627,761	377,249	(178,998)	198,251
-	66,927	25,224	113,799	205,950	336,055	2,517	338,572
-	3,454	1,302	77,129	81,885	17,345	60,391	77,736
-	-	-	25,710	25,710	-	349	349
-	42,315	15,948	509,186	567,449	212,474	(337,303)	(124,829)
-	4,318	1,627	252,604	258,549	21,681	(62,699)	(41,018)
-	5,613	2,116	168,668	176,397	28,185	(14,317)	13,868
-	3,886	1,465	80,707	86,058	19,513	(36,775)	(17,262)
-	3,454	1,302	-	4,756	17,345	56,690	74,035
-	189,122	71,277	2,690,123	2,950,522	949,627	(1,891,513)	(941,886)
-	9,068	3,417	68,279	80,764	45,530	(9,823)	35,707
-	3,886	1,465	32,944	38,295	19,513	(30,697)	(11,184)
-	-	-	417,298	417,298	-	(201,401)	(201,401)
-	22,021	8,299	382,978	413,298	110,573	(46,817)	63,756
-	9,931	3,743	914,644	928,318	49,866	(359,313)	(309,447)
-	4,750	1,790	8,922,469	8,929,009	23,849	(7,326,295)	(7,302,446)
-	-	-	2,832,274	2,832,274	-	(2,043,555)	(2,043,555)
-	98,016	36,941	2,458,904	2,593,861	492,158	(561,652)	(69,494)
-	55,269	20,830	250,115	326,214	277,517	(156,189)	121,328
-	96,720	36,452	91,039	224,211	485,654	291,231	776,885
-	296,206	111,635	11,579,329	11,987,170	1,487,316	(8,001,121)	(6,513,805)

State Employees' Retirement System of the State of Illinois  
Schedule of Pension Amounts by Fund  
As of and For the Year Ended June 30, 2025

									Deferred Outflows of Resources			
FUND	Fund Name	Agency #	Beginning Net Pension Liability	Ending Net Pension Liability	Differences between Expected & Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources				
0622	MOTOR VEHICLE LICENSE PLATE	350	\$ 11,145,614	\$ 11,022,740	\$ 413,295	\$ 13,190	\$ 1,929,680	\$ 2,356,165				
0627	PUBLIC TRANSPORTATION	509	3,141,939	3,424,224	128,390	4,097	339,756	472,243				
0632	HORSE RACING	All	10,054,204	9,489,992	355,825	11,356	-	367,181				
0635	DEATH CERTIFICATE SURCHARGE	All	926,045	913,126	34,237	1,093	-	35,330				
0636	COMMERCE & COMM AFFAIRS ASST	420	6,581,535	5,967,933	223,766	7,141	1,427,978	1,658,885				
0642	DHS STATE PROJECTS	444	1,521,360	2,576,321	96,598	3,083	1,551,374	1,651,055				
0644	COMMITMENT TO HUMAN SERVICES	All	28,145,155	29,024,376	1,088,261	34,730	2,027,066	3,150,057				
0646	ALCOHOLISM & SUBSTANCE ABUSE	444	1,785,944	1,141,408	42,797	1,366	223,804	267,967				
0649	MOTOR CARRIER SAFETY INSPECTIO	493	7,044,557	5,348,312	200,534	6,400	439,261	646,195				
0652	OVER DIMNSNL LOAD POLICE ESCRT	493	-	-	-	-	-	-				
0654	HEALTHY SMILES	482	396,876	978,350	36,683	1,171	553,816	591,670				
0659	HISTORIC PROPERTY ADMIN	422	-	913,126	34,237	1,093	746,430	781,760				
0664	STUDENT LOAN OPERATION	691	4,001,838	2,543,709	95,376	3,044	-	98,420				
0667	DISASTER RESPONSE AND RECOVERY	588	1,819,017	1,174,020	44,020	1,405	662,591	708,016				
0668	COLLEGE SAVINGS POOL ADMINISTR	370	8,003,675	6,163,603	231,103	7,375	1,105,537	1,344,015				
0673	DEPT OF INSURANCE FED TRUST	446	-	-	-	-	-	-				
0674	STATE CHARTER SCHOOL COMM	586	-	-	-	-	-	-				
0684	IL HEALTH BENEFITS EXCHANGE	446	1,620,579	6,913,671	259,226	8,273	5,087,773	5,355,272				
0684	IL HEALTH BENEFITS EXCHANGE	478	-	326,117	12,228	390	257,098	269,716				
0689	AGRICULTURE PESTICIDE CONTROL	406	826,826	978,350	36,683	1,171	128,549	166,403				
0690	DHS PRIVATE RESOURCE	482	-	-	-	-	-	-				
0700	USDA WOMEN, INFANTS & CHILDREN	444	12,237,024	9,783,497	366,830	11,707	-	378,537				
0701	FEDERAL STUDENT INCENTIVE TR	691	5,159,394	1,271,855	47,688	1,522	65,890	115,100				
0702	ASSIST LIVING & SHARED HOU REG	482	5,721,636	8,055,080	302,023	9,639	2,495,533	2,807,195				
0705	STATE POLICE WHISTLEBLOWER REW	493	1,223,702	2,413,263	90,485	2,888	1,628,640	1,722,013				
0708	IL STANDARDBRED BREEDERS	406	1,058,337	913,126	34,237	1,093	216,019	251,349				
0709	IL THOROUGHBRED BREEDERS	406	628,388	815,291	30,569	976	190,874	222,419				
0710	HOMELAND SECURITY EMERG PREPAR	588	26,524,577	25,437,093	953,757	30,438	2,103,521	3,087,716				
0711	STATE LOTTERY	All	82,451,084	77,420,076	2,902,845	92,640	2,980,000	5,975,485				
0718	COMMUNITY MENTAL HEALTH MEDICA	444	6,283,877	4,826,525	180,969	5,775	212,362	399,106				
0722	COMPTRROLLER DEBT RECOVERY TRST	360	-	-	-	-	3,793	3,793				
0724	DEPT OF LABOR FEDERAL PROJECTS	452	2,315,113	3,195,942	119,831	3,824	763,802	887,457				
0726	FEDERAL INDUSTRIAL SERVICES	452	4,630,225	5,250,477	196,865	6,283	566,461	769,609				
0727	SERVE ILLINOIS COMMISSION	444	1,322,922	619,622	23,233	741	629,735	653,709				
0731	IL CLEAN WATER FUND	532	33,536,061	33,492,173	1,255,780	40,076	1,304,521	2,600,377				
0732	SECRETARY OF STATE DUI ADMINIS	350	6,879,192	7,174,565	269,008	8,585	1,597,262	1,874,855				
0733	TOBACCO SETTLEMENT RECOVERY	444	2,778,135	1,206,631	45,242	1,444	763,012	809,698				
0733	TOBACCO SETTLEMENT RECOVERY	482	-	358,728	13,450	429	282,809	296,688				
0737	ENERGY ADMINISTRATION	420	7,309,141	5,804,875	217,652	6,946	3,533,314	3,757,912				
0740	MEDICAID BUY IN PROGRAM REVOLV	478	1,785,944	2,087,146	78,257	2,497	773,346	854,100				
0742	ST. POLICE TRAINING & ACADEMY	493	1,719,798	11,577,139	434,082	13,853	8,742,079	9,190,014				
0743	LAW ENFORCEMENT TRAINING	569	23,812,587	26,056,715	976,990	31,179	15,212,414	16,220,583				
0745	STATE'S ATTY APPEL PROSEC CO	295	5,093,248	2,902,438	108,826	3,473	1,438,579	1,550,878				
0746	HOME INSPECTOR ADMINISTRATION	440	-	-	-	-	-	-				
0755	STATE EMPLOYEES DEF COMP PLAN	416	3,042,720	3,163,331	118,608	3,785	476,389	598,782				
0757	CHILD SUPPORT ADMINISTRATIVE	478	331,987,156	316,267,859	11,858,379	378,442	417,263	12,654,084				
0759	SECRETARY OF STATE POLICE SERV	350	-	-	-	-	-	-				
0762	LOCAL INITIATIVE	444	3,836,472	3,391,612	127,168	4,058	152,873	284,099				
0763	TOURISM PROMOTION	All	38,199,359	34,209,629	1,282,681	40,935	-	1,323,616				
0765	FEDERAL SURFACE MINING CONTROL	422	7,805,237	6,848,448	256,781	8,195	246,565	511,541				
0773	ISAC LOAN PURCH PROG PAYROLL	691	1,389,068	1,239,243	46,465	1,483	-	47,948				
0790	PRIVATE SEWAGE DISPOSAL PROGRM	482	628,388	684,845	25,678	819	55,213	81,710				
0792	CEMETERY OVERSIGHT LCNS&DSCPLN	440	2,745,062	3,456,836	129,613	4,136	704,965	838,714				
0795	BANK & TRUST COMPANY	All	56,654,114	54,037,517	2,026,122	64,661	3,738,309	5,829,092				
0796	NUC SAFETY EMERG PREPAREDNESS	All	38,067,067	39,231,825	1,470,987	46,944	1,336,914	2,854,845				
0798	REHAB SERVS EL & SECOND ED ACT	444	-	-	-	-	-	-				
0801	AG STATE PROJ & CRT ORDER DIST	340	27,847,498	37,307,737	1,398,844	44,642	10,309,115	11,752,601				
0802	PERSONAL PROPERTY TAX REPLACE	492	99,483,699	92,812,779	3,479,990	111,059	237,997	3,829,046				
0802	PERSONAL PROPERTY TAX REPLACE	All Others	309,299,052	299,766,360	11,239,659	358,696	-	11,598,355				
0817	STATE POLICE OPERATIONS ASSIST	493	7,739,091	4,011,234	150,400	4,800	5,326,504	5,481,704				
0821	DRAM SHOP	All Others	22,522,739	21,230,189	796,020	25,404	417,298	1,238,722				
0823	IL STATE DENTAL DISCIPLINARY	440	2,215,894	3,913,399	146,732	4,683	1,399,238	1,550,653				
0826	AGRICULTURE FEDERAL PROJECTS	406	-	-	-	-	68,279	68,279				
0828	HAZARDOUS WASTE	532	17,197,980	11,870,644	445,087	14,204	175,705	634,996				
0829	COMM ASSOC MANAGER LCNS & DISC	440	-	-	-	-	194,671	194,671				
0831	NATURAL RESOURCES RESTORATION	422	-	-	-	-	106,212	106,212				
0838	PUBLIC HEALTH FEDERAL PROJECTS	482	-	-	-	-	-	-				
0849	REAL ESTATE RESEARCH & EDUC	440	396,876	391,340	14,673	468	219,688	234,829				
0850	REAL ESTATE LICENSE ADMIN	360	1,157,556	1,076,185	40,351	1,288	58,578	100,217				
0850	REAL ESTATE LICENSE ADMIN	440	14,089,114	13,403,391	502,557	16,038	-	518,595				
0855	NATIONAL FLOOD INSURANCE PROG	422	330,730	782,680	29,346	937	432,011	462,294				
0859	FEDERAL ENERGY	All	1,918,236	1,858,865	69,698	2,224	551,061	622,983				
0862	INDUSTRIAL HEMP REGULATORY	406	562,242	-	-	-	201,750	201,750				
0863	CYCLE RIDER SAFETY TRAINING	494	562,242	913,126	34,237	1,093	282,809	318,139				
0870	LOW INC HOME ENERGY BLOCK GRNT	420	9,359,670	9,000,818	337,483	10,770	41,726	389,979				
0871	COMMUNITY SERVICES BLOCK GRANT	420	4,828,664	4,696,079	176,078	5,619	361,785	543,482				

Deferred Inflows of Resources					Pension Expense (Income)		
Differences between Expected & Actual Experience	Changes of Assumptions	Net Differences between Projected & Actual Earnings on Pension Plan Investments	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
-	\$ 145,944	\$ 55,004	\$ 402,297	\$ 603,245	\$ 732,817	\$ 752,648	\$ 1,485,465
-	45,338	17,087	201,381	263,806	227,650	54,844	282,494
-	125,650	47,355	924,417	1,097,422	630,917	(560,804)	70,113
-	12,090	4,557	33,741	50,388	60,707	(420,512)	(359,805)
-	79,017	29,780	474,251	583,048	396,762	452,423	849,185
-	34,111	12,856	-	46,967	171,280	575,517	746,797
-	384,290	144,833	296,502	825,625	1,929,608	1,219,518	3,149,126
-	15,113	5,696	825,305	846,114	75,883	204,863	280,746
-	70,813	26,688	2,037,763	2,135,264	355,568	(785,196)	(429,628)
-	-	-	412,899	412,899	-	(396,426)	(396,426)
-	12,954	4,882	336,772	354,608	65,043	(30,945)	34,098
-	12,090	4,557	410,075	426,722	60,707	138,765	199,472
-	33,679	12,693	5,129,498	5,175,870	169,112	(6,570,614)	(6,401,502)
-	15,544	5,858	488,489	509,891	78,052	274,164	352,216
-	81,608	30,757	1,521,942	1,634,307	409,771	112,064	521,835
-	-	-	-	-	-	(61,962)	(61,962)
-	-	-	-	-	-	(267,213)	(267,213)
-	91,539	34,500	-	126,039	459,637	1,518,783	1,978,420
-	4,318	1,627	-	5,945	21,681	70,863	92,544
-	12,954	4,882	206,493	224,329	65,043	(218,757)	(153,714)
-	-	-	-	-	-	(15,491)	(15,491)
-	129,536	48,820	2,232,069	2,410,425	650,430	(752,257)	(101,827)
-	16,840	6,347	3,510,603	3,533,790	84,556	(797,831)	(713,275)
-	106,651	40,195	939,097	1,085,943	535,520	39,798	575,318
-	31,952	12,042	-	43,994	160,439	536,835	697,274
-	12,090	4,557	102,840	119,487	60,707	60,441	121,148
-	10,795	4,068	18,567	33,430	54,202	(27,093)	27,109
-	336,793	126,932	2,783,886	3,247,611	1,691,117	(474,123)	1,216,994
-	1,025,061	386,330	3,150,515	4,561,906	5,147,066	477,867	5,624,933
-	63,904	24,085	1,140,508	1,228,497	320,879	(542,004)	(221,125)
-	-	-	10,981	10,981	-	95	95
-	42,315	15,948	822,677	880,940	212,474	(141,782)	70,692
-	69,518	26,200	432,022	527,740	349,064	59,388	408,452
-	8,204	3,092	539,908	551,204	41,194	148,261	189,455
-	443,445	167,127	2,456,224	3,066,796	2,226,637	(2,098,232)	128,405
-	94,993	35,801	136,559	267,353	476,982	705,101	1,182,083
-	15,976	6,021	1,208,364	1,230,361	80,220	115,520	195,740
-	4,750	1,790	191,320	197,860	23,849	(53,179)	(29,330)
-	76,858	28,967	1,143,458	1,249,283	385,922	997,779	1,383,701
-	27,634	10,415	49,313	87,362	138,758	265,131	403,889
-	153,284	57,770	-	211,054	769,675	2,533,136	3,302,811
-	344,997	130,024	-	475,021	1,732,311	5,904,180	7,636,491
-	38,429	14,483	2,721,901	2,774,813	192,961	(264,429)	(71,468)
-	-	-	98,833	98,833	-	(63,038)	(63,038)
-	41,883	15,785	208,650	266,318	210,306	(22,882)	187,424
-	4,187,465	1,578,191	31,203,687	36,969,343	21,026,220	(12,513,087)	8,513,133
-	-	-	37,933	37,933	-	(55,931)	(55,931)
-	44,906	16,924	308,518	370,348	225,482	40,223	265,705
-	452,944	170,708	5,378,052	6,001,704	2,274,335	(2,874,822)	(600,487)
-	90,675	34,174	1,997,251	2,122,100	455,301	(684,655)	(229,354)
-	16,408	6,184	501,932	524,524	82,388	(210,722)	(128,334)
-	9,068	3,417	58,579	71,064	45,530	(15,756)	29,774
-	45,769	17,250	76,870	139,889	229,818	333,405	563,223
-	715,470	269,650	1,523,206	2,508,326	3,592,539	1,011,074	4,603,613
-	519,439	195,769	5,209,387	5,924,595	2,608,223	(4,780,840)	(2,172,617)
-	-	-	-	-	-	(27,109)	(27,109)
-	493,964	186,167	9,083,885	9,764,016	2,480,305	(1,951,074)	529,231
-	1,228,864	463,140	4,836,658	6,528,662	6,170,409	(1,605,053)	4,565,356
-	3,968,981	1,495,848	14,020,135	19,484,964	19,929,162	(12,196,217)	7,732,945
-	53,110	20,016	12,704,226	12,777,352	266,676	559,545	826,221
-	281,093	105,940	911,487	1,298,520	1,411,432	15,494	1,426,926
-	51,814	19,528	274,331	345,673	260,172	160,904	421,076
-	-	-	197,668	197,668	-	(114,471)	(114,471)
-	157,170	59,235	5,048,320	5,264,725	789,188	(1,845,229)	(1,056,041)
-	-	-	384,456	384,456	-	722	722
-	-	-	307,483	307,483	-	2,657	2,657
-	-	-	478,579	478,579	-	(271,694)	(271,694)
-	5,181	1,953	-	7,134	26,017	89,073	115,090
-	14,249	5,370	55,213	74,832	71,547	4,139	75,686
-	177,464	66,884	3,136,878	3,381,226	891,089	(1,136,172)	(245,083)
-	10,363	3,906	1,003,224	1,017,493	52,034	(246,435)	(194,401)
-	24,612	9,276	25,709	59,597	123,582	306,185	429,767
-	-	-	437,068	437,068	-	6,146	6,146
-	12,090	4,557	165,013	181,660	60,707	(22,701)	38,006
-	119,173	44,914	1,933,739	2,097,826	598,395	(544,474)	53,921
-	62,177	23,434	289,417	375,028	312,206	170,917	483,123

State Employees' Retirement System of the State of Illinois  
Schedule of Pension Amounts by Fund  
As of and For the Year Ended June 30, 2025

FUND	Fund Name	Agency #	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources			Total Deferred Outflows of Resources
					Differences between Expected & Actual Experience	Changes of Assumptions	Changes in Proportion	
0872	MATERNAL & CHILD HLTH SERV BLK	All Others	\$ 8,334,406	\$ 8,087,691	\$ 303,246	\$ 9,678	\$ 2,141,412	\$ 2,454,336
0873	PREVENTIVE HEALTH&HLTH SERV BL	482	4,431,787	3,163,331	118,608	3,785	146,459	268,852
0875	COM DEV/SMALL CITY BLK GRANT	420	4,828,664	4,141,681	155,291	4,956	1,337,920	1,498,167
0876	COMMUNITY MH SERV BLOCK GRNT	444	3,042,720	2,184,981	81,925	2,615	380,784	465,324
0879	TRAFFIC & CRIM CONVICTION SUR	All	-	-	-	-	-	-
0883	INTRA-AGENCY SERVICES	420	21,464,402	21,295,413	798,466	25,482	102,839	926,787
0887	ST POLICE LAW ENFORCEMNT ADMIN	493	-	5,902,710	221,321	7,063	4,653,489	4,881,873
0888	DESIGN PROFESSIONAL ADMIN & IN	440	2,083,601	2,935,049	110,049	3,512	778,364	891,925
0893	FIREARM DEALER LICENSE CERT	493	-	-	-	-	-	-
0894	DNR FEDERAL PROJECTS	422	2,248,967	-	-	-	-	-
0896	PUBLIC HEALTH SPEC STATE PROJ	482	396,876	293,505	11,005	351	146,459	157,815
0898	CANNABIS BUSINESS DEVELOPMENT	All	-	-	-	-	-	-
0903	STATE SURPLUS PROPERTY REV	416	-	-	-	-	-	-
0904	IL STATE POLICE FEDERAL PROJ	493	3,439,596	293,505	11,005	351	140,352	151,708
0905	IL FORESTRY DEVELOPMENT	422	10,318,788	4,728,690	177,301	5,658	4,195,483	4,378,442
0906	STATE POLICE SERVICES	493	58,142,401	60,755,519	2,278,012	72,699	4,951,349	7,302,060
0908	CANNABIS EXPUNGEMENT	340	727,607	619,622	23,233	741	-	23,974
0909	IL WILDLIFE PRESERVATION	422	1,554,433	-	-	-	636,929	636,929
0911	JUVENILE JUSTICE TRUST	444	-	-	-	-	-	-
0912	CANNABIS REGULATION	All	36,281,123	36,949,009	1,385,393	44,213	9,482,428	10,912,034
0913	FEDERAL WORKFORCE TRAINING	420	26,689,942	25,339,258	950,089	30,321	-	980,410
0920	METABOLIC SCREENING & TREATMNT	482	14,618,283	9,653,051	361,939	11,551	842,141	1,215,631
0921	DHS RECOVERIES TRUST	444	17,032,615	24,132,627	904,846	28,877	6,770,980	7,704,703
0922	INSURANCE PRODUCER ADMIN	All	61,846,581	65,060,258	2,439,417	77,850	7,666,077	10,183,344
0925	COAL TECHNOLOGY DEV ASSIST	All	16,172,716	14,707,858	551,467	17,599	-	569,066
0929	VIOLENT CRIME VICTIMS ASSIST	340	-	-	-	-	-	-
0940	SELF-INSURERS SECURITY	563	2,976,573	2,706,768	101,490	3,239	655,310	760,039
0942	LOW-LEVEL RAD WSTE FAC DEV&OP	588	1,455,214	913,126	34,237	1,093	36,615	71,945
0944	ENVIRO PROTECT PERMIT & INSP	532	42,432,708	29,154,822	1,093,152	34,886	2,763,670	3,891,708
0947	GOVERNOR'S GRANT	All	529,169	489,175	18,341	585	330,016	348,942
0951	NARCOTICS PROFIT FORFEITURE	295	4,927,883	3,000,273	112,494	3,590	576,581	692,665
0954	IL STATE PODIATRIC DISCIPLINE	440	595,315	260,893	9,782	312	329,533	339,627
0962	PARK & CONSERVATION	All	48,981,169	35,253,202	1,321,809	42,184	8,165,103	9,529,096
0963	VEHICLE INSPECTION	350	7,342,214	6,261,438	234,771	7,492	574,783	817,046
0963	VEHICLE INSPECTION	532	26,954,526	26,611,113	997,777	31,843	2,458,946	3,488,566
0969	LOCAL TOURISM	420	363,803	913,126	34,237	1,093	540,492	575,822
0971	BUILD ILLINOIS BOND	All	14,585,210	13,109,887	491,552	15,687	1,845,335	2,352,574
0979	SCOTT'S LAW	493	-	32,612	1,223	39	25,711	26,973
0980	MANTENO VETERANS HOME	497	6,515,388	34,731,416	1,302,245	41,559	22,609,098	23,952,902
0988	ATTORNEY GENERAL FEDERAL GRANT	340	7,110,703	12,588,100	471,987	15,063	8,002,949	8,489,999
0991	ABANDONED MINED LANDS RECLAM	422	18,587,047	18,034,247	676,189	21,580	1,794,127	2,491,896
0997	INSURANCE FINANCIAL REGULATION	446	64,062,475	63,299,228	2,373,388	75,743	1,750,506	4,199,637
CMAP	CMAP	N/A	1,422,141	815,291	30,569	976	-	31,545
IFT	IFT	N/A	1,521,360	-	-	-	41,726	41,726
			\$ 33,073,038,069	\$ 32,611,657,990	\$ 1,222,765,383	\$ 39,022,682	\$ 1,548,494,529	\$ 2,810,282,594

See Notes to the Schedule of Employer Allocations and Pension Amounts by Fund.

Deferred Inflows of Resources					Pension Expense (Income)		
Differences between Expected & Actual Experience	Changes of Assumptions	Net Differences between Projected & Actual Earnings on Pension Plan Investments	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
-	\$ 107,083	\$ 40,358	\$ 330,438	\$ 477,879	\$ 537,688	\$ 493,873	\$ 1,031,561
-	41,883	15,785	1,113,391	1,171,059	210,306	(290,299)	(79,993)
-	54,837	20,667	784,990	860,494	275,349	359,425	634,774
-	28,930	10,903	665,507	705,340	145,263	(28,017)	117,246
-	-	-	1,551,458	1,551,458	-	(3,133,729)	(3,133,729)
-	281,957	106,265	2,809,505	3,197,727	1,415,768	(1,972,002)	(556,234)
-	78,153	29,455	2,374,611	2,482,219	392,426	323,626	716,052
-	38,861	14,646	3,793	57,300	195,129	189,359	384,488
-	-	-	216,634	216,634	-	(82,397)	(82,397)
-	-	-	4,097,983	4,097,983	-	(1,842,729)	(1,842,729)
-	3,886	1,465	563,695	569,046	19,513	(910,515)	(891,002)
-	-	-	56,899	56,899	-	(66,469)	(66,469)
-	-	-	-	-	-	(542,170)	(542,170)
-	3,886	1,465	12,642,750	12,648,101	19,513	(5,020,975)	(5,001,462)
-	62,609	23,596	5,294,980	5,381,185	314,374	(50,028)	264,346
-	804,418	303,173	2,658,914	3,766,505	4,039,168	(331,562)	3,707,606
-	8,204	3,092	197,856	209,152	41,194	(38,343)	2,851
-	-	-	1,409,746	1,409,746	-	16,495	16,495
-	-	-	98,227	98,227	-	(184,482)	(184,482)
-	489,214	184,377	-	673,591	2,456,456	6,216,967	8,673,423
-	335,498	126,444	3,258,525	3,720,467	1,684,613	(1,139,226)	545,387
-	127,809	48,169	4,408,913	4,584,891	641,757	(2,005,537)	(1,363,780)
-	319,522	120,423	6,801,935	7,241,880	1,604,393	(1,980,656)	(376,263)
-	861,414	324,654	-	1,186,068	4,325,357	3,297,477	7,622,834
-	194,736	73,393	1,644,610	1,912,739	977,812	(879,068)	98,744
-	-	-	-	-	-	(580,897)	(580,897)
-	35,838	13,507	183,761	233,106	179,952	248,879	428,831
-	12,090	4,557	485,231	501,878	60,707	(165,611)	(104,904)
-	386,017	145,484	10,824,978	11,356,479	1,938,280	1,033,191	2,971,471
-	6,477	2,441	2,786,153	2,795,071	32,521	(905,620)	(873,099)
-	39,724	14,971	2,036,575	2,091,270	199,465	130,278	329,743
-	3,454	1,302	257,100	261,856	17,345	62,746	80,091
-	466,761	175,915	21,507,329	22,150,005	2,343,715	(13,975,020)	(11,631,305)
-	82,903	31,245	854,749	968,897	416,275	(220,781)	195,494
-	352,338	132,791	-	485,129	1,769,168	1,792,764	3,561,932
-	12,090	4,557	183,075	199,722	60,707	(62,006)	(1,299)
-	173,578	65,419	1,715,826	1,954,823	871,576	(142,601)	728,975
-	432	163	-	595	2,168	7,086	9,254
-	459,853	173,311	13,926,465	14,559,629	2,309,025	(13,061,689)	(10,752,664)
-	166,670	62,815	173,902	403,387	836,886	2,506,208	3,343,094
-	238,778	89,992	903,236	1,232,006	1,198,959	101,622	1,300,581
-	838,098	315,866	940,011	2,093,975	4,208,279	(231,162)	3,977,117
-	10,795	4,068	1,547,192	1,562,055	54,202	(793,719)	(739,517)
-	-	-	1,779,328	1,779,328	-	(664,262)	(664,262)
\$	\$ 431,786,467	\$ 162,733,638	\$ 1,548,494,529	\$ 2,143,014,634	\$ 2,168,098,614	\$ -	\$ 2,168,098,614

**State Employees' Retirement System of Illinois  
(a Component Unit of the State of Illinois)**

**Notes to the Schedule of Employer Allocations and Pension Amounts by Fund  
Year Ended June 30, 2025**

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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 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 annual financial report, "Notes to the Financial Statements." The SERS annual financial report 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**

The Schedule of Employer Allocations by Fund and Schedule of Pension Amounts by Fund (collectively, "the Schedules") present amounts that are elements of the financial statements of the System or of its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the System or its participating employers. The accompanying Schedules were prepared in accordance with accounting principles generally accepted in the United States of America. Such preparation requires management of the System to make several estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

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 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.

**State Employees' Retirement System of Illinois  
(a Component Unit of the State of Illinois)**

**Notes to the Schedule of Employer Allocations and Pension Amounts by Fund  
Year Ended June 30, 2025**

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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.

The Schedule of Employer Allocations by Fund presents the actual fiscal year 2025 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 2025.

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 Schedules in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts, and the changes therein, and disclosures. Actual results could differ from those estimates and differences could be material. 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 Illinois  
(a Component Unit of the State of Illinois)**

**Notes to the Schedule of Employer Allocations and Pension Amounts by Fund  
Year Ended June 30, 2025**

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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 2025 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 covered GRF payroll paid in fiscal year 2025 by each 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, 2025. 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 2025 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 annual financial report for the fiscal year ended June 30, 2025, as follows:

Employer Contributions paid (DOC "1161" from State's Reporting Warehouse)	\$ 3,025,186,739
Adjustments:	
Employer Contributions not in the State's Reporting Warehouse	2,018,853
Other Adjustments to General Revenue Fund (GRF)	39,392,843
General Obligation Bond Transfers	<u>(46,685,564)</u>
Employer Contributions - Fiscal Year 2025 SERS	
Annual Financial Report	3,019,912,871
Excluded Funds (net of General Obligation Bond Transfer)	<u>(99,686,857)</u>
Employer Contributions - FY25 Allocation Schedule	<u><u>\$ 2,920,226,014</u></u>

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 as well as the additional supplemental employer contribution by the State of Illinois.

**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.

**State Employees' Retirement System of Illinois  
(a Component Unit of the State of Illinois)**

**Notes to the Schedule of Employer Allocations and Pension Amounts by Fund  
Year Ended June 30, 2025**

---

**Excluded Funds** – The funds that are excluded from the allocation are the 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 fiscal year 2025 funds excluded from the allocation are as follows:

<b>Fund #</b>	<b>Fund Name</b>	<b>Agency #</b>	<b>ER Paid Contributions</b>
0303	STATE GARAGE REVOLVING	416	\$ 6,047,360
0304	TECHNOLOGY MGMNT REVOLVING	360	125,824
0304	TECHNOLOGY MGMNT REVOLVING	448	63,720,545
0314	FACILITIES MANAGEMENT REVOLV	416	12,951,644
0317	PROFESSIONAL SERVICES	416	12,725,378
0317	PROFESSIONAL SERVICES	533	857,847
0332	WORKERS' COMPENSATION REVOLV	416	260,709
0477	JUDGES RETIREMENT SYSTEM	275	256,071
0479	STATE EMPLOYEES RETIREMENT SYS	589	4,753,175
0481	GENERAL ASSEMBLY RETIREMENT	131	52,850
0529	IL STATE BOARD OF INVESTMENTS	555	914,338
0907	HEALTH INSURANCE RESERVE	416	1,863,970
			<b>\$ 104,529,711</b>

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

GRF Wages Paid ("1120" from State's Reporting Warehouse)	\$ 4,257,926,347
Less: Wages paid to State Universities in Fiscal Year 2025	<u>(29,536,494)</u>
Fiscal Year 2025 GRF Wages used for Secondary Allocation	<u><u>\$ 4,228,389,853</u></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 assets that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net assets that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in pension expense at

**State Employees' Retirement System of Illinois  
(a Component Unit of the State of Illinois)**

**Notes to the Schedule of Employer Allocations and Pension Amounts by Fund  
Year Ended June 30, 2025**

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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.

The components of pension expense are shown on the following table:

	<b>Amount</b>
Service cost	\$ 824,179,928
Interest on the total pension liability	3,763,310,089
Member contributions	(344,049,682)
Projected earnings on plan investments	(1,705,843,441)
Pension plan administrative expense	21,223,924
Other Asset Adjustment *	782,920
Recognition of outflow (inflow) of resources due to liabilities	571,444,085
Recognition of outflow (inflow) of resources due to assumption changes	(685,594,499)
Recognition of outflow (inflow) of resources due to assets	(277,354,710)
	<hr/>
Total pension expense	<u>\$ 2,168,098,614</u>

\* *Prior period adjustments as of June 30, 2024 for the implementation of GASB Statement No. 101, Compensated Absences.*

The average of the expected remaining service lives of all members for fiscal year 2025 is 4.6281 years.

**H. Net Pension Liability**

The net pension liability for SERS is calculated as follows for the fiscal year ended June 30, 2025:

	<b>Amount</b>
Net pension liability beginning balance	\$ 33,073,038,069
Total pension expense	2,168,098,614
Employer contributions	(3,019,912,871)
Changes in deferred liability experience	70,068,373
Changes in deferred assumption changes	735,372,861
Changes in deferred investment experience	(415,007,056)
	<hr/>
Net pension liability - ending balance	<u>\$ 32,611,657,990</u>

**State Employees' Retirement System of Illinois  
(a Component Unit of the State of Illinois)**

**Notes to the Schedule of Employer Allocations and Pension Amounts by Fund  
Year Ended June 30, 2025**

---

**Actuarial Assumptions** The actuarial assumptions used in the June 30, 2025 valuation were based on the results of an actuarial experience study for the three-year period ending June 30, 2024. Additionally, assumptions pertaining to the accelerated pension benefit (Total Buyout Program and COLA Buyout Program) were built into the model. The history of key assumption changes include changes in investment returns, rate of inflation, mortality and others as detailed in the System's annual financial audit report for the year ended June 30, 2025.

Actuarial valuation date	June 30, 2025
Measurement date of the net pension liability	June 30, 2025
Plan's fiscal year ending date (GASB 67 reporting)	June 30, 2025
Employer's fiscal year ending date (GASB 68 reporting)	June 30, 2026

Actuarial assumptions include the following:

<b>Inflation</b>	2.40%
<b>Projected Salary Increases</b>	Salary increase rates based on wage inflation plus age-based component for merit, promotion, and longevity plus inflation.
<b>Post-Retirement Increases</b>	Post-retirement benefit increases of 3.00%, compounded for Tier 1 and 3.00% or one-half of the annual increase in the Consumer Price Index, whichever is less, simple, for Tier 2.
<b>Investment Rate of Return</b>	6.75%
<b>Mortality Rates</b>	Pre-retirement – Pub-2010 General Employee and Public Safety mortality tables, sex distinct, with rates projected to 2021 generational mortality improvement factors were updated to projection scale MP-2021. Post-retirement – Pub-2010 Below Median Income, General and Public Safety Healthy Retiree mortality tables, sex distinct, with rates projected to 2021 generational mortality improvement factors were updated to projection scale MP-2021
<b>Retirement Age</b>	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2025 valuation pursuant to an experience study of the period July 1, 2021 to June 30, 2024.

**I. Long-term Expected Rate of Return**

The long-term expected rate of return on pension plan investments is reviewed annually by the System's actuary, Gabriel, Roeder, Smith and Company (GRS), as part of the economic assumptions review. The actuarial assumptions are developed using historical data and projections employed to model future returns as provided by the Illinois State Board of Investments (ISBI) in conjunction with its investment consultant. The assumed rate of inflation which must be combined with the projected real return is 2.40%.

**State Employees' Retirement System of Illinois  
(a Component Unit of the State of Illinois)**

**Notes to the Schedule of Employer Allocations and Pension Amounts by Fund  
Year Ended June 30, 2025**

The target allocations and forward looking annualized geometric real rates of return for each major asset class, which are applicable for a 20-year projection period, are summarized in the following table. The 20-year projections produced an estimated annual real return of 5.60% and a standard deviation of 12.27% for the aggregate portfolio.

<b>Asset Class</b>	<b>Asset Allocation</b>	
	<b>Target Allocation</b>	<b>20-Year Simulated Real Rate of Return</b>
U.S. Equity	22%	6.1%
Developed Foreign Equity	13%	6.5%
Emerging Market Equity	8%	6.5%
Private Equity	10%	8.8%
High Yield Bonds	2%	4.4%
Private Debt	10%	6.8%
Investment Grade Bonds	14%	2.4%
Long-term Government Bonds	5%	2.6%
TIPS	3%	2.3%
Real Estate	10%	5.6%
Infrastructure	3%	6.6%
<b>Total</b>	<b>100%</b>	

**J. Discount Rate**

A Single Discount Rate of 6.69% was used to measure the total pension liability as of June 30, 2025. This represents 0.10% change from the discount rate used for the June 30, 2024 valuation, 6.59%

This Single Discount Rate was based on an expected rate of return on pension plan investments of 6.75% and a municipal bond rate of 5.20%. The projection of cash flows used to determine this Single Discount Rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between statutory contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position and future contributions were sufficient to finance the benefit payments through the year 2078. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2078, and the municipal bond rate was applied to all benefit payments after that date.

Regarding the sensitivity of the net pension liability to changes in the Single Discount Rate, the following presents the plan's net pension liability, calculated using a Single Discount Rate of 6.69%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

	June 30, 2025		
	1% Decrease 5.69%	Current Discount Rate 6.69%	1% Increase 7.69%
State's net pension liability	\$ 40,186,773,772	\$ 32,611,657,990	\$ 26,332,088,286

**State Employees' Retirement System of Illinois  
(a Component Unit of the State of Illinois)**

**Notes to the Schedule of Employer Allocations and Pension Amounts by Fund  
Year Ended June 30, 2025**

**K. 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>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
<b>Amount Established</b>	\$ 585,692,133	\$ 367,352	\$ 832,252,554	\$ 806,293,020	\$ 641,512,458	
<b>Recognition Period</b>	4.5109	4.5038	4.4771	4.4664	4.6281	
<b>Annual Recognition</b>	\$ 129,839,308	\$ 81,565	\$ 185,890,991	\$ 180,524,140	\$ 138,612,488	
<b>Amount Recognized</b>						
2021	129,839,308					\$ 129,839,308
2022	129,839,308	81,565				129,920,873
2023	129,839,308	81,565	185,890,991			315,811,864
2024	129,839,308	81,565	185,890,991	180,524,140		496,336,004
2025	66,334,901	81,565	185,890,991	180,524,140	138,612,488	571,444,085
2026	-	41,092	185,890,991	180,524,140	138,612,488	505,068,711
2027	-	-	88,688,590	180,524,140	138,612,488	407,825,218
2028	-	-	-	84,196,460	138,612,488	222,808,948
2029	-	-	-	-	87,062,506	87,062,506
<b>Deferred Balance</b>						
2021	455,852,825					455,852,825
2022	326,013,517	285,787				326,299,304
2023	196,174,209	204,222	646,361,563			842,739,994
2024	66,334,901	122,657	460,470,572	625,768,880		1,152,697,010
2025	-	41,092	274,579,581	445,244,740	502,899,970	1,222,765,383
2026	-	-	88,688,590	264,720,600	364,287,482	717,696,672
2027	-	-	-	84,196,460	225,674,994	309,871,454
2028	-	-	-	-	87,062,506	87,062,506
2029	-	-	-	-	-	-

**State Employees' Retirement System of Illinois  
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**Notes to the Schedule of Employer Allocations and Pension Amounts by Fund  
Year Ended June 30, 2025**

**L. Amortization of Investment Earnings**

The following schedule illustrates the recognition in pension expense of differences between expected and actual earnings on total 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>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
<b>Amount Established</b>	\$ (3,522,948,876)	\$ 3,186,225,259	\$ 157,381,885	\$ (515,070,050)	\$ (692,361,766)	
<b>Recognition Period</b>	5.00	5.00	5.00	5.00	5.00	
<b>Annual Recognition</b>	\$ (704,589,775)	\$ 637,245,052	\$ 31,476,377	\$ (103,014,010)	\$ (138,472,353)	
<b>Amount Recognized</b>						
2021	(704,589,775)					\$ (704,589,775)
2022	(704,589,775)	637,245,052				(67,344,723)
2023	(704,589,775)	637,245,052	31,476,377			(35,868,346)
2024	(704,589,775)	637,245,052	31,476,377	(103,014,010)		(138,882,356)
2025	(704,589,776)	637,245,052	31,476,377	(103,014,010)	(138,472,353)	(277,354,710)
2026	-	637,245,051	31,476,377	(103,014,010)	(138,472,353)	427,235,065
2027	-	-	31,476,377	(103,014,010)	(138,472,353)	(210,009,986)
2028	-	-	-	(103,014,010)	(138,472,353)	(241,486,363)
2029	-	-	-	-	(138,472,354)	(138,472,354)
<b>Deferred Balance</b>						
2021	(2,818,359,101)					(2,818,359,101)
2022	(2,113,769,326)	2,548,980,207				435,210,881
2023	(1,409,179,551)	1,911,735,155	125,905,508			628,461,112
2024	(704,589,776)	1,274,490,103	94,429,131	(412,056,040)		252,273,418
2025	-	637,245,051	62,952,754	(309,042,030)	(553,889,413)	(162,733,638)
2026	-	-	31,476,377	(206,028,020)	(415,417,060)	(589,968,703)
2027	-	-	-	(103,014,010)	(276,944,707)	(379,958,717)
2028	-	-	-	-	(138,472,354)	(138,472,354)
2029	-	-	-	-	-	-

**State Employees' Retirement System of Illinois  
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**Notes to the Schedule of Employer Allocations and Pension Amounts by Fund  
Year Ended June 30, 2025**

**M. 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).

Changes in Assumptions						
Measurement Year	2021	2022	2023	2024	2025	TOTAL
Amount Established	\$ 1,002,207,365	\$ (3,559,664,976)	\$ (65,491,303)	\$ (21,715,079)	\$ 49,778,362	
Recognition Period	4.5109	4.5038	4.4771	4.4664	4.6281	
Annual Recognition	\$ 222,174,592	\$ (790,369,238)	\$ (14,628,063)	\$ (4,861,875)	\$ 10,755,680	
<b>Amount Recognized</b>						
2021	222,174,592					\$ 222,174,592
2022	222,174,592	(790,369,238)				(568,194,646)
2023	222,174,592	(790,369,238)	(14,628,063)			(582,822,709)
2024	222,174,592	(790,369,238)	(14,628,063)	(4,861,875)		(587,684,584)
2025	113,508,997	(790,369,238)	(14,628,063)	(4,861,875)	10,755,680	(685,594,499)
2026	-	(398,188,024)	(14,628,063)	(4,861,875)	10,755,680	(406,922,282)
2027	-	-	(6,979,051)	(4,861,875)	10,755,680	(1,085,246)
2028	-	-	-	(2,267,579)	10,755,680	8,488,101
2029	-	-	-	-	6,755,642	6,755,642
<b>Deferred Balance</b>						
2021	780,032,773					780,032,773
2022	557,858,181	(2,769,295,738)				(2,211,437,557)
2023	335,683,589	(1,978,926,500)	(50,863,240)			(1,694,106,151)
2024	113,508,997	(1,188,557,262)	(36,235,177)	(16,853,204)		(1,128,136,646)
2025	-	(398,188,024)	(21,607,114)	(11,991,329)	39,022,682	(392,763,785)
2026	-	-	(6,979,051)	(7,129,454)	28,267,002	14,158,497
2027	-	-	-	(2,267,579)	17,511,322	15,243,743
2028	-	-	-	-	6,755,642	6,755,642
2029	-	-	-	-	-	-

State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Amounts by Fund  
Fiscal Year Ended June 30, 2025  
Note N 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			
			2026	2027	2028	2029	2026	2027	2028	2029	2026	2027	2028	2029	2026	2027	2028	2029
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0001	GENERAL REVENUE	TOTAL GRF	\$ 494,561,356	\$ 135,065,517	\$ (50,186,122)	\$ (42,949,736)	\$ 356,811,343	\$ 288,112,613	\$ 157,405,836	\$ 61,506,251	\$ 301,824,914	\$ (148,363,875)	\$ (170,600,690)	\$ (97,825,324)	\$ (287,474,725)	\$ (766,681)	\$ 5,996,517	\$ 4,772,597
0001		350	(8,428,620)	(18,651,631)	(13,234,122)	(4,356,550)	17,840,567	14,405,631	7,870,292	3,075,313	15,091,246	(7,418,194)	(8,530,035)	(4,891,266)	(14,373,736)	(38,334)	299,826	238,630
0001		416	978,196	436,347	(895,387)	(1,361,105)	820,666	662,659	362,033	411,464	694,197	(341,237)	(392,382)	(224,998)	(681,192)	(1,763)	13,792	10,977
0001		418	110,839,686	63,769,848	30,325,798	9,695,888	32,184,383	25,987,758	14,199,006	5,547,864	27,224,607	(13,382,422)	(15,388,182)	(8,823,844)	(25,930,220)	(69,155)	540,886	430,488
0001		426	(27,280,008)	(86,834,191)	(98,961,200)	(45,715,714)	99,264,916	80,152,929	43,790,304	17,111,039	83,967,691	(41,279,300)	(47,461,112)	(27,215,005)	(79,975,468)	(213,291)	1,668,231	1,327,736
0001		444	153,403,336	76,812,881	12,173,707	(9,091,210)	99,122,191	80,037,684	43,727,341	17,086,437	83,846,961	(41,215,484)	(47,392,872)	(27,175,875)	(79,800,479)	(212,984)	1,665,832	1,325,827
0001		448	33,600,707	29,038,065	30,494,964	20,220,666	2,426,317	1,959,166	1,070,360	418,243	2,052,409	(1,008,874)	(1,160,085)	(665,212)	(1,954,828)	(5,213)	40,776	32,454
0001		478	5,476,484	(2,696,175)	(10,165,537)	(8,757,093)	7,207,589	5,819,875	3,179,598	1,242,426	6,096,863	(2,996,950)	(3,446,134)	(1,976,072)	(5,806,989)	(15,487)	121,130	96,406
0001		492	(9,328,156)	(10,274,817)	(6,303,931)	(2,361,635)	3,889,244	3,140,427	1,173,724	670,418	3,289,892	(1,617,166)	(1,859,548)	(1,066,296)	(3,133,475)	(5,387)	52,021	
0001		494	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0001		511	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0001		501	(2,255,724)	(2,129,379)	(500,886)	399,233	1,926,781	1,555,808	849,992	332,134	1,629,855	(801,165)	(921,244)	(528,257)	(1,552,364)	(4,140)	32,381	25,772
0001		691	1,446,620	(499,120)	(948,592)	(483,083)	1,391,564	1,123,639	613,883	239,874	1,177,117	(578,619)	(665,343)	(381,519)	(1,121,151)	(2,990)	23,386	18,613
0001		All Others	236,108,835	86,093,693	7,849,064	(1,139,133)	90,737,125	73,267,037	40,283,303	15,641,039	76,754,076	(37,728,934)	(43,383,753)	(24,876,980)	(73,104,823)	(194,967)	1,524,915	1,213,673
0007	EDUCATION ASSISTANCE	691	36	(11,628)	(10,387)	-	-	-	-	-	-	-	-	-	-	-	-	-
0011	ROAD	360	(2,358)	-	(10,298)	(14,960)	18,182	14,682	8,021	3,134	15,380	(7,560)	(8,694)	(4,985)	(14,649)	(39)	306	243
0011	ROAD	494	67,590,504	64,166,872	40,819,232	14,010,435	48,794,183	39,399,586	21,525,350	8,411,022	41,274,752	(20,288,855)	(23,329,756)	(13,377,676)	(39,312,355)	(104,845)	820,027	652,656
0011	ROAD	510	42,465	80,870	19,246	(21,644)	43,436	35,073	19,162	7,487	36,742	(18,061)	(20,768)	(11,909)	(34,995)	(93)	730	581
0012	MOTOR FUEL TAX	492	365,535	(667,380)	(1,293,939)	(931,717)	2,030,378	1,639,457	895,692	349,991	1,717,485	(84,240)	(970,775)	(556,658)	(1,635,828)	(4,363)	34,122	27,158
0012	MOTOR FUEL TAX	494	1,032,736	742,541	287,324	(44,756)	915,185	738,979	403,730	157,757	774,150	(380,538)	(437,573)	(250,912)	(737,343)	(1,966)	15,380	12,241
0013	PREVENT & TREAT ALCOHOL & SUB	444	(932,092)	(1,034,925)	(647,746)	(151,584)	103,539	83,604	45,676	17,848	87,583	(43,052)	(49,505)	(28,387)	(83,419)	(222)	1,740	1,385
0014	FOOD & DRUG SAFETY	482	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0016	TEACHER CERTIFICATE FEE REVOLV	586	(93,360)	(83,536)	(42,214)	(14,156)	9,091	7,341	4,011	1,567	7,690	(3,780)	(4,347)	(2,493)	(7,325)	(20)	153	122
0018	TRANSPORTATION REGULATORY	524	1,005,407	97,022	(604,708)	(443,450)	635,882	513,452	280,516	109,612	537,889	(264,403)	(304,031)	(174,337)	(512,315)	(1,366)	10,687	8,505
0021	FINANCIAL INSTITUTION	440	(1,311,042)	(1,127,175)	(796,724)	(377,061)	327,382	191,878	104,720	40,919	200,800	(98,705)	(113,499)	(65,082)	(91,253)	(510)	3,989	3,175
0022	GENERAL PROFESSIONS DEDICATED	586	1,307,933	967,106	475,399	270,571	312,638	252,444	137,919	53,892	264,459	(129,996)	(149,480)	(65,714)	(251,885)	(672)	5,254	4,182
0026	LIVE & LEARN	350	(297,084)	(285,608)	(131,556)	-	-	-	-	-	-	-	-	-	-	-	-	-
0036	IL VETERANS REHABILITATION	444	51,846	(356,598)	(694,188)	(433,222)	180,411	153,750	83,999	32,823	161,068	(79,174)	(91,400)	(52,204)	(153,410)	(3,200)	3,200	2,547
0039	STATE BOATING ACT	422	(3,060,212)	619,333	1,839,400	595,116	216,649	174,549	95,362	37,263	182,857	(89,884)	(103,356)	(59,266)	(174,163)	(464)	3,633	2,891
0040	STATE PARKS	422	(1,100,529)	650,362	874,158	112,347	138,894	112,152	61,272	23,942	117,490	(57,753)	(66,409)	(38,080)	(111,904)	(298)	2,334	1,858
0041	WILDLIFE & FISH	422	(6,135,190)	(6,293,944)	(4,586,989)	(3,156,966)	1,776,327	1,434,321	783,619	306,199	1,502,586	(738,605)	(849,306)	(487,007)	(1,431,146)	(3,817)	29,853	23,760
0042	SALMON	422	(129,462)	(129,099)	(80,712)	(27,196)	5,556	4,486	2,451	958	4,700	(2,310)	(2,656)	(1,523)	(4,478)	(12)	83	74
0043	PUBLIC REGISTER REGISTRATION ADMIN	422	1,307,933	967,106	475,399	270,571	312,638	252,444	137,919	53,892	264,459	(129,996)	(149,480)	(65,714)	(251,885)	(672)	5,254	4,182
0045	AGRICULTURAL PREMIUM	406	(1,565,954)	(1,200,994)	(608,051)	(162,125)	71,720	57,911	31,639	12,363	60,667	(29,821)	(34,291)	(19,663)	(57,783)	(154)	1,205	959
0047	FIRE PREVENTION	All	3,597,747	2,112,475	843,901	197,475	1,290,451	1,041,993	569,277	222,445	1,091,586	(536,576)	(616,998)	(353,797)	(1,039,686)	(1,773)	21,687	17,261
0048	RURAL/DOWNSIDE HEALTH ACCESS	482	(51,890)	(28,376)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0049	INDUSTRIAL HYGIENE REGULATORY	532	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0050	MENTAL HEALTH	444	(743,644)	(545,629)	(364,799)	(122,020)	222,230	179,443	98,036	38,308	187,983	(92,404)	(106,254)	(60,928)	(179,046)	(478)	3,735	2,972
0051	AMUSEMENT RIDE & PATRON SAFETY	452	(40,735)	(43,799)	(38,772)	(14,246)	10,101	8,157	4,456	1,741	8,545	(4,200)	(4,830)	(2,769)	(8,138)	(22)	170	135
0052	FEDERAL TITLE III SS & EMPLOY	390	23,216	15,178	(4,155)	(10,510)	18,182	14,882	8,021	3,134	15,380	(7,560)	(8,694)	(4,985)	(14,649)	(39)	306	243
0052	FEDERAL TITLE III SS & EMPLOY	427	(9,987,866)	(8,516,444)	(6,071,242)	(3,973,340)	8,543,237	6,898,364	3,768,813	1,472,662	7,228,681	(3,552,319)	(4,084,742)	(2,342,260)	(6,883,090)	(18,357)	143,576	114,272
0052	FEDERAL TITLE III SS & EMPLOY	528	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0054	STATE PENSIONS	370	2,408,060	1,878,093	1,475,643	879,186	627,800	506,927	276,952	108,219	531,053	(261,042)	(300,168)	(172,121)	(505,804)	(1,349)	10,551	8,397
0057	IL STATE PHARMACY DISCIPLINARY	440	(37,241)	(93,539)	(104,889)	(79,520)	93,943	75,855	41,442	16,194	79,466	(39,062)	(44,916)	(25,756)	(75,688)	(202)	1,579	1,257
0059	PUBLIC UTILITY	524	4,488,728	1,891,468	95,236	(286,512)	1,730,365	1,397,209	763,343	298,276	1,463,707	(719,494)	(827,332)	(474,406)	(1,394,116)	(3,718)	29,080	23,145
0060	ALZHEIMERS RESRCH CARE SUPPORT	482	96,973	14,533	(17,980)	(14,156)	9,091	7,341	4,011	1,567	7,690	(3,780)	(4,347)	(2,493)	(7,325)	(20)	153	122
0063	PUBLIC HEALTH SERVICES	482	2,446,855	3,296,425	2,142,343	(84,852)	3,325,877	2,685,529	1,467,197	573,307	2,815,343	(1,382,916)	(1,590,188)	(911,840)	(2,679,583)	(7,146)	58,894	44,486
0063	U S ENVIRONMENTAL PROTECTION	482	(2,077,130)	(676,989)	(3,090,955)	(3,064,101)	927,306	748,787	409,077	159,847	784,404	(383,578)	(443,369)	(254,235)	(747,109)	(1,993)	15,584	12,403
0067	RADIATION PROTECTION	All	(426,449)	(173,365)	(226,661)	(295,931)	276,273	223,080	121,876	47,623	233,698	(114,875)	(132,093)	(75,744)	(222,586)	(594)	4,643	3,695
0068	HOSPITAL LICENSURE	482	(329,782)	(194,515)	(52,398)	(2,054)	23,233	18,760	10,249	4,005	19,653	(9,660)	(11,108)	(6,370)	(18,718)	(50)	390	311
0071	FIREARM OWNER'S NOTIFICATION	493	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0072	UNDERGROUND STORAGE TANK	492	(82,535)	(120,340)	(125,662)	(79,520)	93,943	75,855	41,442	16,194	79,466	(39,062)	(44,916)	(25,756)	(75,688)	(202)	1,579	1,257
0072	UNDERGROUND STORAGE TANK	All Others	2,315,893	1,343,177	1,074,650	762,495	739,421	597,										



State Employees' Retirement System of the State of Illinois  
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 Pension Amounts by Fund  
 Fiscal Year Ended June 30, 2025  
 Note N 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				
			2026	2027	2028	2029	2030	2026	2027	2028	2029	2030	2026	2027	2028	2029	2030	2026	2027	2028	2029	2030
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0345	LONG TERM CARE PROVIDER	482	10,963	5,339	17,134	10,450	32,829	26,509	14,483	5,659	27,770	(13,651)	(15,697)	(9,001)	(26,450)	(71)	552	439				
0347	EMPLOYMENT & TRAINING	444	11,778,199	8,095,328	5,199,768	2,127,323	908,619	733,678	400,833	156,625	768,596	(377,808)	(434,434)	(249,112)	(732,053)	(1,952)	15,270	12,153				
0357	CHILD LABOR ENFORCEMENT	452	153,576	201,248	236,627	143,887	33,840	14,928	5,833	28,625	(14,071)	(16,180)	(9,278)	(27,264)	(73)	569	453					
0360	LEAD POISONING SCREENING	482	339,106	255,318	92,949	(13,721)	205,563	165,985	90,683	35,434	173,885	(83,474)	(98,285)	(56,358)	(165,617)	(442)	3,455	2,750				
0362	SECURITIES AUDIT & ENFORCEMENT	350	(701,266)	(120,299)	243,617	150,911	266,678	215,332	117,643	45,369	225,560	(110,885)	(127,505)	(73,113)	(214,855)	(573)	4,462	3,567				
0363	DEPT OF BUSINESS SERV SP OPS	350	(443,506)	(421,436)	(636,627)	(523,566)	484,866	391,512	213,897	83,580	410,146	(201,610)	(231,827)	(132,933)	(390,645)	(1,042)	8,149	6,485				
0368	DRUG TREATMENT	444	(105,720)	(321,960)	(370,766)	(185,123)	29,799	24,062	13,146	5,137	25,207	(12,391)	(14,248)	(8,170)	(24,008)	(64)	501	399				
0369	FEED CONTROL	406	(62,310)	(45,920)	(80,887)	(99,230)	65,154	52,609	28,742	11,231	55,113	(27,091)	(31,152)	(17,863)	(52,493)	(140)	1,095	871				
0369	FEED CONTROL	360	14,229	3,287	(11,047)	(10,375)	16,667	13,458	7,353	2,873	14,099	(6,930)	(7,969)	(4,570)	(13,428)	(36)	280	223				
0370	TANNING FACILITY PERMIT	482	(12,536)	(43,825)	(63,450)	(31,157)	-	-	-	-	-	-	-	-	-	-	-	-				
0372	PLUMBING LICENSURE & PROGRAM	482	(25,253)	35,825	577,533	619,303	143,945	116,230	63,501	24,813	121,762	(59,853)	(68,824)	(39,465)	(115,973)	(309)	2,419	1,925				
0376	STATE POLICE MTR VEHICLE THEFT	493	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
0379	ICC FEDERAL GRANTS TRUST	524	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
0384	TAX COMPLIANCE & ADMIN	492	8,657,689	7,377,949	2,402,099	(12,469)	2,658,177	2,146,384	1,172,643	458,210	2,248,538	(1,105,283)	(1,270,943)	(728,780)	(2,141,632)	(51)	44,673	35,555				
0386	APPRAISAL ADMINISTRATION	440	(131,077)	(8,644)	48,434	11,075	25,759	20,799	11,363	4,440	21,789	(10,711)	(12,316)	(7,062)	(20,753)	(55)	433	345				
0387	SMALL BUS ENVIRONMENTAL ASSIST	420	(128,502)	(155,717)	(224,114)	(164,683)	-	-	-	-	-	-	-	-	-	-	-	-				
0393	SICKLE CELL CHRONIC DISEASE	482	123,469	118,211	95,094	48,247	8,081	6,525	3,565	1,393	6,836	(3,360)	(3,864)	(6,511)	(17)	136	108					
0394	GAINING EARLY AWARENESS & READ	444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
0396	SENIOR HEALTH INSURANCE PROG	482	(11,563)	(60,392)	(46,084)	(8,472)	45,456	36,704	20,053	7,836	38,451	(18,901)	(21,734)	(12,463)	(36,623)	(98)	764	608				
0397	TRAUMA CENTER	482	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
0398	EMS ASSISTANCE	482	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
0402	IL ARTS COUNCIL STATE TRUST	503	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
0407	GRANT ACCOUNTABILITY/TRANSPNCY	507	26,886	(85,152)	(260,079)	(151,898)	107,075	86,459	47,235	18,457	90,574	(44,522)	(51,195)	(29,356)	(86,268)	(230)	1,799	1,432				
0408	DHS SPECIAL PURPOSE TRUST	444	7,689,011	7,815,584	11,032,760	7,788,131	1,068,220	862,550	471,241	184,137	903,602	(444,171)	(510,744)	(292,869)	(860,641)	(2,295)	17,952	14,288				
0410	SBE FEDERAL DEPT OF AGRY	586	(233,252)	(132,963)	(56,694)	(16,925)	40,405	32,626	17,825	6,965	34,179	(16,801)	(19,319)	(11,078)	(32,554)	(87)	679	540				
0419	DGED PROJECTS	420	1,346	1,346	(14,499)	(17,805)	-	-	-	-	-	-	-	-	-	-	-	-				
0421	PUBLIC AID RECOVERIES TRUST	442	5,011,959	4,474,895	2,587,967	991,234	2,431,401	1,963,271	1,072,602	419,119	2,056,710	(1,010,988)	(1,162,515)	(666,606)	(1,958,924)	(5,224)	40,862	32,522				
0422	ALTERNATE FUELS	532	156,306	138,069	87,645	34,716	10,101	8,157	4,456	1,741	8,545	(4,200)	(4,830)	(2,769)	(8,138)	(22)	170	135				
0425	IL POWER AGENCY OPERATIONS	All	4,586,876	3,276,594	1,493,013	408,251	416,682	336,456	169,682	71,827	352,469	(173,258)	(199,226)	(114,240)	(335,711)	(895)	7,003	5,573				
0427	ENERGY TRANSITION ASSISTANCE	420	2,035,559	1,845,712	905,470	113,014	131,318	106,035	57,930	22,636	111,081	(54,603)	(62,786)	(36,003)	(105,800)	(282)	2,207	1,756				
0428	SUPREME COURT HISTORIC PRESERV	210	143,053	14,190	(29,262)	(21,824)	45,456	36,704	20,053	7,836	38,451	(18,901)	(21,734)	(12,463)	(36,623)	(98)	764	608				
0434	COURT OF CLAIMS ADMIN & GRANT	528	80,469	70,859	70,680	43,707	9,091	7,341	4,011	1,567	7,690	(3,780)	(4,347)	(2,493)	(7,325)	(20)	153	122				
0435	CHARITABLE TRUST STABILIZATION	370	(90,865)	(16,874)	(10,807)	(4,720)	3,030	2,447	1,337	522	2,563	(1,260)	(1,449)	(831)	(2,442)	(7)	51	41				
0438	IL STATE FAIR	408	583,557	328,422	229,556	93,188	53,537	43,229	23,618	9,229	45,287	(22,261)	(25,598)	(14,678)	(43,134)	(115)	900	716				
0439	FEDERAL AG MARKETING SERVICES	406	17,277	4,957	(17,979)	(17,894)	1,010	816	446	174	854	(420)	(483)	(277)	(814)	(12)	17	14				
0440	AGRICULTURAL MASTER	406	87,355	108,813	69,560	31,320	48,487	39,151	21,390	8,358	41,015	(20,161)	(23,183)	(13,293)	(39,065)	(104)	815	649				
0445	SEX OFFENDER INVESTIGATION	493	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
0446	EMPLOYEE CLASSIFICATION	452	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
0447	GI EDUCATION	497	145,385	26,271	2,503	7,012	71,720	57,911	31,639	12,363	60,667	(29,821)	(34,291)	(19,663)	(57,783)	(154)	1,205	959				
0449	INTERPRETERS FOR THE DEAF	426	42,946	113,509	116,069	70,457	8,586	6,933	3,788	1,480	7,263	(3,570)	(4,105)	(2,354)	(6,918)	(18)	144	111				
0450	MONITORING DEVICE DRUG PERMIT	350	166,702	99,433	(90,433)	71,720	89,965	57,911	31,639	12,363	60,667	(29,821)	(34,291)	(19,663)	(57,783)	(154)	1,205	959				
0455	IL STATE TOLL HIGHWAY REVENUE	557	(19,647,621)	(17,186,812)	(21,458,950)	(15,680,118)	10,466,034	8,450,954	4,617,047	1,804,109	8,853,165	(4,351,827)	(5,004,080)	(2,869,424)	(8,432,244)	(22,488)	175,890	139,990				
0473	TEACHERS RETIREMENT SYSTEM	593	(1,777,753)	(1,185,734)	(77,042)	(381,838)	291,425	235,315	128,561	50,235	246,515	(121,176)	(139,338)	(79,899)	(234,794)	(626)	4,898	3,898				
0476	WHOLESALE MEAT	406	183,905	232,686	(335,982)	(604,489)	342,942	276,913	151,287	59,115	290,993	(142,597)	(163,969)	(94,023)	(276,300)	(737)	5,763	4,587				
0477	JUDGES RETIREMENT SYSTEM	275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
0480	SECRETARY OF STATE ID SECURITY	350	2,234,151	2,345,619	(1,021,250)	(2,346,197)	258,090	208,399	113,855	44,489	218,317	(107,315)	(123,400)	(70,759)	(207,937)	(555)	4,337	3,452				
0481	GENERAL ASSEMBLY RETIREMENT	131	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
0483	SECRETARY OF STATE SPEC SERV	350	12,816,694	11,904,843	11,023,619	6,920,222	1,168,729	943,708	515,580	201,463	988,622	(485,963)	(558,799)	(320,425)	(941,618)	(2,511)	19,641	15,633				
0484	NUCLEAR CIVIL PROTECTION PLAN	588	(216,811)	(172,884)	(55,657)	(4,808)	5,051	4,078	2,228	871	4,272	(2,100)	(2,415)	(4,069)	(11)	85	68					
0488	CRIMINAL JUSTICE TRUST	546	(931,253)	(1,015,098)	(1,288,510)	(999,892)	133,338	107,666	58,822	22,985	112,790	(55,443)	(63,752)	(36,557)	(107,427)	(287)	2,241	1,783				
0491	FEDERAL AID DISASTER	588	1,015,833	849,330	580,025	206,619	129,803	104,811	57,262	22,375	109,799	(55,973)	(62,062)	(35,587)	(104,579)	(279)	2,181	1,736				
0495	OLD AGE SURVIVORS INSURANCE	444	(4,561,861)	(3,594,489)	(3,519,399)	(2,271,039)	2,176,846	1,757,727	960,307	375,239	1,841,383	(905,143)	(1,040,806)	(596,816)	(1,753,835)	(4,677)	36,584	29,117				
0497	FEDERAL CIVIL PREPARED ADMIN	588	1,564	4,468	3,431	(134)	1,515	1,223	668	261	1,282	(630)	(724)	(415)	(1,221)	(3)	25	20				
0502	EARLY INTERVENTION SERVICE REV	444	(313,912)	(159,174)	(3,965)	16,495	65,154	52,609	28,742	11,231	55,113	(27,091)	(31,152)	(17,863)	(52,493)	(140)	1,095	871				
0505	ATHLETICS SUPERVISION AND REG	440	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
0506	SMALL BUSINESS CREDIT INITIATV	420	1,086,370	967,222	412,982	(25,706)	89,397	72,185	39,437	15,410	75,621	(37,172)	(42,743)	(24,510)	(72,025)	(192)	1,502	1,196				
0509	DHS COMMUNITY SERVICES	444	1,440,897	742,411	35,785	(85,058)	156,571	126,426	69,071	26,989	132,443	(65,103)	(74,861)	(42,926)	(126,146)	(336)	2,631	2,094				
0514	STATE ASSET FORFEITURE	493	20,155	(4,241)	111,158	117,762	27,274	22,023	12,032	4,701	23,071	(11,941)	(13,040)	(7,478)	(21,974)	(59)	488	365				
0522	MONEY FOLLOWS PRSN BDGT TRNSFR	478	457,078	438,345	153,257	(55,956)	28,789	23,246	12,700	4,963	24,352	(11,971)	(13,765)	(7,893)	(23,195)	(62)	484	385				
0523	DEPT OF CORRECTIONS REIMBURSEM	425	(273,757)	(259,832)	(57,506)	47,042	21,718	17,536	9,581	3,744	18,371	(9,030)	(10,384)	(5,954)	(17,498)	(47)	365	290				
0523	DEPT OF CORRECTIONS REIMBURSEM	426	(10,124,898)	(9,856,087)	(90,676)	8,307	57,073	46,084	25,177	9,838	48,278	(23,731)	(27,288)	(15,647)	(45,982)	(123)	959	763				
0524	HEALTH FACILITY PLAN REVIEW	482	31,901	431,342	383,456	202,494	75,760	61,174	33,421	13,059	64,085	(31,501)	(36,223)	(20,771)	(61,038)	(163)	1,273	1,013				
0525	STATEWIDE GRAND JURY PROSECUTI	340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
0531	ENERGY EFFICIENCY PORTFOLIO	420	-	-	-	-																

State Employees' Retirement System of the State of Illinois  
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Pension Amounts by Fund  
Fiscal Year Ended June 30, 2025  
Note N 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			
			2026	2027	2028	2029	2026	2027	2028	2029	2026	2027	2028	2029	2026	2027	2028	2029
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0568	SCHOOL INFRASTRUCTURE	586	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0571	ENERGY EFFICIENCY TRUST	All	60,894	58,264	56,608	35,252	4,041	3,263	697	3,418	(1,680)	(1,932)	(1,108)	(3,255)	(9)	68	54	
0576	PESTICIDE CONTROL	All	(1,161,553)	(745,133)	(294,516)	(188,694)	221,220	178,627	97,590	38,133	187,129	(91,984)	(105,771)	(60,651)	(178,232)	(475)	3,718	2,959
0577	COMMUNITY COLLEGE HEALTH INSUR	416	83,949	90,904	17,096	(938)	10,606	8,564	4,679	1,828	8,972	(4,410)	(5,071)	(2,908)	(8,545)	(23)	178	142
0579	SAVINGS BANK REGULATORY	440	(6,195)	(8,869)	(92)	(401)	4,546	3,670	2,005	784	3,845	(1,890)	(2,173)	(3,662)	(120)	76	61	
0580	FIRE PREVENTION DIVISION	592	(278,718)	(134,785)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0581	JUVENILE ACCT INCENTIVE BLOCK	444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0582	JUVENILE ACCT INCENTIVE BLOCK	546	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0582	DCFS SPECIAL PURPOSE TRUST	418	(68,134)	7,274	(12,206)	(37,886)	25,759	20,799	11,363	4,440	21,789	(10,711)	(12,316)	(7,062)	(20,753)	(55)	433	345
0592	DHS FEDERAL PROJECTS	444	(426,730)	(276,317)	(137,361)	(58,890)	11,617	9,380	5,125	2,002	9,826	(4,830)	(5,554)	(3,185)	(9,359)	(25)	195	155
0600	ATTORNEY GENERAL WHISTLEBLOWER	340	(6,410,904)	(2,344,356)	59,714	26,214	5,556	4,486	2,451	958	4,700	(2,310)	(2,856)	(1,523)	(4,476)	(12)	93	74
0606	HEALTH INFORMATION EXCHANGE	444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0607	SPECIAL PROJECTS SURCHARGE	442	(1,627,348)	(917,580)	(287,344)	-	-	-	-	-	-	-	-	-	-	-	-	-
0608	PARTNERS FOR CONSERVATION	All	(240,594)	(385,125)	(470,763)	(134,761)	114,651	92,576	50,578	19,763	96,982	(47,672)	(54,817)	(31,433)	(92,371)	(246)	1,927	1,534
0612	STATEWIDE 911	493	(51,442)	10,603	51,927	29,892	64,649	52,202	28,520	11,144	54,686	(26,881)	(30,910)	(17,724)	(52,086)	(139)	1,086	865
0618	SERVICES FOR OLDER AMERICANS	402	293,332	264,105	88,052	(1,100)	113,135	91,353	49,909	19,502	95,701	(47,042)	(54,093)	(31,018)	(91,151)	(243)	1,901	1,513
0619	QUINCY VETERAN HOME	497	(5,792,988)	1,314,994	3,166,168	2,016,788	346,477	279,768	152,847	59,725	293,083	(144,067)	(364,660)	(94,992)	(279,149)	(744)	5,823	4,634
0621	INTERNATIONAL TOURISM	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0622	MOTOR VEHICLE LICENSE PLATE	350	586,254	813,622	363,686	(16,642)	170,713	137,845	75,309	29,427	144,405	(70,983)	(81,622)	(48,804)	(137,540)	(367)	2,869	2,283
0627	PUBLIC TRANSPORTATION	509	119,599	16,969	31,712	39,821	53,032	42,822	23,395	9,142	44,860	(22,051)	(25,356)	(14,540)	(42,727)	(114)	891	709
0632	HORSE RACING	All	(296,432)	(233,247)	(129,708)	(70,857)	146,975	116,677	64,837	25,335	124,325	(61,113)	(70,273)	(40,295)	(118,414)	(316)	2,470	1,966
0635	DEATH CERTIFICATE SURCHARGE	All	(15,484)	1,964	(285)	(1,260)	14,142	11,419	6,239	2,438	11,963	(5,880)	(6,762)	(3,877)	(11,394)	(30)	238	189
0636	COMMERCE & COMM AFFAIRS ASST	420	513,031	487,405	154,788	(73,388)	92,428	74,632	40,774	15,932	78,184	(38,432)	(44,192)	(25,340)	(74,467)	(199)	1,553	1,236
0642	DHS STATE PROJECTS	444	617,023	517,195	326,515	143,355	39,900	32,218	17,602	6,878	33,752	(16,591)	(19,077)	(10,939)	(32,147)	(86)	671	534
0644	COMMITMENT TO HUMAN SERVICES	All	1,132,217	652,595	405,776	133,844	449,511	362,964	198,300	77,486	380,239	(186,909)	(214,923)	(123,240)	(362,161)	(966)	7,554	6,013
0646	ALCOHOLISM & SUBSTANCE ABUSE	444	(70,759)	(251,640)	(169,618)	(86,132)	17,677	14,274	7,798	3,047	14,953	(7,350)	(8,452)	(4,847)	(12,424)	(39)	297	236
0649	MOTOR CARRIER SAFETY INSPECTO	493	(371,584)	(405,461)	(466,807)	(225,419)	82,851	66,883	36,441	14,278	70,067	(34,442)	(39,604)	(22,709)	(66,735)	(178)	1,392	1,108
0652	OVER DIMNSNL LOAD POLICE ESCRT	493	(306,489)	(106,409)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0654	HEALTHY SMILES	482	11,329	23,170	123,786	78,776	15,152	12,235	6,684	2,612	12,817	(6,300)	(6,245)	(4,154)	(12,208)	(33)	255	203
0657	IL ARTS COUNCIL FEDERAL GRANT	503	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0659	HISTORIC PROPERTY ADMIN	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0659	HISTORIC PROPERTY ADMIN	422	61,491	41,283	128,891	123,376	14,142	11,419	6,239	2,438	11,963	(5,880)	(6,762)	(3,877)	(11,394)	(30)	238	189
0664	STUDENT LOAN OPERATION	691	(3,330,294)	(1,149,853)	(402,443)	(194,872)	39,395	31,810	17,379	6,791	33,324	(16,381)	(18,836)	(10,801)	(31,740)	(85)	662	527
0667	DISASTER RESPONSE AND RECOVERY	588	293,077	16,536	(107,312)	(85,177)	18,182	14,882	6,021	3,134	15,380	(7,500)	(8,894)	(14,685)	(4,985)	(39)	366	243
0668	COLLEGE SAVINGS POOL ADMINSTR	370	248,227	38,314	(332,494)	(244,338)	95,458	77,079	42,111	16,455	80,747	(39,692)	(45,641)	(26,171)	(76,908)	(205)	1,604	1,277
0673	DEPT OF INSURANCE FED TRUST	446	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0674	STATE CHARTER SCHOOL COMM	586	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0675	ELECTRONICS RECYCLING	532	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0678	FY09 BUDGET RELIEF	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0684	IL HEALTH BENEFITS EXCHANGE	446	1,630,165	1,560,491	1,322,543	716,033	107,075	86,459	47,235	18,457	90,574	(44,522)	(51,195)	(29,356)	(86,268)	(230)	1,799	1,432
0684	IL HEALTH BENEFITS EXCHANGE	446	78,117	70,761	44,083	72,830	5,051	4,078	2,002	911	4,272	(2,100)	(2,415)	(1,385)	(4,069)	(11)	85	68
0689	AGRICULTURE PESTICIDE CONTROL	406	(57,339)	(25,471)	3,970	20,914	15,152	12,235	6,684	2,612	12,817	(6,300)	(7,245)	(4,154)	(12,208)	(33)	255	203
0690	DHS PRIVATE RESOURCE	444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0690	DHS PRIVATE RESOURCE	482	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0698	LONG TERM CARE OMBUDSMAN	402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0700	USDA WOMEN, INFANTS & CHILDREN	444	(595,052)	(585,081)	(526,795)	(324,959)	151,521	122,348	66,843	26,119	128,171	(63,003)	(72,446)	(41,542)	(122,077)	(326)	2,546	2,027
0701	FEDERAL STUDENT INCENTIVE TR	691	(983,546)	(993,135)	(919,508)	(522,499)	19,698	15,905	8,690	3,395	16,662	(6,190)	(9,418)	(5,400)	(15,870)	(42)	331	263
0703	ASSISTING & SHARED HAVR RES	482	268,908	660,602	473,404	318,336	124,752	100,733	55,034	21,504	105,527	(57,872)	(59,847)	(34,203)	(100,510)	(268)	2,097	1,669
0705	STATE POLICE WHISTLEBLOWER REW	493	575,713	551,393	389,531	161,381	37,375	30,179	16,488	6,443	31,615	(15,541)	(17,870)	(10,247)	(30,112)	(80)	628	500
0708	IL STANDARDBRED BREEDERS	406	82,897	62,031	5,991	(19,055)	14,142	11,419	6,239	2,438	11,963	(5,880)	(6,762)	(3,877)	(11,394)	(30)	238	189
0709	IL THOROUGHBRED BREEDERS	406	55,477	58,735	49,185	25,589	12,627	10,196	5,570	2,177	10,681	(6,520)	(6,037)	(3,462)	(10,173)	(27)	212	169
0710	HOMELAND SECURITY EMERG PREPAR	588	(113,090)	(58,321)	144,270	(132,751)	393,954	318,104	173,791	67,909	333,243	(163,808)	(188,359)	(108,008)	(317,399)	(846)	6,621	5,269
0711	STATE LOTTERY	All	1,977,440	693,471	(621,662)	(635,669)	1,199,033	968,177	528,948	206,686	1,014,256	(498,564)	(573,289)	(328,733)	(966,033)	(2,576)	20,151	16,038
0718	COMMUNITY MENTAL HEALTH MEDICA	444	(191,475)	(183,314)	(261,052)	(193,549)	74,750	60,358	32,976	12,885	63,231	(31,081)	(35,744)	(20,494)	(60,224)	(161)	1,256	1,000
0722	COMPTROLLER DEBT RECOVERY TRST	360	(3,540)	(3,546)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0724	DEPT OF LABOR FEDERAL PROJECTS	452	(96,762)	(72,448)	55,478	120,250	49,497	39,967	21,835	8,532	41,869	(20,581)	(23,666)	(13,570)	(39,878)	(106)	832	662
0726	FEDERAL INDUSTRIAL SERVICES	452	51,986	15,285	88,319	86,280	81,316	65,660	35,872	14,017	68,785	(33,812)	(38,879)	(22,294)	(65,514)	(175)	1,367	1,088
0727	SERVE ILLINOIS COMMISSION	444	158,242	97,575	(58,996)	(94,318)	9,596	7,749	4,233	1,654	8,117	(3,990)	(4,588)	(2,631)	(7,732)	(21)	161	128
0731	IL CLEAN WATER FUND	532	(806,855)	63,294	265,140	12,002	518,706	418,836	228,825	89,413	438,770	(215,680)	(248,006)	(142,211)	(417,909)	(81,415)	8,717	6,938
0732	SECRETARY OF STATE DUJ ADMINIS	350	687,971	620,050	255,893	43,587	111,115	89,722	49,018	19,154	93,992	(46,202)	(53,127)	(30,464)	(89,523)	(239)	1,867	1,486
0733	TOBACCO SETTLEMENT RECOVERY	444	47,392	(41,481)	(215,729)	(210,845)	18,688	15,090	8,244	3,221	15,808	(7,770)	(8,935)	(5,123)	(15,056)	(40)	314	250
0733	TOBACCO SETTLEMENT RECOVERY	482	(9,628)	13,308	46,871	46,471	5,566	4,968	2,455	968	4,486	(2,310)	(2,650)	(1,523)	(4,476)	(12)	93	74
0737	ENERGY ADMINISTRATION	422	1,198,366	1,158,367	351,242	(199,337)	89,902	72,590	36,580	15,497	76,048	(37,042)	(42,985)	(24,648)	(72,432)	(43,985)	1,511	1,203
0740	MEDIAID BUY IN PROGRAM REVOLV	478	285,362	286,427	153,299	41,651	32,324	26,101	14,260	5,572	27,343	(13,441)	(15,455)	(8,862)	(26,043)	(69)	541	432
0742	ST. POLICE TRAINING & ACADEMY	493	2,719,647	2,602,976	2,323,557	1,332,776	179,299	144,778	79,097	30,907	151,668	(74,554)	(85,728)	(49,158)	(144,457)	(385)	3,013	2,398
0743	LAW ENFORCEMENT TRAINING	569	6,323,960	6,061,367	3,044,288	315,946	403,550	325,852	178,024	69,563	341,361	(167,798)	(192,948)	(110,639)	(325,131)	(867)	6,782	5,398

State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Amounts by Fund  
Fiscal Year Ended June 30, 2025

Note N 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			
			2026	2027	2028	2029	2026	2027	2028	2029	2026	2027	2028	2029	2026	2027	2028	2029
			2026	2027	2028	2029	2026	2027	2028	2029	2026	2027	2028	2029	2026	2027	2028	2029
0802	PERSONAL PROPERTY TAX REPLACE	All Others	\$ (3,093,025)	\$ (1,886,128)	\$ (1,784,848)	\$ (1,122,610)	\$ 4,642,592	\$ 3,748,729	\$ 2,048,060	\$ 800,279	\$ 3,927,145	\$ (1,930,412)	\$ (2,219,743)	\$ (1,272,838)	\$ (3,740,430)	\$ (9,976)	\$ 78,023	\$ 62,098
0808	MEDICAL SPECIAL PURPOSE TRUST	478	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0817	STATE POLICE OPERATIONS ASSIST	493	(3,054,722)	(3,268,582)	(472,797)	(499,543)	62,123	50,163	27,406	10,709	52,550	(25,831)	(29,703)	(17,032)	(50,051)	(133)	1,044	831
0821	DRAM SHOP	444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0821	DRAM SHOP	492	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0821	DRAM SHOP	All Others	337,062	5,732	(239,993)	(162,596)	328,800	265,494	145,049	56,678	278,130	(138,717)	(157,208)	(90,146)	(264,906)	(706)	5,526	4,398
0823	IL STATE DENTAL DISCIPLINARY	440	235,890	357,276	381,276	230,540	60,608	48,939	26,737	10,448	51,268	(25,201)	(28,978)	(16,617)	(48,831)	(130)	1,019	811
0826	AGRICULTURE FEDERAL PROJECTS	406	(65,543)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0828	HAZARDOUS WASTE	532	(1,364,811)	(1,296,280)	(1,258,041)	(710,599)	183,845	148,448	81,102	31,691	155,514	(76,444)	(87,901)	(50,404)	(148,120)	(395)	3,090	2,459
0829	COMM ASSOC MANAGER LONS & DISC	440	(17,959)	(99,124)	(72,702)	-	-	-	-	-	-	-	-	-	-	-	-	
0830	DEPT ON AGING STATE PROJECTS	402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0831	NATURAL RESOURCES RESTORATION	422	(101,953)	(99,318)	-	-	-	-	-	-	-	-	-	-	-	-	-	
0838	PUBLIC HEALTH FEDERAL PROJECTS	482	(382,811)	(95,788)	-	-	-	-	-	-	-	-	-	-	-	-	-	
0844	CONTINUING LEGAL EDUC TRUST	295	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0849	REAL ESTATE RESEARCH & EDUC	440	95,378	91,434	41,420	(536)	6,061	4,894	2,674	1,045	5,127	(2,520)	(2,898)	(1,662)	(4,883)	(13)	102	81
0850	REAL ESTATE LICENSE ADMIN	360	29,085	14,259	(7,586)	(10,375)	16,667	13,458	2,873	14,099	(6,930)	(7,969)	(4,570)	(13,428)	(36)	280	223	
0850	REAL ESTATE LICENSE ADMIN	440	(1,390,557)	(989,131)	(397,827)	(85,115)	207,583	167,616	91,574	35,783	175,594	(86,314)	(99,251)	(56,912)	(167,245)	(446)	3,489	2,777
0851	FEDERAL MODERATE REHAB HOUSING	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0855	NATIONAL FLOOD INSURANCE PROG	422	(246,720)	(295,582)	(74,135)	61,240	12,122	9,788	5,347	2,090	10,254	(5,040)	(5,796)	(3,323)	(9,768)	(26)	204	162
0859	FEDERAL ENERGY	422	283,626	204,211	82,344	(6,996)	28,789	23,246	12,700	4,963	24,352	(11,971)	(13,765)	(7,893)	(23,195)	(62)	494	385
0862	INDUSTRIAL HEMP REGULATORY	406	(5,062)	(51,429)	(103,159)	(75,667)	-	-	-	-	-	-	-	-	-	-	-	
0863	CYCLE RIDER SAFETY TRAINING	494	3,352	25,063	40,357	47,709	14,142	11,419	6,239	2,438	11,963	(5,880)	(6,762)	(3,877)	(11,394)	(30)	238	189
0870	LOW INC HOME ENERGY BLOCK GRNT	420	(657,435)	(681,020)	(325,909)	(43,482)	139,399	112,560	61,495	24,029	117,917	(57,963)	(66,650)	(38,218)	(112,311)	(300)	2,343	1,865
0871	COMMUNITY SERVICES BLOCK GRANT	420	238,094	6,337	(80,645)	(60,645)	72,730	58,727	32,084	61,522	(30,241)	(34,774)	(19,940)	(68,597)	(156)	1,222	973	
0872	MATERIAL & CHILD HLTH SERV BLK	444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0872	MATERIAL & CHILD HLTH SERV BLK	All Others	1,309,175	716,644	(20,487)	(28,876)	125,257	101,141	55,257	21,592	105,954	(52,082)	(59,889)	(34,341)	(100,917)	(29)	2,105	1,675
0873	PREVENTIVE HEALTH/HLTH SERV BLK	482	(271,410)	(226,293)	(235,489)	(169,018)	48,992	39,559	21,612	8,445	41,442	(20,371)	(23,424)	(13,432)	(39,471)	(105)	823	655
0875	COM DEV/SMALL CITY BLK GRANT	420	361,789	277,052	89,093	(90,239)	64,144	51,794	28,297	11,057	54,259	(26,671)	(30,669)	(17,586)	(51,679)	(138)	1,078	858
0876	COMMUNITY MH SERVYS BLOCK GRNT	444	(1,382)	(12,307)	(112,065)	(114,265)	33,840	27,324	14,928	5,833	28,625	(14,071)	(16,180)	(9,278)	(27,264)	(73)	569	453
0879	TRAFFIC & CRIM CONVICTION SUR	All	(1,551,458)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0882	SHEFFIELD 2/1982 AGREED ORDER	588	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0883	INTRA-AGENCY SERVICES	420	(1,378,563)	(715,768)	(165,255)	(11,355)	329,810	266,310	145,494	56,852	278,984	(137,137)	(157,691)	(90,422)	(265,720)	(709)	5,543	4,411
0884	DNR SPECIAL PROJECTS	422	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0885	WAGE TRT ENFORCEMENT	All	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0887	ST POLICE LAW ENFORCEMENT ADMIN	493	(133,187)	631,084	1,104,220	797,535	91,417	73,816	40,328	15,758	77,330	(38,012)	(43,709)	(25,063)	(73,653)	(196)	1,536	1,223
0888	DESIGN PROFESSIONAL ADMIN & IN	440	286,851	237,743	193,876	116,154	45,456	36,704	20,053	7,836	38,451	(18,901)	(21,734)	(12,463)	(36,623)	(98)	764	608
0893	FIREARM DEALER LICENSE CERT	493	(152,787)	(63,847)	-	-	-	-	-	-	-	-	-	-	-	-	-	
0894	DNR FEDERAL PROJECTS	422	(1,686,956)	(1,339,153)	(769,212)	(302,662)	-	-	-	-	-	-	-	-	-	-	-	
0896	PUBLIC HEALTH SPEC STATE PROJ	482	(351,489)	(52,329)	6,344	(13,754)	4,546	3,670	2,005	784	3,845	(1,890)	(2,173)	(1,246)	(3,662)	(10)	76	61
0897	VETERANS' AFFAIRS FED PROJECTS	497	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0898	CANNABIS BUSINESS DEVELOPMENT	All	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0903	STATE SURPLUS PROPERTY REV	416	(56,898)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0904	IL STATE POLICE FEDERAL PROJ	493	(5,251,297)	(4,628,767)	(2,193,092)	(423,237)	4,546	3,670	2,005	784	3,845	(1,890)	(2,173)	(1,246)	(3,662)	(10)	76	61
0905	IL FORESTRY DEVELOPMENT	422	179,855	367,795	(800,616)	(749,776)	73,235	59,135	32,307	12,624	61,949	(30,451)	(35,016)	(20,078)	(59,004)	(157)	1,231	980
0906	STATE POLICE SERVICES	493	789,195	1,211,301	1,150,902	384,155	940,943	759,778	415,093	162,197	795,939	(391,249)	(449,889)	(257,974)	(758,096)	(2,022)	15,813	12,586
0908	CANNABIS EXPUNGEMENT	340	(121,120)	(24,944)	(24,914)	(209,193)	9,596	7,749	4,233	1,654	8,117	(3,990)	(4,588)	(2,631)	(7,732)	(21)	161	128
0909	IL WILDLIFE PRESERVATION	422	16,495	(208,980)	(371,139)	(209,193)	-	-	-	-	-	-	-	-	-	-	-	
0911	JUVENILE JUSTICE TRUST	444	(94,879)	(3,548)	-	-	-	-	-	-	-	-	-	-	-	-	-	
0912	CANNABIS REGULATION	All	5,255,353	3,494,366	1,379,085	109,639	572,243	462,066	252,443	98,642	484,057	(237,941)	(273,604)	(156,889)	(461,043)	(1,230)	9,617	7,654
0913	FEDERAL WORKFORCE TRAINING	420	(937,483)	(1,022,644)	(611,707)	(183,222)	392,438	316,880	173,123	67,648	331,962	(163,178)	(187,635)	(107,593)	(316,179)	(843)	6,595	5,249
0920	METABOLIC SCREENING & TREATMNT	482	(1,082,957)	(744,881)	(878,369)	(968,511)	149,500	120,716	66,951	25,771	126,462	(62,163)	(71,480)	(40,988)	(120,449)	(302)	2,512	2,000
0921	DHS RECOVERIES TRUST	444	(909,634)	(677,389)	1,081,438	968,412	373,751	301,791	164,879	64,426	316,154	(155,407)	(178,700)	(102,470)	(301,122)	(803)	6,281	4,999
0922	INSURANCE PRODUCER ADMIN	493	3,989,415	2,982,726	1,557,854	467,282	1,007,612	813,611	444,504	173,690	852,334	(418,970)	(481,765)	(276,252)	(811,810)	(173,660)	16,934	13,478
0925	COAL TECHNOLOGY DEV ASSIST	All	(449,619)	(351,278)	(353,499)	(189,275)	227,786	183,929	100,487	39,265	192,683	(94,715)	(108,910)	(62,451)	(183,522)	(489)	3,828	3,047
0929	VIOLENT CRIME VICTIMS ASSIST	340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0938	HEARING INSTRUMENT DISPEN EXAM	482	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0940	SELF-INSURERS SECURITY	563	354,312	202,540	4,942	(34,862)	41,921	33,849	18,493	7,226	35,461	(17,431)	(20,043)	(11,493)	(33,775)	(90)	705	561
0942	LOW-LEVEL RAD WSTE FAC DEV/OP	588	(139,962)	(110,759)	(106,744)	(72,465)	14,142	11,419	6,239	2,438	11,963	(5,880)	(6,762)	(3,877)	(11,394)	(30)	238	189
0944	ENVIRO PROTECT PERMIT & INSP	532	(446,043)	(2,325,922)	(2,921,476)	(1,771,328)	451,531	364,596	199,191	77,834	381,948	(187,749)	(215,889)	(123,794)	(363,789)	(770)	7,588	6,040
0947	GOVERNOR'S GRANT	All	(1,110,472)	(1,025,567)	(304,968)	(5,122)	7,576	6,117	3,342	1,306	6,409	(3,150)	(3,622)	(2,077)	(6,104)	(16)	127	101
0951	NARCOTICS PROFIT FORFEITURE	295	(91,076)	(592,930)	(456,788)	(257,810)	46,466	37,520	20,498	8,010	39,306	(19,321)	(22,217)	(12,739)	(37,437)	(100)	781	622
0954	IL STATE POLICE DISCIPLINE	440	66,950	64,320	(9,530)	(44,868)	4,041	3,263	1,762	697	3,418	(1,680)</						

State Employees' Retirement System of the State of Illinois  
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Pension Amounts by Fund  
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Note N Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Change in Proportionate Share FY22 Layer								Change in Proportionate Share FY23 Layer						
			FY22 Base Layer	FY22 Base Layer	2022	2023	2024	2025	2026	FY23 Base Layer	FY23 Base Layer	2023	2024	2025	2026	2027	
			Deferred Outflow	Deferred Inflow	\$	\$	\$	\$	\$	Deferred Outflow	Deferred Inflow	\$	\$	\$	\$	\$	\$
0001	GENERAL REVENUE		\$ 674,418,246	\$ 197,429,318	\$ 105,908,109	\$ 105,908,109	\$ 105,908,109	\$ 105,908,109	\$ 53,356,492	\$ 694,693,606	\$ 614,445,043	\$ 141,441,687	\$ 141,441,687	\$ 141,441,687	\$ 141,441,687	\$ 67,481,815	
0001		350	17,586,629	-	3,905,286	3,905,286	3,905,286	3,905,286	1,967,485	-	28,712,432	(6,413,176)	(6,413,176)	(6,413,176)	(6,413,176)	(3,059,728)	
0001		416	3,461,236	-	768,515	768,515	768,515	768,515	387,176	-	3,247,931	(725,454)	(725,454)	(725,454)	(725,454)	(346,115)	
0001		418	158,472,026	-	35,186,293	35,186,293	35,186,293	35,186,293	17,726,854	-	16,065,016	16,065,016	16,065,016	16,065,016	16,065,016	7,664,621	
0001		426	-	193,437,265	(42,949,790)	(42,949,790)	(42,949,790)	(42,949,790)	(21,638,105)	-	142,129,788	-	31,745,951	31,745,951	31,745,951	15,145,994	
0001		427	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0001		444	37,368,716	-	8,297,153	8,297,153	8,297,153	8,297,153	4,180,104	-	67,733,546	-	15,128,888	15,128,888	15,128,888	7,217,994	
0001		448	28,369,928	-	6,299,109	6,299,109	6,299,109	6,299,109	3,173,492	-	1,623,966	(362,727)	(362,727)	(362,727)	(362,727)	(173,058)	
0001		478	19,473,410	-	4,323,773	4,323,773	4,323,773	4,323,773	2,178,318	-	11,167,655	-	2,494,395	2,494,395	2,494,395	1,190,075	
0001		492	6,582,446	-	1,461,532	1,461,532	1,461,532	1,461,532	736,318	-	19,867,536	(4,437,590)	(4,437,590)	(4,437,590)	(4,437,590)	(2,117,176)	
0001		494	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0001		511	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0001		594	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0001		599	6,588,579	-	1,462,893	1,462,893	1,462,893	1,462,893	737,007	-	2,596,317	579,910	579,910	579,910	579,910	276,677	
0001		691	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0001	All Others		396,513,276	-	88,039,719	88,039,719	88,039,719	88,039,719	44,354,400	-	399,141,605	-	89,151,821	89,151,821	89,151,821	42,534,321	
0007	EDUCATION ASSISTANCE	691	-	-	-	-	-	-	-	-	99,856	22,304	22,304	22,304	10,640		
0011	ROAD	360	-	-	-	-	-	-	-	-	33,285	(7,435)	(7,435)	(7,435)	(3,545)		
0011	ROAD	494	-	144,561,614	(32,097,698)	(32,097,698)	(32,097,698)	(32,097,698)	(16,170,822)	-	104,082,435	(23,247,735)	(23,247,735)	(23,247,735)	(11,091,495)		
0011	ROAD	510	-	101,732	(22,588)	(22,588)	(22,588)	(22,588)	(11,820)	-	299,566	(66,911)	(66,911)	(66,911)	(31,922)		
0012	MOTOR FUEL TAX	492	-	1,186,878	(263,528)	(263,528)	(263,528)	(263,528)	(132,766)	-	1,331,402	(297,380)	(297,380)	(297,380)	(141,882)		
0012	MOTOR FUEL TAX	494	-	644,303	(143,058)	(143,058)	(143,058)	(143,058)	(72,071)	-	1,997,104	(446,071)	(446,071)	(446,071)	(212,820)		
0013	PREVENT & TREAT ALCOHOL & SUB	444	-	169,554	(37,647)	(37,647)	(37,647)	(37,647)	(18,966)	-	465,989	104,083	104,083	104,083	49,657		
0014	FOOD & DRUG SAFETY	482	-	-	-	-	-	-	-	-	-	-	-	-	-		
0016	TEACHER CERTIFICATE FEE REVOLV	586	67,822	-	15,059	15,059	15,059	15,059	7,586	-	199,710	(44,607)	(44,607)	(44,607)	(21,282)		
0018	TRANSPORTATION REGULATORY	524	2,475,486	-	549,644	549,644	549,644	549,644	276,910	-	1,863,963	416,333	416,333	416,333	198,631		
0021	FINANCIAL INSTITUTION	440	-	1,356,431	(301,175)	(301,175)	(301,175)	(301,175)	(151,731)	-	1,597,683	(356,857)	(356,857)	(356,857)	(170,255)		
0022	GENERAL TITLE III SS & EMPLOY	492	-	2,236,112	(496,538)	(496,538)	(496,538)	(496,538)	(250,565)	-	3,238,508	743,452	743,452	743,452	354,152		
0026	LIVE & LEARN	350	-	67,822	(15,059)	(15,059)	(15,059)	(15,059)	(7,586)	-	33,285	(7,435)	(7,435)	(7,435)	(3,545)		
0036	IL VETERANS' REHABILITATION	444	-	271,286	(60,235)	(60,235)	(60,235)	(60,235)	(30,346)	-	2,696,092	602,196	602,196	602,196	287,308		
0039	STATE BOATING ACT	422	-	11,631,393	(2,582,573)	(2,582,573)	(2,582,573)	(2,582,573)	(1,301,101)	-	21,568,729	(4,817,567)	(4,817,567)	(4,817,567)	(2,298,461)		
0040	STATE PARKS	422	-	6,103,938	(1,355,286)	(1,355,286)	(1,355,286)	(1,355,286)	(682,794)	-	9,918,954	(2,215,486)	(2,215,486)	(2,215,486)	(1,057,010)		
0041	WILDLIFE & FISH	422	17,464,046	-	3,877,625	3,877,625	3,877,625	3,877,625	1,953,546	-	25,263,725	(5,642,799)	(5,642,799)	(5,642,799)	(2,692,179)		
0042	SALMON	422	33,911	-	7,529	7,529	7,529	7,529	3,795	-	66,571	(14,869)	(14,869)	(14,869)	(7,095)		
0043	LOGIST REGISTRATION ADMIN	492	101,732	-	22,588	22,588	22,588	22,588	11,294	-	331,981	(208,166)	(208,166)	(208,166)	(99,317)		
0045	AGRICULTURAL PREMIUM	406	-	1,559,896	(346,351)	(346,351)	(346,351)	(346,351)	(174,492)	-	2,030,389	(453,505)	(453,505)	(453,505)	(216,369)		
0047	FIRE PREVENTION	All	2,712,862	-	602,350	602,350	602,350	602,350	303,462	-	2,929,087	654,238	654,238	654,238	312,135		
0048	RURAL/DOWNSTATE HEALTH ACCESS	482	67,822	-	15,059	15,059	15,059	15,059	7,586	-	266,280	(59,476)	(59,476)	(59,476)	(28,376)		
0049	INDUSTRIAL HYGIENE REGULATORY	532	-	-	-	-	-	-	-	-	-	-	-	-	-		
0050	MENTAL HEALTH	444	-	2,611,130	(579,762)	(579,762)	(579,762)	(579,762)	(292,082)	-	432,706	(96,649)	(96,649)	(96,649)	(46,110)		
0051	AMUSEMENT RIDE & PATRON SAFETY	452	-	135,642	(30,117)	(30,117)	(30,117)	(30,117)	(15,174)	-	99,855	22,304	22,304	22,304	10,639		
0052	FEDERAL TITLE III SS & EMPLOY	427	-	33,912	(7,530)	(7,530)	(7,530)	(7,530)	(3,792)	-	-	-	-	-	-		
0052	FEDERAL TITLE III SS & EMPLOY	427	-	13,293,024	(2,951,513)	(2,951,513)	(2,951,513)	(2,951,513)	(1,486,972)	-	47,464,520	(10,601,622)	(10,601,622)	(10,601,622)	(5,058,032)		
0052	FEDERAL TITLE III SS & EMPLOY	528	-	-	-	-	-	-	-	-	-	-	-	-	-		
0054	STATE PENSIONS	370	-	339,108	(75,294)	(75,294)	(75,294)	(75,294)	(37,932)	-	1,364,689	304,815	304,815	304,815	145,429		
0057	IL STATE PHARMACY DISCIPLINARY	440	339,107	-	75,294	75,294	75,294	75,294	37,931	-	366,137	(81,780)	(81,780)	(81,780)	(39,017)		
0059	PUBLIC UTILITY	524	6,341,315	-	1,407,992	1,407,992	1,407,992	1,407,992	709,347	-	6,523,876	1,457,166	1,457,166	1,457,166	695,212		
0060	ALZHEIMERS RESRCH CARE SUPPORT	482	400,839	-	97,882	97,882	97,882	97,882	49,311	-	232,996	52,042	52,042	52,042	24,828		
0063	PUBLIC HEALTH SERVICES	482	-	3,865,828	(858,348)	(858,348)	(858,348)	(858,348)	(432,436)	-	22,101,291	(4,936,519)	(4,936,519)	(4,936,519)	(2,355,215)		
0065	U S ENVIRONMENTAL PROTECTION	All	-	19,057,863	(4,231,505)	(4,231,505)	(4,231,505)	(4,231,505)	(2,131,505)	-	1,098,408	245,339	245,339	245,339	115,822		
0067	RADIATION PROTECTION	All	-	915,592	(203,293)	(203,293)	(203,293)	(203,293)	(102,420)	-	2,829,231	(631,934)	(631,934)	(631,934)	(301,496)		
0068	HOSPITAL LICENSURE	482	-	440,840	(97,882)	(97,882)	(97,882)	(97,882)	(49,312)	-	865,412	(193,297)	(193,297)	(193,297)	(92,224)		
0071	FIREARM OWNER'S NOTIFICATION	493	-	-	-	-	-	-	-	-	-	-	-	-	-		
0072	UNDERGROUND STORAGE TANK	492	-	-	-	-	-	-	-	-	-	-	-	-	-		
0072	UNDERGROUND STORAGE TANK	All Others	2,170,289	-	481,880	481,880	481,880	481,880	242,769	-	2,130,245	475,809	475,809	475,809	227,009		
0074	EPA SPEC STATE PROJ TRUST	532	271,286	-	60,235	60,235	60,235	60,235	30,346	-	432,706	-	96,649	96,649	46,110		
0075	COMPASSION USE MED CANNABIS	All	2,000,735	-	444,233	444,233	444,233	444,233	223,803	-	1,863,965	(416,333)	(416,333)	(416,333)	(198,633)		
0077	MINES & MINERALS UIC	422	-	542,573	(120,470)	(120,470)	(120,470)	(120,470)	(60,693)	-	998,553	223,036	223,036	223,036	106,409		
0078	SOLID WASTE MANAGEMENT	All	-	1,559,896	(346,351)	(346,351)	(346,351)	(346,351)	(174,492)	-	1,597,684	356,857	356,857	356,857	170,256		
0081	VOCATIONAL REHABILITATION	444	-	1,051,234	(233,410)	(233,410)	(233,410)	(233,410)	(117,594)	-	7,189,577	(1,605,856)	(1,605,856)	(1,605,856)	(766,153)		
0083	VIOLENT CRIME WITNESS PROTECTN	546	-	-	-	-	-	-	-	-	499,276	111,518	111,518	111,518	53,204		
0085	IL GAMING LAW ENFORCEMENT	340	1,322,521	-	293,646	293,646	293,646	293,646	147,937	-	199,710	(44,607)	(44,607)	(44,607)	(21,282)		
0085	IL GAMING LAW ENFORCEMENT	492	-	-	-	-	-	-	-	-	-	-	-	-	-		
0089	SUBTLE D MANAGEMENT	492	949,501	-	210,822	210,822	210,822	210,822	106,213	-	33,286	(7,435)	(7,435)	(7,435)	(3,546)		
0090	SPECIAL FEDERAL GRANT PROJECT	295	-	-	-	-	-	-	-	-	-	-	-	-	-		
0091	CLEAN AIR ACT (CAA) PERMIT	532	-														

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Pension Amounts by Fund  
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Note N Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Change in Proportionate Share FY22 Layer							Change in Proportionate Share FY23 Layer						
			FY22 Base Layer	FY22 Base Layer	2022	2023	2024	2025	2026	FY23 Base Layer	FY23 Base Layer	2023	2024	2025	2026	2027
			Deferred Outflow	Deferred Inflow						Deferred Outflow	Deferred Inflow					
0148	MENTAL HEALTH REPORTING	All Others	\$ -	\$ 610,394	\$(135,529)	\$(135,529)	\$(135,529)	\$(135,529)	\$(68,278)	\$ 66,571	\$ -	\$ 14,869	\$ 14,869	\$ 14,869	\$ 14,869	\$ 7,095
0151	REG CPA ADMIN & DISCIPLINARY	440	-	135,644	(30,118)	(30,118)	(30,118)	(30,118)	(15,172)	-	299,565	(66,911)	(66,911)	(66,911)	(66,911)	(31,921)
0152	STATE CRIME LABORATORY	493	8,138,586	-	1,807,049	1,807,049	1,807,049	1,807,049	910,390	3,594,788	-	802,928	802,928	802,928	802,928	383,076
0156	MTR VEH THEFT PREV & INS VERIF	350	-	2,272,021	(504,468)	(504,468)	(504,468)	(504,468)	(254,149)	-	599,133	(133,822)	(133,822)	(133,822)	(133,822)	(63,845)
0158	MOTOR VEHICLE THEFT PREVENTION	586	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0159	SBE TEACHER CERTIFICATION INST	All	-	3,492,808	(775,525)	(775,525)	(775,525)	(775,525)	(390,708)	-	3,162,083	(706,279)	(706,279)	(706,279)	(706,279)	(336,967)
0163	WEIGHTS & MEASURES	All	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0166	ST POLICE MERIT BD PUB SAFETY	591	135,642	-	30,117	30,117	30,117	30,117	15,174	33,286	-	7,435	7,435	7,435	7,435	3,546
0167	DIVISION OF CORP REGIS LLP	350	237,375	-	52,705	52,705	52,705	52,705	26,555	66,571	-	14,869	14,869	14,869	14,869	7,095
0168	CMS VS AFSOCME WAGES TRUST	444	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0168	CMS VS AFSOCME WAGES TRUST	All Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0169	IL INDEPENDENT TAX TRIBUNAL	422	-	271,286	(60,235)	(60,235)	(60,235)	(60,235)	(30,346)	-	532,562	(118,952)	(118,952)	(118,952)	(118,952)	(56,754)
0175	IL SCHOOL ASBESTOS ABATEMENT	482	-	813,861	(180,705)	(180,705)	(180,705)	(180,705)	(91,041)	-	33,284	(7,434)	(7,434)	(7,434)	(7,434)	(3,548)
0177	CHIP BOARD PAYROLL TRUST	527	-	339,107	(75,294)	(75,294)	(75,294)	(75,294)	(37,931)	-	765,557	(170,994)	(170,994)	(170,994)	(170,994)	(81,581)
0182	DRIVER SERVICES ADMINISTRATION	350	-	644,305	(143,058)	(143,058)	(143,058)	(143,058)	(72,073)	-	1,264,833	(282,512)	(282,512)	(282,512)	(282,512)	(134,785)
0184	ICJIA VIOLENCE PREVENTION	All	135,643	-	30,117	30,117	30,117	30,117	15,175	-	432,707	(96,649)	(96,649)	(96,649)	(96,649)	(46,111)
0185	SECRETARY OF STATE SPEC LIC PL	350	-	1,152,966	(255,998)	(255,998)	(255,998)	(255,998)	(128,974)	1,531,114	-	341,988	341,988	341,988	341,988	163,162
0190	COUNTY OPTION MOTOR FUEL TAX	492	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0193	LOG GOVHT HEALTH INSURANCE RES	416	508,663	-	112,941	112,941	112,941	112,941	56,899	465,991	-	104,083	104,083	104,083	104,083	49,659
0195	ITIP ADMINISTRATIVE TR	370	-	135,644	(30,118)	(30,118)	(30,118)	(30,118)	(15,172)	565,846	-	128,387	128,387	128,387	128,387	60,298
0199	ILLINOIS FISHERIES MANAGEMENT	422	1	-	-	-	-	-	1	4,892,909	-	1,092,875	1,092,875	1,092,875	1,092,875	521,409
0201	HUMAN RIGHTS COMM SPEC PROJ	542	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0203	TCR HEALTH INSURANCE SECURITY	416	-	271,286	(60,235)	(60,235)	(60,235)	(60,235)	(30,346)	33,285	-	7,435	7,435	7,435	7,435	3,545
0206	HELP ILLINOIS VOTE	587	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0207	POLLUTION CONTROL BOARD ST TR	532	-	406,929	(90,352)	(90,352)	(90,352)	(90,352)	(45,521)	-	-	-	-	-	-	-
0209	STATE POLICE FIREARM SERVICES	493	6,239,582	-	1,385,404	1,385,404	1,385,404	1,385,404	697,966	-	1,997,105	(446,071)	(446,071)	(446,071)	(446,071)	(212,821)
0210	ELECTRONIC NOTARIZATION	350	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0211	DHS TECHNOLOGY INITIATIVE	444	-	474,750	(105,411)	(105,411)	(105,411)	(105,411)	(53,106)	-	1,730,824	(386,595)	(386,595)	(386,595)	(386,595)	(184,444)
0211	HFS TECHNOLOGY INITIATIVE	478	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0214	BROWNFIELDS REDEVELOPMENT	532	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0215	CAPITAL DEVELOP BRD REVOLVING	511	1,695,537	-	376,468	376,468	376,468	376,468	189,665	6,856,725	-	1,531,510	1,531,510	1,531,510	1,531,510	730,685
0215	CAPITAL DEVELOP BRD REVOLVING	510	-	101,732	(22,588)	(22,588)	(22,588)	(22,588)	(11,380)	-	133,140	(29,738)	(29,738)	(29,738)	(29,738)	(14,188)
0218	PROFESSIONS INDIRECT COST	510	-	1,085,145	(240,940)	(240,940)	(240,940)	(240,940)	(121,385)	-	1,098,407	(245,339)	(245,339)	(245,339)	(245,339)	(117,051)
0220	DCFS CHILDRENS SERVICES	369	-	33,911	(7,529)	(7,529)	(7,529)	(7,529)	(3,795)	1	-	-	-	-	-	-
0220	DCFS CHILDRENS SERVICES	418	169,555	-	37,647	37,647	37,647	37,647	18,967	-	16,076,693	(3,590,872)	(3,590,872)	(3,590,872)	(3,590,872)	(1,713,205)
0224	ASBESTOS ABATEMENT	340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0231	MINES AND MINERALS REGULATORY	422	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0236	IL VETERANS ASSISTANCE	497	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0238	IL HEALTH FACILITIES PLANNING	482	203,464	-	45,176	45,176	45,176	45,176	22,760	1,564,397	-	(349,422)	(349,422)	(349,422)	(349,422)	(166,709)
0240	EMERGENCY PUBLIC HEALTH	482	-	1,525,985	(338,822)	(338,822)	(338,822)	(338,822)	(170,697)	-	66,571	(14,869)	(14,869)	(14,869)	(14,869)	(7,095)
0242	ISAC ACCOUNTS RECEIVABLE	440	-	610,394	(135,529)	(135,529)	(135,529)	(135,529)	(68,278)	-	-	-	-	-	-	-
0243	CREDIT UNION	440	813,859	-	180,705	180,705	180,705	180,705	91,039	2,030,388	-	453,505	453,505	453,505	453,505	216,368
0244	RESIDENTIAL FINANCE REGULATORY	440	-	169,554	(37,647)	(37,647)	(37,647)	(37,647)	(18,966)	199,712	-	44,607	44,607	44,607	44,607	21,284
0255	DEP OF LABOR FED INDIRECT COST	452	-	-	-	-	-	-	-	-	266,282	(59,476)	(59,476)	(59,476)	(59,476)	(28,378)
0257	AML RECLAMATION SET ASIDE	422	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0258	NURSING DEDICATED & PROFESSIONL	440	-	2,170,290	(481,880)	(481,880)	(481,880)	(481,880)	(242,770)	1,863,963	-	416,333	416,333	416,333	416,333	198,631
0258	NURSING DEDICATED & PROFESSIONL	482	-	-	-	-	-	-	-	199,710	-	(44,607)	(44,607)	(44,607)	(44,607)	(21,282)
0259	OPTOMETRIC LIC & DISC BRD	440	-	15,059	(3,795)	(3,795)	(3,795)	(3,795)	(1,975)	199,711	-	(44,607)	(44,607)	(44,607)	(44,607)	(21,283)
0261	UNDERGROUND RESOURCE CONSERV	422	67,821	-	1,525,984	(338,821)	(338,821)	(338,821)	(338,821)	1,397,974	-	312,250	312,250	312,250	312,250	148,974
0262	MANDATORY ARBITRATION	201	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0264	DJ REIMBURSEMENT & EDUCATION	425	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0267	DIV OF REAL ESTATE GENERAL	440	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0270	WATER REVOLVING	532	6,002,206	-	1,332,698	1,332,698	1,332,698	1,332,698	671,414	-	133,139	(29,738)	(29,738)	(29,738)	(29,738)	(14,187)
0272	LASALLE VETERANS HOME	497	-	45,033,504	(9,999,002)	(9,999,002)	(9,999,002)	(9,999,002)	(5,037,496)	3,494,933	-	780,624	780,624	780,624	780,624	372,437
0273	ANNA VETERANS HOME	497	-	11,631,395	(2,582,574)	(2,582,574)	(2,582,574)	(2,582,574)	(1,301,099)	-	2,529,666	(565,023)	(565,023)	(565,023)	(565,023)	(269,574)
0274	SELF-INSURERS ADMINISTRATION	563	-	-	-	-	-	-	-	-	1,131,692	(252,773)	(252,773)	(252,773)	(252,773)	(120,600)
0276	DRUNK&DRUGGED DRIVING PREVENT	444	-	169,553	(37,647)	(37,647)	(37,647)	(37,647)	(18,965)	665,702	-	(148,690)	(148,690)	(148,690)	(148,690)	(70,942)
0281	IL TAX INCREMENT	492	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0282	HAZARDOUS WASTE OCCUP LICENSE	532	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0285	LONG TERM CARE MONITOR/RECEIVE	482	-	18,379,637	(4,080,918)	(4,080,918)	(4,080,918)	(4,080,918)	(2,055,965)	8,421,125	-	1,880,933	1,880,933	1,880,933	1,880,933	897,393
0286	IL AFFORDABLE HOUSING TRUST	492	33,911	-	7,529	7,529	7,529	7,529	3,795	-	-	-	-	-	-	-
0287	HOME CARE SERVICES APPLY LICENSURE	482	-	101,733	(22,588)	(22,588)	(22,588)	(22,588)	(11,381)	-	2,662,807	(594,762)	(594,762)	(594,762)	(594,762)	(283,759)
0288	COMMUNITY WATER SUPPLY LAB	532	-	949,502	(210,822)	(210,822)	(210,822)	(210,822)	(106,278)	-	-	-	-	-	-	-
0290	FERTILIZER CONTROL	406	-	542,573	(120,470)	(120,470)	(120,470)	(120,470)	(60,693)	-	2,263,386	(505,547)	(505,547)	(505,547)	(505,547)	(241,198)
0292	SECURITIES INVESTORS EDUCATION	350	-	67,822	(15,059)	(15,059)	(15,059)	(15,059)	(7,586)	-	-	-	-	-	-	-
0294	USED TIRE MANAGEMENT	All	-	33,911	(7,529)	(7,529)	(7,529)	(7,529)	(3,795)	399,421	-	89,214	89,214	89,214	89,214	42,565
0295	SECRETARY OF STATE INTERAGENCY	350	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0297	GUARDIANSHIP & ADVOCACY	537	-	169,555	(37,647)	(37,647)	(37,647)	(37,647)	(18,967)	-	266,280	(59,476)	(59,476)	(59,476)	(59	

State Employees' Retirement System of the State of Illinois  
Notes to the Schedules of Employer Allocations and  
Pension Amounts by Fund  
Fiscal Year Ended June 30, 2025

Note N Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Change in Proportionate Share FY22 Layer						Change in Proportionate Share FY23 Layer							
			FY22 Base Layer Deferred Outflow	FY22 Base Layer Deferred Inflow	2022	2023	2024	2025	2026	FY23 Base Layer Deferred Outflow	FY23 Base Layer Deferred Inflow	2023	2024	2025	2026	2027
0345	LONG TERM CARE PROVIDER	482	\$ 67,821	\$ -	\$ 15,059	\$ 15,059	\$ 15,059	\$ 15,059	\$ 7,585	\$ -	\$ 199,712	\$ (44,607)	\$ (44,607)	\$ (44,607)	\$ (44,607)	\$ (21,284)
0347	EMPLOYMENT & TRAINING	444	22,008,090	-	4,886,560	4,886,560	4,886,560	4,886,560	2,461,850	5,392,183	-	1,204,392	1,204,392	1,204,392	1,204,392	574,615
0357	CHILD LABOR ENFORCEMENT	452	-	101,731	(22,588)	(22,588)	(22,588)	(22,588)	(11,379)	-	499,276	(111,518)	(111,518)	(111,518)	(111,518)	(53,204)
0360	LEAD POISONING SCREENING	482	-	203,464	(45,176)	(45,176)	(45,176)	(45,176)	(22,760)	-	232,996	(52,042)	(52,042)	(52,042)	(52,042)	(24,828)
0362	SECURITIES AUDIT & ENFORCEMENT	350	-	2,577,232	(572,232)	(572,232)	(572,232)	(572,232)	(298,299)	-	3,994,207	(892,142)	(892,142)	(892,142)	(892,142)	(425,839)
0363	DEPT OF BUSINESS SERV SP OPS	350	-	1,627,719	(361,410)	(361,410)	(361,410)	(361,410)	(182,079)	-	1,331,402	(297,380)	(297,380)	(297,380)	(297,380)	(141,882)
0368	DRUG TREATMENT	444	508,661	-	112,940	112,940	112,940	112,940	56,901	1,198,262	-	267,642	267,642	267,642	267,642	127,694
0369	FEED CONTROL	406	169,554	-	37,647	37,647	37,647	37,647	18,966	-	665,703	(148,691)	(148,691)	(148,691)	(148,691)	(70,939)
0369	FEED CONTROL	360	-	33,910	(7,529)	(7,529)	(7,529)	(7,529)	(3,794)	33,285	-	7,435	7,435	7,435	7,435	3,545
0370	TANNING FACILITY PERMIT	482	-	67,822	(15,059)	(15,059)	(15,059)	(15,059)	(7,586)	332,850	-	74,345	74,345	74,345	74,345	35,470
0372	PLUMBING LICENSURE & PROGRAM	482	-	271,286	(60,235)	(60,235)	(60,235)	(60,235)	(30,346)	-	1,065,122	(237,904)	(237,904)	(237,904)	(237,904)	(113,506)
0376	STATE POLICE MTR VEHICLE THEFT	493	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0379	ICC FEDERAL GRANTS TRUST	524	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0384	TAX COMPLIANCE & ADMIN	492	-	18,549,191	(4,118,565)	(4,118,565)	(4,118,565)	(4,118,565)	(2,074,931)	13,913,163	-	3,107,628	3,107,628	3,107,628	3,107,628	1,482,651
0386	APPRAISAL ADMINISTRATION	440	-	271,287	(60,235)	(60,235)	(60,235)	(60,235)	(30,347)	-	931,982	(208,166)	(208,166)	(208,166)	(208,166)	(99,318)
0387	SMALL BUS ENVIRONMENTAL ASSIST	420	-	-	-	-	-	-	-	232,995	-	52,042	52,042	52,042	52,042	24,827
0393	SICKLE CELL CHRONIC DISEASE	482	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0394	GAINING EARLY AWARENESS & READ	444	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0396	SENIOR HEALTH INSURANCE PROG	402	67,821	-	15,059	15,059	15,059	15,059	7,585	99,855	-	22,304	22,304	22,304	22,304	10,639
0397	TRAUMA CENTER	482	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0398	EMS ASSISTANCE	482	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0402	IL ARTS COUNCIL STATE TRUST	503	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0407	GRANT ACCOUNTABILITY/TRANSPNCY	507	-	1,254,699	(278,587)	(278,587)	(278,587)	(278,587)	(140,351)	1,564,400	-	349,423	349,423	349,423	349,423	166,708
0408	DHS SPECIAL PURPOSE TRUST	444	11,699,215	-	2,597,632	2,597,632	2,597,632	2,597,632	1,308,687	-	18,240,223	(4,074,116)	(4,074,116)	(4,074,116)	(4,074,116)	(1,943,759)
0410	SBE FEDERAL DEPT OF AGRY	586	-	610,394	(135,529)	(135,529)	(135,529)	(135,529)	(68,278)	-	499,277	(111,518)	(111,518)	(111,518)	(111,518)	(53,205)
0419	DCED PROJECTS	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0421	PUBLIC AID RECOVERIES TRUST	422	-	10,037,588	(2,228,693)	(2,228,693)	(2,228,693)	(2,228,693)	(1,122,816)	-	148,691	148,691	148,691	148,691	148,691	70,939
0422	ALTERNATE FUELS	532	-	-	-	-	-	-	-	99,856	-	22,304	22,304	22,304	22,304	10,640
0425	IL POWER AGENCY OPERATIONS	All	2,373,755	-	527,056	527,056	527,056	527,056	265,531	6,623,731	-	1,479,469	1,479,469	1,479,469	1,479,469	705,855
0427	ENERGY TRANSITION ASSISTANCE	420	203,464	-	45,176	45,176	45,176	45,176	22,760	698,997	-	156,125	156,125	156,125	156,125	74,487
0428	SUPREME COURT HISTORIC PRESERV	210	644,305	-	143,058	143,058	143,058	143,058	72,073	232,994	-	52,041	52,041	52,041	52,041	24,830
0434	COURT OF CLAIMS ADMIN & GRANT	528	67,821	-	15,059	15,059	15,059	15,059	7,585	-	33,285	(7,435)	(7,435)	(7,435)	(7,435)	(3,545)
0435	CHARITABLE TRUST STABILIZATION	370	-	644,304	(143,058)	(143,058)	(143,058)	(143,058)	(72,072)	-	33,285	(7,435)	(7,435)	(7,435)	(7,435)	(3,545)
0438	IL STATE FAIR	406	-	1,865,092	414,115	414,115	414,115	414,115	208,632	99,855	-	22,304	22,304	22,304	22,304	10,639
0439	FEDERAL AG MARKETING SERVICES	406	-	-	-	-	-	-	-	99,856	-	22,304	22,304	22,304	22,304	10,640
0440	AGRICULTURAL MASTER	406	-	508,663	(112,941)	(112,941)	(112,941)	(112,941)	(56,899)	33,285	-	7,435	7,435	7,435	7,435	3,545
0445	SEX OFFENDER INVESTIGATION	493	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0446	EMPLOYEE CLASSIFICATION	452	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0447	GI EDUCATION	497	508,662	-	112,941	112,941	112,941	112,941	56,898	133,142	-	29,738	29,738	29,738	29,738	14,190
0449	INTERPRETERS FOR THE DEAF	526	-	576,481	(127,999)	(127,999)	(127,999)	(127,999)	(64,485)	-	99,856	(22,304)	(22,304)	(22,304)	(22,304)	(10,640)
0453	MONITORING DEVICE DRIVING PERMIT	440	-	1,017,322	(225,881)	(225,881)	(225,881)	(225,881)	(113,798)	1,231,548	-	275,077	275,077	275,077	275,077	131,240
0455	IL STATE TOLL HIGHWAY REVENUE	557	-	57,580,488	(12,784,868)	(12,784,868)	(12,784,868)	(12,784,868)	(6,441,016)	-	24,231,536	(5,412,329)	(5,412,329)	(5,412,329)	(5,412,329)	(2,582,220)
0473	TEACHERS RETIREMENT SYSTEM	593	-	4,103,204	(911,054)	(911,054)	(911,054)	(911,054)	(458,988)	-	2,762,661	(617,065)	(617,065)	(617,065)	(617,065)	(284,401)
0476	WHOLESOME MEAT	406	-	67,823	(15,059)	(15,059)	(15,059)	(15,059)	(7,587)	-	2,263,385	(505,547)	(505,547)	(505,547)	(505,547)	(241,197)
0477	JUDGES RETIREMENT SYSTEM	275	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0480	SECRETARY OF STATE ID SECURITY	350	-	4,374,490	(971,289)	(971,289)	(971,289)	(971,289)	(489,344)	1,797,395	-	401,464	401,464	401,464	401,464	191,539
0481	GENERAL ASSEMBLY RETIREMENT	131	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0483	SECRETARY OF STATE SPEC SERV	350	-	4,103,203	(911,054)	(911,054)	(911,054)	(911,054)	(458,987)	5,225,756	-	1,167,219	1,167,219	1,167,219	1,167,219	556,880
0484	NUCLEAR CIVIL PROTECTION PLAN	588	203,464	-	45,176	45,176	45,176	45,176	22,760	599,131	-	(133,821)	(133,821)	(133,821)	(133,821)	(63,847)
0488	CRIMINAL JUSTICE TRUST	546	1,051,234	-	233,410	233,410	233,410	233,410	117,594	1,031,836	-	(230,470)	(230,470)	(230,470)	(230,470)	(109,956)
0491	FEDERAL AID DISASTER	588	1,254,697	-	278,586	278,586	278,586	278,586	140,353	-	499,276	(111,518)	(111,518)	(111,518)	(111,518)	(53,204)
0495	OLD AGE SURVIVORS INSURANCE	444	-	13,699,952	(3,041,865)	(3,041,865)	(3,041,865)	(3,041,865)	(1,532,492)	-	7,289,433	(1,628,160)	(1,628,160)	(1,628,160)	(1,628,160)	(776,793)
0497	FEDERAL CIVIL PREPARED ADMIN	588	-	-	-	-	-	-	-	-	-	33,285	(7,435)	(7,435)	(7,435)	(3,545)
0502	EARLY INTERVENTION SERVICE REV	444	-	406,929	(90,352)	(90,352)	(90,352)	(90,352)	(45,521)	-	1,298,117	(289,946)	(289,946)	(289,946)	(289,946)	(138,333)
0505	ATHLETICS SUPERVISION AND REG	440	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0506	SMALL BUSINESS CREDIT INITIATV	420	440,839	-	97,882	97,882	97,882	97,882	49,311	99,855	-	22,304	22,304	22,304	22,304	10,639
0509	DHS COMMUNITY SERVICES	444	746,038	-	165,646	165,646	165,646	165,646	83,454	4,393,629	-	981,356	981,356	981,356	981,356	468,205
0514	STATE ASSET FORFEITURE	493	406,929	-	90,352	90,352	90,352	90,352	45,521	-	332,852	(74,345)	(74,345)	(74,345)	(74,345)	(35,472)
0522	MONEY FOLLOWS PRSN BDGT TRNSFR	478	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0523	DEPT OF CORRECTIONS REIMBURSE	425	-	67,764	67,764	67,764	67,764	67,764	34,141	-	532,562	(118,952)	(118,952)	(118,952)	(118,952)	(56,754)
0523	DEPT OF CORRECTIONS REIMBURSEM	426	91,932,098	-	20,412,118	20,412,118	20,412,118	20,412,118	10,283,626	-	90,668,549	(20,251,625)	(20,251,625)	(20,251,625)	(20,251,625)	(9,662,049)
0524	HEALTH FACILITY PLAN REVIEW	482	-	3,594,542	(798,113)	(798,113)	(798,113)	(798,113)	(402,090)	-	399,422	(89,214)	(89,214)	(89,214)	(89,214)	(42,566)
0525	STATEWIDE GRAND JURY PROSECUTI	340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0531	ENERGY EFFICIENCY PORTFOLIO	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0533	ATTORNEY GENERAL TOBACCO	340	-	2,441,575	(542,114)	(542,114)	(542,114)	(542,114)	(273,119)	-	2,429,811	(542,720)	(542,720)	(542,720)	(542,720)	(268,931)
0534	IL WORKERS' COMP COMM OPERATNS	All	6,544,779	-	1,453,168	1,453,168	1,453,168	1,453,168	732,107	-	2,429,811	(542,720)	(542,720)	(542,720)	(542,720)	(268,930)
0535	SEX OFFENDER REGISTRATION	493	-	33,913	(7,530)	(7,530)	(7,530)	(7,530)	(3,793)	-	732,272	(163,559)	(163,559)	(163,559)	(163,559)	(78,036)
0536	LEADS MAINTENANCE	493	-	881,679	(195,763)	(195,763)	(195,763)	(195,763)	(98,627)	-	1,097,249	(243,767)	(243,767)	(243,767)	(243,767)	(102,181)
0537	STATE OFFENDER DNA IDENTIFICAT	493	-	8,375,961	(1,859,754)	(1,859,754)	(1,859,754)	(1,859,754)	(936,945)	-	1,098,408	(245,339)	(245,339)	(245,339)	(245,339)	(117,052)
0538	IL HISTORIC SITES	541	-	1,051,234	(233,410)	(233,410)	(233,410)	(233,410)	(117,594)	-	-	-	-	-	-	-
0538	IL HISTORIC SITES	541	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0539	DEATH PENALTY ABOLITION	546	-	101,732	(22,588)	(22,588)	(22,588)	(22,588)	(11,380)	-	66,569	(14,869)	(14,869)	(14,869)	(14,869)	(7,093)
0542	AG COURT ORDER & VOL COMPLY	340	1,559,894	-	346,351											

State Employees' Retirement System of the State of Illinois  
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Note N Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Change in Proportionate Share FY22 Layer						Change in Proportionate Share FY23 Layer						
			FY22 Base Layer Deferred Outflow	FY22 Base Layer Deferred Inflow	2022	2023	2024	2025	2026	FY23 Base Layer Deferred Outflow	FY23 Base Layer Deferred Inflow	2023	2024	2025	2026
0568	SCHOOL INFRASTRUCTURE	All	-	-	-	-	-	-	-	-	-	-	-	-	-
0571	ENERGY EFFICIENCY TRUST	All	-	-	-	-	-	-	-	-	-	-	-	-	-
0576	PESTICIDE CONTROL	All	67,821	-	15,059	15,059	15,059	15,059	7,585	-	4,859,621	(1,085,439)	(1,085,439)	(1,085,439)	(517,865)
0577	COMMUNITY COLLEGE HEALTH INSUR	416	-	610,393	(135,528)	(135,528)	(135,528)	(135,528)	(68,281)	465,991	104,083	104,083	104,083	104,083	49,659
0579	SAVINGS BANK REGULATORY	440	101,732	-	22,588	22,588	22,588	22,588	11,380	-	99,855	(22,304)	(22,304)	(22,304)	(10,639)
0580	FIRE PREVENTION DIVISION	592	33,910	-	7,529	7,529	7,529	7,529	3,794	-	1,264,833	(282,512)	(282,512)	(282,512)	(134,785)
0581	JUVENILE ACCT INCENTIVE BLOCK	444	-	-	-	-	-	-	-	-	-	-	-	-	-
0581	JUVENILE ACCT INCENTIVE BLOCK	546	-	-	-	-	-	-	-	-	-	-	-	-	-
0582	DCFS SPECIAL PURPOSE TRUST	418	-	406,929	(90,352)	(90,352)	(90,352)	(90,352)	(45,521)	-	399,421	(89,214)	(89,214)	(89,214)	(42,565)
0592	DHS FEDERAL PROJECTS	444	-	508,663	(112,941)	(112,941)	(112,941)	(112,941)	(56,899)	-	865,412	(193,297)	(193,297)	(193,297)	(92,224)
0600	ATTORNEY GENERAL WHISTLEBLOWER	340	-	12,614,806	(2,800,925)	(2,800,925)	(2,800,925)	(2,800,925)	(1,411,106)	-	22,766,992	(5,085,210)	(5,085,210)	(5,085,210)	(2,426,152)
0606	HEALTH INFORMATION EXCHANGE	534	-	-	-	-	-	-	-	-	-	-	-	-	-
0607	SPECIAL PROJECTS DIVISION	442	-	3,391,076	(752,937)	(752,937)	(752,937)	(752,937)	(379,323)	-	2,829,230	(631,934)	(631,934)	(631,934)	(301,494)
0608	PARTNERS FOR CONSERVATION	All	-	2,780,682	(617,408)	(617,408)	(617,408)	(617,408)	(311,050)	3,261,938	728,583	728,583	728,583	728,583	347,606
0612	STATEWIDE 911	493	-	305,198	(67,765)	(67,765)	(67,765)	(67,765)	(34,138)	-	599,131	(133,821)	(133,821)	(133,821)	(63,847)
0618	SERVICES FOR OLDER AMERICANS	402	-	813,860	(180,705)	(180,705)	(180,705)	(180,705)	(91,040)	-	399,420	89,214	89,214	89,214	42,564
0619	QUINCY VETERAN HOME	497	-	47,000,327	(10,435,705)	(10,435,705)	(10,435,705)	(10,435,705)	(5,257,507)	-	17,774,231	(3,970,032)	(3,970,032)	(3,970,032)	(1,894,103)
0621	INTERNATIONAL TOURISM	420	-	-	-	-	-	-	-	-	-	-	-	-	-
0622	MOTOR VEHICLE LICENSE PLATE	350	-	2,112,862	(602,350)	(602,350)	(602,350)	(602,350)	(303,462)	-	299,566	(66,911)	(66,911)	(66,911)	(31,922)
0627	PUBLIC TRANSPORTATION	542,572	-	120,470	120,470	120,470	120,470	120,470	60,692	66,572	14,869	14,869	14,869	14,869	7,098
0632	HORSE RACING	All	-	203,465	(45,176)	(45,176)	(45,176)	(45,176)	(22,761)	-	1,164,978	(260,208)	(260,208)	(260,208)	(124,146)
0635	DEATH CERTIFICATE SURCHARGE	All	-	203,464	(45,176)	(45,176)	(45,176)	(45,176)	(22,760)	-	33,285	(7,435)	(7,435)	(7,435)	(3,545)
0636	COMMERCE & COMM AFFAIRS ASST	420	-	169,555	(37,647)	(37,647)	(37,647)	(37,647)	(18,967)	-	133,139	(29,738)	(29,738)	(29,738)	(14,187)
0642	DHS STATE PROJECTS	444	-	-	-	-	-	-	-	632,416	141,256	141,256	141,256	141,256	67,392
0644	COMMITMENT TO HUMAN SERVICES	All	2,611,128	-	579,761	579,761	579,761	579,761	292,084	-	898,698	(200,732)	(200,732)	(200,732)	(95,770)
0646	ALCOHOLISM & SUBSTANCE ABUSE	444	2,000,735	-	444,233	444,233	444,233	444,233	223,803	-	465,991	(104,083)	(104,083)	(104,083)	(49,659)
0649	MOTOR CARRIER SAFETY INSPECT	493	-	1,390,341	(308,704)	(308,704)	(308,704)	(308,704)	(155,525)	1,331,403	297,381	297,381	297,381	297,381	141,879
0652	OVER DIMNSNL LOAD POLICE ESCRT	493	-	746,037	(165,646)	(165,646)	(165,646)	(165,646)	(83,453)	-	998,553	(223,036)	(223,036)	(223,036)	(106,409)
0654	HEALTHY SMILES	482	813,858	-	180,705	180,705	180,705	180,705	91,038	-	965,267	(215,601)	(215,601)	(215,601)	(102,863)
0657	IL ARTS COUNCIL FEDERAL GRANT	503	-	-	-	-	-	-	-	-	-	-	-	-	-
0659	HISTORIC PROPERTY ADMIN	420	-	-	-	-	-	-	-	-	-	-	-	-	-
0659	HISTORIC PROPERTY ADMIN	422	237,375	-	52,705	52,705	52,705	52,705	26,555	-	133,141	(29,738)	(29,738)	(29,738)	(14,189)
0664	STUDENT LOAN OPERATION	691	-	13,326,932	(2,959,042)	(2,959,042)	(2,959,042)	(2,959,042)	(1,490,764)	-	6,124,453	(1,367,951)	(1,367,951)	(1,367,951)	(652,649)
0667	DISASTER RESPONSE AND RECOVERY	588	-	-	-	-	-	-	-	1,564,399	349,422	349,422	349,422	349,422	166,711
0668	COLLEGE SAVINGS POOL ADMINSTR	370	-	1,424,253	(316,234)	(316,234)	(316,234)	(316,234)	(159,317)	-	2,629,520	587,327	587,327	587,327	280,212
0673	DEPT OF INSURANCE FED TRUST	446	-	-	-	-	-	-	-	-	-	-	-	-	-
0674	STATE CHARTER SCHOOL COMM	586	-	-	-	-	-	-	-	-	-	-	-	-	-
0675	ELECTRONICS RECYCLING	532	-	-	-	-	-	-	-	-	-	-	-	-	-
0678	FY09 BUDGET RELIEF	420	-	-	-	-	-	-	-	-	-	-	-	-	-
0684	IL HEALTH BENEFITS EXCHANGE	446	-	-	-	-	-	-	-	-	-	-	-	-	-
0684	IL HEALTH BENEFITS EXCHANGE	478	-	-	-	-	-	-	-	-	-	-	-	-	-
0689	AGRICULTURE PESTICIDE CONTROL	406	-	373,019	(82,823)	(82,823)	(82,823)	(82,823)	(41,727)	-	-	-	-	-	-
0690	DHS PRIVATE RESOURCE	444	-	-	-	-	-	-	-	-	-	-	-	-	-
0690	DHS PRIVATE RESOURCE	482	-	-	-	-	-	-	-	-	-	-	-	-	-
0698	LONG TERM CARE OMBUDSMAN	402	-	-	-	-	-	-	-	-	-	-	-	-	-
0700	USDA WOMEN, INFANTS & CHILDREN	444	-	101,731	(22,588)	(22,588)	(22,588)	(22,588)	(11,379)	-	832,127	(185,863)	(185,863)	(185,863)	(88,675)
0701	FEDERAL STUDENT INCENTIVE TR	691	-	237,376	(52,706)	(52,706)	(52,706)	(52,706)	(26,552)	199,711	-	44,607	44,607	44,607	21,283
0702	ASSIST LIVING & SHARED HOUSING	482	-	6,103,939	(1,355,286)	(1,355,286)	(1,355,286)	(1,355,286)	(682,795)	1,797,395	-	401,464	401,464	401,464	191,539
0705	STATE POLICE WHISTLEBLOWER REW	493	-	-	-	-	-	-	-	-	-	-	-	-	-
0708	IL STANDARDBRED BREEDERS	406	-	-	-	-	-	-	-	99,856	-	22,304	22,304	22,304	10,640
0709	IL THOROUGHBRED BREEDERS	406	-	67,820	(15,058)	(15,058)	(15,058)	(15,058)	(7,588)	-	33,284	(7,434)	(7,434)	(7,434)	(3,548)
0710	HOMELAND SECURITY EMERG PREPAR	588	4,238,846	-	941,171	941,171	941,171	941,171	474,162	-	6,723,586	(1,501,773)	(1,501,773)	(1,501,773)	(716,494)
0711	STATE LOTTERY	All	-	813,858	(180,705)	(180,705)	(180,705)	(180,705)	(91,038)	5,092,617	-	1,137,481	1,137,481	1,137,481	542,693
0718	COMMUNITY MENTAL HEALTH MEDICA	444	-	542,572	(120,470)	(120,470)	(120,470)	(120,470)	(60,692)	33,285	-	7,435	7,435	7,435	3,545
0722	COMPTROLLER DEBT RECOVERY TRST	360	33,911	-	7,529	7,529	7,529	7,529	3,795	-	33,286	(7,435)	(7,435)	(7,435)	(3,546)
0724	DEPT OF LABOR FEDERAL PROJECTS	452	-	644,305	(143,058)	(143,058)	(143,058)	(143,058)	(72,073)	133,139	-	29,738	29,738	29,738	14,187
0726	FEDERAL INDUSTRIAL SERVICES	452	237,376	-	52,706	52,706	52,706	52,706	26,552	-	366,135	(81,780)	(81,780)	(81,780)	(39,015)
0727	SERVE ILLINOIS COMMISSION	444	-	-	-	-	-	-	-	465,991	-	104,083	104,083	104,083	49,659
0731	IL CLEAN WATER FUND	532	-	4,679,686	(1,039,053)	(1,039,053)	(1,039,053)	(1,039,053)	(523,474)	-	5,858,174	(1,308,475)	(1,308,475)	(1,308,475)	(624,274)
0732	SECRETARY OF STATE DUI ADMINIS	350	-	1,220,787	(271,057)	(271,057)	(271,057)	(271,057)	(136,559)	1,131,693	-	252,774	252,774	252,774	120,597
0733	TOBACCO SETTLEMENT RECOVERY	444	373,017	-	82,823	82,823	82,823	82,823	41,725	299,567	-	66,911	66,911	66,911	31,923
0733	TOBACCO SETTLEMENT RECOVERY	482	-	237,376	(52,706)	(52,706)	(52,706)	(52,706)	(26,552)	-	-	-	-	-	-
0737	ENERGY ADMINISTRATIVE	420	-	338,107	(75,294)	(75,294)	(75,294)	(75,294)	(37,933)	166,426	-	37,173	37,173	37,173	17,734
0740	MEDICAID BUY IN PROGRAM REVOLV	478	-	440,840	(97,882)	(97,882)	(97,882)	(97,882)	(49,312)	232,996	-	52,042	52,042	52,042	24,828
0742	ST. POLICE TRAINING & ACADEMY	493	-	-	-	-	-	-	-	-	-	-	-	-	-
0743	LAW ENFORCEMENT TRAINING	569	-	-	-	-	-	-	-	-	-	-	-	-	-
0745	STATE'S ATTY APPEL PROSEC CO	295	-	5,629,189	(1,249,875)	(1,249,875)	(1,249,875)	(1,249,875)	(629,689)	4,360,345	-	973,922	973,922	973,922	464,657
0746	HOME INSPECTOR ADMINISTRATION	440	-	-	-	-	-	-	-	299,566	-	(66,911)	(66,911)	(66,911)	(31,922)
0755	STATE EMPLOYEES DEF COMP PLAN	416	-	-	-	-	-	-	-	632,418	-	(141,256)	(141,256)	(141,256)	(67,394)
0757	CHILD SUPPORT ADMINISTRATIVE	340	-	-	-	-	-	-	-	-	-	-	-	-	-
0757	CHILD SUPPORT ADMINISTRATIVE	478	3,730,184	-	828,230	828,230	828,230	828,230	417,264	-	9,819,097	(2,193,182)	(2,193,182)	(2,193,182)	(1,046,969)
0759	SECRETARY OF STATE POLICE SERV	350	-	339,109	(75,294)	(75,294)	(75,294)	(75,294)	(37,933)	-	-	-	-	-	-
0762	LOCAL INITIATIVE	444	712,125	-	158,116	158,116	158,116	158,116	79,661	166,424	-	37,172	37,172	37,172	17,736
0763	TOURISM PROMOTION	All	-	7,189,084	(1,596,226)	(1,596,226)	(1,596,226)	(1,596,226)	(804,180)	-	4,826,336	(1,078,005)	(1,078,005)	(1,078,005)	(514,316)
0765	FEDERAL SURFACE MINING CONTROL	422	2,204,201	-	489,409	489,409	489,409	489,409	246,565	-	3,694,644	(825,232)	(825,232)	(825,232)	(393,716)
0770	ISAC LOAN PURCH PROG PAYROLL	691	-	-	-	-	-	-	-	99,855	-	(22,304)	(22,304)	(22,304)	(10,639)
0773	PRES LIBR & MUSEUM OPERATING	482	-	-	-	-	-	-	-	-	-	-	-	-	-
0792	PRIVATE SEWAGE DISPOSAL PROGRAM	482	33,911	-	7,529	7,529	7,529	7,529	3,795	-	66,571	(14,869)	(14,869)	(14,869)	(7,095)
0793	CEMETERY OVERSIGHT LCNS&SCPLN	440	33,910	-	7,529	7,529	7,529	7,529	3,794	-	232,996	(52,042)	(52,042)	(52,042)	(24,828)
0793	HEALTHCARE PROVIDER RELIEF	478	-	-	-	-	-	-	-	-	-	-	-	-	-
0795	BANK & TRUST COMPANY	All	-	746,037	(165,646)	(165,646)	(165,646)	(165,646)	(83,453)	732,272	-				

State Employees' Retirement System of the State of Illinois  
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Note N Recognition of Deferred Amounts by  
Measurement Year

FUND	Fund Name	Agency #	Change in Proportionate Share FY22 Layer						Change in Proportionate Share FY23 Layer							
			FY22 Base Layer Deferred Outflow	FY22 Base Layer Deferred Inflow	2022	2023	2024	2025	2026	FY23 Base Layer Deferred Outflow	FY23 Base Layer Deferred Inflow	2023	2024	2025	2026	2027
0802	PERSONAL PROPERTY TAX REPLACE	All Others	\$ -	\$ 24,415,754	\$ (5,421,145)	\$ (5,421,145)	\$ (5,421,145)	\$ (5,421,145)	\$ (2,731,174)	\$ -	\$ 12,814,756	\$ (2,862,289)	\$ (2,862,289)	\$ (2,862,289)	\$ (2,862,289)	\$ (1,365,600)
0808	MEDICAL SPECIAL PURPOSE TRUST	478	-	-	-	-	-	-	-	-	-	-	-	-	-	
0817	STATE POLICE OPERATIONS ASSIST	493	32,723,892	-	7,265,840	7,265,840	7,265,840	7,265,840	3,660,532	29,856,715	(6,668,762)	(6,668,762)	(6,668,762)	(6,668,762)	(3,181,667)	
0821	DRAM SHOP	444	-	-	-	-	-	-	-	-	-	-	-	-	-	
0821	DRAM SHOP	492	-	-	-	-	-	-	-	-	-	-	-	-	-	
0821	DRAM SHOP	All Others	-	271,286	(60,235)	(60,235)	(60,235)	(60,235)	(30,346)	1,264,832	-	282,511	282,511	282,511	134,788	
0823	IL STATE DENTAL DISCIPLINARY	440	-	881,680	(195,764)	(195,764)	(195,764)	(195,764)	(98,624)	-	532,561	(118,952)	(118,952)	(118,952)	(56,753)	
0826	AGRICULTURE FEDERAL PROJECTS	406	610,394	-	135,529	135,529	135,529	135,529	68,278	599,131	(133,821)	(133,821)	(133,821)	(133,821)	(63,847)	
0828	HAZARDOUS WASTE	532	-	2,238,111	(496,938)	(496,938)	(496,938)	(496,938)	(250,359)	532,562	118,952	118,952	118,952	118,952	56,754	
0829	COMM ASSOC MANAGER LONS & DISC	440	169,554	-	37,647	37,647	37,647	37,647	18,966	532,561	-	118,952	118,952	118,952	56,753	
0830	DEPT ON AGING STATE PROJECTS	402	-	-	-	-	-	-	-	-	-	-	-	-	-	
0831	NATURAL RESOURCES RESTORATION	422	949,501	-	210,822	210,822	210,822	210,822	106,213	931,982	(208,166)	(208,166)	(208,166)	(208,166)	(99,318)	
0838	PUBLIC HEALTH FEDERAL PROJECTS	482	-	1,627,719	(361,410)	(361,410)	(361,410)	(361,410)	(182,079)	898,696	(200,732)	(200,732)	(200,732)	(200,732)	(95,768)	
0844	CONTINUING LEGAL EDUC TRUST	295	-	-	-	-	-	-	-	-	-	-	-	-	-	
0849	REAL ESTATE RESEARCH & EDUC	440	-	-	-	-	-	-	-	-	-	-	-	-	-	
0850	REAL ESTATE LICENSE ADMIN	360	-	33,911	(7,529)	(7,529)	(7,529)	(7,529)	(3,795)	66,570	14,869	14,869	14,869	14,869	7,094	
0850	REAL ESTATE LICENSE ADMIN	440	-	1,390,341	(308,704)	(308,704)	(308,704)	(308,704)	(155,525)	3,261,938	(728,583)	(728,583)	(728,583)	(728,583)	(347,806)	
0851	FEDERAL MODERATE REHAB HOUSING	420	-	-	-	-	-	-	-	-	-	-	-	-	-	
0855	NATIONAL FLOOD INSURANCE PROG	422	644,305	-	143,058	143,058	143,058	143,058	72,073	266,281	(59,476)	(59,476)	(59,476)	(59,476)	(28,377)	
0859	FEDERAL ENERGY	All	474,750	-	105,411	105,411	105,411	105,411	53,106	66,569	14,869	14,869	14,869	14,869	7,093	
0862	INDUSTRIAL HEMP REGULATORY	406	101,733	-	22,588	22,588	22,588	22,588	11,381	299,564	66,910	66,910	66,910	66,910	31,924	
0863	CYCLE RIDER SAFETY TRAINING	494	-	67,824	(15,059)	(15,059)	(15,059)	(15,059)	(7,588)	199,710	(44,607)	(44,607)	(44,607)	(44,607)	(21,282)	
0870	LOW INC HOME ENERGY BLOCK GRNT	420	373,018	-	82,823	82,823	82,823	82,823	41,726	931,981	(208,166)	(208,166)	(208,166)	(208,166)	(99,317)	
0871	COMMUNITY SERVICES BLOCK GRANT	420	779,949	-	173,176	173,176	173,176	173,176	87,245	832,128	185,863	185,863	185,863	185,863	86,676	
0872	MATERNAL & CHILD HLTH SERV BLK	444	-	-	-	-	-	-	-	-	-	-	-	-	-	
0872	MATERNAL & CHILD HLTH SERV BLK	All Others	-	2,034,647	(451,782)	(451,782)	(451,782)	(451,782)	(227,599)	6,324,164	1,412,558	1,412,558	1,412,558	1,412,558	673,302	
0873	PREVENTIVE HEALTH&HLTH SERV BL	482	-	271,287	(60,235)	(60,235)	(60,235)	(60,235)	(30,347)	-	399,420	(89,214)	(89,214)	(89,214)	(42,564)	
0875	COM DEV/SMALL CITY BLK GRANT	420	1,322,520	-	293,645	293,645	293,645	293,645	147,940	898,698	(200,732)	(200,732)	(200,732)	(200,732)	(95,770)	
0876	COMMUNITY MH SERVS BLOCK GRNT	444	-	203,465	(45,176)	(45,176)	(45,176)	(45,176)	(22,761)	99,855	22,304	22,304	22,304	22,304	10,639	
0879	TRAFFIC & CRIM CONVICTION SUR	All	-	13,869,506	(3,079,512)	(3,079,512)	(3,079,512)	(3,079,512)	(1,551,458)	-	-	-	-	-	-	
0882	SHEFFIELD 2/1982 AGREED ORDER	588	-	-	-	-	-	-	-	-	-	-	-	-	-	
0883	INTRA-AGENCY SERVICES	420	-	3,221,524	(715,290)	(715,290)	(715,290)	(715,290)	(360,364)	4,426,914	(988,791)	(988,791)	(988,791)	(988,791)	(471,750)	
0884	DNR SPECIAL PROJECTS	422	-	-	-	-	-	-	-	-	-	-	-	-	-	
0885	WAGE THEFT ENFORCEMENT	All	-	-	-	-	-	-	-	-	-	-	-	-	-	
0887	ST POLICE LAW ENFORCEMENT ADMIN	493	-	4,340,579	(963,759)	(963,759)	(963,759)	(963,759)	(485,543)	2,895,801	(646,803)	(646,803)	(646,803)	(646,803)	(308,599)	
0888	DESIGN PROFESSIONAL ADMIN & IN	440	33,910	-	(7,529)	(7,529)	(7,529)	(7,529)	(3,794)	199,712	44,607	44,607	44,607	44,607	21,284	
0893	FIREARM DEALER LICENSE CERT	493	-	169,554	(37,647)	(37,647)	(37,647)	(37,647)	(18,966)	599,131	(133,821)	(133,821)	(133,821)	(133,821)	(63,847)	
0894	DNR FEDERAL PROJECTS	422	-	746,037	(165,646)	(165,646)	(165,646)	(165,646)	(83,453)	2,263,385	(505,547)	(505,547)	(505,547)	(505,547)	(241,197)	
0896	PUBLIC HEALTH SPEC STATE PROJ	482	-	1,797,271	(399,057)	(399,057)	(399,057)	(399,057)	(201,043)	865,414	(193,298)	(193,298)	(193,298)	(193,298)	(92,222)	
0897	VETERANS' AFFAIRS FED PROJECTS	497	-	-	-	-	-	-	-	-	-	-	-	-	-	
0898	CANNABIS BUSINESS DEVELOPMENT	All	-	-	-	-	-	-	-	-	-	-	-	-	-	
0903	STATE SURPLUS PROPERTY REV	416	-	508,662	(112,941)	(112,941)	(112,941)	(112,941)	(56,898)	-	-	-	-	-	-	
0904	IL STATE POLICE FEDERAL PROJ	493	1,254,699	-	278,587	278,587	278,587	278,587	140,351	6,557,160	(1,464,600)	(1,464,600)	(1,464,600)	(1,464,600)	(698,760)	
0905	IL FORESTRY DEVELOPMENT	422	-	8,952,443	(1,987,753)	(1,987,753)	(1,987,753)	(1,987,753)	(1,001,431)	6,557,162	1,464,600	1,464,600	1,464,600	1,464,600	698,762	
0906	STATE POLICE SERVICES	493	-	1,288,616	(286,116)	(286,116)	(286,116)	(286,116)	(144,146)	7,622,281	(1,702,504)	(1,702,504)	(1,702,504)	(1,702,504)	(812,265)	
0908	CANNABIS EXPUNGEMENT	340	-	915,591	(203,293)	(203,293)	(203,293)	(203,293)	(102,419)	-	-	-	-	-	-	
0909	IL WILDLIFE PRESERVATION	422	-	-	-	-	-	-	-	1,930,535	431,202	431,202	431,202	431,202	205,727	
0911	JUVENILE JUSTICE TRUST	444	-	-	-	-	-	-	-	-	7,435	7,435	7,435	7,435	(3,548)	
0912	CANNABIS REGULATION	All	6,714,333	779,948	1,490,815	1,490,815	1,490,815	1,490,815	751,073	5,458,753	1,219,261	1,219,261	1,219,261	1,219,261	581,709	
0913	FEDERAL WORKFORCE TRAINING	420	-	305,198	(67,765)	(67,765)	(67,765)	(67,765)	(34,138)	1,164,977	(260,208)	(260,208)	(260,208)	(260,208)	(124,145)	
0920	METABOLIC SCREENING & TREATMNT	482	-	2,814,594	(624,938)	(624,938)	(624,938)	(624,938)	(314,842)	1,031,835	(230,470)	(230,470)	(230,470)	(230,470)	(109,955)	
0921	DHS RECOVERIES TRUST	444	8,816,802	-	1,957,636	1,957,636	1,957,636	1,957,636	986,258	12,515,190	(2,795,379)	(2,795,379)	(2,795,379)	(2,795,379)	(1,333,674)	
0922	INSURANCE PRODUCER ADMIN	All	983,412	-	218,352	218,352	218,352	218,352	110,004	2,063,675	460,940	460,940	460,940	460,940	219,915	
0925	COAL TECHNOLOGY DEV ASSIST	All	-	2,204,199	(489,409)	(489,409)	(489,409)	(489,409)	(246,563)	-	-	-	-	-	-	
0929	VIOLENT CRIME VICTIMS ASSIST	340	-	-	-	-	-	-	-	-	-	-	-	-	-	
0938	HEARING INSTRUMENT DISPEN EXAM	482	-	-	-	-	-	-	-	-	-	-	-	-	-	
0940	SELF-INSURERS SECURITY	563	-	33,910	(7,529)	(7,529)	(7,529)	(7,529)	(3,794)	1,098,408	245,339	245,339	245,339	245,339	117,052	
0942	LOW-LEVEL RAD WSTE FAC DEV&OP	588	-	169,553	(37,647)	(37,647)	(37,647)	(37,647)	(18,965)	166,425	(37,173)	(37,173)	(37,173)	(37,173)	(17,733)	
0944	ENVIRO PROTECT PERMIT & INSP	532	8,409,871	-	1,867,283	1,867,283	1,867,283	1,867,283	940,739	5,525,323	1,234,130	1,234,130	1,234,130	1,234,130	588,803	
0947	GOVERNOR'S GRANT	All	2,950,235	-	655,055	655,055	655,055	655,055	330,015	3,594,790	(802,928)	(802,928)	(802,928)	(802,928)	(383,078)	
0951	NARCOTICS PROFIT FORFEITURE	295	5,154,438	-	1,144,464	1,144,464	1,144,464	1,144,464	576,582	898,696	(200,732)	(200,732)	(200,732)	(200,732)	(95,768)	
0954	IL STATE PODIATRIC DISCIPLINE	440	-	-	-	-	-	-	-	-	-	-	-	-	-	
0962	PARK & CONSERVATION	All	-	15,022,472	(3,335,510)	(3,335,510)	(3,335,510)	(3,335,510)	(1,680,432)	28,924,733	(6,460,596)	(6,460,596)	(6,460,596)	(6,460,596)	(3,082,349)	
0963	VEHICLE INSPECTION	350	-	746,037	(165,646)	(165,646)	(165,646)	(165,646)	(83,453)	798,841	178,428	178,428	178,428	178,428	85,129	
0963	VEHICLE INSPECTION	532	1,559,895	-	346,351	346,351	346,351	346,351	174,491	4,460,200	996,225	996,225	996,225	996,225	475,300	
0969	LOCAL TOURISM	420	-	52,705	52,705	52,705	52,705	52,705	26,555	232,995	52,042	52,042	52,042	52,042	24,827	
0971	BUILD ILLINOIS BOND	All	-	6,375,224	(1,415,521)	(1,415,521)	(1,415,521)	(1,415,521)	(713,140)	599,132	133,821	133,821	133,821	133,821	63,848	
0973																



State Employees' Retirement System of the State of Illinois  
 Notes to the Schedules of Employer Allocations and  
 Pension Amounts by Fund  
 Fiscal Year Ended June 30, 2025

Note N Recognition of Deferred Amounts by  
 Measurement Year

FUND	Fund Name	Agency #	Change in Proportionate Share FY24 Layer								Change in Proportionate Share FY25 Layer							
			FY24 Base Layer Deferred Outflow	FY24 Base Layer Deferred Inflow	2024	2025	2026	2027	2028	FY25 Base Layer Deferred Outflow	FY25 Base Layer Deferred Inflow	2025	2026	2027	2028	2029		
0148	MENTAL HEALTH REPORTING	All Others	\$ 298,376	\$ -	\$ 66,805	\$ 66,805	\$ 66,805	\$ 66,805	\$ 31,156	\$ 557,536	\$ -	\$ 120,468	\$ 120,468	\$ 120,468	\$ 120,468	\$ 75,664		
0151	REG CPA ADMIN & DISCIPLINARY	440	2,851,144	-	638,354	638,354	638,354	638,354	297,728	65,593	-	14,173	14,173	14,173	14,173	8,901		
0152	STATE CRIME LABORATORY	493	3,945,190	-	883,304	883,304	883,304	883,304	411,974	-	2,558,103	(552,733)	(552,733)	(552,733)	(552,733)	(347,171)		
0156	MTR VEH THEFT PREV & INS VERIF	350	1,922,866	-	430,518	430,518	430,518	430,518	200,794	-	787,108	(170,072)	(170,072)	(170,072)	(170,072)	(106,820)		
0158	MOTOR VEHICLE THEFT PREVENTION	548	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
0159	SBE TEACHER CERTIFICATION INST	586	165,764	-	37,114	37,114	37,114	37,114	17,308	-	65,504	(14,173)	(14,173)	(14,173)	(14,173)	(8,902)		
0163	WEIGHTS & MEASURES	All	-	3,182,674	(712,581)	(712,581)	(712,581)	(712,581)	(332,350)	7,871,088	1,700,717	1,700,717	1,700,717	1,700,717	1,068,220			
0166	ST POLICE MERIT BD PUB SAFETY	591	66,305	-	(14,845)	(14,845)	(14,845)	(14,845)	(6,925)	-	98,390	(21,259)	(21,259)	(21,259)	(13,354)			
0167	DIVISION OF CORP REGIS LLP	350	-	397,834	(89,073)	(89,073)	(89,073)	(89,073)	(41,542)	229,573	49,604	49,604	49,604	49,604	31,157			
0168	CMS VS AFSOCME WAGES TRUST	444	-	-	-	-	-	-	-	-	-	-	-	-	-			
0168	CMS VS AFSOCME WAGES TRUST	All Others	-	-	-	-	-	-	-	-	-	-	-	-	-			
0169	IL INDEPENDENT TAX TRIBUNAL	482	-	-	-	-	-	-	-	32,797	7,086	7,086	7,086	7,086	4,453			
0175	IL SCHOOL ASBESTOS ABATEMENT	482	364,682	-	81,650	81,650	81,650	81,650	38,082	-	491,943	(106,295)	(106,295)	(106,295)	(66,763)			
0177	CHIP BOARD PAYROLL TRUST	527	-	-	-	-	-	-	-	-	-	-	-	-	-			
0182	DRIVER SERVICES ADMINISTRATION	350	-	596,752	(133,609)	(133,609)	(133,609)	(133,609)	(62,316)	-	688,720	(148,813)	(148,813)	(148,813)	(93,468)			
0184	ICJIA VIOLENCE PREVENTION	All	-	497,293	(111,341)	(111,341)	(111,341)	(111,341)	(51,929)	-	98,388	(21,259)	(21,259)	(21,259)	(13,352)			
0185	SECRETARY OF STATE SPEC LIC PL	350	795,669	-	178,145	178,145	178,145	178,145	83,089	-	1,147,867	(248,021)	(248,021)	(248,021)	(155,783)			
0190	COUNTY OPTION MOTOR FUEL TAX	492	-	-	-	-	-	-	-	-	-	-	-	-	-			
0193	LOC GOVT HEALTH INSURANCE RES	416	-	331,528	(74,227)	(74,227)	(74,227)	(74,227)	(34,620)	-	590,332	(127,554)	(127,554)	(127,554)	(80,116)			
0195	ITPAP ADMINISTRATIVE TR	370	3,812,580	-	853,614	853,614	853,614	853,614	398,124	-	3,574,787	(772,409)	(772,409)	(772,409)	(485,151)			
0199	ILLINOIS FISHERIES MANAGEMENT	422	-	1,292,962	(289,486)	(289,486)	(289,486)	(289,486)	(135,018)	-	4,001,137	(864,531)	(864,531)	(864,531)	(543,013)			
0201	HUMAN RIGHTS COMM SPEC PROJ	542	-	-	-	-	-	-	-	-	-	-	-	-	-			
0203	TCR HR HEALTH INSURANCE SECURITY	416	-	596,751	(133,609)	(133,609)	(133,609)	(133,609)	(62,315)	65,593	14,173	14,173	14,173	14,173	8,901			
0206	HELP ILLINOIS VOTE	587	-	-	-	-	-	-	-	-	-	-	-	-	-			
0207	POLLUTION CONTROL BOARD ST TR	532	-	-	-	-	-	-	-	-	-	-	-	-	-			
0209	STATE POLICE FIREARM SERVICES	493	-	23,671,136	(5,299,824)	(5,299,824)	(5,299,824)	(5,299,824)	(2,471,840)	-	17,808,338	(3,847,872)	(3,847,872)	(3,847,872)	(2,416,850)			
0210	ELECTRONIC NOTARIZATION	350	-	-	-	-	-	-	-	655,924	141,726	141,726	141,726	141,726	89,020			
0211	DHS TECHNOLOGY INITIATIVE	444	-	3,016,909	(675,468)	(675,468)	(675,468)	(675,468)	(315,037)	-	-	-	-	-	-			
0211	HFS TECHNOLOGY INITIATIVE	478	1,922,866	-	430,518	430,518	430,518	430,518	200,794	-	1,311,847	(283,453)	(283,453)	(283,453)	(178,035)			
0214	BROWNFIELDS REDEVELOPMENT	532	-	-	-	-	-	-	-	-	-	-	-	-	-			
0215	CAPITAL DEVELOP BRD REVOLVING	511	35,274,637	-	7,897,778	7,897,778	7,897,778	7,897,778	3,683,525	15,676,586	3,387,262	3,387,262	3,387,262	3,387,262	2,127,538			
0215	CAPITAL DEVELOP BRD REVOLVING	510	99,457	-	22,268	22,268	22,268	22,268	10,385	-	229,574	(49,604)	(49,604)	(49,604)	(31,158)			
0218	PROFESSIONS INDIRECT COST	All	-	15,813,911	(3,540,639)	(3,540,639)	(3,540,639)	(3,540,639)	(1,651,355)	-	6,165,688	(1,332,229)	(1,332,229)	(1,332,229)	(836,772)			
0220	DCFS CHILDREN SERVICES	369	-	33,153	7,423	7,423	7,423	7,423	3,461	-	65,592	(14,173)	(14,173)	(14,173)	(8,900)			
0220	DCFS CHILDRENS SERVICES	418	-	19,725,947	(4,416,520)	(4,416,520)	(4,416,520)	(4,416,520)	(2,059,867)	-	4,886,633	(1,055,862)	(1,055,862)	(1,055,862)	(663,185)			
0224	ASBESTOS ABATEMENT	340	-	-	-	-	-	-	-	-	-	-	-	-	-			
0231	MINES AND MINERALS REGULATORY	422	-	-	-	-	-	-	-	-	-	-	-	-	-			
0236	IL VETERANS ASSISTANCE	497	-	-	-	-	-	-	-	-	-	-	-	-	-			
0238	IL HEALTH FACILITIES PLANNING	482	364,682	-	81,650	81,650	81,650	81,650	38,082	1,344,645	290,539	290,539	290,539	290,539	182,489			
0240	EMERGENCY PUBLIC HEALTH	482	1,723,947	-	385,981	385,981	385,981	385,981	180,023	-	2,951,659	(637,769)	(637,769)	(637,769)	(400,583)			
0242	ISAC ACCOUNTS RECEIVABLE	591	-	-	-	-	-	-	-	-	-	-	-	-	-			
0243	CREDIT UNION	440	563,600	-	126,187	126,187	126,187	126,187	58,852	-	1,639,809	(354,316)	(354,316)	(354,316)	(222,545)			
0244	RESIDENTIAL FINANCE REGULATORY	440	33,153	-	7,423	7,423	7,423	7,423	3,461	-	524,738	(113,381)	(113,381)	(113,381)	(71,214)			
0255	DEP OF LABOR FED INDIRECT COST	452	198,917	-	44,536	44,536	44,536	44,536	20,773	32,797	7,086	7,086	7,086	7,086	4,453			
0257	AML RECLAMATION SET ASIDE	422	-	-	-	-	-	-	-	787,108	170,072	170,072	170,072	170,072	106,820			
0258	NURSING DEDICATED & PROFESSNL	440	4,608,248	-	1,031,759	1,031,759	1,031,759	1,031,759	481,212	-	688,719	(148,812)	(148,812)	(148,812)	(93,471)			
0258	NURSING DEDICATED & PROFESSNL	482	-	-	-	-	-	-	-	-	-	-	-	-	-			
0259	OPTOMETRIC LICN & DISC BRD	440	232,070	-	51,959	51,959	51,959	51,959	24,234	1,574,217	340,143	340,143	340,143	340,143	213,645			
0261	UNDERGROUND RESOURCE CONSERV	422	-	1,193,502	(267,218)	(267,218)	(267,218)	(267,218)	(124,630)	-	295,167	(63,777)	(63,777)	(63,777)	(40,059)			
0262	MANDATORY ARBITRATION	201	-	-	-	-	-	-	-	-	-	-	-	-	-			
0264	DJJ REIMBURSEMENT & EDUCATION	425	928,280	-	207,836	207,836	207,836	207,836	96,936	459,148	99,209	99,209	99,209	99,209	62,312			
0267	DIV OF REAL ESTATE GENERAL	440	3,481,050	-	779,386	779,386	779,386	779,386	363,506	623,128	134,640	134,640	134,640	134,640	84,568			
0270	WATER REVOLVING	532	-	5,602,831	(1,254,440)	(1,254,440)	(1,254,440)	(1,254,440)	(585,071)	13,249,667	2,862,874	2,862,874	2,862,874	2,862,874	1,798,171			
0272	LASALLE VETERANS HOME	497	-	265,223	(59,382)	(59,382)	(59,382)	(59,382)	(27,695)	10,757,154	2,324,313	2,324,313	2,324,313	2,324,313	1,459,902			
0273	ANNA VETERANS HOME	497	-	33,153	(7,423)	(7,423)	(7,423)	(7,423)	(3,461)	1,836,588	396,834	396,834	396,834	396,834	249,252			
0274	SELF-INSURERS ADMINISTRATION	563	-	-	-	-	-	-	-	-	-	-	-	-	-			
0276	DRUNK&DRUGGED DRIVING PREVENT	444	364,682	-	81,650	81,650	81,650	81,650	38,082	-	131,185	(28,345)	(28,345)	(28,345)	(17,805)			
0281	IL TAX INCREMENT	492	-	-	-	-	-	-	-	-	-	-	-	-	-			
0282	HAZARDOUS WASTE OCCUP LICENSE	532	-	-	-	-	-	-	-	-	-	-	-	-	-			
0285	LONG TERM CARE MONITOR/RECEIVE	482	-	23,870,055	(5,344,361)	(5,344,361)	(5,344,361)	(5,344,361)	(2,492,611)	16,955,639	3,663,628	3,663,628	3,663,628	3,663,628	2,301,127			
0286	IL AFFORDABLE HOUSING TRUST	492	-	232,070	(51,959)	(51,959)	(51,959)	(51,959)	(24,234)	-	-	-	-	-	-			
0287	HOME CARE SERVICES APPLY LICENSURE	482	-	1,193,503	(267,218)	(267,218)	(267,218)	(267,218)	(124,631)	-	2,525,307	(545,647)	(545,647)	(545,647)	(342,719)			
0290	COMMUNITY WATER SUPPLY LICENSURE	482	-	961,434	(215,259)	(215,259)	(215,259)	(215,259)	(100,398)	852,701	-	-	-	-	-			
0298	FERTILIZER CONTROL	406	530,445	-	118,763	118,763	118,763	118,763	55,393	590,330	229,574	49,604	49,604	49,604	31,158			
0292	SECURITIES INVESTORS EDUCATION	350	-	-	-	-	-	-	-	-	98,388	(21,259)	(21,259)	(21,259)	(13,352)			
0294	USED TIRE MANAGEMENT	All	397,836	-	89,073	89,073	89,073	89,073	41,544	-	1,049,479	(226,762)	(226,762)	(226,762)	(142,431)			
0295	SECRETARY OF STATE INTERAGENCY	350	-	-	-	-	-	-	-	-	-	-	-	-	-			
0297	GUARDIANSHIP & ADVOCACY	537	-	33,153	(7,423)	(7,423)	(7,423)	(7,423)	(3,461)	229,575	49,605	49,605	49,605	49,605	31,155			
0298	NATURAL AREAS ACQUISITION	422	-	961,434	(215,259)	(215,259)	(215,259)	(215,259)	(100,398)	852,701	-	-	-	-	-			
0299	OPEN SPACE LANDS ACQUIS&DEVEL	422	-	232,070	(51,959)	(51,959)	(51,959)	(51,959)	(24,									





State Employees' Retirement System of the State of Illinois  
 Notes to the Schedules of Employer Allocations and  
 Pension Amounts by Fund  
 Fiscal Year Ended June 30, 2025

Note N Recognition of Deferred Amounts by  
 Measurement Year

FUND	Fund Name	Agency #	Change in Proportionate Share FY24 Layer						Change in Proportionate Share FY25 Layer							
			FY24 Base Layer Deferred Outflow	FY24 Base Layer Deferred Inflow	2024	2025	2026	2027	2028	FY25 Base Layer Deferred Outflow	FY25 Base Layer Deferred Inflow	2025	2026	2027	2028	2029
0802	PERSONAL PROPERTY TAX REPLACE	All Others	\$ -	\$ 5,337,609	\$(1,195,058)	\$(1,195,058)	\$(1,195,058)	\$(1,195,058)	\$(557,377)	\$ -	\$ 5,247,393	\$(1,133,811)	\$(1,133,811)	\$(1,133,811)	\$(1,133,811)	\$(712,149)
0808	MEDICAL SPECIAL PURPOSE TRUST	478	-	-	-	-	-	-	-	-	-	-	-	-	-	
0817	STATE POLICE OPERATIONS ASSIST	493	3,016,910	-	675,468	675,468	675,468	675,468	315,038	3,640,379	(786,582)	(786,582)	(786,582)	(786,582)	(494,051)	
0821	DRAM SHOP	444	-	-	-	-	-	-	-	-	-	-	-	-	-	
0821	DRAM SHOP	All Others	-	198,918	(44,537)	(44,537)	(44,537)	(44,537)	(20,770)	-	983,886	(212,590)	(212,590)	(212,590)	(133,526)	
0823	IL STATE DENTAL DISCIPLINARY	440	66,307	-	14,846	14,846	14,846	14,846	6,923	1,738,198	-	375,575	375,575	375,575	235,898	
0826	AGRICULTURE FEDERAL PROJECTS	406	-	-	-	-	-	-	-	-	-	-	-	-	-	
0828	HAZARDOUS WASTE	532	-	1,425,574	(319,177)	(319,177)	(319,177)	(319,177)	(148,866)	5,116,209	(1,105,466)	(1,105,466)	(1,105,466)	(1,105,466)	(694,345)	
0829	COMM ASSOC MANAGER LONS & DISC	440	-	696,210	(155,877)	(155,877)	(155,877)	(155,877)	-	-	-	-	-	-	-	
0830	DEPT ON AGING STATE PROJECTS	402	-	-	-	-	-	-	-	-	-	-	-	-	-	
0831	NATURAL RESOURCES RESTORATION	422	-	-	-	-	-	-	-	-	-	-	-	-	-	
0838	PUBLIC HEALTH FEDERAL PROJECTS	482	-	-	-	-	-	-	-	-	-	-	-	-	-	
0844	CONTINUING LEGAL EDUC TRUST	295	-	-	-	-	-	-	-	-	-	-	-	-	-	
0849	REAL ESTATE RESEARCH & EDUC	440	397,834	-	89,073	89,073	89,073	89,073	41,542	-	-	-	-	-	-	
0850	REAL ESTATE LICENSE ADMIN	360	66,307	-	14,846	14,846	14,846	14,846	6,923	-	65,593	(14,173)	(14,173)	(14,173)	(8,901)	
0850	REAL ESTATE LICENSE ADMIN	440	-	2,751,688	(616,086)	(616,086)	(616,086)	(616,086)	(287,344)	-	491,943	(106,295)	(106,295)	(106,295)	(66,763)	
0851	FEDERAL MODERATE REHAB HOUSING	420	-	-	-	-	-	-	-	-	-	-	-	-	-	
0855	NATIONAL FLOOD INSURANCE PROG	422	-	1,657,643	(371,136)	(371,136)	(371,136)	(371,136)	(173,099)	459,147	-	99,209	99,209	99,209	62,311	
0859	FEDERAL EMERGENCY	All	861,975	-	192,991	192,991	192,991	192,991	90,011	-	32,795	(7,086)	(7,086)	(7,086)	(4,451)	
0862	INDUSTRIAL HEMP REGULATORY	406	165,764	-	37,114	37,114	37,114	37,114	17,308	-	557,535	(120,467)	(120,467)	(120,467)	(75,667)	
0863	CYCLE RIDER SAFETY TRAINING	494	-	165,764	(37,114)	(37,114)	(37,114)	(37,114)	(17,308)	360,759	-	77,950	77,950	77,950	48,959	
0870	LOW INC HOME ENERGY BLOCK GRNT	420	-	2,619,077	(586,396)	(586,396)	(586,396)	(586,396)	(273,493)	-	229,574	(49,604)	(49,604)	(49,604)	(31,156)	
0871	COMMUNITY SERVICES BLOCK GRANT	420	-	430,988	(96,496)	(96,496)	(96,496)	(96,496)	(45,004)	-	65,593	(14,173)	(14,173)	(14,173)	(8,901)	
0872	MATERNAL & CHILD HLTH SERV BLK	444	-	-	-	-	-	-	-	-	-	-	-	-	-	
0872	MATERNAL & CHILD HLTH SERV BLK	All Others	99,468	-	22,268	22,268	22,268	22,268	10,386	-	131,186	(28,346)	(28,346)	(28,346)	(17,802)	
0873	PREVENTIVE HEALTH/HLTH SERV BL	482	265,222	-	59,382	59,382	59,382	59,382	27,694	-	1,213,460	(262,194)	(262,194)	(262,194)	(164,684)	
0875	COM DEV/SMALL CITY BLK GRANT	420	2,154,935	-	482,477	482,477	482,477	482,477	225,027	-	623,128	(134,640)	(134,640)	(134,640)	(84,568)	
0876	COMMUNITY MH SERVS BLOCK GRNT	444	629,904	-	141,032	141,032	141,032	141,032	65,776	-	819,905	(177,158)	(177,158)	(177,158)	(112,273)	
0879	TRAFFIC & CRIM CONVICTION SUR	All	-	-	-	-	-	-	-	-	-	-	-	-	-	
0882	SHEFFIELD 2/1982 AGREED ORDER	588	-	-	-	-	-	-	-	-	-	-	-	-	-	
0883	INTRA-AGENCY SERVICES	420	-	1,790,254	(400,827)	(400,827)	(400,827)	(400,827)	(186,946)	131,184	-	28,345	28,345	28,345	17,804	
0884	DNR SPECIAL PROJECTS	422	-	-	-	-	-	-	-	-	-	-	-	-	-	
0885	WAGE THEFT ENFORCEMENT	452	-	-	-	-	-	-	-	-	-	-	-	-	-	
0887	ST POLICE LAW ENFORCEMENT ADMIN	493	-	1,690,795	(378,559)	(378,559)	(378,559)	(378,559)	(176,559)	5,936,113	-	1,282,624	1,282,624	1,282,624	806,617	
0888	DESIGN PROFESSIONAL ADMIN & IN	440	33,154	-	7,423	7,423	7,423	7,423	3,462	886,497	-	191,331	191,331	191,331	120,173	
0893	FIREARM DEALER LICENSE CERT	493	-	-	-	-	-	-	-	-	-	-	-	-	-	
0894	DNR FEDERAL PROJECTS	422	-	2,751,686	(616,086)	(616,086)	(616,086)	(616,086)	(287,342)	-	2,230,142	(481,870)	(481,870)	(481,870)	(302,662)	
0896	PUBLIC HEALTH SPEC STATE PROJ	482	265,223	-	59,382	59,382	59,382	59,382	27,695	-	98,389	(21,259)	(21,259)	(21,259)	(13,353)	
0897	VETERANS' AFFAIRS FED PROJECTS	497	-	-	-	-	-	-	-	-	-	-	-	-	-	
0898	CANNABIS BUSINESS DEVELOPMENT	All	-	-	-	-	-	-	-	-	-	-	-	-	-	
0903	STATE SURPLUS PROPERTY REV	416	-	-	-	-	-	-	-	-	-	-	-	-	-	
0904	IL STATE POLICE FEDERAL PROJ	493	-	14,554,103	(3,258,576)	(3,258,576)	(3,258,576)	(3,258,576)	(1,519,799)	-	3,115,640	(673,201)	(673,201)	(673,201)	(422,836)	
0905	IL FORESTRY DEVELOPMENT	422	3,679,966	-	823,922	823,922	823,922	823,922	384,278	-	5,476,966	(1,183,416)	(1,183,416)	(1,183,416)	(743,302)	
0906	STATE POLICE SERVICES	493	4,077,801	-	912,995	912,995	912,995	912,995	425,821	3,443,602	-	744,064	744,064	744,064	467,346	
0908	CANNABIS EXPUNGEMENT	340	-	33,153	(7,423)	(7,423)	(7,423)	(7,423)	(3,481)	-	98,389	(21,259)	(21,259)	(21,259)	(13,353)	
0909	IL WILDLIFE PRESERVATION	422	-	364,682	(81,650)	(81,650)	(81,650)	(81,650)	(38,082)	-	1,541,421	(333,057)	(333,057)	(333,057)	(209,193)	
0911	JUVENILE JUSTICE TRUST	444	-	-	-	-	-	-	-	-	-	-	-	-	-	
0912	CANNABIS REGULATION	All	10,874,137	-	2,434,654	2,434,654	2,434,654	2,434,654	1,135,521	1,180,664	-	255,108	255,108	255,108	160,232	
0913	FEDERAL WORKFORCE TRAINING	420	-	3,746,272	(838,768)	(838,768)	(838,768)	(838,768)	(391,200)	-	983,886	(212,590)	(212,590)	(212,590)	(133,526)	
0920	METABOLIC SCREENING & TREATMNT	482	1,525,031	-	341,445	341,445	341,445	341,445	159,251	-	4,788,246	(1,034,603)	(1,034,603)	(1,034,603)	(649,834)	
0921	DHS RECOVERIES TRUST	444	-	4,840,316	(1,083,718)	(1,083,718)	(1,083,718)	(1,083,718)	(505,444)	7,379,145	-	1,594,422	1,594,422	1,594,422	1,001,457	
0922	INSURANCE PRODUCER ADMIN	All	6,630,571	-	1,484,545	1,484,545	1,484,545	1,484,545	692,391	4,099,526	-	885,790	885,790	885,790	556,366	
0925	COAL TECHNOLOGY DEV ASSIST	All	-	762,516	(170,723)	(170,723)	(170,723)	(170,723)	(79,624)	-	1,246,256	(269,280)	(269,280)	(269,280)	(169,136)	
0929	VIOLENT CRIME VICTIMS ASSIST	340	-	-	-	-	-	-	-	-	-	-	-	-	-	
0938	HEARING INSTRUMENT DISPEN EXAM	482	-	-	-	-	-	-	-	-	-	-	-	-	-	
0940	SELF-INSURERS SECURITY	563	530,447	-	118,764	118,764	118,764	118,764	55,391	-	229,572	(49,604)	(49,604)	(49,604)	(31,156)	
0942	LOW-LEVEL RAD WSTE FAC DEV&OP	588	66,306	-	14,846	14,846	14,846	14,846	6,922	-	524,739	(113,381)	(113,381)	(113,381)	(71,215)	
0944	ENVIRO PROTECT PERMIT & INSP	532	-	1,491,879	(334,023)	(334,023)	(334,023)	(334,023)	(155,787)	-	12,757,724	(2,756,579)	(2,756,579)	(2,756,579)	(1,731,408)	
0947	GVERNOR'S GRANT	All	-	2,851,145	(638,354)	(638,354)	(638,354)	(638,354)	(297,729)	-	32,796	(7,086)	(7,086)	(7,086)	(4,452)	
0951	NARCOTICS PROFIT FORFEITURE	295	-	497,294	(111,341)	(111,341)	(111,341)	(111,341)	(51,930)	-	1,869,383	(403,920)	(403,920)	(403,920)	(253,703)	
0954	IL STATE POLICE DISCIPLINE	493	596,751	-	133,609	133,609	133,609	133,609	62,315	-	327,983	(70,863)	(70,863)	(70,863)	(44,511)	
0952	PARK & CONSERVATION	All	14,786,173	-	3,310,535	3,310,535	3,310,535	3,310,535	1,544,033	-	13,116,481	(2,834,528)	(2,834,528)	(2,834,528)	(1,780,859)	
0963	VEHICLE INSPECTION	350	563,598	-	126,186	126,186	126,186	126,186	58,854	-	983,885	(212,589)	(212,589)	(212,589)	(133,529)	
0963	VEHICLE INSPECTION	532	1,425,573	-	319,177	319,177	319,177	319,177	148,865	32,797	-	7,086	7,086	7,086	4,453	
0969	LOCAL TOURISM	420	-	331,529	(74,227)	(74,227)	(74,227)	(74,227)	(34,621)	557,537	-	120,468	120,468	120,468	75,665	
0971	BUILD ILLINOIS BOND	All	2,983,757	-	668,045	668,045	668,045	668,045	311,577	-	1,279,053	(276,367)	(276,367)	(276,367)	(173,565)	
0973	IL CAPITAL REVOLVING LOAN	420	-	-	-	-	-	-	-	-	-	-	-	-	-	
0979	SCOTT'S LAW	493	-	-	-	-	-	-	-	-	32,797	7,086	7,086	7,086	4,453	
0980	MANTENO VETERANS HOME	497	530,447	-	118,764	118,764	118,764	118,764	55,391	28,467,106	-	6,150,927	6,150,927	6,150,927	3,863,398	
0982	ADELINE JAY GEO-KARIS IL BEACH	422	-	-	-	-	-	-	-	-	-	-	-	-	-	
0988	ATTORNEY GENERAL FEDERAL GRANT	340	6,531,112	-	1,462,277	1,462,277	1,462,277	1,462,277	682,004	5,608,151</						

**State Employees' Retirement System of Illinois  
(a Component Unit of the State of Illinois)**

**Notes to the Schedule of Employer Allocations and Pension Amounts by Fund  
Year Ended June 30, 2025**

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**O. 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 an annual financial report that includes financial statements and required supplementary information. The SERS annual financial report is available to the public and can be obtained by accessing the SERS website at [www.srs.illinois.gov](http://www.srs.illinois.gov).