

**Student Loan Backed Reporting Template**  
**Quarterly Distribution Report**

<b>Issuer</b>	Illinois Student Assistance Commission
<b>Deal Name</b>	Series 2010-1
<b>Distribution Date</b>	07/25/23
<b>Collection Period</b>	04/01/2023 -06/30/2023
<b>Contact Name</b>	Rolake Adedara
<b>Contact Number</b>	847-831-8574
<b>Contact Email</b>	rolake.adedara@illinois.gov
<b>Website</b>	

**Notes (FFELP)**

Class	CUSIP	Rate	Index	Auction Status	Original Balance	Beg Princ Bal	Interest Accrual	Principal Paid	End Princ Bal	Bal after Waterfall	% of Securities	Maturity
A-1	452281JB5	0.00000%	LIBOR plus 0.48%		181,000,000	-	-	-	-	-	0.00%	04/25/17
A-2	452281JC3	0.00000%	LIBOR plus 1.05%		269,000,000	-	-	-	-	-	0.00%	04/25/22
A-3	452281JD1	5.71771%	LIBOR plus 0.90%		154,000,000	59,023,000.00	843,691.29	5,044,000.00	53,979,000	50,766,000	100.00%	07/25/45
<b>Total</b>					604,000,000	59,023,000	843,691	5,044,000	53,979,000	50,766,000	100.00%	

**Portfolio Summary**

	Beg Balance	Activity	End Balance
Principal Balance	90,642,924.25	(2,619,311.25)	88,023,613.00
Accrued Interest	5,315,063.55	(234,472.55)	5,080,591.00
<b>Total Pool Balance</b>	95,957,987.80	(2,853,783.80)	93,104,204.00
Total Accounts Balance	6,878,287.95	(1,855,793.51)	5,022,494.44
Total Trust Assets	102,836,275.75	(4,709,577.31)	98,126,698.44
Weighted Average Coupon (WAC)	5.18%		5.07%
Weighted Average Maturity (WAM)	159		120
Number of Loans	12,974		12,528
Number of Borrowers	6,051		5,843
Average Borrower Indebtedness	15,858.20		15,934.32

**Funds and Accounts**

	Beg Balance	Activity	End Balance
Reserve Account	949,007.21	1,074.32	950,081.53
Reserve Amt Required	941,406.82	-	941,406.82
Capitalized Interest Account	-	-	-
Capitalized Interest Account Required	-	-	-
Collection Fund	5,911,544.50	(1,857,059.63)	4,054,484.87
Loan Fund	-	-	-
Department Rebate Fund	17,736.24	191.80	17,928.04
<b>Total Accounts Balance</b>	6,878,287.95	(1,855,793.51)	5,022,494.44
Overcollateralization Amount	-	-	-

**Balance Sheet and Parity**

	Beg Balance	Activity	End Balance
<b>Assets</b>			
Loans Receivable	90,642,924.25	(2,619,311.25)	88,023,613.00
Accrued Interest Receivable on Loans	5,315,063.55	(234,472.55)	5,080,591.00
Accrued Interest on Investment	-	-	-
Accrued Interest Subsidy Payments	-	-	-
Total Accounts/Funds Balance	6,878,287.95	(1,855,793.51)	5,022,494.44
<b>Total Assets</b>	102,836,275.75	(4,709,577.31)	98,126,698.44
<b>Liabilities</b>			
Bonds Payable	59,023,000.00	(5,044,000.00)	53,979,000.00
Accrued Interest on Senior Bonds	843,690.99	(3,841.12)	839,849.87
<b>Total Liabilities</b>	59,866,690.99	(5,047,841.12)	54,818,849.87
<b>Total Parity %</b>	171.78%		179.00%

CPR (constant pmt rate)	
	%
Lifetime	-1.11%

**Servicer Balance**

	Balance	% of Portfolio	# of Loans	Cims Outstanding
Edfinancial	83,051,393	89.20%	15,135	436,598
Sallie Mae	10,052,811	10.80%	(2,607)	147,175
<b>Total</b>	93,104,204	100.00%	12,528	583,773

**Portfolio by Loan Status**

	# of Loans		Balance (inc Accrued Interest)		% of Balance	
	Beginning	Ending	Beginning	Ending	Beginning	Ending
In School	21	8	62,156.21	25,696.32	0.1%	0.0%
Grace	-	13	-	36,441.81	0.0%	0.0%
Repayment						
Current	10,155	10,133	76,816,761.71	76,881,735.77	80.1%	82.6%
31-60 Days Delinquent	288	59	1,798,811.95	444,195.38	1.9%	0.5%
61-90 Days Delinquent	397	115	2,832,188.35	760,874.31	3.0%	0.8%
91-120 Days Delinquent	102	147	529,755.84	1,049,942.40	0.6%	1.1%
121-180 Days Delinquent	130	270	1,043,065.90	1,567,849.88	1.1%	1.7%
181-270 Days Delinquent	180	127	1,119,251.81	963,181.53	1.2%	1.0%
271+ Days Delinquent	290	309	2,307,793.78	2,417,146.07	2.4%	2.6%
Total Repayment	11,542	11,160	86,447,629.34	84,084,925.34	90.1%	90.3%
Forbearance	730	721	5,273,311.71	5,032,459.80	5.5%	5.4%
Delinquent	591	523	3,613,318.25	3,340,907.77	3.8%	3.6%
Claims in Progress	90	103	561,572.29	583,772.96	0.6%	0.6%
Claims Denied	-	-	-	-	0.0%	0.0%
<b>Total Portfolio</b>	12,974	12,528	95,957,987.80	93,104,204.00	100.0%	100.0%

**Delinquency Status**

	# of Loans		Balance (inc Accrued Interest)		% of Balance	
	Beginning	Ending	Beginning	Ending	Beginning	Ending
Current	10,155	10,133	76,816,761.71	76,881,735.77	88.9%	91.4%
31-60 Days Delinquent	288	59	1,798,811.95	444,195.38	2.1%	0.5%
61-90 Days Delinquent	397	115	2,832,188.35	760,874.31	3.3%	0.9%
91-120 Days Delinquent	102	147	529,755.84	1,049,942.40	0.6%	1.2%
121-180 Days Delinquent	130	270	1,043,065.90	1,567,849.88	1.2%	1.9%
181-270 Days Delinquent	180	127	1,119,251.81	963,181.53	1.3%	1.1%
271+ Days Delinquent	290	309	2,307,793.78	2,417,146.07	2.7%	2.9%
<b>Total Portfolio</b>	11,542	11,160	86,447,629.34	84,084,925.34	100.0%	100.0%

**Portfolio by Loan Type**

	# of Loans		Balance (inc Accrued Interest)		% of Balance	
	Beginning	Ending	Beginning	Ending	Beginning	Ending
Subsidized Consolidation Loans	2,065	2,003	23,803,101.20	23,224,718.46	24.8%	24.9%
Unsubsidized Consolidation Loans	1,901	1,844	24,489,005.44	23,614,811.75	25.5%	25.4%
Subsidized Stafford Loans	5,045	4,176	19,619,944.01	19,083,902.48	20.4%	20.5%
Unsubsidized Stafford Loans	3,860	3,059	23,897,250.03	23,253,320.91	24.9%	25.0%
PLUS / GradPLUS / SLS Loans	237	218	4,148,687.12	3,927,450.40	4.3%	4.2%
<b>Total Balance</b>	13,108	11,300	95,957,987.80	93,104,204.00	100.0%	100.0%

Portfolio by School Type						
	# of Loans		Balance (inc Accrued Interest)		% of Balance	
	Beginning	Ending	Beginning	Ending	Beginning	Ending
4 Year or Graduate	9,797	10,833	78,461,207.92	81,857,706.79	81.8%	87.9%
2-Year	2,448	312	10,923,879.17	1,729,708.08	11.4%	1.9%
Prop./Tech./Voc.	553	1,069	2,515,061.77	6,872,319.60	2.6%	7.4%
Other Loans	176	314	4,057,838.94	2,644,469.53	4.2%	2.8%
<b>Total Balance</b>	<b>12,974</b>	<b>12,528</b>	<b>95,957,987.80</b>	<b>93,104,204.00</b>	<b>100.0%</b>	<b>100.0%</b>

(a) Footnotes  
(b) Footnotes

Portfolio Indices				
	Balance		% of Total	
	Beginning	Ending	Beginning	Ending
Fixed Loans	82,628,404.93	80,085,226.34	86.1%	86.9%
T-Bill Loans	12,938,018.68	12,034,612.49	13.5%	12.9%
1 Year CMT	391,564.19	204,365.17	0.4%	0.2%
<b>Total Balance</b>	<b>95,957,987.80</b>	<b>93,104,204.00</b>	<b>100.0%</b>	<b>100.0%</b>

(a) Footnotes  
(b) Footnotes

**Student Loan Backed Reporting Template  
Monitoring Waterfall and Collections**

<b>Distribution Date</b>	25-Jul-23
<b>Collection Period</b>	04/01/2023 -06/30/2023

**Collection Activity**

Collection Account	(As of Date) 6/30/2023
Collection Amount Received	-
Recoveries	-
Reserve Account	-
Excess of Required Reserve Account	8,674.71
Interest on Investment Earnings	-
Capitalized Interest Account (after a stepdown or release date)	-
Prefunding Account (after release date)	-
Payments from Guarantor	603,773.68
Sale Proceeds	-
Advances or Reimbursements	-
Reimbursements by Guarantors	-
Reimbursements by Servicers/Sellers	-
Prepayments	-
Purchased by Servicers/Sellers	-
Prior Month's Allocations or Adjustments	-
Investment Income	-
All Fees	-
Other Amounts Received in Collection	3,442,036.48
<b>Total Available Funds</b>	<b>4,054,484.87</b>

(a) Footnotes  
(b) Footnotes

Fees Due for Current Period	(As of Date) 6/30/2023
Trustee Fees	809.69
Servicing Fees	-
Administration Fees	10,942.86
Subordinate Administration Fees	21,885.72
Other Fees	-
<b>Total Fees</b>	<b>33,638.27</b>

Cumulative Default Rate	(As of Date) 6/30/2023
Current Period's Defaults	618,442.77
Cumulative Defaults	103,627,283.30
<b>Cumulative Default Rate</b>	16.49%
Cumulative Recoveries (including reimbursements and collections)	101,272,062.25
<b>Cumulative Net Loss</b>	2.27%

(a) Footnotes

**Waterfall Activity**

Waterfall for Distribution	Amount Due	Amount Remaining
<b>Total Net Available Funds</b>	4,054,484.87	
<b>First:</b> Payments required under any applicable joint sharing agreement	-	
<b>Second:</b> Trustee fees and expenses and any unpaid trustee fees and expenses	809.69	
<b>Third:</b> Servicing fees and expenses and prior unpaid servicing fees and expenses	-	
<b>Fourth:</b> Administration fees and expenses and any prior unpaid administration fees and expenses	21,885.72	
<b>Fifth:</b> Interest on the Notes		
A-1:	-	
A-2:	-	
A-3:	839,850.08	
<b>Sixth:</b> Amounts necessary to restore the Reserve Fund to the specified Reserve Fund balance	-	
<b>Seventh:</b> Principal payments in the amount of the Principal Distribution Amount		
A-1:	-	
A-2:	-	
A-3:	3,213,000.00	
<b>Eighth:</b> Subordinated administration fees and expenses and any prior unpaid subordinated administration fees and expenses	-	
<b>Ninth:</b> Any unpaid carryover servicing fees	-	
<b>Tenth:</b> To pay accelerated payments of principal to the Noteholders until they are paid in full		
A-1:	-	
A-2:	-	
A-3:	-	

Principal and Interest Distributions	As of Date 6/30/2023
Quarterly Interest Due	839,850.08
Quarterly Interest Paid	839,850.08
Interest Shortfall	-
Interest Carryover Due	-
Interest Carryover Paid	-
Interest Carryover	-
Quarterly Principal Distribution Amount	3,213,000.00
Quarterly Principal Paid	3,213,000.00
Shortfall	-
<b>Total Distribution Amount</b>	<b>4,052,850.08</b>

Principal and Interest Distributions	Class A-1	Class A-2	Class A-3
Quarterly Interest Due	-	-	839,850.08
Quarterly Interest Paid	-	-	839,850.08
Interest Shortfall	-	-	-
Interest Carryover Due	-	-	-
Interest Carryover Paid	-	-	-
Interest Carryover	-	-	-
Quarterly Principal Distribution Amount	-	-	3,213,000.00
Quarterly Principal Paid	-	-	3,213,000.00
Shortfall	-	-	-
<b>Total Distribution Amount</b>	<b>-</b>	<b>-</b>	<b>4,052,850.08</b>

**Illinois Student Assistance Commission Series 2010-1**  
**Balance Sheet**  
**June 30, 2023**  
**(Unaudited)**

**ASSETS**

Cash	\$ 5,022,494
Assets Held by Trustee	
Investments	
Student Loans Receivable <i>net of allowances</i>	86,287,663
Accrued Interest Receivable	5,080,591
Other Assets	319,621
Prepaid and Deferred Expenses	
Interfund Receivables	
Total Assets	<u><u>\$ 97,339,830</u></u>

**LIABILITIES AND NET ASSETS**

Notes Payable, Net	53,979,000
Accrued Interest Payable	609,122
Other Accounts Payable & Accrued Expenses	8,878,041
FIB/SAP Payable/(Receivable)	<u>(629,461)</u>
Total Liabilities	<u><u>\$ 62,836,702</u></u>
<b>Net Assets</b>	<b>34,503,128</b>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 97,339,830</u></u>

-