Student Loan Backed Reporting Template
Quarterly Distribution Report

Issuer	Illinois Student Assistance Commission
Deal Name	Series 2010-1
Distribution Date	10/26/26
Collection Period	07/01/2026 -09/30/2026
Contact Name	Rolake Adedara
Contact Number	847-831-8574
Contact Email	rolake.adedara@illinois.gov
Website	

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	4.36768%	LIBOR plus 0.48%		181,000,000	-	-	-	-	-	*0.00%*	04/25/17
A-2	452281JC3	4.93768%	LIBOR plus 1.05%		269,000,000	-			-	-	*0.00%*	04/25/22
A-3	452281JD1	4.78768%	SOFR plus 0.90%		154,000,000	8,604,000	80,952	1,915,000	6,689,000	4,684,000	*100.00%*	07/25/45
Total					604,000,000	8,604,000	80,952	1,915,000	6,689,000	4,684,000	100.00%	

(a) Footnotes
(b) Footnotes

Portfolio Summary

	Beg Balance	Activity	End Balance
Principal Balance	52,946,900.62	(1,420,195.95)	51,526,704.67
Accrued Interest	4,137,675.26	11,396.94	4,149,072.20
Total Pool Balance	57,084,575.88	(1,408,799.01)	55,675,776.87
Total Accounts Balance	3,000,055.06	65,383.82	3,065,438.88
Total Trust Assets	60,084,630.94	(1,343,415.19)	58,741,215.75
Weighted Average Coupon (WAC)	5.53%		5.45%
Weghted Average Maturity (WAM)	136.26		135.69
Number of Loans	7,259		7,032
Number of Borrowers	3,470		3,372
Average Borrower Indebtedness	16,450.89		16,511.20

(a) Footnotes
(b) Footnotes

Ending Bal before October payment	6,689,000
10/26/26 Payment, per Waterfall tab	(2,005,000)
Balance after Waterfall	**4,684,000**

Funds and Accounts 58,032,644.23 56,623,961.15

	Beg Balance	Activity	End Balance
Reserve Account	948,068.35	115.93	948,184.28
Reserve Amt Required	**941,406.82**	-	**941,406.82**
Capitalized Interest Account	-	-	-
Capitalized Interest Account Required		-	
Collection Fund	2,034,268.02	65,265.72	2,099,533.74
Loan Fund		-	
Department Rebate Fund	17,718.69	2.17	17,720.86
Total Accounts Balance	**3,000,055.06**	65,383.82	**3,065,438.88**
Overcollateralization Amount			

(a) Footnotes
(b) Footnotes

Balance Sheet and Parity

	Beg Balance	Activity	End Balance
Assets			
Loans Receivable	52,946,900.62	(1,420,195.95)	51,526,704.67
Accrued Interest Receivable on Loans	4,137,675.26	11,396.94	4,149,072.20
Accrued Interest on Investment	-		-
Accrued Interest Subsidy Payments	-		-
Total Accounts/Funds Balance	**3,000,055.06**	65,383.82	**3,065,438.88**
Total Assets	60,084,630.94	(1,343,415.19)	58,741,215.75
Liabilities			
Bonds Payable	8,604,000.00	(1,915,000.00)	6,689,000.00
Accrued Interest on Senior Bonds	**105,054.00**	(24,102.00)	**80,952.00**
Total Liabilities	8,709,054.00	(1,939,102.00)	6,769,952.00
Total Parity %	689.91%		867.68%

(a) Footnotes
(b) Footnotes

CPR (constant pmt rate)

	%
Lifetime	-1.22%

(a) Footnotes

Servicer Balance

	Balance	% of Portfolio	# of Loans	Clms Outstdng
Nelnet	50,140,103	90.06%	6,290	338,368
Sallie Mae (Navient)	5,535,674	9.94%	742	98,770
Total	55,675,777	100.00%	7,032	437,137

(a) Footnotes

Portfolio by Loan Status

	# of Loans		Balance (inc Accrued Interest)		% of Balance		
	Beginning	Ending	Beginning	Ending	Beginning	Ending	
In School	6	-	15,963.11	-	0.0%	0.0%	
Grace	-	6	-	16,024.46	0.0%	0.0%	
Repayment							
Current	5,685	5,425	43,890,279.86	42,732,379.62	76.9%	76.8%	
31-60 Days Delinquent	163	201	1,159,921.75	1,404,808.21	2.0%	2.5%	
61-90 Days Delinquent	70	118	659,772.43	902,354.44	1.2%	1.6%	
91-120 Days Delinqent	52	59	348,963.54	497,750.66	0.6%	0.9%	
121-180 Days Delinquent	71	79	444,329.25	555,621.26	0.8%	1.0%	
181-270 Days Delinquent	87	79	659,804.49	536,361.23	1.2%	1.0%	
271+ Days Delinquent	305	284	2,656,441.25	2,570,370.70	4.7%	4.6%	
Total Repayment	**6,433**	**6,245**	**49,819,512.57**	**49,199,646.12**	**87.3%**	**88.4%**	
Forbearance	377	392	4,143,507.33	3,692,024.10	7.3%	6.6%	
Deferment	349	332	2,531,348.90	2,330,944.95	4.4%	4.2%	
Claims in Progress	93	57	572,342.66	437,137.24	1.0%	0.8%	
Claims Denied	1	-	1,901.31	-	0.0%	0.0%	
Total Portfolio	**7,259**	**7,032**	**57,084,575.88**	**55,675,776.87**	**100.0%**	**100.0%**	**0.00**

(a) Footnotes
(b) Footnotes

Delinquency Status

	# of Loans		Balance (inc Accrued Interest)		% of Balance		
	Beginning	Ending	Beginning	Ending	Beginning	Ending	
Current	5,685	5,425	43,890,279.86	42,732,379.62	88.1%	86.9%	
31-60 Days Delinquent	163	201	1,159,921.75	1,404,808.21	2.3%	2.9%	
61-90 Days Delinquent	70	118	659,772.43	902,354.44	1.3%	1.8%	
91-120 Days Delinqent	52	59	348,963.54	497,750.66	0.7%	1.0%	
121-180 Days Delinquent	71	79	444,329.25	555,621.26	0.9%	1.1%	
181-270 Days Delinquent	87	79	659,804.49	536,361.23	1.3%	1.1%	
271+ Days Delinquent	305	284	2,656,441.25	2,570,370.70	5.3%	5.2%	
Total Portfolio	**6,433**	**6,245**	**49,819,512.57**	**49,199,646.12**	**100.0%**	**100.0%**	-

(a) Footnotes
(b) Footnotes

Portfolio by Loan Type

	# of Loans		Balance (inc Accrued Interest)		% of Balance	
	Beginning	Ending	Beginning	Ending	Beginning	Ending
Subsidized Consolidation Loans	1,301	1,213	14,348,915.89	13,282,730.85	25.1%	23.9%
Unsubsidized Consolidation Loans	1,083	1,113	12,323,326.48	12,670,252.07	21.6%	22.8%
Subsidized Stafford Loans	2,723	2,631	12,671,869.12	12,444,340.41	22.2%	22.4%
Unsubsidized Stafford Loans	2,026	1,948	15,422,918.89	14,990,372.16	27.0%	26.9%
PLUS / GradPLUS / SLS Loans	126	127	2,317,545.50	2,288,081.38	4.1%	4.1%
Total Balance	**7,259**	**7,032**	**57,084,575.88**	**55,675,776.87**	**100.0%**	**100.0%**

(a) Footnotes
(b) Footnotes

Portfolio by School Type

	# of Loans		Balance (inc Accrued Interest)		% of Balance	
	Beginning	Ending	Beginning	Ending	Beginning	Ending
4 Year or Graduate	6,396	6,176	50,422,427.70	48,826,141.39	88.3%	87.7%
2-Year	219	223	2,759,531.58	2,937,142.65	4.8%	5.3%
Prop./Tech./Voc.	623	613	3,711,939.64	3,704,423.71	6.5%	6.7%
Other Loans	21	20	190,676.97	208,069.13	0.3%	0.4%
Total Balance	**7,259**	**7,032**	**57,084,575.88**	**55,675,776.87**	**100.0%**	**100.0%**

(a) Footnotes
(b) Footnotes

Portfolio Indices

	Balance		% of Total	
	Beginning	Ending	Beginning	Ending
Fixed Loans	48,751,212.12	47,546,657.21	85.4%	85.4%
T-Bill Loans	8,075,816.87	7,872,957.95	14.1%	14.1%

1 Year CMT	257,546.90	256,161.71	0.5%	0.5%
Total Balance	57,084,575.88	55,675,776.87	100.0%	100.0%

(a) Footnotes
(b) Footnotes

Student Loan Backed Reporting Template
Monitoring Waterfall and Collections

Distribution Date	26-Oct-26
Collection Period	07/01/2026 -09/30/2026

Collection Activity

Collection Account	**(As of Date) 9/30/2026**
Collection Amount Received	
Recoveries	-
Reserve Account	
Excess of Required Reserve Account	6,777.46
Interest on Investment Earnings	-
Capitalized Interest Account (after a stepdown or release date)	-
Prefunding Account (after release date)	-
Payments from Guarantor	590,229.65
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	1,502,526.63
Total Available Funds	2,099,533.74

(a) Footnotes
(b) Footnotes

Fees Due for Current Period	**(As of Date) 9/30/2026**
Trustee Fees	625.00
Servicing Fees	
Administration Fees	6,385.15
Subordinate Administration Fees	12,770.29
Other Fees	-
Total Fees	19,780.44

Cumulative Default Rate	**(As of Date) 9/30/2026**
Current Period's Defaults	601,897.23
Cumulative Defaults	112,304,888.20
Cumulative Default Rate	17.87%
Cumulative Recoveries (including reimbursements and collections)	109,784,793.60
Cumulative Net Loss	2.24%

(a) Footnotes

Waterfall Activity

Waterfall for Distribution	**Amount Due**	**Amount Remaining**
Total Net Available Funds	2,099,533.74	
First: Payments requred under any applicable joint sharing agreement	-	
Second: Trustee fees and expenses and any unpaid trustee fees and expenses	625.00	
Third: Servicing fees and expenses and prior unpaid servicing fees and expenses	-	
Fourth: Administration fees and expenses and any prior unpaid administration fees and expenses	12,770.29	
Fifth: Interest on the Notes		
A-1:	-	
A-2:	-	
A-3	80,951.56	
Sixth: Amounts necessary to restore the Reserve Fund to the specified Reserve Fund balance	-	
Seventh: Principal payments in the amount of the Principal Distribution Amount		
A-1:	-	
A-2:	-	
A-3	1,408,000.00	
Eighth: Subordinated administration fees and expenses and any prior unpaid subordinated administration fees and expenses	-	
Ninth: Any unpaid carryover servicing fees	-	
Tenth: To pay accelerated payments of principal to the Noteholders until they are paid in full		
A-1:	-	
A-2:		
A-3:	597,000.00	

Principal and Interest Distributions	As of Date	9/30/2026
Quarterly Interest Due		80,951.56
Quarterly Interest Paid		80,951.56
Interest Shortfall		-
Interest Carryover Due		-
Interest Carryover Paid		-
Interest Carryover		-
Quarterly Principal Distribution Amount		2,005,000.00
Quarterly Principal Paid		2,005,000.00
Shortfall		-
Total Distribution Amount		2,085,951.56

Principal and Interest Distributions	Class A-1	Class A-2	Class A-3
Quarterly Interest Due	-	-	80,951.56
Quarterly Interest Paid	-	-	80,951.56
Interest Shortfall	-	-	-
Interest Carryover Due	-	-	-
Interest Carryover Paid	-	-	-
Interest Carryover	-	-	-
Quarterly Principal Distribution Amount	-	-	2,005,000.00
Quarterly Principal Paid	-	-	2,005,000.00
Shortfall	-	-	-
Total Distribution Amount	-	-	2,085,951.56

Illinois Student Assistance Commission Series 2010-1
Statement of Net Postion
September 30, 2026
(Unaudited)

ASSETS		
Cash	$	3,065,439
Assets Held by Trustee		
Investments		
Student Loans Receivable *net of allowances*		50,424,804
Accrued Interest Receivable		2,794,137
Other Assets		120,668
FIB/SAP Receivable		137,622
Total Assets	**$**	**56,542,669**
LIABILITIES AND NET ASSETS		
Notes Payable, Net		2,772,254
Accrued Interest Payable		58,712
Other Accounts Payable & Accrued Expenses		22,473
FIB/SAP Payable		-
Total Liabilities	$	2,853,440
Net Assets		**53,689,230**
Total Liabilities and Net Assets	**$**	**56,542,669**

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