

**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>	07/25/24
<b>Collection Period</b>	04/01/2024 -06/30/2024
<b>Contact Name</b>	Rolake Adedara
<b>Contact Number</b>	847-831-8574
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<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	6.50948%	SOFR plus 0.90%		154,000,000	42,912,000	573,720	8,045,000	34,867,000	26,622,000	100.00%	07/25/45
<b>Total</b>					604,000,000	42,912,000	573,720	8,045,000	34,867,000	26,622,000	100.00%	

Portfolio Summary			
	Beg Balance	Activity	End Balance
Principal Balance	75,272,068.55	(7,039,841.73)	68,232,226.82
Accrued Interest	3,742,090.10	(221,513.65)	3,520,576.45
<b>Total Pool Balance</b>	79,014,158.65	(7,261,355.38)	71,752,803.27
Total Accounts Balance	9,818,732.03	(13,639.52)	9,805,092.51
Total Trust Assets	88,832,890.68	(7,274,994.90)	81,557,895.78
Weighted Average Coupon (WAC)	5.55%		5.61%
Weighted Average Maturity (WAM)	137.91		134.29
Number of Loans	10,557		9,654
Number of Borrowers	4,984		4,593
Average Borrower Indebtedness	15,853.56		15,622.21

Funds and Accounts			
	Beg Balance	Activity	End Balance
Reserve Account	950,613.81	79.78	950,693.59
Reserve Amt Required	941,406.82	-	941,406.82
Capitalized Interest Account	-	-	-
Capitalized Interest Account Required	-	-	-
Collection Fund	8,850,351.94	(13,720.78)	8,836,631.16
Loan Fund	-	-	-
Department Rebate Fund	17,766.28	1.48	17,767.76
<b>Total Accounts Balance</b>	9,818,732.03	(13,639.52)	9,805,092.51
Overcollateralization Amount	-	-	-

Balance Sheet and Parity			
	Beg Balance	Activity	End Balance
<b>Assets</b>			
Loans Receivable	75,272,068.55	(7,039,841.73)	68,232,226.82
Accrued Interest Receivable on Loans	3,742,090.10	(221,513.65)	3,520,576.45
Accrued Interest on Investment	-	-	-
Accrued Interest Subsidy Payments	-	-	-
Total Accounts/Funds Balance	9,818,732.03	(13,639.52)	9,805,092.51
<b>Total Assets</b>	88,832,890.68	(7,274,994.90)	81,557,895.78
<b>Liabilities</b>			
Bonds Payable	42,912,000.00	(8,045,000.00)	34,867,000.00
Accrued Interest on Senior Bonds	707,509.00	(133,789.00)	573,720.00
<b>Total Liabilities</b>	43,619,509.00	(8,178,789.00)	35,440,720.00
Total Parity %	203.65%		230.12%

CPR (constant pmt rate)	
	%
Lifetime	-0.12%

Servicer Balance				
	Balance	% of Portfolio	# of Loans	Cms Outstanding
Nelnet	65,034,647	90.64%	8,652	361,710
Sallie Mae (Navient)	6,718,156	9.36%	1,002	63,170
<b>Total</b>	71,752,803	100.00%	9,654	1,024,880

	# of Loans		Balance (inc Accrued Interest)		% of Balance	
	Beginning	Ending	Beginning	Ending	Beginning	Ending
	In School	15	11	42,326.01	31,686.01	0.1%
Grace	-	4	-	10,882.07	0.0%	0.0%
Repayment						
Current	8,049	7,046	60,643,197.86	53,067,217.80	76.7%	74.0%
31-60 Days Delinquent	487	252	3,242,384.99	1,802,054.16	4.1%	2.5%
61-90 Days Delinquent	108	216	637,405.87	1,559,307.35	0.8%	2.2%
91-120 Days Delinquent	81	138	440,882.19	986,031.24	0.6%	1.4%
121-180 Days Delinquent	129	294	1,021,180.22	1,594,096.26	1.3%	2.2%
181-270 Days Delinquent	118	124	918,035.19	1,089,230.71	1.2%	1.5%
271+ Days Delinquent	335	286	2,804,682.51	2,385,713.15	3.5%	3.3%
<b>Total Repayment</b>	9,307	8,356	69,707,768.83	62,483,650.67	88.2%	87.1%
Forbearance	566	562	4,690,905.60	4,051,504.96	5.9%	5.6%
Deferment	590	593	3,944,806.40	4,150,199.29	5.0%	5.8%
Claims in Progress	79	128	628,351.81	1,024,880.27	0.8%	1.4%
Claims Denied	-	-	-	-	0.0%	0.0%
<b>Total Portfolio</b>	10,557	9,654	79,014,158.65	71,752,803.27	100.0%	100.0%

Delinquency Status						
	# of Loans		Balance (inc Accrued Interest)		% of Balance	
	Beginning	Ending	Beginning	Ending	Beginning	Ending
Current	8,049	7,046	60,643,197.86	53,067,217.80	87.0%	84.9%
31-60 Days Delinquent	487	252	3,242,384.99	1,802,054.16	4.7%	2.9%
61-90 Days Delinquent	108	216	637,405.87	1,559,307.35	0.9%	2.5%
91-120 Days Delinquent	81	138	440,882.19	986,031.24	0.6%	1.6%
121-180 Days Delinquent	129	294	1,021,180.22	1,594,096.26	1.5%	2.6%
181-270 Days Delinquent	118	124	918,035.19	1,089,230.71	1.3%	1.7%
271+ Days Delinquent	335	286	2,804,682.51	2,385,713.15	4.0%	3.3%
<b>Total Portfolio</b>	9,307	8,356	69,707,768.83	62,483,650.67	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	1,743	1,710	19,684,150.93	19,516,604.78	24.9%	27.2%
Unsubsidized Consolidation Loans	1,559	1,362	19,297,489.34	15,638,034.02	24.4%	21.8%
Subsidized Stafford Loans	4,067	3,695	16,608,832.04	15,242,290.80	21.0%	21.2%
Unsubsidized Stafford Loans	3,005	2,722	20,209,096.29	18,603,730.48	25.6%	25.9%
PLUS / GradPLUS / SLS Loans	183	165	3,214,590.06	2,752,143.20	4.1%	3.8%
<b>Total Balance</b>	10,557	9,654	79,014,158.65	71,752,803.27	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	9,269	8,566	69,751,790.31	64,037,301.80	88.3%	89.2%
2-Year	315	260	3,771,791.40	3,152,560.35	4.8%	4.4%
Prop./Tech./Voc.	913	820	4,769,403.05	4,424,419.81	6.0%	6.2%
Other Loans	60	18	721,173.89	138,521.30	0.9%	0.2%
<b>Total Balance</b>	<b>10,557</b>	<b>9,654</b>	<b>79,014,158.65</b>	<b>71,752,803.27</b>	<b>100.0%</b>	<b>100.0%</b>

(a) Footnotes  
(b) Footnotes

**Portfolio Indices**

	Balance		% of Total	
	Beginning	Ending	Beginning	Ending
Fixed Loans	67,110,860.09	60,747,204.38	84.9%	84.7%
T-Bill Loans	10,589,867.07	9,712,465.65	13.4%	13.5%
1 Year CMT	1,313,431.50	1,293,133.24	1.7%	1.8%
<b>Total Balance</b>	<b>79,014,158.65</b>	<b>71,752,803.27</b>	<b>100.0%</b>	<b>100.0%</b>

(a) Footnotes  
(b) Footnotes

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

Distribution Date	25-Jul-24
Collection Period	04/01/2024 -06/30/2024

**Collection Activity**

Collection Account	(As of Date) 6/30/2024
Collection Amount Received	
Recoveries	-
Reserve Account	
Excess of Required Reserve Account	9,286.77
Interest on Investment Earnings	-
Capitalized Interest Account (after a stepdown or release date)	-
Prefunding Account (after release date)	-
Payments from Guarantor	748,107.08
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	8,079,237.31
<b>Total Available Funds</b>	<b>8,836,631.16</b>

(a) Footnotes  
(b) Footnotes

Fees Due for Current Period	(As of Date) 6/30/2024
Trustee Fees	523.01
Servicing Fees	
Administration Fees	8,476.60
Subordinate Administration Fees	16,953.20
Other Fees	-
<b>Total Fees</b>	<b>25,952.80</b>

Cumulative Default Rate	(As of Date) 6/30/2024
Current Period's Defaults	760,261.85
Cumulative Defaults	106,952,593.50
<b>Cumulative Default Rate</b>	<b>17.02%</b>
Cumulative Recoveries (including reimbursements and collections)	104,541,048.93
<b>Cumulative Net Loss</b>	<b>2.25%</b>

(a) Footnotes

**Waterfall Activity**

Waterfall for Distribution	Amount Due	Amount Remaining
<b>Total Net Available Funds</b>	8,836,631.16	
<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	523.01	
<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	16,953.20	
<b>Fifth:</b> Interest on the Notes		
A-1:	-	
A-2:	-	
A-3:	573,719.71	
<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:	7,261,000.00	
<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:	984,000.00	

Principal and Interest Distributions	As of Date 6/30/2024
Quarterly Interest Due	573,719.71
Quarterly Interest Paid	573,719.71
Interest Shortfall	-
Interest Carryover Due	-
Interest Carryover Paid	-
Interest Carryover	-
Quarterly Principal Distribution Amount	8,245,000.00
Quarterly Principal Paid	8,245,000.00
Shortfall	-
<b>Total Distribution Amount</b>	<b>8,818,719.71</b>

Principal and Interest Distributions	Class A-1	Class A-2	Class A-3
Quarterly Interest Due	-	-	573,719.71
Quarterly Interest Paid	-	-	573,719.71
Interest Shortfall	-	-	-
Interest Carryover Due	-	-	-
Interest Carryover Paid	-	-	-
Interest Carryover	-	-	-
Quarterly Principal Distribution Amount	-	-	8,245,000.00
Quarterly Principal Paid	-	-	8,245,000.00
Shortfall	-	-	-
<b>Total Distribution Amount</b>	<b>-</b>	<b>-</b>	<b>8,818,719.71</b>

**Illinois Student Assistance Commission Series 2010-1**  
**Balance Sheet**  
**June 30, 2024**  
**(Unaudited)**

**ASSETS**

Cash	\$ 9,805,093
Assets Held by Trustee	
Investments	
Student Loans Receivable <i>net of allowances</i>	66,189,153
Accrued Interest Receivable	3,429,532
Other Assets	105,466
Prepaid and Deferred Expenses	-
FIB/SAP Receivable	523,579
Interfund Receivables	-
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Total Assets	<u><u>80,052,823</u></u>

**LIABILITIES AND NET ASSETS**

Notes Payable, Net	34,867,000
Accrued Interest Payable	416,104
Other Accounts Payable & Accrued Expenses	4,404,597
FIB/SAP Payable	-
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Total Liabilities	<u><u>39,687,701</u></u>
<b>Net Assets</b>	<b>40,365,121</b>
<b>Total Liabilities and Net Assets</b>	<b><u><u>\$ 80,052,823</u></u></b>

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