

Student Loan Backed Reporting Template
Quarterly Distribution Report

| | |
|--------------------------|--|
| Issuer | Illinois Student Assistance Commission |
| Deal Name | Series 2010-1 |
| Distribution Date | 04/25/26 |
| Collection Period | 01/01/2026 -03/31/2026 |
| 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 | 4.62862% | LIBOR plus 0.48% | | 181,000,000 | - | - | - | - | - | 0.00% | 04/25/17 | |
| A-2 | 452281JC3 | 5.19862% | LIBOR plus 1.05% | | 269,000,000 | - | - | - | - | - | 0.00% | 04/25/22 | |
| A-3 | 452281JD1 | 5.04862% | SOFR plus 0.90% | | 154,000,000 | 13,576,000 | 144,872 | 2,224,000 | 11,352,000 | 8,604,000 | 100.00% | 07/25/45 | |
| Total | | | | | 604,000,000 | 13,576,000 | 144,872 | 2,224,000 | 11,352,000 | 8,604,000 | 100.00% | | |

| Portfolio Summary | | | |
|---------------------------------|---------------|----------------|---------------|
| | Beg Balance | Activity | End Balance |
| Principal Balance | 56,592,741.08 | (2,378,320.01) | 54,214,421.07 |
| Accrued Interest | 4,049,897.73 | 153,743.66 | 4,203,641.39 |
| Total Pool Balance | 60,642,638.81 | (2,224,576.35) | 58,418,062.46 |
| Total Accounts Balance | 3,393,004.78 | 479,817.13 | 3,872,821.91 |
| Total Trust Assets | 64,035,643.59 | (1,744,759.22) | 62,290,884.37 |
| Weighted Average Coupon (WAC) | 5.50% | | 5.51% |
| Weighted Average Maturity (WAM) | 135.92 | | 135.60 |
| Number of Loans | 7,752 | | 7,473 |
| Number of Borrowers | 3,679 | | 3,565 |
| Average Borrower Indebtedness | 16,483.46 | | 16,386.55 |

| Funds and Accounts | | | |
|---------------------------------------|--------------|------------|--------------|
| | Beg Balance | Activity | End Balance |
| Reserve Account | 948,664.06 | (688.18) | 947,975.88 |
| Reserve Amt Required | 941,406.82 | - | 941,406.82 |
| Capitalized Interest Account | - | - | - |
| Capitalized Interest Account Required | - | - | - |
| Collection Fund | 2,426,610.90 | 480,516.17 | 2,907,127.07 |
| Loan Fund | - | - | - |
| Department Rebate Fund | 17,729.82 | (12.86) | 17,716.96 |
| Total Accounts Balance | 3,393,004.78 | 479,817.13 | 3,872,821.91 |
| Overcollateralization Amount | - | - | - |

| Balance Sheet and Parity | | | |
|--------------------------------------|---------------|----------------|---------------|
| | Beg Balance | Activity | End Balance |
| Assets | | | |
| Loans Receivable | 56,592,741.08 | (2,378,320.01) | 54,214,421.07 |
| Accrued Interest Receivable on Loans | 4,049,897.73 | 153,743.66 | 4,203,641.39 |
| Accrued Interest on Investment | - | - | - |
| Accrued Interest Subsidy Payments | - | - | - |
| Total Accounts/Funds Balance | 3,393,004.78 | 479,817.13 | 3,872,821.91 |
| Total Assets | 64,035,643.59 | (1,744,759.22) | 62,290,884.37 |
| Liabilities | | | |
| Bonds Payable | 13,576,000.00 | (2,224,000.00) | 11,352,000.00 |
| Accrued Interest on Senior Bonds | 192,006.00 | (47,134.00) | 144,872.00 |
| Total Liabilities | 13,768,006.00 | (2,271,134.00) | 11,496,872.00 |
| Total Parity % | 465.10% | | 541.81% |

| CPR (constant prnt rate) | |
|--------------------------|--------|
| | % |
| Lifetime | -0.83% |

| Servicer Balance | | | | |
|----------------------|------------|----------------|------------|------------------|
| | Balance | % of Portfolio | # of Loans | Cims Outstanding |
| Nelnet | 52,752,031 | 90.30% | 6,698 | 412,156 |
| Sallie Mae (Navient) | 5,666,031 | 9.70% | 777 | 66,684 |
| Total | 58,418,062 | 100.00% | 7,473 | 478,870 |

| Portfolio by Loan Status | | | | | | | |
|--------------------------|------------|--------|--------------------------------|---------------|--------------|--------|--|
| | # of Loans | | Balance (inc Accrued Interest) | | % of Balance | | |
| | Beginning | Ending | Beginning | Ending | Beginning | Ending | |
| In School | 11 | 2 | 32,888.47 | 4,779.04 | 0.1% | 0.0% | |
| Grace | 4 | 13 | 11,086.49 | 39,411.74 | 0.0% | 0.1% | |
| Repayment | | | | | | | |
| Current | 5,922 | 5,698 | 48,462,812.42 | 44,741,566.32 | 79.9% | 76.6% | |
| 31-60 Days Delinquent | 160 | 258 | 1,054,245.70 | 1,505,267.52 | 1.7% | 2.6% | |
| 61-90 Days Delinquent | 143 | 76 | 1,055,907.09 | 692,369.87 | 1.7% | 1.2% | |
| 91-120 Days Delinquent | 104 | 72 | 634,257.13 | 444,573.45 | 1.0% | 0.8% | |
| 121-180 Days Delinquent | 139 | 94 | 1,102,290.01 | 611,048.94 | 1.8% | 1.0% | |
| 181-270 Days Delinquent | 74 | 122 | 633,273.39 | 813,449.15 | 1.0% | 1.4% | |
| 271+ Days Delinquent | 285 | 275 | 157,601.08 | 2,459,210.81 | 0.3% | 4.2% | |
| Total Repayment | 6,827 | 6,595 | 53,100,386.82 | 51,267,486.06 | 87.6% | 87.8% | |
| Forbearance | 394 | 342 | 3,719,004.42 | 3,425,766.06 | 6.1% | 5.9% | |
| Deferment | 415 | 435 | 2,891,210.74 | 3,130,371.30 | 4.8% | 5.4% | |
| Claims in Progress | 83 | 67 | 766,595.00 | 478,869.50 | 1.3% | 0.8% | |
| Claims Denied | 18 | 19 | 121,466.87 | 71,378.76 | 0.2% | 0.1% | |
| Total Portfolio | 7,752 | 7,473 | 60,642,638.81 | 58,418,062.46 | 100.0% | 100.0% | |

| Delinquency Status | | | | | | | |
|-------------------------|------------|--------|--------------------------------|---------------|--------------|--------|--|
| | # of Loans | | Balance (inc Accrued Interest) | | % of Balance | | |
| | Beginning | Ending | Beginning | Ending | Beginning | Ending | |
| Current | 5,922 | 5,698 | 48,462,812.42 | 44,741,566.32 | 91.3% | 87.3% | |
| 31-60 Days Delinquent | 160 | 258 | 1,054,245.70 | 1,505,267.52 | 2.0% | 2.9% | |
| 61-90 Days Delinquent | 143 | 76 | 1,055,907.09 | 692,369.87 | 2.0% | 1.4% | |
| 91-120 Days Delinquent | 104 | 72 | 634,257.13 | 444,573.45 | 1.2% | 0.9% | |
| 121-180 Days Delinquent | 139 | 94 | 1,102,290.01 | 611,048.94 | 2.1% | 1.2% | |
| 181-270 Days Delinquent | 74 | 122 | 633,273.39 | 813,449.15 | 1.2% | 1.6% | |
| 271+ Days Delinquent | 285 | 275 | 157,601.08 | 2,459,210.81 | 0.3% | 4.8% | |
| Total Portfolio | 6,827 | 6,595 | 53,100,386.82 | 51,267,486.06 | 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 | 1,372 | 1,336 | 15,204,326.56 | 14,641,104.38 | 25.1% | 25.1% | |
| Unsubsidized Consolidation Loans | 1,162 | 1,119 | 13,874,327.06 | 12,939,399.33 | 22.4% | 22.1% | |
| Subsidized Stafford Loans | 2,908 | 2,805 | 13,188,304.45 | 12,828,368.30 | 21.7% | 22.0% | |
| Unsubsidized Stafford Loans | 2,173 | 2,084 | 16,190,822.81 | 15,675,789.47 | 26.7% | 26.8% | |
| PLUS / GradPLUS / SLS Loans | 137 | 129 | 2,484,857.33 | 2,333,400.99 | 4.1% | 4.0% | |
| Total Balance | 7,752 | 7,473 | 60,642,638.81 | 58,418,062.46 | 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 | 6,855 | 6,597 | 53,711,463.71 | 51,693,549.67 | 88.6% | 88.5% | |
| 2-Year | 231 | 220 | 2,962,235.92 | 2,758,513.24 | 4.9% | 4.7% | |
| Prop/Tech/Voc. | 642 | 632 | 3,770,654.95 | 3,771,831.00 | 6.2% | 6.5% | |
| Other Loans | 24 | 24 | 198,284.23 | 194,168.55 | 0.3% | 0.3% | |

| | | | | | | |
|----------------------|-------|-------|---------------|---------------|--------|--------|
| Total Balance | 7,752 | 7,473 | 60,642,638.81 | 58,418,062.46 | 100.0% | 100.0% |
| (a) Footnotes | | | | | | |
| (b) Footnotes | | | | | | |

| Portfolio Indices | | | | | |
|--------------------------|---------------|---------------|------------|--------|--------|
| | Balance | | % of Total | | |
| | Beginning | Ending | Beginning | Ending | |
| Fixed Loans | 50,803,880.97 | 48,830,620.76 | 83.8% | | 83.6% |
| T-Bill Loans | 8,495,175.89 | 8,236,042.61 | 14.0% | | 14.1% |
| 1 Year CMT | 1,343,581.95 | 1,351,399.09 | 2.2% | | 2.3% |
| Total Balance | 60,642,638.81 | 58,418,062.46 | 100.0% | | 100.0% |
| (a) Footnotes | | | | | |
| (b) Footnotes | | | | | |

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

| | |
|--------------------------|------------------------|
| Distribution Date | 25-Apr-26 |
| Collection Period | 01/01/2026 -03/31/2026 |

Collection Activity

| Collection Account | (As of Date) 3/31/2026 |
|---|---------------------------|
| Collection Amount Received | - |
| Recoveries | - |
| Reserve Account | - |
| Excess of Required Reserve Account | 6,569.06 |
| Interest on Investment Earnings | - |
| Capitalized Interest Account (after a stepdown or release date) | - |
| Prefunding Account (after release date) | - |
| Payments from Guarantor | 821,534.94 |
| 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 | 2,079,025.07 |
| Total Available Funds | 2,907,129.07 |

(a) Footnotes
(b) Footnotes

| Fees Due for Current Period | (As of Date) 3/31/2026 |
|---------------------------------|---------------------------|
| Trustee Fees | 625.00 |
| Servicing Fees | - |
| Administration Fees | 6,730.10 |
| Subordinate Administration Fees | 13,460.20 |
| Other Fees | - |
| Total Fees | 20,815.30 |

| Cumulative Default Rate | (As of Date) 3/31/2026 |
|--|---------------------------|
| Current Period's Defaults | 841,940.18 |
| Cumulative Defaults | 111,130,594.41 |
| Cumulative Default Rate | 17.69% |
| Cumulative Recoveries (including reimbursements and collections) | 108,629,394.05 |
| Cumulative Net Loss | 2.25% |

(a) Footnotes

Waterfall Activity

| Waterfall for Distribution | Amount Due | Amount Remaining |
|---|--------------|------------------|
| Total Net Available Funds | 2,907,129.07 | |
| First: Payments required 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 | 13,460.20 | |
| Fifth: Interest on the Notes | | |
| A-1: | - | |
| A-2: | - | |
| A-3 | 144,871.83 | |
| 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 | 2,225,000.00 | |
| 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: | 523,000.00 | |

| Principal and Interest Distributions | As of Date 3/31/2026 |
|---|-------------------------|
| Quarterly Interest Due | 144,871.83 |
| Quarterly Interest Paid | 144,871.83 |
| Interest Shortfall | - |
| Interest Carryover Due | - |
| Interest Carryover Paid | - |
| Interest Carryover | - |
| Quarterly Principal Distribution Amount | 2,748,000.00 |
| Quarterly Principal Paid | 2,748,000.00 |
| Shortfall | - |
| Total Distribution Amount | 2,892,871.83 |

| Principal and Interest Distributions | Class A-1 | Class A-2 | Class A-3 |
|---|-----------|-----------|---------------------|
| Quarterly Interest Due | - | - | 144,871.83 |
| Quarterly Interest Paid | - | - | 144,871.83 |
| Interest Shortfall | - | - | - |
| Interest Carryover Due | - | - | - |
| Interest Carryover Paid | - | - | - |
| Interest Carryover | - | - | - |
| Quarterly Principal Distribution Amount | - | - | 2,748,000.00 |
| Quarterly Principal Paid | - | - | 2,748,000.00 |
| Shortfall | - | - | - |
| Total Distribution Amount | - | - | 2,892,871.83 |

Illinois Student Assistance Commission Series 2010-1
Balance Sheet
March 31, 2026
(Unaudited)

ASSETS

| | |
|---|----------------------|
| Cash | \$ 3,872,822 |
| Assets Held by Trustee | |
| Investments | |
| Student Loans Receivable <i>net of allowances</i> | 52,069,259 |
| Accrued Interest Receivable | 3,963,584 |
| Other Assets | 105,465 |
| Prepaid and Deferred Expenses | - |
| FIB/SAP Receivable | 152,028 |
| Interfund Receivables | - |
| | <hr/> |
| Total Assets | \$ 60,163,158 |

LIABILITIES AND NET ASSETS

| | |
|---|----------------------|
| Notes Payable, Net | 9,015,643 |
| Accrued Interest Payable | 101,256 |
| Other Accounts Payable & Accrued Expenses | 23,902 |
| FIB/SAP Payable | - |
| | <hr/> |
| Total Liabilities | \$ 9,140,801 |
| | <hr/> |
| Net Assets | 51,022,357 |
| | <hr/> |
| Total Liabilities and Net Assets | \$ 60,163,158 |

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