



BOARD OF TRUSTEES
**RIVER FOREST POLICE PENSION
FUND**

VILLAGE OF RIVER FOREST
400 PARK AVENUE
RIVER FOREST, ILLINOIS 60305

**NOTICE OF A REGULAR MEETING OF THE
RIVER FOREST POLICE PENSION FUND
BOARD OF TRUSTEES**

The River Forest Police Pension Fund Board of Trustees will conduct a regular meeting on **Thursday, April 27, 2023 at 3:30 p.m.** in the Village Hall located at 400 Park Avenue, River Forest, Illinois 60305, for the purposes set forth in the following agenda:

AGENDA

1. Call to Order
2. Roll Call
3. Public Comment
4. Approval of Meeting Minutes
 - a. January 26, 2023 Regular Meeting
5. Communications and Reports
 - a. Statements of Economic Interest
 - b. Affidavits of Continued Eligibility
6. Investment Report
 - a. IPOPIF – Verus Advisory, Inc
 - b. State Street Statements
7. Accountant's Report – Lauterbach & Amen, LLP
 - a. Monthly Financial Report
 - b. Presentation and Approval of Bills
 - c. Additional Bills, if any
 - i. Illinois Department of Insurance Compliance Fee
 - d. Discussion/Possible Action – Cash Management Policy
8. Applications for Retirement/Disability Benefits
9. Applications for Membership/Withdrawals from Fund
 - a. Contribution Refund – Eric Sousanes
10. Old Business
 - a. Trustee Indemnification Policy and/or Administrative Rule
11. New Business
 - a. Discussion/Possible Action – Attorney Fee Increase
 - b. Certify Board Election Results – Active and Retired Member Positions
 - c. Appointed Member Term Expiration – Heath Bray
 - d. Review/Possibly Approve – Resolution for Authorized Agents and Account Representatives from IPOPIF
 - e. Review/Approve – Lauterbach & Amen, LLP Actuary Engagement Letter
12. Trustee Training Updates
 - a. Approval of Trustee Training Registration Fees and Reimbursable Expenses
13. Attorney's Report – Karlson Garza McQueary LLC
 - a. Legal Updates
14. Closed Session, if needed
15. Adjournment



BOARD OF TRUSTEES
POLICE PENSION FUND
VILLAGE OF RIVER FOREST
400 PARK AVENUE
RIVER FOREST, ILLINOIS 60305

**MINUTES OF A REGULAR MEETING
OF THE RIVER FOREST POLICE PENSION FUND
BOARD OF TRUSTEES
JANUARY 26, 2023**

A regular meeting of the River Forest Police Pension Fund Board of Trustees was held on Thursday, January 26, 2023 at 3:30 p.m. in the River Forest Village Hall located at 400 Park Avenue, River Forest, Illinois 60305, pursuant to notice.

CALL TO ORDER: Trustee Swierczynski called the meeting to order at 3:30 p.m.

ROLL CALL:

PRESENT: Trustees Rosemary McAdams, Luis Tagle (*Trustee Tagle arrived at 3:31 p.m.*), Heath Bray and Michael Swierczynski

ABSENT: Trustee Bruce Higgins

ALSO PRESENT: Attorney Keith Karlson, Karlson Garza McQueary LLC; Alex Michael and Declan Harkin, Lauterbach & Amen, LLP (L&A)

PUBLIC COMMENT: There was no public comment.

APPROVAL OF MEETING MINUTES: *October 27, 2022 Regular Meeting:* The Board reviewed the October 27, 2022 regular meeting minutes. A motion was made by Trustee Swierczynski and seconded by Trustee McAdams to approve the October 27, 2022 regular meeting minutes as written. Motion carried unanimously by voice vote.

Trustee Tagle arrived at 3:31 p.m.

Semi-Annual Review of Closed Session Meeting Minutes: The Board reviewed the closed session meeting minutes. A motion was made by Trustee McAdams and seconded by Trustee Swierczynski to destroy the closed session recording from the April 25, 2019. Motion carried unanimously by voice vote.

COMMUNICATIONS AND REPORTS: *Statements of Economic Interest:* The Board noted that the List of Filers must be submitted to the County by the Village by February 1, 2023. Statements of Economic Interest will be sent to all registered filers who will need to respond by the deadline of May 1, 2023.

INVESTMENT REPORT: *AndCo Consulting – Investment Performance Report:* There was no Investment Performance Report presented.

IPOPIF – Verus Advisory, Inc: The Board reviewed the IPOPIF Investment Performance Review prepared by Verus Advisory, Inc for the period ending November 30, 2022. As of November 30, 2022, the ending market value is \$7,720,073,550.

State Street Statements: The Board reviewed the Monthly Summary for the Fund prepared by the Illinois Police Officers' Pension Investment Fund (IPOPIF). As of November 30, 2022, the Fund's market value is \$13,062,517.42 and the month-to-date net return of the Fund is 5.83%.

ACCOUNTANT'S REPORT – LAUTERBACH & AMEN, LLP: *Monthly Financial Report and Presentation and Approval of Bills:* The Board reviewed the Monthly Financial Report for the seven-month period ending November 30, 2022 prepared by L&A. As of November 30, 2022, the net position held in trust for pension benefits is \$25,011,870.09 for a change in position of (\$1,303,542.34). The Board also reviewed the Cash Analysis Report, Revenue Report, Expense Report, Member Contribution Report, Payroll Journal and the Vendor Check Report for the period September 1, 2022 through November 30, 2022 for total disbursements of \$155,074.68. A motion was made by Trustee Swierczynski and seconded by Trustee McAdams to accept the Monthly Financial Report as presented and to approve the disbursements shown on the Vendor Check Report in the amount of \$155,074.68. Motion carried by roll call vote.

AYES: Trustees McAdams, Swierczynski, Tagle and Bray

NAYS: None

ABSENT: Trustee Higgins

Additional Bills, if any: There were no additional bills presented for approval.

Discussion/Possible Action – Cash Management Policy: The Board discussed the target balance in the IL Funds and BMO Harris account as well as a repeat withdrawal from IPOPIF. A motion was made by Trustee McAdams and seconded by Trustee Swierczynski to:

- Request a repeat withdrawal from IPOPIF in the amount of \$250,000 per month
- To maintain a \$15,000 balance in the BMO Harris account with anything above \$15,000 remaining in the account after the payment of benefits and expenses to be transferred to the Boards IL Funds account
- The IL Funds account maintaining a minimum balance of \$250,000 with a maximum balance of \$300,000 and once the account exceeds \$300,000 to transfer anything in excess of \$250,000 to IPOPIF
- To direct the treasurer to confirm and/or establish an ability to transfer funds between BMO and IL Funds and to establish a transfer between IL Funds and IPOPIF. Upon confirming that the electronic funds transfer between IPOPIF to BMO is working, the Board will balance down the IL Funds to \$250,000 with anything above that amount being transferred to IPOIF either directly or through BMO

Motion carried by roll call vote.

AYES: Trustees McAdams, Swierczynski, Tagle and Bray

NAYS: None

ABSENT: Trustee Higgins

BMO Harris Bank Balance: This item was discussed under "Cash Management Policy".

APPLICATIONS FOR RETIREMENT/DISABILITY BENEFITS: There were no applications for retirement or disability benefits.

APPLICATIONS FOR MEMBERSHIP/WITHDRAWALS FROM FUND: There were no applications for membership or withdrawals from the Fund.

OLD BUSINESS: There was no old business to discuss.

NEW BUSINESS: *Trustee Indemnification Policy and/or Administrative Rule:* The Board tabled this item until the next regular meeting.

Approve Annual Cost of Living Adjustments for Pensioners: The Board reviewed the 2023 Costs of Living Adjustments calculated by L&A. A motion was made by Trustee McAdams and seconded by Trustee Bray to approve the 2023 Cost of Living Adjustments as required by statute and calculated by L&A. Motion carried by roll call vote.

AYES: Trustees McAdams, Swierczynski, Tagle and Bray

NAYS: None

ABSENT: Trustee Higgins

Review Trustee Term Expirations and Election Procedures: The Board noted that the active member term currently held by Trustee Tagle and the retired member term currently held by Trustee Higgins are expiring in May 2023. Trustees Tagle and Higgins expressed their interests to remain on the Board if nominated. L&A will conduct an election on behalf of the Pension Fund for one of the two active member Trustee positions and the retired member Trustee Position. The Board also noted that the appointed member position held by Trustee Bray is expiring in May 2023 and he is interested in remaining on the Board. The Board will contact the Village and seek reappointment of Trustee Bray to the Board. A motion was made by Trustee McAdams and seconded by Trustee Swierczynski to direct L&A to conduct the active and retired member elections. Motion carried unanimously by voice vote.

Updated Local Bank Account Collateralization Agreements: The Board reviewed the memorandum prepared by L&A regarding the successor of the third-party custodian from Bank of America to The Bank of New York Mellon to continue collateralization of the BMO Harris Bank operating account. A motion was made by Trustee McAdams and seconded by Trustee Bray to authorize Trustees Swierczynski and McAdams to execute the updated tri-party pledge depository agreement on behalf of the Fund. Motion carried by roll call vote.

AYES: Trustees McAdams, Swierczynski, Tagle and Bray

NAYS: None

ABSENT: Trustee Higgins

TRUSTEE TRAINING UPDATES: The Board reviewed the Trustee Training Summary and discussed upcoming training opportunities. Trustees were reminded to submit any certificates of completion to L&A for recordkeeping.

Approval of Trustee Training Registration Fees and Reimbursable Expenses: There were no trustee training fees or reimbursable expenses presented for approval.

ATTORNEY'S REPORT – KARLSON GARZA MCQUEARY LLC: *Legal Updates:* The Board reviewed the *Response Time* quarterly newsletter. Attorney Karlson discussed recent court cases and decisions, as well as general pension matters with the Board.

CLOSED SESSION, IF NEEDED: There was no need for closed session.

ADJOURNMENT: A motion was made by Trustee McAdams and seconded by Trustee Bray to adjourn the meeting at 4:31 p.m. Motion carried unanimously by voice vote.

The next regular meeting is scheduled for April 27, 2023 at 3:30 p.m.

Board President or Secretary

Minutes approved by the Board of Trustees on_____.

Minutes prepared by Alex Michael, Pension Services Administrator, Lauterbach & Amen, LLP

Total Fund
Asset Allocation & Performance (preliminary)

Illinois Police Officers' Pension Investment Fund
Period Ending: February 28, 2023

	Market Value	% of Portfolio	Target (%)	1 Mo	3 Mo	Since 04/01/2022
Total Fund with Member Funds and Transition Accounts	8,858,278,672	100.0		-2.2	0.8	-6.2
Policy Index				-2.2	1.1	-6.6
Policy Index- Broad Based				-2.9	0.4	-10.0
IPOPIF Investment Portfolio	8,839,352,291	99.8	100.0	-2.2	0.9	-6.4
Policy Index				-2.2	1.1	-6.6
Policy Index- Broad Based				-2.9	0.4	-10.0
Growth	4,403,749,683	49.7	50.0	-3.0	1.3	-8.8
Growth Benchmark				-3.3	0.7	-9.8
RhumbLine Russell 1000 Index Fund	1,549,913,681	17.5	18.0	-2.4	-1.9	-11.4
Russell 1000 Index				-2.4	-1.9	-11.2
RhumbLine Russell 2000 Index Fund	436,202,659	4.9	5.0	-1.7	0.9	-7.4
Russell 2000 Index				-1.7	0.9	-7.2
SSgA Non-US Developed Index Fund	1,357,096,850	15.3	15.0	-2.3	5.2	-4.5
MSCI World ex U.S. (Net)				-2.3	5.2	-4.9
SSgA Non-US Developed SC Index Fund	450,268,110	5.1	5.0	-2.4	5.6	-9.9
MSCI World ex U.S. Small Cap Index (Net)				-2.4	5.6	-10.1
SSgA Emerging Markets Equity Index Fund	610,268,383	6.9	7.0	-7.0	-1.6	-12.6
MSCI Emerging Markets (Net)				-6.5	-0.5	-13.3
Income	1,401,349,288	15.8	16.0	-1.7	1.5	-7.3
Income Benchmark				-1.8	2.0	-5.0
SSgA High Yield Corporate Credit	874,571,978	9.9	10.0	-1.3	1.7	-5.3
Bloomberg U.S. High Yield Very Liquid Ind				-1.5	1.6	-5.1
SSgA EMD Hard Index Fund	526,777,310	5.9	6.0	-2.3	1.3	-9.8
JPM EMBI Global Diversified Index				-2.2	1.2	-8.5
Inflation Protection	772,075,879	8.7	9.0	-2.3	-0.8	-7.1
Inflation Protection Benchmark				-2.2	-0.5	-9.0
SSgA US TIPS Index Fund	256,486,970	2.9	3.0	-0.3	0.4	-2.6
Blmbg. U.S. TIPS 0-5 Year				-0.4	0.1	-2.2
SSgA REITs Index Fund	335,176,391	3.8	4.0	-4.9	0.0	-18.9
Dow Jones U.S. Select REIT				-4.9	0.0	-18.9
Principal USPA	180,412,518	2.0	2.0	0.1	-3.7	-

Policy Index constituents include 3% 90 day T-bill, 15% Bloomberg 1-3 Year Gov/Credit Index, 7% Bloomberg U.S. Aggregate Index, 3% Bloomberg U.S. TIPS 0-5 Year, 10% Bloomberg U.S. Corporate High Yield Index, 6% JPM EMBI Global Diversified, 18% Russell 1000, 5% Russell 2000, 15% MSCI World Ex US (Net), 5% MSCI World ex US Small Cap (Net), 7% MSCI Emerging Markets IMI (Net), 4% Wilshire US REIT Index and 2% NFI-ODCE Equal-Weight. Broad Based Policy Index constituents: 70% MSCI ACWI IMI (Net), 30% Bloomberg Global Multiverse. Prior to July 2022, SSgA EMD Hard Index Fund was iShares JPM EMD Index ETF and benchmark returns reflect JPM EMBI Global Core Index. The Principal USPA real estate fund is benchmarked against the NCREIF ODCE index on a quarterly basis and against itself for the purpose of monthly flash reports due to quarterly index data availability.

Total Fund
Asset Allocation & Performance (preliminary)

Illinois Police Officers' Pension Investment Fund
Period Ending: February 28, 2023

	Market Value	% of Portfolio	Target (%)	1 Mo	3 Mo	Since 04/01/2022
Risk Mitigation	2,262,177,440	25.5	25.0	-1.1	0.3	-2.5
<i>Risk Mitigation Benchmark</i>				-1.1	0.3	-2.5
SSgA Core Fixed Income Index Fund	603,994,976	6.8	7.0	-2.6	0.0	-7.2
<i>Blmbg. U.S. Aggregate Index</i>				-2.6	0.0	-7.1
SSgA Short-Term Gov't/Credit Index Fund	1,288,424,928	14.5	15.0	-0.7	0.3	-1.1
<i>Blmbg. 1-3 Year Gov/Credit index</i>				-0.7	0.2	-1.2
Cash	369,757,536	4.2	3.0	0.3	0.8	1.4
<i>90 Day U.S. Treasury Bill</i>				0.3	1.0	2.1
Transition Accounts	16,847,372	0.2	-			
Member Funds	2,079,010	0.0	-			

Policy Index constituents include 3% 90 day T-bill, 15% Bloomberg 1-3 Year Gov/Credit Index, 7% Bloomberg U.S. Aggregate Index, 3% Bloomberg U.S. TIPS 0-5 Year, 10% Bloomberg U.S. Corporate High Yield Index, 6% JPM EMBI Global Diversified, 18% Russell 1000, 5% Russell 2000, 15% MSCI World Ex US (Net), 5% MSCI World ex US Small Cap (Net), 7% MSCI Emerging Markets IMI (Net), 4% Wilshire US REIT Index and 2% NFI-ODCE Equal-Weight. Broad Based Policy Index constituents: 70% MSCI ACWI IMI (Net), 30% Bloomberg Global Multiverse. Prior to July 2022, SSgA EMD Hard Index Fund was iShares JPM EMD Index ETF and benchmark returns reflect JPM EMBI Global Core Index. The Principal USPA real estate fund is benchmarked against the NCREIF ODCE index on a quarterly basis and against itself for the purpose of monthly flash reports due to quarterly index data availability.

February 2023 Statement Notes

Statement Overview Moved

- The statement overview and explanation has been removed as the monthly report cover and has been posted online at <https://www.ipopif.org/reports/article-3-reports/>

NAV and Receivable Calculations Under Development

- The IPOPIF [Valuation and Cost Rule](#), AR-2022-01, stipulates that the Net Asset Value (NAV) for each Participating Police Pension Fund will include a proportionate share of the IFA Loan and also receivables representing proportionate amounts due from late-transferring pension funds.
- These calculations are still under development.

February Highlights

- The IPOPIF Pool (the main investment fund) declined 2.22% in February.
- Asset Flows
 - New Asset Transfers: \$24 million
 - Cash Contributions: \$72 million
 - Cash Withdrawals: \$23 million
- Total Fund ending value: \$8.858 billion
 - IPOPIF Pool: \$8.839 billion
 - Transition Pool \$16.8 million
 - Participant accounts: \$2.1 million
- Expenses
 - Administrative Expenses: \$198,410
 - Non-manager Investment Expenses: \$163,187
 - Investment Manager Fees \$13,699
 - Expenses are paid from the IPOPIF Pool

Resources

- Monthly financial reports: <https://www.ipopif.org/reports/monthly-financial-reports/>
- Monthly and quarterly investment reports are available on the IPOPIF website at <https://www.ipopif.org/reports/investment-reports/>
- Meeting Calendar: <https://www.ipopif.org/meetings/calendar/>

**Market Value Summary:**

	Current Period	Year to Date
Beginning Balance	\$24,741,221.33	\$23,521,067.56
Contributions	\$0.00	\$0.00
Withdrawals	\$0.00	\$0.00
Transfers In/Out	\$0.00	\$0.00
Income	\$9,971.86	\$16,878.59
Administrative Expense	(\$550.86)	(\$771.78)
Investment Expense	(\$453.07)	(\$556.43)
Investment Manager Fees	(\$38.03)	(\$62.69)
IFA Loan Repayment	\$0.00	(\$2,937.12)
Realized Gain/Loss	\$775.80	\$8,153.57
Unrealized Gain/Loss	(\$560,830.18)	\$648,325.15
Ending Balance	\$24,190,096.85	\$24,190,096.85

Performance Summary:

	MTD	QTD	YTD	One Year	Three Years	Five Years	Ten Years	Inception to Date	Participant Inception Date
Net of Fees:	(2.22%)	2.86%	2.86%	N/A	N/A	N/A	N/A	11.32%	10/03/2022

RIVER FOREST POLICE PENSION FUND

Fund Name: Transition Pool

Month Ended: February 28, 2023



Market Value Summary:

	Current Period	Year to Date
Beginning Balance	\$23,764.01	\$224,640.05
Contributions	\$0.00	\$0.00
Withdrawals	\$0.00	\$0.00
Transfers In/Out	(\$19,471.05)	(\$230,157.82)
Income	\$50.07	\$239.09
Administrative Expense	\$0.00	\$0.00
Investment Expense	\$0.00	\$0.00
Investment Manager Fees	\$0.00	\$0.00
IFA Loan Repayment	\$0.00	\$0.00
Realized Gain/Loss	(\$294.94)	\$7,304.38
Unrealized Gain/Loss	(\$279.05)	\$1,743.34
Ending Balance	\$3,769.04	\$3,769.04

Unit Value Summary:

	Current Period	Year to Date
Beginning Units	2,611.150	25,728.212
Unit Purchases from Additions	0.000	0.000
Unit Sales from Withdrawals	(2,185.135)	(25,302.196)
Ending Units	426.015	426.015
Period Beginning Net Asset Value per Unit	\$9.101082	\$8.731284
Period Ending Net Asset Value per Unit	\$8.847857	\$8.847857

Performance Summary:

RIVER FOREST POLICE PENSION FUND

	MTD	QTD	YTD	One Year	Three Years	Five Years	Ten Years	Inception to Date	Participant Inception Date
Net of Fees:	(2.78%)	1.34%	1.34%	N/A	N/A	N/A	N/A	8.01%	10/14/2022

Contact Information: Illinois Police Officers' Pension Investment Fund, 456 Fulton Street, Suite 402 Peoria, Illinois 61602 Phone: (309) 280-6464 Email: Info@ipopif.org

RIVER FOREST POLICE PENSION FUND

Fund Name: IPOPIF Pool

Month Ended: February 28, 2023



Market Value Summary:

	Current Period	Year to Date
Beginning Balance	\$24,717,457.32	\$23,296,427.51
Contributions	\$0.00	\$0.00
Withdrawals	\$0.00	\$0.00
Transfers In/Out	\$19,471.05	\$230,157.82
Income	\$9,921.79	\$16,639.50
Administrative Expense	(\$550.86)	(\$771.78)
Investment Expense	(\$453.07)	(\$556.43)
Investment Manager Fees	(\$38.03)	(\$62.69)
IFA Loan Repayment	\$0.00	(\$2,937.12)
Realized Gain/Loss	\$1,070.74	\$849.19
Unrealized Gain/Loss	(\$560,551.13)	\$646,581.81
Ending Balance	\$24,186,327.81	\$24,186,327.81

Unit Value Summary:

	Current Period	Year to Date
Beginning Units	2,477,620.614	2,456,428.856
Unit Purchases from Additions	1,986.022	23,177.779
Unit Sales from Withdrawals	0.000	0.000
Ending Units	2,479,606.636	2,479,606.636
Period Beginning Net Asset Value per Unit	\$9.976283	\$9.483855
Period Ending Net Asset Value per Unit	\$9.754094	\$9.754094

Performance Summary:

RIVER FOREST POLICE PENSION FUND

	MTD	QTD	YTD	One Year	Three Years	Five Years	Ten Years	Inception to Date	Participant Inception Date
Net of Fees:	(2.22%)	2.87%	2.87%	N/A	N/A	N/A	N/A	8.73%	10/21/2022

Contact Information: Illinois Police Officers' Pension Investment Fund, 456 Fulton Street, Suite 402 Peoria, Illinois 61602 Phone: (309) 280-6464 Email: Info@ipopif.org

Statement of Transaction Detail for the Month Ending 02/28/2023

RIVER FOREST POLICE PENSION FUND

Date	Description	Amount	Unit Value	Units
Transition Pool				
02/23/2023	Transfer out to IPOPIF Pool	(19,471.05)	8.910687	(2,185.1345)
IPOPIF Pool				
02/23/2023	Transfer in from Transition Pool	19,471.05	9.804045	1,986.0221

River Forest Police Pension Fund

Monthly Financial Report

For the Month Ended

February 28, 2023

Prepared By



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

River Forest Police Pension Fund

Table of Contents

	Starting on Page
Accountants' Compilation Report.....	1-1
Financial Statements	
Statement of Net Position - Modified Cash Basis.....	2-1
Statement of Changes in Net Position - Modified Cash Basis.....	2-2
Other Supplementary Information	
Cash & Investments - Pie Chart.....	3-1
Cash Analysis Report.....	4-1
Cash Analysis Summary - Graph.....	5-1
Revenue Report.....	6-1
Expenses - Bar Chart.....	7-1
Expense Report.....	8-1
Member Contribution Report.....	9-1
Payroll Batch Report.....	10-1
Quarterly Vendor Check Report.....	11-1



Accountants' Compilation Report



March 31, 2023

River Forest Police Pension Fund
400 Park Avenue
River Forest, IL 60305

To Members of the Pension Board:

Management is responsible for the accompanying interim financial statements of the River Forest Police Pension Fund which comprise the statement of net position - modified cash basis as of February 28, 2023 and the related statement of changes in net position - modified cash basis for the ten months then ended in accordance with the modified cash basis of accounting and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the interim financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these interim financial statements.

The interim financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in interim financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the interim financial statements and other supplementary information, they might influence the user's conclusions about the Pension Fund's assets, liabilities, net position, additions and deductions. Accordingly, the interim financial statements and other supplementary information are not designed for those who are not informed about such matters.

Other Matter

The other supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The other supplementary information was subject to our compilation engagement. We have not audited or reviewed the other supplementary information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the other supplementary information.

Cordially,

Lauterbach & Amen, LLP

Lauterbach & Amen, LLP



Financial Statements

River Forest Police Pension Fund
Statement of Net Position - Modified Cash Basis
As of February 28, 2023

Assets

Cash and Cash Equivalents	\$ 101,576.18
Investments at Fair Market Value	
Money Market Mutual Funds	4,919.05
Illinois Funds	1,233,142.30
Fixed Income	20.68
Pooled Investments	24,190,096.85
Total Cash and Investments	<u>25,529,755.06</u>
Accrued Interest	0.06
Prepays	<u>3,860.50</u>
Total Assets	<u>25,533,615.62</u>

Liabilities

Expenses Due/Unpaid	<u>8,662.71</u>
Total Liabilities	<u>8,662.71</u>

Net Position Held in Trust for Pension Benefits	<u><u>25,524,952.91</u></u>
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River Forest Police Pension Fund
Statement of Changes in Net Position - Modified Cash Basis
For the Ten Months Ended February 28, 2023

Additions

Contributions - Municipal	\$ 919,717.28
Contributions - Members	246,420.07
Total Contributions	<u>1,166,137.35</u>
Investment Income	
Interest and Dividends Earned	257,180.68
Net Change in Fair Value	75,076.76
Total Investment Income	<u>332,257.44</u>
Less Investment Expense	(34,625.82)
Net Investment Income	<u>297,631.62</u>
Total Additions	<u>1,463,768.97</u>

Deductions

Administration	43,556.89
Pension Benefits and Refunds	
Pension Benefits	2,196,647.40
Refunds	14,024.20
Total Deductions	<u>2,254,228.49</u>

Change in Position **(790,459.52)**

Net Position Held in Trust for Pension Benefits

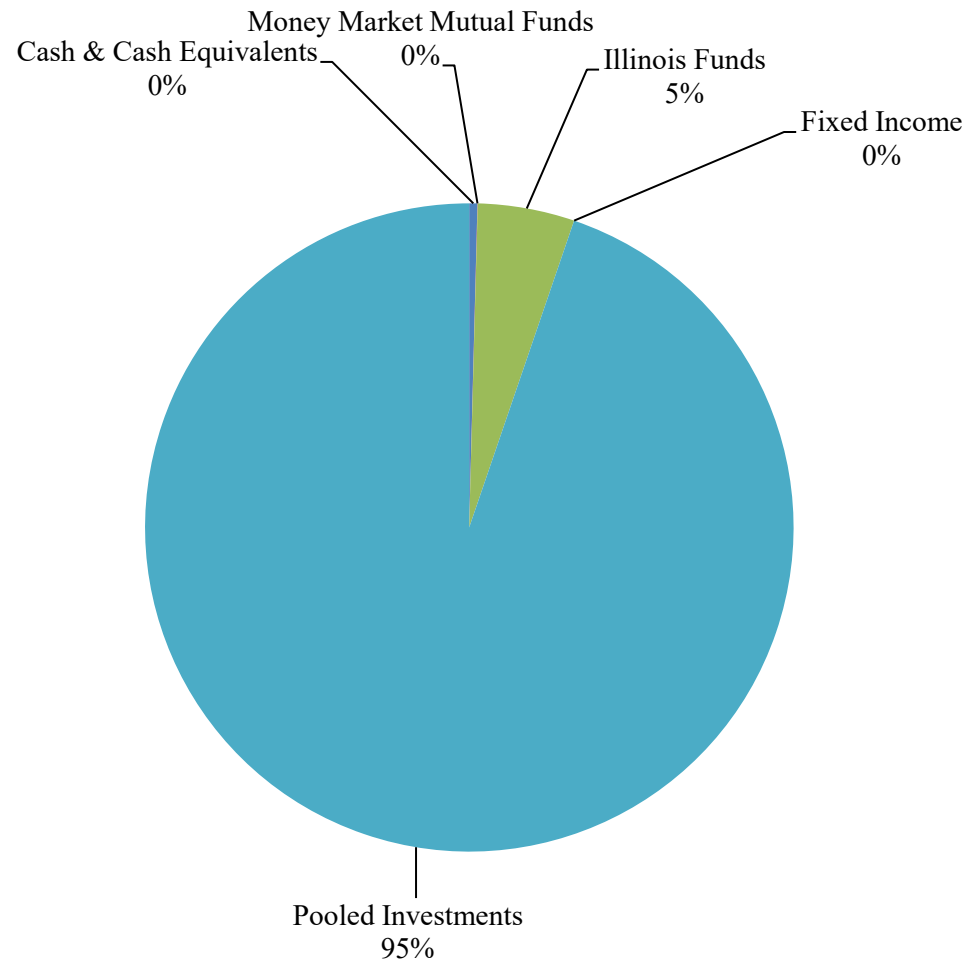
Beginning of Year	<u>26,315,412.43</u>
End of Period	<u>25,524,952.91</u>



Other Supplementary Information

River Forest Police Pension Fund

Cash and Investments



River Forest Police Pension Fund

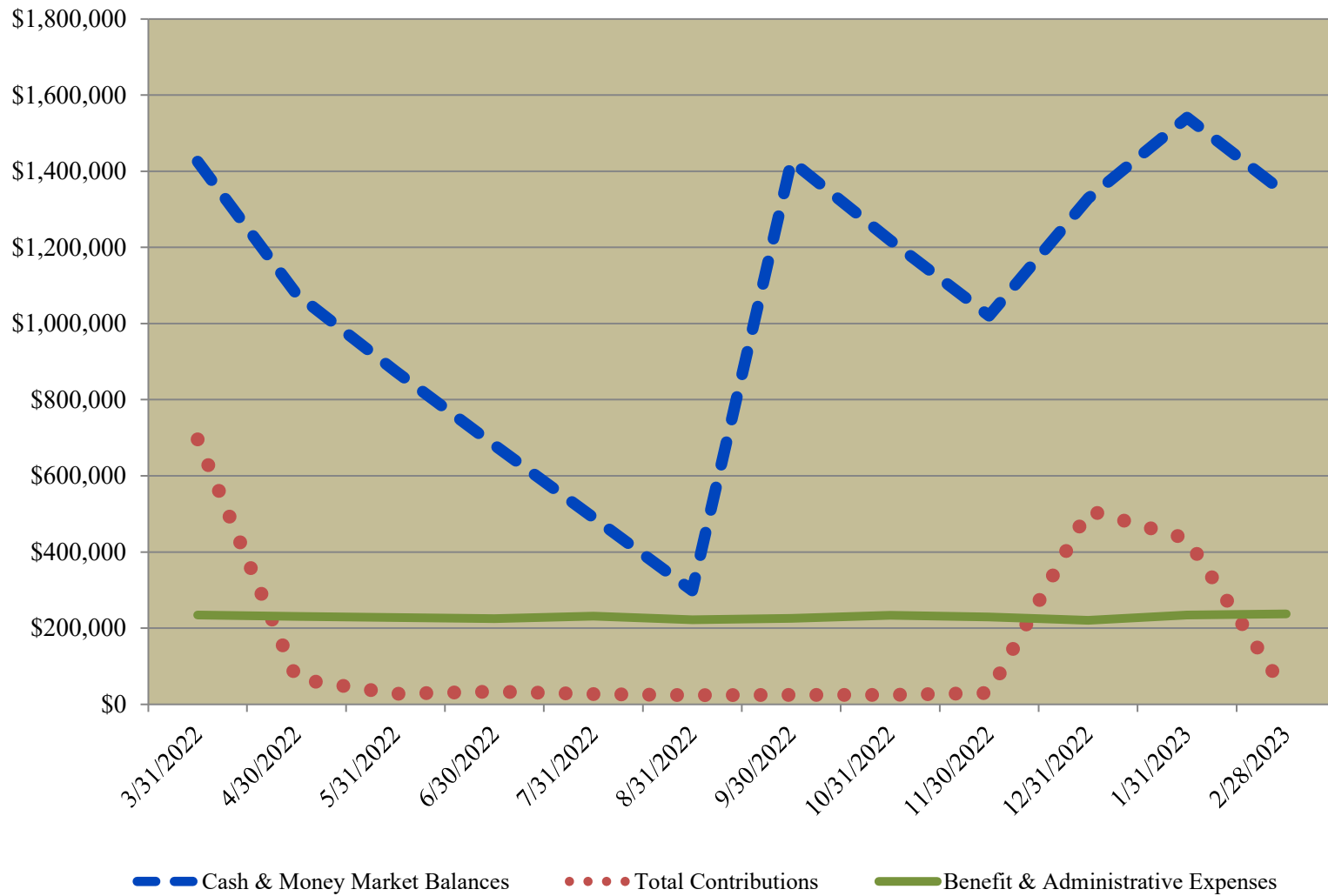
Cash Analysis Report

For the Twelve Periods Ending February 28, 2023

		<u>03/31/22</u>	<u>04/30/22</u>	<u>05/31/22</u>	<u>06/30/22</u>	<u>07/31/22</u>	<u>08/31/22</u>	<u>09/30/22</u>	<u>10/31/22</u>	<u>11/30/22</u>	<u>12/31/22</u>	<u>01/31/23</u>	<u>02/28/23</u>
<u>Financial Institutions</u>													
Harris Bank - CK	#322-198-3	\$ 108,636	10,804	14,204	8,699	14,949	14,943	1,103,488	871,962	643,269	569,502	338,390	101,576
		<u>108,636</u>	<u>10,804</u>	<u>14,204</u>	<u>8,699</u>	<u>14,949</u>	<u>14,943</u>	<u>1,103,488</u>	<u>871,962</u>	<u>643,269</u>	<u>569,502</u>	<u>338,390</u>	<u>101,576</u>
Wells Fargo - MM	#25919201	-	-	-	-	-	-	-	(2,125)	-	-	-	-
Wells Fargo - MM	#25919202	14,360	14,361	14,363	14,369	14,380	14,397	-	86	87	-	-	-
Wells Fargo - MM	#25919203	67,337	67,902	68,607	69,273	70,762	71,414	71,983	72,161	70,207	-	214	214
Wells Fargo - MM	#25919204	203,283	20,500	16,130	11,636	24,217	29,259	57,905	58,019	58,157	-	4,704	4,704
Illinois Funds - MM	#1600001722	1,032,086	964,005	761,509	576,129	366,335	168,827	193,509	218,616	249,004	759,533	1,197,872	1,233,142
		<u>1,317,066</u>	<u>1,066,768</u>	<u>860,609</u>	<u>671,407</u>	<u>475,694</u>	<u>283,897</u>	<u>323,397</u>	<u>346,757</u>	<u>377,455</u>	<u>759,533</u>	<u>1,202,790</u>	<u>1,238,060</u>
Total		<u>1,425,702</u>	<u>1,077,572</u>	<u>874,813</u>	<u>680,106</u>	<u>490,643</u>	<u>298,840</u>	<u>1,426,885</u>	<u>1,218,719</u>	<u>1,020,724</u>	<u>1,329,035</u>	<u>1,541,180</u>	<u>1,339,636</u>
<u>Contributions</u>													
Current Tax		674,471	38,896	3,573	9,997	3,992	-	-	-	-	484,630	410,429	7,097
Contributions - Current Year		<u>21,847</u>	<u>28,232</u>	<u>24,348</u>	<u>23,434</u>	<u>23,186</u>	<u>24,229</u>	<u>24,316</u>	<u>24,579</u>	<u>29,712</u>	<u>24,578</u>	<u>24,016</u>	<u>24,022</u>
		<u>696,318</u>	<u>67,128</u>	<u>27,921</u>	<u>33,431</u>	<u>27,178</u>	<u>24,229</u>	<u>24,316</u>	<u>24,579</u>	<u>29,712</u>	<u>509,208</u>	<u>434,445</u>	<u>31,119</u>
<u>Expenses</u>													
Pension Benefits		223,415	223,415	224,159	217,910	217,910	217,910	217,910	217,910	217,910	217,910	223,561	223,561
Refunds/Transfers of Service		-	-	554	-	-	-	-	-	-	-	-	13,470
Administration		<u>11,109</u>	<u>7,188</u>	<u>2,921</u>	<u>7,059</u>	<u>13,522</u>	<u>4,420</u>	<u>7,967</u>	<u>15,995</u>	<u>11,251</u>	<u>2,955</u>	<u>11,051</u>	<u>1,042</u>
		<u>234,524</u>	<u>230,603</u>	<u>227,634</u>	<u>224,969</u>	<u>231,432</u>	<u>222,330</u>	<u>225,877</u>	<u>233,905</u>	<u>229,161</u>	<u>220,865</u>	<u>234,612</u>	<u>238,073</u>
Total Contributions less Expenses		<u>461,794</u>	<u>(163,475)</u>	<u>(199,713)</u>	<u>(191,538)</u>	<u>(204,254)</u>	<u>(198,101)</u>	<u>(201,561)</u>	<u>(209,326)</u>	<u>(199,449)</u>	<u>288,343</u>	<u>199,833</u>	<u>(206,954)</u>

River Forest Police Pension Fund

Cash Analysis Summary



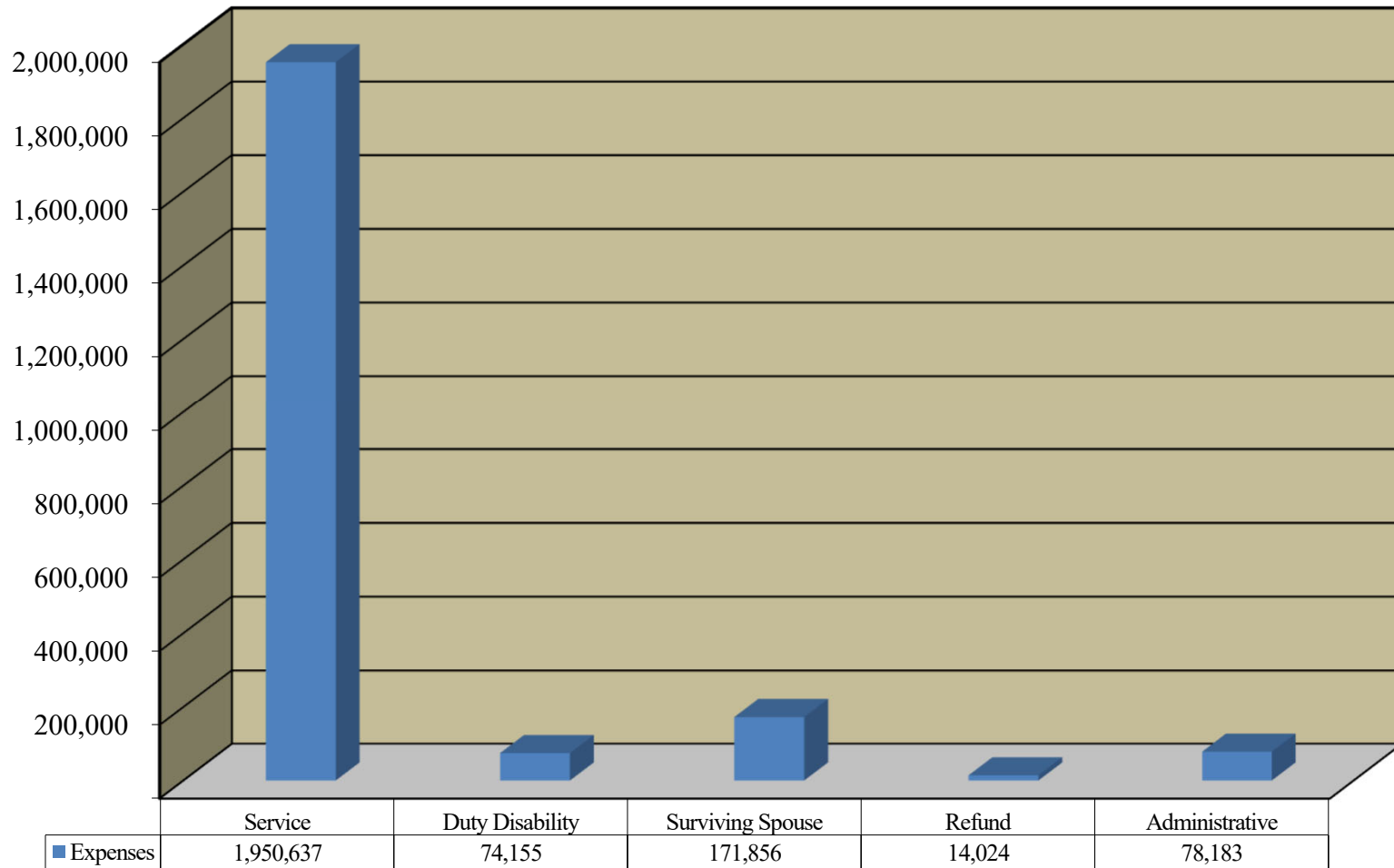
River Forest Police Pension Fund

Revenue Report as of February 28, 2023

		<u>Received this Month</u>	<u>Received this Year</u>
<u>Contributions</u>			
Contributions - Municipal			
41-210-00 - Current Tax		\$ 7,096.91	919,717.28
		<u>7,096.91</u>	<u>919,717.28</u>
Contributions - Members			
41-410-00 - Contributions - Current Year		24,022.24	246,420.07
		<u>24,022.24</u>	<u>246,420.07</u>
Total Contributions		<u>31,119.15</u>	<u>1,166,137.35</u>
<u>Investment Income</u>			
Interest and Dividends			
43-102-09 - Harris Bank - Checking #319-074-1		217.09	1,502.29
43-105-20 - Wells Fargo - Money Market	#25919203	0.00	1,013.02
43-106-01 - Illinois Funds - Money Market	#1600001722	4,151.62	13,493.20
43-252-18 - Wells Fargo - Fixed Income	#25919201	0.10	1,060.24
43-252-21 - Wells Fargo - Fixed Income	#25919204	0.00	106,919.43
43-550-19 - Wells Fargo - Mutual Funds	#25919202	0.00	110,257.03
43-800-01 - IPOPIF Consolidated Pool Income		9,971.86	72,632.12
		<u>14,340.67</u>	<u>306,877.33</u>
Gains and Losses			
44-252-18 - Wells Fargo - Fixed Income	#25919201	(0.21)	(1,467.02)
44-252-21 - Wells Fargo - Fixed Income	#25919204	0.00	(450,050.96)
44-400-01 - Principal - Insurance	#7-17617	0.00	37,783.55
44-550-19 - Wells Fargo - Mutual Funds	#25919202	0.00	(1,921,089.92)
44-600-01 - Transfer Market Value Adjustment		0.00	22,839.67
44-800-01 - IPOPIF Consolidated Pool - Unrealized		(560,830.18)	1,419,665.40
44-800-02 - IPOPIF Consolidated Pool - Realized		775.80	967,396.04
		<u>(560,054.59)</u>	<u>75,076.76</u>
Other Income			
45-200-00 - Accrued Interest		0.00	(49,696.65)
		<u>0.00</u>	<u>(49,696.65)</u>
Total Investment Income		<u>(545,713.92)</u>	<u>332,257.44</u>
Total Revenue		<u>(514,594.77)</u>	<u>1,498,394.79</u>

River Forest Police Pension Fund

Pension Benefits and Expenses



River Forest Police Pension Fund

Expense Report as of February 28, 2023

	<u>Expended this Month</u>	<u>Expended this Year</u>
<u>Pensions and Benefits</u>		
51-020-00 - Service Pensions	\$ 198,959.64	1,950,636.90
51-040-00 - Duty Disability Pensions	7,415.45	74,154.50
51-060-00 - Surviving Spouse Pensions	17,185.60	171,856.00
51-100-00 - Refund of Contributions	13,470.13	14,024.20
Total Pensions and Benefits	<u>237,030.82</u>	<u>2,210,671.60</u>
<u>Administrative</u>		
Insurance		
52-150-01 - Fiduciary Insurance	0.00	6,951.00
	<u>0.00</u>	<u>6,951.00</u>
Professional Services		
52-170-01 - Actuarial Services	0.00	4,240.00
52-170-02 - Auditing Services	0.00	2,205.00
52-170-03 - Accounting & Bookkeeping Services	0.00	13,985.00
52-170-05 - Legal Services	0.00	3,087.50
52-170-06 - PSA/Court Reporter	0.00	6,615.00
	<u>0.00</u>	<u>30,132.50</u>
Investment		
52-190-01 - Investment Manager/Advisor Fees	0.00	27,928.68
52-190-04 - Bank Fees	0.00	2,370.32
52-195-01 - Other Fees & Expenses (IPOPIF)	0.00	(1.20)
52-195-02 - Administrative Expense (IPOPIF)	550.86	771.78
52-195-03 - Investment Expense (IPOPIF)	453.07	556.43
52-195-04 - Investment Manager Fees (IPOPIF)	38.03	62.69
52-195-05 - IFA Loan Repayment (IPOPIF)	0.00	2,937.12
	<u>1,041.96</u>	<u>34,625.82</u>
Other Expense		
52-290-26 - Association Dues	0.00	795.00
52-290-34 - IDOI Filing Fee Expense	0.00	5,678.39
	<u>0.00</u>	<u>6,473.39</u>
Total Administrative	<u>1,041.96</u>	<u>78,182.71</u>
Total Expenses	<u>238,072.78</u>	<u>2,288,854.31</u>

River Forest Police Pension Fund
Member Contribution Report
As of Month Ended February 28, 2023

Name	Thru Prior Fiscal Year	Current Fiscal Year	Service Purchase	Refunds	Total Contributions
Barcenas, Lissette	\$ 0.00	3,372.34	0.00	0.00	3,372.34
Bradley, Paul A.	8,344.34	6,285.38	0.00	0.00	14,629.72
Casarez, Ricardo A.	2,287.38	6,069.31	0.00	0.00	8,356.69
Casey, Jennifer E.	184,811.19	9,020.47	0.00	0.00	193,831.66
Cassidy, William F.	57,624.69	9,147.25	0.00	0.00	66,771.94
Catalano, Mark G.	5,463.06	6,131.02	0.00	0.00	11,594.08
Coleman, Eddie L.	0.00	5,964.78	0.00	0.00	5,964.78
Cortes, Anthony G.	7,272.33	6,221.42	0.00	0.00	13,493.75
Czernik, Glen R.	110,849.87	10,497.66	0.00	0.00	121,347.53
Dosen, Martin C.	2,624.95	6,096.69	0.00	0.00	8,721.64
Drake, Megan C.	9,422.81	6,336.65	0.00	0.00	15,759.46
Fries, Michael B.	163,828.93	10,683.44	0.00	0.00	174,512.37
Gonzalez, Oscar F.	2,624.95	6,096.69	0.00	0.00	8,721.64
Green, Louis J.	0.00	4,717.51	0.00	0.00	4,717.51
Greenwood, James A.	209,873.12	11,401.08	0.00	0.00	221,274.20
Grill, Martin J.	207,802.57	10,357.87	0.00	0.00	218,160.44
Heneghan, Sean M.	32,469.39	7,429.99	0.00	0.00	39,899.38
Humphreys, Daniel J.	105,698.90	9,570.32	0.00	0.00	115,269.22
Labriola, Justin J.	160,818.30	10,357.87	0.00	0.00	171,176.17
Landini, Matthew W.	84,189.78	9,192.60	0.00	0.00	93,382.38
Lenz, Keagan D.	2,287.38	6,069.31	0.00	0.00	8,356.69
Mika, Paul P.	0.00	6,067.85	0.00	0.00	6,067.85
Murillo, Agnes H.	165,253.22	9,278.19	0.00	0.00	174,531.41
Niemann, Lane DW. Jr.	9,422.81	6,336.65	0.00	0.00	15,759.46
O'Shea, James E.	254,715.86	14,412.54	0.00	0.00	269,128.40
Ransom, Benjamin M.	83,020.88	9,144.37	0.00	0.00	92,165.25
Schrader, Cody M.	2,340.67	6,096.70	0.00	0.00	8,437.37
Swierczynski, Michael G.	222,858.89	10,634.00	0.00	0.00	233,492.89
Tagle, Luis A.	124,073.72	9,144.39	0.00	0.00	133,218.11
Zermeno, Denisse A.	27,193.11	7,107.35	0.00	0.00	34,300.46
	2,247,173.10	239,241.69	0.00	0.00	2,486,414.79

River Forest Police Pension Fund
Member Contribution Report
As of Month Ended February 28, 2023

Name	Thru Prior Fiscal Year	Current Fiscal Year	Service Purchase	Refunds	Total Contributions
Inactive/Terminated Members					
Colon, Alex J.	12,879.41	680.42	0.00	0.00	13,559.83
Okal, Anthony D.	0.00	1,372.17	0.00	0.00	1,372.17
Sousanes, Eric J.	8,344.34	5,125.79	0.00	(13,470.13)	0.00
Spears, Donald R.	554.07	0.00	0.00	(554.07)	0.00
Totals	2,268,950.92	246,420.07	0.00	(14,024.20)	2,501,346.79

Multiple Batch Report

Check Date 2/28/2023 1

SSN	Family ID	Employee Name	ACH	Retro	Net Amount	Member Gross	Medical Insurance	Dental Insurance	Life Insurance	QILDRO Deduct	Federal Tax
		Alt Payee Name		Check #							
<u>Contribution Refund</u>											
***-**1735											
	124512	Sousanes, Eric J.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$10,776.10	\$13,470.13	\$0.00	\$0.00	\$0.00	\$0.00	\$2,694.03
				0							
			***-**1735 Subtotal:		\$10,776.10	\$13,470.13	\$0.00	\$0.00	\$0.00	\$0.00	\$2,694.03
			Contribution Refund Subtotal:		\$10,776.10	\$13,470.13	\$0.00	\$0.00	\$0.00	\$0.00	\$2,694.03
<u>Duty Disability</u>											
***-**3703											
	106847	O'Loughlin, Brendan C.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$2,914.98	\$2,914.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				0							
			***-**3703 Subtotal:		\$2,914.98	\$2,914.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
***-**5430											
	106867	Victor, Michael S.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$4,372.46	\$4,500.47	\$0.00	\$127.45	\$0.56	\$0.00	\$0.00
				0							
			***-**5430 Subtotal:		\$4,372.46	\$4,500.47	\$0.00	\$127.45	\$0.56	\$0.00	\$0.00
			Duty Disability Subtotal:		\$7,287.44	\$7,415.45	\$0.00	\$127.45	\$0.56	\$0.00	\$0.00
<u>QILDRO</u>											
***-**2034											
	Q106868	Petrulis, Donna M.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$650.18	\$653.65	\$0.00	\$0.00	\$0.00	\$0.00	\$3.47
				0							
			***-**2034 Subtotal:		\$650.18	\$653.65	\$0.00	\$0.00	\$0.00	\$0.00	\$3.47
			QILDRO Subtotal:		\$650.18	\$653.65	\$0.00	\$0.00	\$0.00	\$0.00	\$3.47

Batches 59762,60044

River Forest Police Pension Fund

Multiple Batch Report

Check Date 2/28/2023 1

SSN	Family ID	Employee Name Alt Payee Name	ACH	Retro Check #	Net Amount	Member Gross	Medical Insurance	Dental Insurance	Life Insurance	QILDRO Deduct	Federal Tax
<u>Service</u>											
***-**-2259	106858	Barstatis, James M.	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$7,064.90	\$8,170.72	\$0.00	\$0.00	\$0.00	\$0.00	\$1,105.82
	***-**-2259 Subtotal:				\$7,064.90	\$8,170.72	\$0.00	\$0.00	\$0.00	\$0.00	\$1,105.82
***-**-5143	106866	Bauer, Raymond	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$1,916.12	\$1,916.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	***-**-5143 Subtotal:				\$1,916.12	\$1,916.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
***-**-2578	106838	Bernahl III, August W.	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$4,676.09	\$5,217.69	\$0.00	\$0.00	\$6.73	\$0.00	\$534.87
	***-**-2578 Subtotal:				\$4,676.09	\$5,217.69	\$0.00	\$0.00	\$6.73	\$0.00	\$534.87
***-**-3329	106859	Blasco, William T.	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$4,885.18	\$5,253.98	\$0.00	\$0.00	\$8.99	\$0.00	\$359.81
	***-**-3329 Subtotal:				\$4,885.18	\$5,253.98	\$0.00	\$0.00	\$8.99	\$0.00	\$359.81
***-**-5491	106851	Blesy, Harold H.	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$5,067.21	\$6,663.10	\$424.67	\$25.65	\$7.97	\$0.00	\$1,047.60
	106851	Payment to UFCU, Blesy -	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$90.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Multiple Batch Report

Check Date 2/28/2023 1

SSN	Family ID	Employee Name	ACH	Retro	Net Amount	Member Gross	Medical Insurance	Dental Insurance	Life Insurance	QILDRO Deduct	Federal Tax
		Alt Payee Name		Check #							
***_**5491 Subtotal:					\$5,157.21	\$6,663.10	\$424.67	\$25.65	\$7.97	\$0.00	\$1,047.60
***_**4209											
	115844	Carroll, Timothy A.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$1,805.75	\$6,657.18	\$1,122.61	\$114.63	\$0.00	\$0.00	\$614.19
				0							
	115844	Payment to Access Credit Union, Carroll -	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				0							
***_**4209 Subtotal:					\$4,805.75	\$6,657.18	\$1,122.61	\$114.63	\$0.00	\$0.00	\$614.19
***_**4599											
	115307	Dhooghe, Daniel J.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$4,691.46	\$8,634.72	\$1,122.61	\$25.65	\$0.00	\$0.00	\$1,295.00
				0							
	115307	Payment to Bank of America, Dhooghe -	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				0							
	115307	Payment to Bank of America, Dhooghe -	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				0							
***_**4599 Subtotal:					\$6,191.46	\$8,634.72	\$1,122.61	\$25.65	\$0.00	\$0.00	\$1,295.00
***_**3929											
	120726	Fields, Troy A.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$4,416.63	\$4,936.54	\$0.00	\$0.00	\$0.00	\$0.00	\$519.91
				0							
***_**3929 Subtotal:					\$4,416.63	\$4,936.54	\$0.00	\$0.00	\$0.00	\$0.00	\$519.91
***_**9068											
	106860	Ford, Robert W.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$3,808.21	\$6,646.41	\$1,017.49	\$65.98	\$0.00	\$0.00	\$854.69
				0							

Multiple Batch Report

Check Date 2/28/2023 1

SSN	Family ID	Employee Name	ACH	Retro	Net Amount	Member Gross	Medical Insurance	Dental Insurance	Life Insurance	QILDRO Deduct	Federal Tax
		Alt Payee Name		Check #							
***_**5125	106860	Payment to Access Credit Union, Ford -	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$900.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				0							
		***_**9068 Subtotal:			\$4,708.25	\$6,646.41	\$1,017.49	\$65.98	\$0.00	\$0.00	\$854.69
***_**5125	106864	Gray Sr, Richard A.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$4,977.58	\$6,736.97	\$1,061.67	\$65.98	\$7.97	\$0.00	\$623.77
				0							
		***_**5125 Subtotal:			\$4,977.58	\$6,736.97	\$1,061.67	\$65.98	\$7.97	\$0.00	\$623.77
***_**0140	106862	Higgins, Bruce M.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$7,064.86	\$8,966.57	\$395.21	\$25.65	\$6.73	\$0.00	\$1,474.12
				0							
		***_**0140 Subtotal:			\$7,064.86	\$8,966.57	\$395.21	\$25.65	\$6.73	\$0.00	\$1,474.12
***_**6606	106854	Jandrisits, Robert J.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$8,131.84	\$8,927.75	\$0.00	\$0.00	\$6.73	\$0.00	\$789.18
				0							
		***_**6606 Subtotal:			\$8,131.84	\$8,927.75	\$0.00	\$0.00	\$6.73	\$0.00	\$789.18
***_**7906	106850	Katsantonos, James J.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$4,856.09	\$5,411.75	\$0.00	\$0.00	\$0.00	\$0.00	\$555.66
				0							
		***_**7906 Subtotal:			\$4,856.09	\$5,411.75	\$0.00	\$0.00	\$0.00	\$0.00	\$555.66
***_**3759	106863	Lahey, Charles J.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$4,295.25	\$4,755.15	\$0.00	\$65.98	\$7.97	\$0.00	\$385.95
				0							

Multiple Batch Report

Check Date 2/28/2023 1

SSN	Family ID	Employee Name	ACH	Retro	Net Amount	Member Gross	Medical Insurance	Dental Insurance	Life Insurance	QILDRO Deduct	Federal Tax
		Alt Payee Name		Check #							
			***_**3759	Subtotal:	\$4,295.25	\$4,755.15	\$0.00	\$65.98	\$7.97	\$0.00	\$385.95
***_**6350											
	106843	Linden, Gary J.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$4,662.22	\$6,626.58	\$395.21	\$25.65	\$0.00	\$0.00	\$1,025.73
				0							
	106843	Payment to Fifth Third , Linden -	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$517.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				0							
			***_**6350	Subtotal:	\$5,179.99	\$6,626.58	\$395.21	\$25.65	\$0.00	\$0.00	\$1,025.73
***_**5984											
	106839	Lombardi, Michael A.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$4,294.02	\$5,400.55	\$424.67	\$0.00	\$0.00	\$0.00	\$681.86
				0							
			***_**5984	Subtotal:	\$4,294.02	\$5,400.55	\$424.67	\$0.00	\$0.00	\$0.00	\$681.86
***_**1623											
	106840	Ludvik, Thomas W.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$6,594.00	\$9,139.54	\$0.00	\$25.65	\$5.51	\$653.65	\$1,360.73
				0							
	106840	Payment to Chase, Ludvik -	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				0							
			***_**1623	Subtotal:	\$7,094.00	\$9,139.54	\$0.00	\$25.65	\$5.51	\$653.65	\$1,360.73
***_**3028											
	106852	Maher, James P.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$6,118.51	\$7,695.38	\$0.00	\$0.00	\$0.00	\$0.00	\$1,576.87
				0							
			***_**3028	Subtotal:	\$6,118.51	\$7,695.38	\$0.00	\$0.00	\$0.00	\$0.00	\$1,576.87

Multiple Batch Report

Check Date 2/28/2023 1

SSN	Family ID	Employee Name Alt Payee Name	ACH	Retro Check #	Net Amount	Member Gross	Medical Insurance	Dental Insurance	Life Insurance	QILDRO Deduct	Federal Tax
***-**-8211											
	106856	Novak, Ronald S.	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$3,649.18	\$4,660.48	\$424.67	\$25.65	\$7.97	\$0.00	\$553.01
		***-**-8211 Subtotal:			\$3,649.18	\$4,660.48	\$424.67	\$25.65	\$7.97	\$0.00	\$553.01
***-**-2506											
	106835	O'Brien, Harry J.	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$2,226.80	\$3,832.48	\$1,141.65	\$65.98	\$8.99	\$0.00	\$389.06
		***-**-2506 Subtotal:			\$2,226.80	\$3,832.48	\$1,141.65	\$65.98	\$8.99	\$0.00	\$389.06
***-**-7439											
	106841	Rann, Edwin R.	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$5,446.36	\$7,645.89	\$1,060.91	\$65.98	\$0.00	\$0.00	\$1,072.64
		***-**-7439 Subtotal:			\$5,446.36	\$7,645.89	\$1,060.91	\$65.98	\$0.00	\$0.00	\$1,072.64
***-**-0963											
	106861	Rutz, Craig R.	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$7,207.28	\$9,188.77	\$0.00	\$65.98	\$6.73	\$0.00	\$1,608.78
	106861	Payment to Suntrust Bank, Rutz -	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		***-**-0963 Subtotal:			\$7,507.28	\$9,188.77	\$0.00	\$65.98	\$6.73	\$0.00	\$1,608.78
***-**-3237											
	106848	Schauer, Charles A.	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$2,915.03	\$5,191.57	\$0.00	\$0.00	\$0.00	\$0.00	\$976.54
	106848	Payment to Access Credit Union, Schauer -	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Multiple Batch Report

Check Date 2/28/2023 1

SSN	Family ID	Employee Name	ACH	Retro	Net Amount	Member Gross	Medical Insurance	Dental Insurance	Life Insurance	QILDRO Deduct	Federal Tax
		Alt Payee Name		Check #							
***_**1133				0							
	106848	Payment to Headwaters State Bank, Schauer -	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				0							
			***_**3237 Subtotal:		\$4,215.03	\$5,191.57	\$0.00	\$0.00	\$0.00	\$0.00	\$976.54
***_**6110	106865	Smith, Thomas H.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$4,488.30	\$5,980.30	\$464.01	\$0.00	\$14.24	\$0.00	\$813.75
				0							
	106865	Payment to First National Bank, Smith -	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				0							
			***_**1133 Subtotal:		\$4,688.30	\$5,980.30	\$464.01	\$0.00	\$14.24	\$0.00	\$813.75
***_**0128	106846	Sullivan, Kendra E.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$4,781.69	\$6,895.12	\$741.90	\$25.65	\$0.56	\$0.00	\$1,345.32
				0							
			***_**6110 Subtotal:		\$4,781.69	\$6,895.12	\$741.90	\$25.65	\$0.56	\$0.00	\$1,345.32
***_**6645	106855	Victor, Robert J.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$3,433.47	\$7,317.64	\$0.00	\$0.00	\$0.00	\$0.00	\$784.17
				0							
	106855	Payment to BNY Mellon, Victor -	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$3,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				0							
			***_**0128 Subtotal:		\$6,533.47	\$7,317.64	\$0.00	\$0.00	\$0.00	\$0.00	\$784.17
	106836	Warnock, Robert E.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$5,872.30	\$6,459.01	\$0.00	\$0.00	\$0.00	\$0.00	\$586.71

Multiple Batch Report

Check Date 2/28/2023 1

SSN	Family ID	Employee Name	ACH	Retro	Net Amount	Member Gross	Medical Insurance	Dental Insurance	Life Insurance	QILDRO Deduct	Federal Tax
		Alt Payee Name		Check #							
***-**-6283				0							
			***-**-6645	Subtotal:	\$5,872.30	\$6,459.01	\$0.00	\$0.00	\$0.00	\$0.00	\$586.71
	106844	Weiglein, Thomas G.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$4,579.62	\$5,306.37	\$0.00	\$65.98	\$0.00	\$0.00	\$660.77
				0							
***-**-1101			***-**-6283	Subtotal:	\$4,579.62	\$5,306.37	\$0.00	\$65.98	\$0.00	\$0.00	\$660.77
	113108	Weiss, Gregory A.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$6,374.72	\$10,436.37	\$916.51	\$65.98	\$0.00	\$0.00	\$1,079.16
				0							
	113108	Payment to US Bank, Weiss -	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
***-**-4996				0							
			***-**-1101	Subtotal:	\$8,374.72	\$10,436.37	\$916.51	\$65.98	\$0.00	\$0.00	\$1,079.16
	106853	Zawacki, Roger A.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$6,899.10	\$8,288.94	\$0.00	\$0.00	\$6.73	\$0.00	\$930.11
				0							
***-**-2837				0							
	106853	Payment to Access Credit Union, Zawacki -	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$453.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				0							
			***-**-4996	Subtotal:	\$7,352.10	\$8,288.94	\$0.00	\$0.00	\$6.73	\$0.00	\$930.11
Service Subtotal:					\$161,060.58	\$198,959.64	\$10,713.79	\$822.02	\$103.82	\$653.65	\$25,605.78
<u>Surviving Spouse</u>											
***-**-2837											
	106842	Anstrand, Cheri M.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$2,951.51	\$3,187.86	\$0.00	\$38.47	\$0.00	\$0.00	\$197.88

Multiple Batch Report

Check Date 2/28/2023 1

SSN	Family ID	Employee Name	ACH	Retro	Net Amount	Member Gross	Medical Insurance	Dental Insurance	Life Insurance	QILDRO Deduct	Federal Tax
		Alt Payee Name		Check #							
***_**4159				0							
				***_**2837 Subtotal:	\$2,951.51	\$3,187.86	\$0.00	\$38.47	\$0.00	\$0.00	\$197.88
	106845	Neault, Paula T.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$3,500.65	\$3,897.11	\$0.00	\$38.47	\$0.00	\$0.00	\$357.99
				0							
***_**8968				***_**4159 Subtotal:	\$3,500.65	\$3,897.11	\$0.00	\$38.47	\$0.00	\$0.00	\$357.99
	106837	Samuel, Janet M.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$5,150.51	\$6,379.92	\$696.02	\$38.47	\$0.00	\$0.00	\$494.92
				0							
				***_**8968 Subtotal:	\$5,150.51	\$6,379.92	\$696.02	\$38.47	\$0.00	\$0.00	\$494.92
***_**3080											
	106849	Shustar, Ronda C.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$2,309.25	\$2,541.05	\$0.00	\$0.00	\$0.00	\$0.00	\$231.80
				0							
				***_**3080 Subtotal:	\$2,309.25	\$2,541.05	\$0.00	\$0.00	\$0.00	\$0.00	\$231.80
***_**0673											
	108226	Strauch, Lois	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$1,141.28	\$1,179.66	\$0.00	\$0.00	\$0.00	\$0.00	\$38.38
				0							
				***_**0673 Subtotal:	\$1,141.28	\$1,179.66	\$0.00	\$0.00	\$0.00	\$0.00	\$38.38
Surviving Spouse Subtotal:					\$15,053.20	\$17,185.60	\$696.02	\$115.41	\$0.00	\$0.00	\$1,320.97

Batches 59762,60044

River Forest Police Pension Fund

Multiple Batch Report

Check Date 2/28/2023 1

SSN	Family ID	Employee Name	ACH	Retro	Net Amount	Member Gross	Medical Insurance	Dental Insurance	Life Insurance	QILDRO Deduct	Federal Tax
		Alt Payee Name			Check #						

Totals

ACH Flag	Payments	Net Payment Total	Gross	Medical Insurance	Dental Insurance	Life Insurance	QILDRO Deduct	Federal Tax
Yes	53	\$194,827.50	\$237,684.47	\$11,409.81	\$1,064.88	\$104.38	\$653.65	\$29,624.25
No	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	53	\$194,827.50	\$237,684.47	\$11,409.81	\$1,064.88	\$104.38	\$653.65	\$29,624.25

River Forest Police Pension Fund

Quarterly Vendor Check Report

All Bank Accounts
December 1, 2022 - February 28, 2023

Check		Vendor Name	Invoice	Check
Date	Number		Amount	Amount
12/01/22	20731	Village of River Forest*		
		52-170-02 Reimburse Sikich #4079 Audit - Partial Payment	2,205.00	
			Check Amount	<u>2,205.00</u>
12/06/22	20730	Karlson Garza McQueary, LLC		
		52-170-05 #1458 4Q22 Retainer	750.00	
			ACH Amount (Direct Deposit)	<u>750.00</u>
12/30/22	20732	Village of River Forest - Insurance		
		20-220-00 Medical Insurance - 12/22	11,744.22	
		20-220-00 Dental Insurance	1,064.88	
		20-220-00 Life Insurance	-46.82	
			ACH Amount (Direct Deposit)	<u>12,762.28</u>
12/30/22	20733	Internal Revenue Service		
		20-230-00 Internal Revenue Service	27,012.35	
			ACH Amount (Direct Deposit)	<u>27,012.35</u>
01/09/23	20734	Lauterbach & Amen, LLP		
		52-170-01 #73408 FYE22 GASB 67/68	1,250.00	
		52-170-03 #73141 11/22 Accounting & Benefits	1,320.00	
		52-170-03 #71763 10/22 Accounting & Benefits	1,320.00	
		52-170-06 #71763 10/22 PSA	830.00	
		52-170-06 #73141 11/22 PSA	830.00	
			ACH Amount (Direct Deposit)	<u>5,550.00</u>
01/09/23	20735	Lauterbach & Amen, LLP		
		52-170-03 #71529 FYE22 IDOI	2,215.00	
			ACH Amount (Direct Deposit)	<u>2,215.00</u>
01/31/23	20736	Village of River Forest - Insurance		
		20-220-00 Medical Insurance - 01/23	12,070.24	
		20-220-00 Dental Insurance - 01/23	1,064.88	
		20-220-00 Life Insurance - 01/23	104.38	
			ACH Amount (Direct Deposit)	<u>13,239.50</u>
01/31/23	20737	Internal Revenue Service		
		20-230-00 Internal Revenue Service	26,930.22	
			ACH Amount (Direct Deposit)	<u>26,930.22</u>
01/31/23	50026	IPOPIF		
		52-195-02 Administrative Expense	220.92	
		52-195-03 Investment Expense	103.36	
		52-195-04 Investment Manager Fees	24.66	
		52-195-05 IFA Loan Repayment	2,937.12	
			Check Amount	<u>3,286.06</u>

See Accountants' Compilation Report

River Forest Police Pension Fund

Quarterly Vendor Check Report

All Bank Accounts
December 1, 2022 - February 28, 2023

Check			Invoice	Check
Date	Number	Vendor Name	Amount	Amount
02/28/23	20738	Village of River Forest - Insurance		
		20-220-00 Medical Insurance - 02/23	11,409.81	
		20-220-00 Dental Insurance	1,064.88	
		20-220-00 Life Insurance	104.38	
		ACH Amount (Direct Deposit)		<u>12,579.07</u>
02/28/23	20739	Internal Revenue Service		
		20-230-00 Internal Revenue Service	26,930.22	
		ACH Amount (Direct Deposit)		<u>26,930.22</u>
02/28/23	20740	Internal Revenue Service		
		20-230-00 Internal Revenue Service	2,694.03	
		ACH Amount (Direct Deposit)		<u>2,694.03</u>
02/28/23	50027	IPOPIF		
		52-195-02 Administrative Expense	550.86	
		52-195-03 Investment Expense	453.07	
		52-195-04 Investment Manager Fees	38.03	
		Check Amount		<u>1,041.96</u>
		Total Payments		<u><u>137,195.69</u></u>



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

668 N. RIVER ROAD • NAPERVILLE, ILLINOIS 60563

PHONE 630.393.1483 • FAX 630.393.2518

www.lauterbachamen.com

**ELECTION REGARDING PLAN PAYMENTS – POLICE CONTRIBUTION REFUND
Request Form**

Pension Fund Name: River Forest Police Pension Fund
Member's Legal Name (include middle initial): Eric J Sousanes
Street Address: [REDACTED]
City: [REDACTED] State: IL Zip: [REDACTED]
Home Phone Number: [REDACTED] Cell Phone Number: [REDACTED]
Email Address (Please Print Clearly): [REDACTED]
Social Security #: XXX-XX-XXXX Date of Birth: 07 / 31 / 1992

TOTAL CONTRIBUTIONS

Pre-Tax Contributions - Payroll	\$ 13,470.13
After-Tax Contributions - Payroll	\$
Pre-Tax Contributions/Interest - Service Purchase	\$
After-Tax Contributions/Interest - Service Purchase	\$
Total Contributions	\$ 13,470.13

CREDITABLE SERVICE

Date of Hire (Entry Date):

02 / 25 / 2021

Last Day Worked:

01 / 03 / 2023

ELECTION OF CONTRIBUTIONS

☒ **Full Refund Paid Directly to Myself**

Federal Tax Withholding in the amount of 20% will be withheld from my Pre-Tax Contributions.
After-Tax Contributions are not subject to Federal Tax Withholding.

☐ **Full Refund Paid in a Direct Rollover - Rollover Distribution should be made payable to:**

Trustee Name: _____

Street Address: _____

City: _____ State: _____ Zip: _____

Account Number: _____

☐ **Split Portions** Directly to Myself \$ _____ Amount to Rollover \$ _____

Federal Tax Withholding in the amount of 20% will be withheld from my Pre-Tax Contributions paid directly to me.
After-Tax Contributions are not subject to Federal Tax Withholding.

☐ **Leave Contributions for Future Decision**

At this time, I wish to leave my contributions with the fund for eventual retirement or for the possible future transfer or combination of creditable service. I understand a separate written notification must be submitted to this Pension Fund to inform them of my official request.

TIER I - Eligible for retirement after attaining age 60 and completing 8 years of creditable service.

TIER II - Eligible for retirement after attaining age 55 and completing 10 years of creditable service.

By signing below, I certify that the information above is accurate to the best of my knowledge. I have received from the Pension Fund the "Special Notice Regarding Plan Payments - Contribution Refunds." I understand Federal Tax Withholding in the amount of 20% of any Pre-Tax Contributions refunded directly to me will be withheld from my distribution.

Member's Signature: [Signature] Date: 04JAN23

Pension Fund Trustee Signature: [Signature] Date: 23Feb23

Benefits Administration Hotline
Phone 866.952.6329 • Fax 866.952.2430
benefits@lauterbachamen.com



March 31, 2023

Dear Clients and Friends:

Our firm is dedicated to serving the needs of local police and fire pension funds across the State of Illinois. In addition, we are committed to safeguarding equality, working conditions, livable wages, and other benefits for working people and their families.

Over the last 12 months, the Consumer Price Index has ballooned. Moreover, like everyone else, our firm has experienced ever-increasing costs associated with providing service to our clients. In addition, our attorneys provide *pro bono* service to select first responders, veterans, and related advocacy organizations, including the Bagpipes & Drums of the Emerald Society Chicago Police Department.

In line with our commitment to working people, our firm strongly believes we should live the values we advocate. We have provided all full-time employees with wage increases and enhanced benefit packages. Philosophically and practically, we have a responsibility to pay our employees competitive and fair wages. In the end, our firm is not about simply being a revolving door; but instead, a team of professionals who each client can call and have a personal relationship with. We are dedicated to recruiting and retaining talented professionals. This is part of our firm's culture, and, in part, why our clients choose Karlson Garza McQueary LLC.

Since our founding in 2018, we have not increased rates. Considering ongoing economic concerns and our responsibility to our employees, beginning July 1, 2023, there will be a fee increase as follows:

Retainer (\$800 per quarter):

Includes:

- ❖ attendance by an attorney at all meetings;
- ❖ routine inquiries by phone and email;
- ❖ administrative rules and regulations;
- ❖ annual financial audit letters;
- ❖ annual levy request letter.

By virtue of the retainer agreement the following hourly rates apply:

Partner time:	\$225 per hour
Associate time:	\$185 per hour
Support staff time:	\$75 per hour

As you can imagine, we grappled with this decision and did not take it lightly. We understand how this affects our clients. As such, we sincerely thank you for your ongoing support, trust, and confidence. These changes will allow us to continue to provide you knowledgeable and exceptional legal representation. **We ask your board to place this item on its April agenda for approval. Upon approval an updated retainer letter will be provided.**

As always, should you have any questions or concerns, please do not hesitate to contact us. We look forward to being your advocate now, and in the future.

Very truly yours,



Keith A. Karlson



Raymond G. Garza



Mark S. McQueary

River Forest Police Pension Fund Board of Trustees

Notice of Election Results

April 2023 Election Active Member Position

Nominations are closed and have resulted in:

Luis Tagle

running unopposed for the position of:

Active Member Trustee Two-Year Term Expiring May 13, 2025

Luis Tagle has accepted the position as a member of the Board of Trustees and has agreed to uphold the duties required.

River Forest Police Pension Fund Board of Trustees

Notice of Election Results

April 2023 Election Retired Member Position

Nominations are closed and have resulted in:

Bruce Higgins

running unopposed for the position of:

**Retired Member Trustee
Two-Year Term Expiring May 13, 2025**

Bruce Higgins has accepted the position as a member of the Board of Trustees and has agreed to uphold the duties required.

IPOPIF

March 2, 2023

BOARD MEMBERS**Shawn Curry**

Participant Representative
Peoria, IL

Lee Catavu

Participant Representative
Aurora, IL

Paul Swanlund

Participant Representative
Bloomington, IL

Daniel Hopkins

Beneficiary Representative
Collinsville, IL

Mark Poulos

Beneficiary Representative
Rock Island, IL

Elizabeth Holleb

Municipal Representative
Lake Forest, IL

Michael Inman

Municipal Representative
Macomb, IL

Phil Suess

Municipal Representative
Wheaton, IL

Brad Cole

Illinois Municipal League
Representative
Carbondale, IL

To the Article 3 Police Pension Fund Board Members:

Please find enclosed in this mailing, a couple of forms for your review and necessary action that will assist the Consolidated Police Fund with our future communications between your fund and us.

The first form for your review is **Administrative Rule 2023-01** which was passed by the IPOPIF Board of Trustees on February 10, 2023. This new administrative rule will enable your fund to appoint authorized agents for interactions with the IPOPIF in the post-transition period.

This rule replaces the Administrative Rule 2021-03 which appointed authorized agents during the transition period. It is anticipated that the IPOPIF will continue to accept the authorized agents appointed under this rule, but it would be appreciated if **Administrative Rule 2023-01** could be updated at this time now that the transition of assets process is completed, and used for any future appointments or changes that are made to the authorized agents.

In addition, Administrative Rule 2021-01 Appointment of Authorized Representatives has been repealed. This is no longer a valid appointment form and has been replaced by **Administrative Rule 2023-01**.

The second form enclosed in the mailing is a roster for listing the names and contact information of all Board Members of your Article 3 police pension fund.

The information on this form will be used internally by the IPOPIF and kept in our database for any necessary interactions, if any, between us and the board member(s). This information will not be disseminated or shared with any entity outside of the IPOPIF. There is also an ability to use this form to sign-up for the IPOPIF newsletter which is sent out on a monthly basis with information about the IPOPIF.

In conclusion, your attention to these requests is appreciated and I would like to emphasize that Illinois Police Officers' Pension Investment Fund is a transparent, trusted and financially responsible steward of the pension assets entrusted to our care, and we will diligently serve all our stakeholders.

Thank you for your time and for your service on behalf of your members and communities. We look forward to working with you.

Sincerely,



Richard White, Executive Director

**RESOLUTION:
APPOINTING PENSION FUND AUTHORIZED AGENTS**

No. _____

WHEREAS, the _____ Participating Police Pension Fund (the "Pension Fund") is established pursuant to Article 3 of the Illinois Pension Code; and

WHEREAS, Public Act 101-610 established the Police Officers' Pension Investment Fund ("IPOPIF") to take custody of, manage, and invest reserves, funds, assets, securities, and monies of the Pension Fund (hereinafter the "Pension Fund Assets"); and

WHEREAS, the Pension Fund transferred its Pension Fund Assets (hereinafter the "Investment Assets") to IPOPIF in accordance with Section 22B-120 of the Illinois Pension Code; and

WHEREAS, pursuant to Section 22B-120(d) of the Pension Code, IPOPIF has assumed fiduciary control of the Investment Assets; and

WHEREAS, the Participating Police Pension Fund will continue to receive and exchange information and conduct financial transactions with the IPOPIF;

WHEREAS, the Authorized Agent shall have the following powers and duties:

- A. To promptly forward to the Board of Trustees of their Participating Police Pension Fund all communications, notices, reports, and other documents delivered to the Authorized Agent by the IPOPIF.
- B. To execute authorizations and consents for the Participating Police Pension Fund to share information with the IPOPIF, all investment account related information and such other information relating to the Participating Police Pension Fund as is necessary for the administration of the IPOPIF investment trust fund.
- C. To take such other actions on behalf of the Participating Police Pension Fund as may be required or advisable to carry out the purposes and intent of this Administrative Rule and to assist the IPOPIF as necessary.

NOW THEREFORE, BE IT RESOLVED by the Board of Trustees of the Participating Police Pension Fund, acting pursuant to Sections 3-132.1 and 22B-120 of the Illinois Pension Code, IPOPIF Rule 2023-01 and other applicable laws and rules, as follows:

Section 1: The above recitals are incorporated by reference as if fully stated herein.

Section 2: The following persons are appointed as the Participating Police Pension Fund's Authorized Agents:

Name: _____

Mailing
Address: _____

City: _____

State, Zip Code: _____

Phone: _____

Email: _____

Name: _____

Mailing
Address: _____

City: _____

State, Zip Code: _____

Phone: _____

Email: _____

Section 3: Each Authorized Agent is authorized and directed to take actions on behalf of the Participating Police Pension Fund as may be required or advisable to carry out the purposes and intent of this resolution and that any and all actions heretofore or hereafter taken by each Authorized Agent be approved, ratified, and confirmed.

Section 4: A certified copy of this resolution be delivered to IPOPIF.

Section 5: This resolution shall supersede any resolution or motions, or parts of resolutions or motions, in conflict with any part herein, and any such resolutions or motions, or part thereof, are hereby repealed.

Section 6: If any section, paragraph or provision of this resolution shall be held to be invalid or unenforceable for any reason, such invalidity or unenforceability shall not affect any of the remaining provisions of this resolution.

Section 7: The Board of Trustees of the Participating Police Pension Fund reserves the right to revoke or amend this resolution Appointing Authorized Agents at any time. Any such revocation or amendment shall be in writing, adopted by resolution of the Board of Trustees of the Pension Fund, and a certified copy of the same delivered to IPOPIF.

ADOPTED this _____ day of _____, 2023 by a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

President, Board of Trustees

Police Pension Fund

Pension Fund Board Secretary

STATE OF ILLINOIS)
)
) SS
COUNTY OF _____)

I, _____, the duly qualified and acting Secretary of the Board of Trustees of the _____ Police Pension Fund, _____ County, Illinois, do hereby certify that attached hereto is a true and correct copy of a Resolution entitled:

RESOLUTION NO. _____

which Resolution was duly adopted by said Board of Trustees at a meeting held on the _____ day of _____, 20____.

I do further certify that a quorum of said Board of Trustees was present at said meeting, and that the Board of Trustees complied with all the requirements of the Illinois Open Meetings Act.

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of _____, 20__.

Secretary, Board of Trustees

Police Pension Fund

Addendum to Exhibit A

The Illinois Police Officers' Pension Investment Fund (IPOPIF) would like to request information pertaining to the members of each fund's board. This will permit for future correspondence between IPOPIF and each fund. The information provided is for 'IPOPIF use only' and will only be used for in-house communication with each fund. This form can be re-submitted at any time, as vacancies can occur throughout the year. We would like to thank you in advance for your assistance.

-IPOPIF Staff

Board Position	Member Name:	Email Address:	Phone Number: (XXX) XXX-XXXX	Authorized Agent: Yes/No	Would like IPOPIF newsletter emailed: Yes/No
President					
Vice President					
Secretary					
Trustee					
Trustee					
Treasurer					
Attorney					

Official contact information for the fund:

USPS mailing address:	Contact telephone #:



March 31, 2023

Members of the Board of Trustees
Village of River Forest
400 Park Avenue
River Forest, Illinois 60305

We are pleased to confirm our acceptance and understanding of the services we will provide for the Village of River Forest for the fiscal years ending April 30, 2023 through April 30, 2025. It is our understanding that Lauterbach & Amen, LLP will prepare the Firefighters' & Police GASB 67/68 Actuarial Valuation for the Village.

You agree to assume all management responsibilities for the actuarial services we provide; you will oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; you will evaluate the adequacy and results of the services and will accept responsibility for them.

Lauterbach & Amen, LLP does not assume any management responsibilities for the Village. These services cannot be relied upon to detect errors, irregularities, or illegal acts that may exist. However, we will inform you of any such matters that may come to our attention.

Costs for our services are as follows:

	Fiscal Year Ended 04/30/2023	Fiscal Year Ended 04/30/2024	Fiscal Year Ended 04/30/2025
Annual Actuarial Reports			
• Preparation of Firefighters' GASB 67/68 Actuarial Valuation	\$2,600	\$2,700	\$2,810
• Preparation of Police GASB 67/68 Actuarial Valuation	\$2,600	\$2,700	\$2,810
• Preparation of Audit Friendly Exhibits	Included	Included	Included
• Attendance at Meeting to Present Results	Included	Included	Included
Total Annual Actuarial Reports	\$5,200	\$5,400	\$5,620

Per the agreement with the Village, the above fee is to be split between the Pension Funds and the Village per the below:

River Forest Firefighters' Pension:	25% of total fee
River Forest Police Pension:	25% of total fee
Village of River Forest:	50% of total fee

The fees as depicted above include attendance for up to 2 meetings per year, as requested, to discuss actuarial results. Meeting attendance includes virtual and in-person attendance as mutually determined. Any meeting attendance required above and beyond the 2 included meetings will be billed at the rate of \$275 per meeting.

Out of Scope Services:

Out of scope services will be billed on a time and charges basis. The hourly rate for out of scope services is \$275 per hour. We will provide an estimate of costs for any out of scope services when the service is requested and the scope is defined. You will not be charged any additional costs under this section unless written approval, including email confirmation, is provided ahead of time.

Either party may terminate all or a portion of the services contemplated by this engagement at any time for any reason upon 30 days written notice to the other. Subcontracting will be disclosed to the Village's Board of Trustees prior to beginning work. This agreement shall be governed by and construed in accordance with the laws of the State of Illinois.

We appreciate the opportunity to be of service to the Village of River Forest and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please indicate your acceptance by signing below and returning it to us.

Cordially,

Lauterbach & Amen, LLP

Lauterbach & Amen, LLP

RESPONSE:

This letter correctly sets forth the understanding of the Village of River Forest:

Accepted by: _____

Title: _____

Organization: <div>River Forest Police Pension Fund</div> Year: <div>2023</div>					
Luis Tagle					
	Hours Required	Type of Training	Hours Completed	Date Completed	Cert on File
1	8				
2					
3					
4					
5					
6					
Bruce Higgins					
	Hours Required	Type of Training	Hours Completed	Date Completed	Cert on File
1	8				
2					
3					
4					
5					
6					
Heath Bray					
	Hours Required	Type of Training	Hours Completed	Date Completed	Cert on File
1	8				
2					
3					
4					
5					
6					
Michael Swierczynski					
	Hours Required	Type of Training	Hours Completed	Date Completed	Cert on File
1	8				
2					
3					
4					
5					
6					
Rosemary McAdams					
	Hours Required	Type of Training	Hours Completed	Date Completed	Cert on File
1	8				
2					
3					
4					
5					
6					
	Hours Required	Type of Training	Hours Completed	Date Completed	Cert on File
1					
2					
3					
4					
5					
6					

2023 IPPFA Illinois Pension Conference



May 10 – 12, 2023

1:00PM - 12:30PM

444 Eagle Ridge Drive, Galena, IL 61036

Julie Guy

Registration is Open!

May 10 – 12, 2023

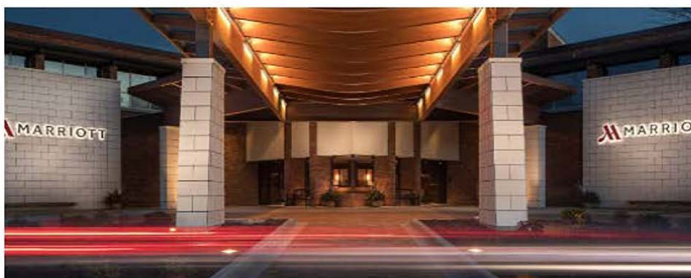
DUE TO LIMITED CAPACITY NO WALK-IN REGISTRATIONS WILL BE ALLOWED.

Eagle Ridge Resort
444 Eagle Ridge Drive
Galena, IL 61036

Additional Room Block
Irish Cottage Inn & Suites
9853 US Highway 20
Galena, Illinois 61036

The Irish Cottage is located 10 minutes from the Eagle Ridge Resort. Room rate is \$89 per night/ plus tax & amenity fee. To make a reservation call 1-815-776-0707 Ext 0

2023 MidAmerican Pension Conference



October 4 – 6, 2023

12:00PM - 12:30PM

10 Marriott Drive, Lincolnshire, IL 60069

Julie Guy

The MidAmerican Pension Conference is the perfect way to complete your 8-hours of pension trustee training. Highlights include dynamic speakers, informative exhibits, and many networking opportunities. For over 30 years, the IPPFA has given attendees the very best training in ethics, fiduciary responsibilities, and legal and legislative updates, all covering every aspect of pension trustee training.

2023 MidAmerican Pension Conference

- The 2023 MidAmerican Pension Conference will be held at the Marriott Lincolnshire Resort
- October 4 – 6, 2023
- The IPPFA room rate is \$189.00 per night, plus taxes and fees
- Check-in 4:00 pm, Check-out 12:00 pm
- To make a room reservation call 1(800) 228-9290 and mention IPPFA Room Block

2023 IPPFA Trustee Training Opportunities

IPPFA ONLINE SEMINAR COURSE

- WHEN:** Ongoing
- Online 8 hr. seminar (Recorded from the 2021 MidAmerican Pension Conference)
- WHERE:** IPPFA Website:
www.ippfa.org/education/online-classes/
- COST:** IPPFA MEMBER: \$275.00/seminar
IPPFA NON-MEMBER: \$525.00/seminar

This online seminar agenda includes:

- Pension Obligation Bond Panel
- Consolidation Update Panel
- Mock Disability Trial
- Keynote Speaker Admiral Foggo
- Ask an Attorney and Legal Updates
- Covid-19 Vaccinations and Workplace Rules
- Ask an Administrator
- Re-Entry into Active Service and How it has Evolved Over Time

-this online seminar satisfies 8 hours of the required continuing pension trustee training

IPPFA IN PERSON SEMINAR COURSE

- WHEN:** November 14, 2023
- WHERE:** John A. Logan College
700 Logan College Road, F104
Carterville, IL 62918
- TIME:** 8:00 a.m. – 4:30 p.m.
- COST:** IPPFA MEMBER: \$225.00
IPPFA NON-MEMBER: \$450.00

16-hour Certified Trustee Programs* offered through IPPFA

IPPFA **ONLINE Certified Trustee Program**

COST: IPPFA MEMBER: \$ 550.00
IPPFA NON-MEMBER: \$1,100.00

Registration is online at the IPPFA website www.ippfa.org/education/trustee-program/

IPPFA **IN PERSON Certified Trustee Program**

WHEN: December 5-6, 2023

TIME: 7:30 a.m. – 5:00 p.m.

WHERE: NIU Outreach Campus
1120 E. Diehl Road, Room 266
Naperville, IL 60563

COST: IPPFA MEMBER: \$500.00
IPPFA NON-MEMBER: \$1,000.00
*Walk-ins will be charged an additional \$25

Registration is online at the IPPFA website www.ippfa.org/education/trustee-program/

*On December 18, 2019, Governor J.B. Pritzker signed SB 1300, making it Public Act 101-0610. This act will consolidate all Article 3 and 4 pension fund's investment assets. Under Public Act 101-0610, **training requirements have now been reduced from 32-hours to 16-hours of new trustee training**, however all pension trustees will still need 4-hours of mandatory consolidation transition training.

All Article 3 & 4 Pension Trustees elected or appointed are required to complete the 16-hour trustee certification course within 18 months of election or appointment to the board.



2023 IPFA SPRING PENSION SEMINAR

Friday May 5, 2023 Gold Shift

Empress Banquets 200 East Lake Street Addison, IL 60101 630-279-5900



IN-PERSON SEMINAR REGISTRATION FORM

Municipality,
District, or
Firm:

(please print or type)

Address: _____

City: _____, IL Zip: _____ Phone: _____

SEMINAR FEES: IPFA Members: \$ 200.00 Non - Members: \$ 250.00 Walk-In Registration: \$ 270.00

Avoid the walk-in surcharge – register on or before Monday, May 1, 2023

First Name:	Last Name:	e-mail Address:	Member	Non-Member
_____	_____	_____	\$ _____.	\$ _____.
_____	_____	_____	\$ _____.	\$ _____.
_____	_____	_____	\$ _____.	\$ _____.
_____	_____	_____	\$ _____.	\$ _____.
_____	_____	_____	\$ _____.	\$ _____.

TOTAL CHECK ENCLOSED \$ _____.

Payment must accompany this Registration Form and be received in our office **on or before** Monday, May 1, 2023 to qualify for lower rates. Reservations received after the above date will be charged walk-in registration fee. Requests for refunds also must be received on or before Monday, May 1 for full fee credit. **No credits** of seminar fees after this date. Please mail the completed form to IPFA, 188 Industrial Drive, Suite 134, Elmhurst, IL 60126-1608, fax it to 630-833-2412, or scan & e-mail to ipfa@aol.com. Any questions, call 630-833-2405. For Tax Reporting Purposes our Federal I.D. Number is: 36-2650496.

The Illinois Pension Statute requires continuing education for all pension board members. This seminar provides up to 8 hours of credits.

For IPFA Office Use: Date: _____ Check #: _____ Amount: _____ Payer: _____



News Release



For Immediate Release:

February 15, 2022

Contact: Brad Cole, Executive Director

217.525.1220

bcole@iml.org

Illinois Municipal League Launches Free Pension Fund Trustee Training Program

SPRINGFIELD - Today, the Illinois Municipal League (IML) launched a free education platform for all local police (Article 3) and firefighter (Article 4) pension fund trustees. The platform, available online at iml.org/pensiontrustees, provides the statutorily-required training certification for all trustees.

The training program provides all required training for pension fund trustees. IML provides this training program at no charge to the trustee, the pension fund and the municipality. Upon completion of each training module, a certificate will be issued to the trustee to prove compliance with statutory training requirements.

“One of the core tenets of the Illinois Municipal League is to educate municipal officials in a cost effective manner,” said **Decatur Mayor Julie Moore Wolfe, IML President**. “Providing this training ensures all trustees are receiving the resources they need to successfully represent public safety personnel on local pension boards.”

“IML’s investment in this program will provide training at no cost to all pension trustees and will result in millions of dollars of savings that will stay in the pension funds—to pay pension benefits—instead of going to private entities that charge thousands of dollars per person for the same training,” said **Brad Cole, IML Executive Director**. “This makes it easier for the trustees, free for the boards, strengthens the funds and saves taxpayer dollars. It’s a win-win.”

The online curriculum includes educational seminars on the following topics:

- Articles 3 and 4 Pension Disability Pension Overview
- Duties and Ethical Obligations of a Pension Fund Fiduciary
- Board Oversight of Cyber Risk: Before a Breach
- Illinois Public Employee Disability Act and Public Safety Employee Benefits Act
- Developments and Potential Changes in Federal and Illinois Labor and Employment Laws
- Qualified Domestic Relations Order
- Pension Plan Funding 101
- Pension Plan Assumptions 101
- Freedom of Information Act and Open Meetings Act
- Cyber Security Best Practices
- Managing Generational Differences and Unconscious Bias in the Workplace
- How to Identify, Address and Prevent Sexual Harassment and Discrimination
- Let Me Ask You a Question

This training program is provided completely online at no cost to the user and is available 24 hours a day through a partnership with Eastern Illinois University's School of Extended Learning. The training program is available at iml.org/pensiontrustees. Questions about the program may be directed to IML by email at pensiontrustees@iml.org.

#

ABOUT THE ILLINOIS MUNICIPAL LEAGUE

IML is the statewide organization representing local communities throughout Illinois. Founded in 1913, IML has worked continuously for the benefit of all 1,296 municipalities in Illinois to provide a formal voice on matters involving common interests.

ARTICLE 3 AND ARTICLE 4 PENSION TRUSTEE CERTIFICATION

All elected and appointed Article 3 (Police) and Article 4 (Firefighters) local pension board trustees are required to participate in state-mandated trustee certification training.

WHAT IS THE FIRST YEAR CERTIFICATION REQUIREMENT?

The trustee certification training requirement for a first year trustee is at least 16 hours.

WHAT IS THE ANNUAL CERTIFICATION REQUIREMENT?

Annually, all trustees must complete a minimum of eight hours of continuing trustee education.

WHERE CAN TRUSTEES RECEIVE THEIR TRAINING?

The Illinois Municipal League provides this certification training at **no charge** to all trustees.

More information is available at iml.org/pensiontrustees.

Trustee certification training is provided online and in accordance with all statutory requirements. If you have questions regarding pension trustee certification, please contact us by email at pensiontrustees@iml.org.

HOW MUCH DOES THE TRAINING COST?

\$0. The Illinois Municipal League provides this certification training at no charge. Really — it's free = no charge.

WHAT ARE SOME TRUSTEE EDUCATION TOPICS?

- Articles 3 and 4 Pension Disability Pension Overview
- Duties and Ethical Obligations of a Pension Fund Fiduciary
- Board Oversight of Cyber Risk: Before a Breach
- Illinois Public Employee Disability Act and Public Safety Employee Benefits Act
- Developments and Potential Changes in Federal and Illinois Labor and Employment Laws
- Qualified Domestic Relations Order
- Pension Plan Funding 101
- Pension Plan Assumptions 101
- Freedom of Information Act and Open Meetings Act
- Cyber Security Best Practices
- Managing Generational Differences and Unconscious Bias in the Workplace
- How to Identify, Address and Prevent Sexual Harassment and Discrimination
- Let Me Ask You a Question



EASTERN ILLINOIS UNIVERSITY in partnership with



2022 Pension Trustee Training Course Hours

Course Titles	Credit Hours
Articles 3&4 Disability Pension Overview Video	2.5 Hours
Duties and Ethical Obligations of a Pension Fund Fiduciary Video	1.5 Hours
Board Oversight of Cyber Risk: Before a Breach	2 Hours
IL Public Employee Disability Act and Public Safety Employee Benefits Act Video	1.5 Hours
Developments and Potential Changes in Federal IL Labor and Employment Laws Video	1.5 Hours
Qualified Domestic Relations Order "QILDRO" Video	1.5 Hours
Pension Plan Funding 101: The Basics of Public Pension Funding Mechanics Video	.75 Hours
Pension Plan Assumptions 101: Common Approaches to Setting Actuarial Assumptions Video	.75 Hours
The IL Freedom of Information Act and Open Meetings Act Video	1.5 Hours
Cyber Security Best Practices Video	1 Hour
Managing Generational Differences and Unconscious Bias in the Workplace	1.5 Hours
How to Identify, Address and Prevent Sexual Harassment and Discrimination Video	1 Hour
Let Me Ask You a Question Video	2 Hours

RESPONSE TIME

QUARTERLY NEWS FOR FIRST RESPONDERS



- Some Security Footage Exempt From FOIA
- Employees Can Waive Right to Opt Out of Union
- Set Aside Divorce Does Not a Surviving Spouse Make
- Say It and Forget It, Post It On Facebook and Regret It
- CBA Supersedes Rules and Regulations in Bolingbrook
- FOIAs Must Be Clear
- Officer Still Disabled
- Disability Denied
- Administrative Agency Bears Burden of Proof to Divest Benefits Where Statute is Silent
- Retiree Owed Reimbursement for Out-of-Pocket Premiums

April 2023 Vol. 6 Iss. 2

Another Sore Loser Employer Who Lost at Arbitration Loses in Court Too

Springfield v. PBPA, Unit No. 5 and James Foxx

James Foxx works as a police officer for the City of Springfield. He belongs to PBPA, the union representing officers.

In February 2020, Foxx was covering a beat for Lawrence Williams, a black patrol officer. They were communicating through the Department's mobile data computer ("MDC") and texting. At one point, Foxx messaged Williams on the MDC that he was going to send Williams a text message so it was secured.

Foxx then sent Williams a text message saying, "you're making me feel like 800's house [n-word]." Williams responded he did not understand what that meant. Foxx then sent a screenshot of an urbandictionary.com definition of "house n-word." Following the shift, Williams told Foxx he understood the meaning of the term, but did not appreciate the screenshot. Foxx apologized to Williams in person and sent a follow up text apologizing as they had joked before and Foxx did not believe it was serious. Williams signed a complaint against Foxx prepared by a commanding officer, triggering an internal investigation of Foxx.

In March 2020, Foxx was given a notice of charges which the chief ultimately sustained. Foxx was discharged from the Department and the union grieved. The matter went to arbitration pursuant to the CBA.

During the termination arbitration, Foxx admitted what he sent violated department policy, but had been joking with Williams. Foxx had also attended a department-wide workplace harassment training three months before this incident with Williams. Foxx described two other occasions where Williams made jokes about not being laid off due to his race and not going mudding because there were too many white people. Command staff all supported termination of Foxx. Several officers testified in support of Foxx, though they were shocked at the comment.

Ultimately, the arbitrator found there was just cause for discipline, but termination was excessive. The arbitrator concluded Foxx took responsibility for his actions, acknowledged the comment was inappropriate, and made a commitment to not repeat the prohibited conduct. The arbitrator concluded Foxx was capable of remediation. The arbitrator reinstated Foxx, but did not award any back pay, resulting in a 13-month unpaid suspension.

Springfield filed in circuit court to vacate the arbitrator's award claiming a public policy violation argument. In essence, Springfield argued there was such a strong public policy against racial discrimination, bias, and harassment that termination of Foxx is necessary to protect that policy. While the circuit court agreed such a well-defined policy exists, the CBA does not provide immediate termination for officers found to be discriminatory, biased, or harassing and Foxx's behavior did not go unpunished as evidenced by the 13-month suspension. The circuit court upheld the arbitrator's award and Springfield appealed.

The Appellate Court agreed there was a well-defined public policy against racial discrimination, bias, and harassment. It noted, the Foxx and the union never contested this point. The Appellate Court found Springfield failed to show how reinstatement, after a 13-month unpaid suspension, ran afoul with public policy against racial discrimination, bias, and harassment. The Appellate Court concluded not all public policies mandate termination and upheld the arbitrator's award.

FIRST RESPONDER MENTAL HEALTH RESOURCES

Suicide & Crisis Lifeline: 988

MAP: (630) 759-4925

IAFF: 202-824- 8626

PBPA:

<http://www.pbpa.org/Resources/Links.aspx>

FOP: (866) 535-1078

Text BLUE to 741741: Crisis Text Line free, 24/7, and confidential crisis text service.

The National Suicide Prevention Hotline
1-800-273-TALK

Cop 2 Cop 1-866-COP-2COP

Safe Call Now 1-206-459-3020

Serve & Protect 1-615-373-8000

Share the Load 1-888-731-3473

Copline 1-800-267-5463

Frontline Helpline 1-800-676-7500 (First
Responder Call-Takers)

CIST (Critical Incident Support Team):
866-535-1078

Some Security Footage Exempt From FOIA

Glynn v. Department of Corrections

In November 2019, Ivan Glynn made a FOIA request to the Department of Corrections ("DOC"). Glynn sought audio and video footage of the day room security cameras at the Joliet Treatment Center on November 11, 2019, and any footage of dorm 7 on November 12, 2019.

DOC denied the request, asserting it did not maintain footage and it was exempt from inspection and copying as it related to the security of the institution pursuant to 5 ILCS 140/(1)(e). In support, DOC cited a nonbinding determination letter from the Public Access Bureau (“PAB”) which held video footage from within a correctional facility depicting an incident where a correctional officer was injured could not be released as it jeopardizes the facility’s security by showing potential blind spots or weaknesses an inmate may exploit.

In 2020, Glynn sued and both parties submitted motions for summary judgment. In support of its motion, DOC supplied the court with an affidavit by Joel Diers, DOC’s legal counsel, three nonbinding determinations letters by PAB, and an index of three video files describing what was depicted. DOC argued if the affidavit and PAB letters were found to be insufficient, the Court should conduct an *in camera* review of the videos.

Diers’ affidavit explained the FOIA request revealed the layout and structure of the dayroom and dorm 7, the locations of DOC staff, and the timing and process of staff and prisoner movement. Diers explained revealing this would compromise security in the facility. The three PAB letters concluded videos of a correctional facility’s dining hall and cellblock were exempt from FOIA because of the security risks. However, in all three cases, the PAB reviewed the videos in question before making its determination.

Glynn argued DOC failed to prove by clear and convincing evidence disclosure created a security risk. In support, Glynn cited to an affidavit by Patrick C. Eddington, an

imagery-security specialist. Eddington opined determining whether there was a security risk involved much more analysis, including the camera’s field of view, whether the camera was zoomed in, the type of camera lens, and the number of cameras in the field of vision. Eddington also opined anyone within the camera’s view could already establish if there were any blind spots and positioning and timing of staff or inmate movements. Glynn also cited a PAB letter where DOC failed to prove video surveillance filming outside of a correctional facility was exempt for security risk reasons.

Ultimately, the trial court decided in favor of DOC, holding Diers’ affidavit was sufficient to establish disclosure created a security risk. The trial court also found Eddington’s affidavit unconvincing compared to Diers’ because Eddington did not view the footage nor did he have the insight a DOC employee who works regularly with the films has. The trial court declined to perform an *in camera* review. Glynn sought reconsideration which the court denied. Glynn appealed.

The Appellate Court determined FOIA’s section 7(1)(e) could not be broadly construed to mean any relation to security means exemption. Rather, section 7(1)(e) exemption applies “only when a public body demonstrates that disclosure of a requested record could pose a potential security risk to a correctional facility.”

The Appellate Court determined an *in camera* review was necessary to determine whether Diers’ affidavit was sufficient to prove by clear and convincing evidence disclosure posed a security risk. As such, the matter was remanded back for *in camera* review.

Crossing Guard Gets Workers' Comp

Western Springs Police Dept v. IL Workers' Compensation Commission

A crossing guard for the Western Springs Police Department was awarded workers' compensation benefits by the appellate court. The guard fractured her wrist after slipping on ice while stepping out of her vehicle to get to work. The guard had parked in a lot across from the village hall near the corner she worked at, not in the designated employee lot. Initially, the guard was denied benefits by an administrative law judge. After review by the Workers' Compensation Commission, she was awarded benefits. Western Springs sought judicial review. The circuit court held she was not eligible for benefits because she had parked outside of the employee lot. However, the Appellate Court ultimately found the guard was parked at a place the Village reasonably expected her to be in the performance of her duties. As such, it was a covered injury.

Employees Can Waive Right to Opt Out of Union

Baro v. Lake County Federation of Teachers, Local 504

Ramon Baro taught English as a second language for Waukegan Community School District. During her hiring orientation, she sat through a presentation by the Lake County Federation of Teachers, the Union representing teachers in that District. Following the meeting, Baro executed a dues deduction form, not realizing, by her own accord, it was optional to join the Union.

When Baro realized it was optional to join the Union, she issued letters to both the District and the Union attempting to revoke her membership. During this time, the District began deducting dues from her paychecks. In response, the Union informed Baro she could not revoke her membership and would have to wait until the following August during the enrollment period to discontinue her membership pursuant to the agreement.

Baro filed a federal lawsuit against the District and Union, alleging the continued dues deduction was a violation of her First Amendment rights pursuant to *Janus v. AFSCME*. The initial district court dismissed the matter, holding even if Baro made an ill-informed decision she was still bound by the agreement. Baro appealed.

The Seventh Circuit found *Janus* was inapplicable to Baro because she had freely and willingly joined the Union and agreed to dues deduction. The Court further found whether Baro understood joining was not mandatory was immaterial based on the clear language of the contract for which she was now bound.

Set Aside Divorce Does Not a Surviving Spouse Make

Claxton v. Board of Trustees Alton Firefighters' Pension Fund

Gary Claxton worked for the City of Alton as a firefighter. In 1996, Gary and Davi Claxton married. Following the marriage, the couple signed and agreed to an antenuptial agreement which provided in the event they divorced, all claims to maintenance and retirement accounts or employment pensions, irrespective of whether the benefits

had vested, would be relinquished. In other words, if they divorced, the couples would have no claim to the other's retirement benefits. Gary retired from Alton in 2013. Davi filed for separation in 2014. Gary filed a counterpetition for dissolution of the marriage and enforcement of the antenuptial agreement.

Their divorce proceedings went into 2017. During that time, Gary's health declined. The trial judge ruled the antenuptial agreement was valid and moved on to the dissolution of marriage. Gary's health declined further. In response, the court entered a judgment dissolving the marriage, but reserved other issues. Gary then died. Davi appealed the ruling on the dissolution, and it was granted, but not until 2019.

In the meantime, in 2017, Gary's attorney issued a letter to the Pension Board providing the order of dissolution, notification of the appeal, and a description of a tentative settlement agreement. Pursuant to this agreement, Davi would be classified as a surviving spouse of Gary and entitled to his pension benefit. The memorandum of settlement ("MOS") ultimately provided the antenuptial agreement was void, the dissolution was vacated, the marriage was restored, and deemed Davi the surviving spouse of Gary, pursuant to the Board's approval and Davi's receipt of benefits.

The Board denied Davi's application for surviving spouse benefits. Davi appealed and the circuit court reversed the Board. It remanded the matter back to the Board to issue surviving spouse benefits to Davi. The Board appealed.

The Board argued its denial was based on §4-114, which provides if a firefighter dies during retirement after 20 years of service, their spouse may receive a benefit. It further says when there has been a dissolution of marriage set aside after death, the surviving spouses are eligible if the judicial proceedings are filed within 2 years of the dissolution, within 1 year of the firefighter's death, and the board is made party to the proceedings.

This case turned on a communication between Davi's counsel and the Board notifying the Board in 2017 of the ongoing dissolution and an inquiry into whether a third-party claim should be issued. In response, the Board replied it would act in accordance with Article 4, Section 2 of the Pension Code. The Appellate Court found this was not tantamount to waiver to being a party to the proceeding.

Davi argued portions of §4-114, violated Article XIII, Section 5 of the Illinois Constitution ("the Pension Protection Clause") by taking away surviving spouse benefits she was entitled to premised on an erroneous decision by the trial court to dissolve the marriage. The Appellate Court did not agree, finding she was not entitled to surviving spouse benefits at the time of Gary's death as the marriage was dissolved. Davi's surviving spouse benefits only vest once the dissolution is set aside, pursuant to the procedures in §4-114.

The Appellate Court further held inclusion of the Board as a party to the proceedings, where appropriate, is justified as the Board must manage the fund properly in accordance with Illinois law. In this case, Davi and Gary's estate worked out a settlement, without

including the Board, designating Davi as a “surviving spouse”. The Appellate Court found this “concerning” and even more of a reason to include the Board in the ongoing litigation. The Appellate Court affirmed the Board’s denial of pension benefits to Davi as a surviving spouse.

ADT Disdain for Employee Rights

ADT v. NLRB

The Seventh Circuit upheld the NLRB’s finding ADT committed unfair labor practices (“ULP”). ADT consolidated its Rockford, Illinois and Madison, Wisconsin locations and relocated to Janesville, Wisconsin. Rockford employees were unionized, but Madison employees were not. After consolidation, ADT announced it was withdrawing its union recognition, citing a decertification petition. However, none of the unionized employees signed the petition. After withdrawing recognition, ADT made a series of unilateral changes to the terms and conditions of employment. ADT had also interrogated and threatened an employee regarding union support; on two occasions a supervisor threatened ADT would take away a bonus program if employees returned to the union. The NLRB found ADT had committed several ULPs, and ordered the employer to cease and desist and imposed a notice-reading requirement. The Seventh Circuit defined ADT as a recidivist with “evident disdain for employees’ rights” citing no less than seven instances of unfair labor practices since 2015. The Seventh Circuit denied ADT’s petition for judicial review and granted the NLRB’s application for enforcement.

Consolidated Funds Investment Returns

IPOPIF

Assumed Rate of Return	6.8%		
Actual Rate of Return as of January 31, 2023	1 Month	3 Month	Since April 1, 2022
	5.2%	8.7%	-4.1%

IFPIF

Assumed Rate of Return	7.125%		
Actual Rate of Return as of January 31, 2023	1 Month	3 Month	Since Inception
	5.7%	9.3%	-5.2%

Say It and Forget It, Post It On Facebook and Regret It

Kelleher v. Illinois State Board of Ed, et al

Diedre Kelleher worked as a middle school teacher for the Oak Park Elementary School District for over 20 years. Each year, teachers were required to complete social media training. This training included directives prohibiting teachers from making disparaging remarks about students and parents on social media.

In March 2019, Kelleher had to leave a classroom because she could no longer tolerate the extent of her students' misbehavior. She also swore at the students, saying "I can't f—ing take this anymore." Kelleher received a write up for this incident. This was Kelleher's first disciplinary action in her teaching career. The following April, Kelleher's teacher evaluation came back as excellent and proficient in all areas except for professionalism, which was cited as needing improvement.

In May 2019, Kelleher spoke up at a board meeting citing issues with student misbehavior for lack of consequences and problems with parents redoing their children's work. Later that same month, Kelleher found a student using a cellphone on a fire escape. Kelleher wrote this student a disciplinary referral and contacted the student's parent about it. The parent then issued an email to Kelleher, the principal, and others telling staff they did not have permission to take away her child's cell phone, the student felt uncomfortable in Kelleher's class, and Kelleher had "displayed malicious behavior" towards the disabled child. The parent also described in the email they filed an ADA complaint against Kelleher and would continue to do so until Kelleher was removed from the District.

In June 2019, a parent emailed the assistant principal citing concerns about Kelleher and included screenshots of Kelleher's Facebook page. The screen shots depicted a video where another user commented racial slurs and a post where Kelleher was complaining about the phone incident. On this second post, another employee of the District asked Kelleher if it had actually occurred and

Kelleher told the commenter to check her direct messages for proof.

The District investigated Kelleher. Investigators found a series of Facebook posts deemed concerning for the District. One post complained about calling parents. Another was shared from a teacher Facebook group which stated, "I can think of no better form of birth control than to have people observe my class for a day."

Another post depicted a photo where a student wrote "Ms Kelleher suck dick" in a textbook. Kelleher posted she was going to give students a writing task to determine who wrote the graffiti in the textbook. She then posted pictures of the students' writing samples. Another District teacher commented on the post, writing "one of the triplets told me that she hoped I had an awful day as she walked out of the class." Kelleher called the student a "biatch" in response.

The day of Kelleher's walk out incident, she posted about having the worst day of her career. In relation to the reported post about the cellphone incident, Kelleher called the parent crazy and nuts. Kelleher also posted an article from the Washington Post about students missing class and still graduating. Kelleher wrote, "you can miss 85 days in Oak Park and still pass 6th grade." Kelleher then commented about a student missing more days and that she could not imagine this student being able to keep a job.

In July 2019, Kelleher was notified she was under investigation for her Facebook posts. In late July, a meeting was held to discuss the results of the investigation and allow Kelleher to respond. At this meeting, Kelleher acknowledged making the posts, exclusive of

the one using a racial slur (this post was never found during the District's investigation). Kelleher believed her Facebook to be private. Administrators at the meeting did not find Kelleher remorseful. Kelleher later issued a letter to the District apologizing for how her post could be harmful, deleted the posts, and made her account private.

In August 2019, administrators issued a memorandum outlining the investigation. This investigation concluded Kelleher had violated District policy and would either seek a remedial warning with a 5-day unpaid suspension or dismissal from the District.

The Board of Education ("Board") did not consider the matter at its next hearing which occurred the day after the memorandum was issued. Instead, Kelleher remained on paid administrative leave for the start of the school year. Though Kelleher was assigned to a classroom, substitute teachers filled in. Instead, the Union and District went into settlement negotiations for a resignation agreement. The parties reached agreement for \$20,000.00 in exchange for resignation, but Kelleher refused to sign.

During these negotiations, the District became aware of a complaint alleging racial discrimination filed against it by the parent of the student involved in the cell phone incident. Upon review of the incident, the District and Civil Rights of the United States Department of Education ("OCR") found the complaint to be unfounded. Kelleher also reported she had confiscated two laptops when children had accessed adult images but did not refer discipline as another teacher had already done so.

In September 2019, the District became aware Kelleher made posts on Facebook Marketplace selling classroom items and identifying herself as a former teacher. The District confronted Kelleher. The District was concerned she was selling District property. The District also took issue with Kelleher identifying herself as a former teacher despite still being employed. Kelleher was able to produce receipts for her items except for a pair of dice given to Kelleher personally by another teacher. The District also became aware staff members were going to attend a goodbye party in October for Kelleher.

In October, the District gave Kelleher a supplemental and amended summary of the investigation and its recommendation for termination. This new report included five new allegations. First, it cited to her March 2018 outburst in class. Second, it alleged Kelleher posted about a District student who filed a complaint alleging racial discrimination. Third, it alleged Kelleher failed to discipline the students caught with adult images on laptops. Fourth, it alleged Kelleher solicited District property for sale without authorization and sold items donated to the District for her personal profit. And fifth, Kelleher resigned from the District without authorization from the Board.

The Board adopted the termination resolution on October 15, 2019. Kelleher requested a hearing before a neutral third-party. The hearing officer found Kelleher had violated District policy through social media and gave students a noncurricular writing assignment. The hearing officer also concluded some of the charges against Kelleher were either false or without sufficient proof. The hearing officer found the allegations of theft were

defamatory and could have prejudiced the Board against Kelleher. The hearing officer also found Kelleher had not resigned without permission when she identified herself as a former teacher on Facebook Marketplace. The hearing officer also found Kelleher had not been racially discriminatory. Here, the officer noted the District had phrased the allegation with the Board to make it seem like Kelleher had engaged in that conduct but failed to include both the District and OCR conclusion the allegations were unfounded. This, the hearing officer concluded, was designed to bias the Board against Kelleher. The District had also made allegations Kelleher shared posts with racial slurs, but did not include proof substantiating such conduct.

The hearing officer concluded, “In short, the District had painted [plaintiff] with the patina of being a racist and allowed the Board to believe there was proof [she] had racially discriminated against a student and made racially insensitive Facebook postings—neither of which were proven and the inclusion of which were inflammatory and highly prejudicial.”

Ultimately, the hearing officer recommended termination, with the caveat the Board find Kelleher was not guilty of being racist, using racial slurs, theft, or failed to discipline students caught with adult images. The Board declined to do so and instead adopted the hearing officer’s recommendation for termination based on sustained charges and excluded any mention of the non-sustained charges. Kelleher sought administrative review and the circuit court affirmed the Board. Kelleher appealed.

The Appellate Court found Kelleher was in fact remediable and should be reinstated. In fact,

as soon as Kelleher became aware her Facebook was publicly viewable, she made the account private and deleted the posts. What’s more, discussions of the damage Kelleher’s posts caused was done in the abstract as there was no evidence supporting Kelleher had caused any damage, a factor necessary when determining whether a tenured teacher is remediable. The Appellate Court determined, despite the inappropriateness of the Facebook posts, they were not irremediable. As such, Kelleher could not be terminated without written warning of the inappropriate conduct. Therefore, the termination was set aside and Kelleher was returned to the classroom.

Disability Benefits Subject to Marital Settlement Agreement

In Re Marriage of Grandt

The Appellate Court considered whether a disability pension benefit was subject to division under the marriage separation agreement, which provided for the wife to receive half of a firefighter’s retirement benefit. The firefighter in question was receiving a disability pension benefit. The trial court initially declined to consider the disability benefit as a retirement benefit and denied the wife’s petition to enforce the marital separation agreement. The Appellate Court, however, disagreed. It reasoned, at a certain point, based on the Code, disability benefits transition into a recipient’s retirement benefit.

Police Chiefs May Have Property Interest in Employment

Bradley v. University Park

Eddie Bradley is given another chance by the Seventh Circuit appeals panel in his suit against University Park and Mayor Vivian Covington. Bradley alleged he was terminated without cause following an election. Initially, the Village conceded he had a property right, but changed its argument after a remand by the appeals panel. Bradley alleged a federal due process violation when he was terminated without notice or hearing. In the second round, the Village alleged Bradley had no property interest in his position, changing its original admission. Bradley's state law claims for breach of contract and violations of the Illinois Wage Payment and Collections Act were dismissed, a finding upheld by the appeals panel. Covington asserted qualified immunity, but the panel did not consider the matter as it was not discussed by the lower court. The Seventh Circuit appeals panel found Bradley had established liability on his federal due process violation claim against University Park, remanding the matter for consideration of damages.

CBA Supersedes Rules and Regulations in Bolingbrook

Bolingbrook v. MAP #3

Yet another sore loser public employer refused to accept an arbitrator's award. Yet again, the employer lost. In June 2018, Ken Teppel, the Director of Public Safety for the Village of Bolingbrook, learned the police and fire departments calculated sick leave, vacation leave, and holiday pay accrual for individuals receiving workers' compensation benefits for longer than a year differently. The

Village attorney issued an opinion that under the Public Employee Disability Act ("PEDA") and the Village's employee manual, employees were not to accrue leave time after the expiration of PEDA benefits. So, the police department was instructed to stop recording benefit time to employees who had exhausted PEDA benefits.

As a result, the Union filed a grievance against the Village for making a unilateral change to benefits in violation of the collective bargaining agreement ("CBA"). The matter went to arbitration.

The Union relied on Section 16.1 of the CBA which provided officers were not to accrue benefits on unpaid leaves of absence, but specifically excluded workers' compensation. The Village relied on Section 8.6 of the CBA which provided the Village would maintain a disability policy aligned with Village Rules and Regulations. The Village Rules and Regulations provided employees were not to accrue sick leave, vacation leave, and holiday pay during leave periods, including workers' compensation leave, extending 30 days.

When the Village attorney issued his opinion, negotiations for a successor CBA were ongoing. The Union never raised the issue because it believed it was covered by the language in the CBA. In the end, the arbitrator sustained the Union's grievance. The arbitrator further found the Village's Rules and Regulations provided in the event of a conflict, the CBA would supersede the Rules and Regulations. As such, the CBA language would be applied over the Rules and Regulations. The arbitrator concluded leave time would still accrue after the expiration of PEDA benefits and the Village violated the CBA by unilaterally implementing a change.

The Village filed a motion to vacate the award, which the trial court denied. The Village appealed. The Appellate Court found the arbitrator did not exceed his authority as the Village claimed. The Appellate Court found no evidence the arbitrator disregarded any rules, regulations, or provisions relevant to the issue and clearly derived his conclusion from interpreting the CBA.

Springfield Discrimination Case Remanded

A white employee, Diane Runkel, of the City of Springfield was passed over for a promotion. The Seventh Circuit appeals panel is permitting her case to proceed to trial. Runkel was passed over for the promotion, but offered a salary increase. An employee she supervised was offered the promotion instead. Runkel filed a discrimination complaint with the EEOC. Runkel then faced discipline and her raise was rescinded. She brought claims for discrimination and retaliation against Springfield. Springfield challenged and was granted summary judgment. However, the Seventh Circuit appeals panel felt otherwise and reversed summary judgment on both claims. The matter was remanded to proceed to a jury trial.

FOIAs Must Be Clear

Edgar County Watchdogs v. Joliet Township

In June 2020, Kirk Allen, on behalf of the Edgar County Watchdogs, made a FOIA request to Joliet Township for a copy of the hard drive of a specific computer. In response, the Township told Allen he would have to pay IT for both the time it took to copy as well as provide a device of his choosing to store the information.

The Township provided an invoice from the external IT company to the Township totaling \$350.00 and provided it to Allen as the cost he must pay for the copy. In response, Allen requested an invoice be addressed to him, which the Township provided. He then asked for the statutory basis the Township relied upon to assess the fees. The Township did not respond and Allen sued to enforce the FOIA request.

The trial court ruled the Township was required to copy the documents saved on the computer and provided them to Allen within 28 days. It did not order the payment of any professionals because copying the documents, instead of copying the hard drive and metadata on the drive, did not require additional expertise by the Township. The Township complied. Allen then filed for attorney fees, costs, and penalties against the Township.

At a hearing considering attorney fees and costs, the trial court denied the request by Allen. It reasoned the FOIA request was not clear and the lawsuit was not necessary had Allen made reasonable attempts to clarify the request the lawsuit would not have happened. Allen appealed.

The Appellate Court determined Allen was not eligible for attorney fees and costs as the trial court determined the lawsuit was not necessary had the plaintiff clarified the request. The Appellate Court further found Allen was not entitled to civil penalties as the Township had not willfully, intentionally, and in bad faith failed to comply with FOIA. In fact, the trial court found the Township wanted to produce the records. The Appellate Court did not find bad faith when the Township

provided the invoice to Allen for the cost of the device and services by experts. It reasoned, FOIA permits a public body to pass the cost of a recording medium onto the requester where necessary. Though the Township also attempted to pass the cost of the expert, this was not made in bad faith. Both the request for attorney fees and costs and civil penalties were denied by the Appellate Court.

Officer Still Disabled

Mahan v. Marian Police Pension Board

Joshua Mahan worked as a police officer for the Marion Police Department. In 2011, Mahan was injured on duty. Mahan, while in pursuit of a suspect, stepped into a ditch and injured his spine. While he was able to complete the arrest, he went to the emergency room for treatment afterward. In March 2012, Mahan filed an application for line-of-duty disability pension benefits.

Pursuant to the Pension Code, Mahan was independently examined by two physicians, of the Board's choosing, Drs. Bernard Rerri and Lange. Only Dr. Rerri's report was in the administrative record. Dr. Rerri found surgery for Mahan's injury carried significant risk and was not recommended. Dr. Rerri also determined Mahan was disabled with a "medium" disability, meaning he could work a light, sedentary role lifting no more than 20 pounds. Dr. Rerri found Mahan was permanently disabled as a result of the injury. The Board ultimately granted Mahan a line-of-duty benefit.

Mahan underwent annual exams for his disability benefit in 2016, 2017, and 2018. In 2018, the annual exam completed by Dr. Joseph Yazdi concluded Mahan was no longer disabled. Mahan appealed and the circuit court reversed the Board's finding. In doing

so, it concluded the Board erred in giving weight to Dr. Yazdi's report, did not consider a functional capacity exam (FCE) demonstrating Mahan could not perform the duties of a police officer, and inappropriately found Mahan not credible.

In 2020, Mahan again underwent his yearly examination. A hearing was held in 2021. There, the Board's attorney served as hearing officer, sat in during deliberations, and wrote the Board's final decision and order. At no point was any objection made to the attorney's role.

Once again, the Board sent Mahan to Dr. Yazdi. Dr. Yazdi found Mahan capable of performing the duties of a police officer. At the hearing, Mahan presented several pieces of evidence, one of which was a 2018 FCE. The Board attorney did not admit the FCE into evidence. Mahan also presented a report from a 2021 visit to Dr. Rerri which included a note that "letter was not signed." Applicant also submitted an additional letter by Dr. Rerri indicating Mahan could not return to work, but it was signed.

At the hearing, the Board voted to find Mahan was no longer disabled. It reasoned Dr. Yazdi's report was credible, Dr. Rerri's report was unsigned and lacked specificity, and Mahan lacked credibility for failing to improve his condition at the instruction of his doctor. Mahan sought administrative review and the circuit court affirmed the Board. Mahan appealed.

The appellate court did not believe Dr. Yazdi's report made a finding Mahan was no longer disabled. Rather, it read his 2020 report as responding to the 2019 order criticizing his previous report. The appellate court found Dr. Yazdi made no report of how Mahan had recovered or was no longer limited. The appellate court found the Board's decision was against the manifest weight of the

evidence. Specifically, the court noted Dr. Yazdi's report did not explain how Mahan was no longer disabled. The appellate court also called into question the Board attorney's various roles. The appellate court suggested separate attorneys should be acting as hearing officer and presenting evidence. However, the appellate court refrained from holding the attorney's role was a basis to overturn the Board's decision.

SURS Transfer to Article 3

Public Act 102-1061 permits for the transfer of creditable service. Until **June 30, 2023**, former members of SURS may transfer creditable police service time to Article 3 Pension Funds. This process is **irrevocable**. To learn more, contact SURS at (800) 275-7877 and your local pension fund.

Disability Denied

Szymala v. Romeoville Firefighters' Pension Fund

Arthur Szymala worked as a firefighter for Romeoville. In June 2007, Szymala fell during a training drill. Szymala alleged his harness broke and fell to the ground onto his bottom. He alleged he did not recall anything until he woke up at the hospital. Following the fall, Szymala told a physician at the hospital he fell 15 feet onto his bottom and his head hit a pole. Records indicated Szymala never lost consciousness and had no neck pain, numbness, or tingling. X-Rays showed no abnormalities and he was released from the hospital after two hours and prescribed medication for pain and inflammation.

Szymala returned to work approximately a week after the fall. Szymala completed an employee report of the injury and a separate letter describing the fall from approximately 15 feet onto his bottom and hitting his head

on a metal pole. Twelve separate reports from witnessing firefighters stated Szymala fell 15-20, his belt snapped, and Szymala tried to rappel down but the ropes became loose in his hands and he fell either onto his bottom or his heels. No reports indicated he fell on his head or hit his head on a pole. Szymala alleged years after the fall his helmet had to be replaced due to a crack.

Szymala continued to work without issue. In 2013, Szymala was promoted to lieutenant. In 2017 Szymala was put on a performance improvement plan ("PIP"). He was given a last chance agreement ("LCA") in 2018 or face demotion. The PIP and LCA were put in place to address his inability to work as team member, lead personnel, communicate effectively, and work calmly in stressful situations. In 2019, Szymala was demoted for failing to meet the standards of the PIP and LCA.

Following the demotion, Szymala requested FMLA time to seek professional help. He never returned to work.

In February 2019, Szymala was diagnosed with depression following his demotion. This was the first mention of depression symptoms in his medical records, despite having undergone several depression assessments from 2012 to 2018 by his primary care physician.

After two sessions with an advanced practice registered nurse, who works under a psychiatrist, Szymala was ordered off work for an inability to work for four months. In April 2019, Szymala filed an application for disability benefits, citing both physical and mental disabilities.

Szymala visited Dr. Alexander Eschbach, Ph.D., for neuropsychological testing related to headaches. Dr. Eschbach believed Szymala suffered from a variety of issues, including a mild traumatic brain injury (“TBI”) and PTSD, as well as nicotine dependence. At hearing, Dr. Eschbach testified, when asked if his demotion would have a psychological impact on Szymala, he was unsure if Szymala even told him about the demotion, but it could be a factor impacting his cognitive and neurological functions. Dr. Eschbach refused to state on the record a causality between Szymala’s fall and his disability, but he noted a diminishment in functioning over the years.

At the direction of the pension board, Szymala was examined by three physicians for independent medical examinations (“IME”). One doctor only examined Szymala for a physical disability and did not find one. Two doctors performed psychological evaluations—one found him not disabled, but could not work on his current medication and the other found him disabled, but not tied to the performance of an act of duty.

At hearing, Szymala credited his disability with two events: the 2007 fall and his demotion. Szymala also limited his disability to PTSD. After the hearing, the Board determined there was no credible evidence in the record supporting a finding Szymala was disabled due to PTSD as none of the IME providers diagnosed him with it. As such, the Board denied his application and Szymala sought administrative review. The circuit court upheld the Board’s finding and Szymala appealed.

The Appellate Court found the Board was able to give weight to whichever examining and

treating physicians it deemed appropriate. The Board had concluded it believed Szymala suffered from anxiety, depression, and an adjustment disorder, but his failure to return to work, by his own admission, related to embarrassment in lower rank. The Appellate Court found there was a sufficient basis for the Board to make a finding Szymala was not disabled. The pension board was affirmed

Administrative Agency Bears Burden of Proof to Divest Benefits Where Statute is Silent

Chaudhary v. Department of Human Services

The Illinois Supreme Court made a ruling that an administrative agency bears the burden of proof when it initiates an action to divest a recipient of a benefit. Chaudhary was receiving Supplemental Nutrition Assistance Program (“SNAP”) benefits. Her ex-husband, using the same mailing address, was also receiving those benefits. Based on the address, the Department of Human Services determined Chaudhary had received just over \$21,000.00 in overpayment of benefits which it sought to recoup pursuant to the Illinois Administrative Code. The Supreme Court likened SNAP benefits to Social Security, wherein the burden of proof is on the agency when it seeks to divest social security recipients. The Illinois Supreme Court upheld the findings of the lower court that the Department had failed to meet its burden and its decision to divest Chaudhary of her benefit and seek reimbursement for the alleged overpayment was against the manifest weight of the evidence.

Whether the reasoning of the Illinois Supreme Court applies to pension boards seeking to

divest participants of benefits remains to be seen. However, it is worth consideration should your pension board have such a matter before it.

Felony Divestiture Okay in Prunte

Prunte v Retirement Board of the Policemen's Annuity and Benefit Fund of the City of Chicago

Former Chicago William Prunte is not eligible to receive his police pension. Prunte was convicted of perjury, obstruction of justice, and official misconduct for providing false testimony in a narcotics case. When he applied for a pension benefit, the Board initially granted it but did not issue a final decision and order. It later rescinded its vote to investigate his felony conviction. After investigation, the Board held a hearing and denied his application. Prunte sought administrative review. The trial court affirmed the denial, but found Prunte was entitled to a refund of his contribution. An appeal followed. The Appellate Court affirmed the Board, finding it had “good cause” to rescind its oral vote granting the benefit.

Retiree Owed Reimbursement for Out-of-Pocket Premiums

Maas v. Board of Education of Peoria

Peggy Maas sued the Board of Education of Peoria Public School District 150 (“District”) under the Illinois Wage Payment and Collection Act (“Wage Act”) seeking reimbursement for insurance premiums she paid personally following retirement. She alleged this violated the terms of the collective bargaining agreement (“CBA”) and the Wage Act.

The CBA provided a retiree healthcare program, the Teachers’ Retirement Health

Plan (“TRIP”). Per TRIP, the employer would pay “toward insurance coverage the lesser of the amount paid on behalf of active employees or the actual amount of the TRIP individual premium” until Medicare eligible.

Maas had discovered premiums had been deducted from her pension check each month before she had reached Medicare eligibility. Maas contacted the Director of Employee Services, Geralyn Hammer, seeking reimbursement for the payments. Hammer replied there was no obligation to reimburse Maas as she failed to properly complete the necessary CMS Enrollment Form. This form, which includes enrollment in TRIP, required the retiree to fill in additional information if the employee wanted the school district to pay for their portion of premium.

Two sections in the form presented issues. Section 7 was to be signed by employees authorizing release of information. Section 8 was to be signed by the District notifying them of enrollment in TRIP and then submit to the Teacher Retirement System (“TRS”). Maas had signed Section 7, but failed to have the District sign section 8.

The trial court found for Maas on summary judgment, awarding her reimbursement, interest, and costs and fees. The District appealed.

The Appellate Court found the trial had jurisdiction over the matter because Maas was retired, despite it being a controversy arising from the CBA, a matter contested by the District. However, it could not consider any other part of the appeal as the trial court had not issued a final, binding order as it related to damages. Therefore, there was no jurisdiction to hear an appeal.

July-Sept (3rd Quarter) Agenda Items

- Semi-Annual Review of Closed Session Meeting Minutes
- Status of Affidavits of Continued Eligibility
- Status Actuarial Valuation
- Fire: Board Officer Elections - President and Secretary
- Police: Board Officer Elections - President, Vice President, Secretary, and Assistant Secretary
- FOIA Officer and OMA Designee
- Status of Annual Independent Medical Examinations (if necessary)
- Review/Approve Actuarial Valuation and Tax Levy Request
- Review/Approve Municipal Compliance Report

KGM LLC News

- Partner Mark S. McQueary will be teaching at the IPFA Spring Seminar on May 5, 2023.
- Partner Keith A. Karlson will be teaching at IPPFA from May 10, 2023, through May 12, 2023, speaking over multiple panels.
- Partner Keith A. Karlson is teaching at the National Association of Public Pension Attorneys in San Antonio, Texas, from June 27, 2023, through June 30, 2023, regarding the impact of public pensions on recruitment and retention.
- Partner Mark S. McQueary taught at the Suburban Law Enforcement Academy January 11-12, 2023.
- Partner Keith A. Karlson was again selected as an Illinois Super Lawyer© for 2023.
- Partner Mark S. McQueary was again named a 2023 Rising Star by Super Lawyer©.
- Please check out our recently updated website: www.KGMLawyers.com

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