



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 **Tuesday, August 8, 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. April 27, 2023 Regular Meeting
 - b. Semi-Annual Review of Closed Session Meeting Minutes
 - c. Review/Approve – Destruction of Remote Meeting Recordings
5. Communications and Reports
 - a. Affidavits of Continued Eligibility
 - b. Active Member File Maintenance
6. Investment Report
 - a. IPOPIF – Verus Advisory, Inc
 - b. State Street Statements
 - c. Review of Non-IPOPIF Account Holdings
7. Accountant's Report – Lauterbach & Amen, LLP
 - a. Monthly Financial Report
 - b. Presentation and Approval of Bills
 - c. Additional Bills, if any
 - d. Discussion/Possible Action – Cash Management Policy
8. Applications for Retirement/Disability Benefits
9. Applications for Membership/Withdrawals from Fund
10. Old Business
 - a. Discussion/Possible Action – Updated Board Rules and Regulations
 - b. Appointed Member Term Expiration – Heath Bray
11. New Business
 - a. Review Preliminary Actuarial Valuation
 - b. Board Officer Elections – President, Vice President, Secretary and Assistant Secretary
 - c. FOIA Officer and OMA Designee
 - d. IDOI Annual Statement
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

River Forest Police

Closed Session Meeting Minute Log

Date of Closed Meeting	Subject of Closed Meeting	Date of Board Approval of Written Minutes	Date the Recording is Eligible for Destruction	Date of Board Approval of Recording Destruction	Most Current Disposition of Written Minutes
04/25/2019	Thornley Benefit	N/A	10/25/2020	01/26/2023	Closed

**Compilation of Audio-Video Recordings of Remote Session Meetings
Conducted under State-Mandated COVID-Related Protocols (5 ILCS 120/7(e))**

**River Forest Police Pension Fund
April 23, 2020 – October 27, 2022**

Meeting Date	Date Board Approved Written Minutes from Meeting	Date Audio Recording is Eligible for Destruction (18 months)	Date Board Approved Audio Recording Destruction
April 23, 2020	July 23, 2020	October 23, 2021	
July 23, 2020	October 22, 2020	January 23, 2022	
October 22, 2020	January 28, 2021	April 22, 2022	
January 28, 2021	April 22, 2021	July 28, 2022	
April 28, 2022	July 28, 2022	October 28, 2023	
May 19, 2022	July 28, 2022	November 19, 2023	
July 28, 2022	October 27, 2022	January 28, 2024	
October 27, 2022	January 26, 2023	April 27, 2024	

Total Fund

Illinois Police Officers' Pension Investment Fund

Asset Allocation & Performance (Net of Fees) - Preliminary

Period Ending: June 30, 2023

	Market Value	% of Portfolio	Target (%)	1 Mo	YTD	1 Yr
Total Fund with Member Funds and Transition Accounts	9,387,424,024	100.0		3.2	7.1	8.2
Policy Index				3.1	7.1	8.4
Policy Index- Broad Based				4.1	9.7	11.0
IPOPIF Investment Portfolio	9,387,424,024	100.0	100.0	3.2	7.1	8.8
Policy Index				3.1	7.1	8.4
Policy Index- Broad Based				4.1	9.7	11.0
Growth	4,923,859,249	52.5	50.0	5.5	11.6	14.9
Growth Benchmark				5.5	11.4	13.9
RhumbLine Russell 1000 Index Fund	1,880,266,517	20.0	18.0	6.8	16.7	19.3
Russell 1000 Index				6.8	16.7	19.4
RhumbLine Russell 2000 Index Fund	451,066,858	4.8	5.0	8.1	8.1	12.3
Russell 2000 Index				8.1	8.1	12.3
SSgA Non-US Developed Index Fund	1,501,340,863	16.0	15.0	4.8	11.6	17.8
MSCI World ex U.S. (Net)				4.8	11.3	17.4
SSgA Non-US Developed SC Index Fund	449,740,693	4.8	5.0	2.8	5.5	10.2
MSCI World ex U.S. Small Cap Index (Net)				3.0	5.5	10.0
SSgA Emerging Markets Equity Index Fund	641,444,318	6.8	7.0	4.1	5.1	1.8
MSCI Emerging Markets (Net)				3.8	4.9	1.7
Income	1,472,461,712	15.7	16.0	1.9	5.0	8.3
Income Benchmark				1.9	4.9	8.6
SSgA High Yield Corporate Credit	919,511,235	9.8	10.0	1.8	5.6	9.0
Bloomberg U.S. High Yield Very Liquid Ind				1.8	5.5	9.1
SSgA EMD Hard Index Fund	552,950,477	5.9	6.0	2.2	4.1	6.9
JPM EMBI Global Diversified Index				2.2	4.1	7.4
Inflation Protection	800,892,481	8.5	9.0	1.7	1.8	-2.6
Inflation Protection Benchmark				1.7	2.2	-1.6
SSgA US TIPS Index Fund	271,520,898	2.9	3.0	-0.2	1.5	-0.1
Blmbg. U.S. TIPS 0-5 Year				-0.2	1.5	0.1
SSgA REITs Index Fund	356,432,029	3.8	4.0	5.1	5.8	-0.7
Dow Jones U.S. Select REIT				5.1	5.8	-0.7
Principal USPA	172,939,554	1.8	2.0	-1.9	-5.0	-10.5

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 (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

Illinois Police Officers' Pension Investment Fund

Asset Allocation & Performance (Net of Fees) - Preliminary

Period Ending: June 30, 2023

	Market Value	% of Portfolio	Target (%)	1 Mo	YTD	1 Yr
Risk Mitigation	2,190,088,238	23.3	25.0	-0.3	1.7	0.7
<i>Risk Mitigation Benchmark</i>				-0.3	1.5	0.5
SSgA Core Fixed Income Index Fund	545,434,819	5.8	7.0	-0.4	2.3	-0.9
<i>Blmbg. U.S. Aggregate Index</i>				-0.4	2.1	-0.9
SSgA Short-Term Gov't/Credit Index Fund	1,356,222,079	14.4	15.0	-0.4	1.2	0.6
<i>Blmbg. 1-3 Year Gov/Credit index</i>				-0.4	1.1	0.5
Cash	288,431,340	3.1	3.0	0.5	2.3	3.1
<i>90 Day U.S. Treasury Bill</i>				0.5	2.3	3.6
IPOPIF Pool Fixed Income Transition	122,345	0.0	-			
Transition Accounts	-	0.0	-			
Member Funds	-	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 (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.

June 2023 Statement Notes

Monthly Asset Flows

New Asset Transfers	Cash Contributions	Cash Withdrawals
None*	\$61.1 million	\$32.2 million

*The next transfer date is 8/1/23

Expenses Paid

Administrative Expenses	Investment Expenses	Investment Manager Fees
\$189,246.62	\$262,782.82	\$251,367.48

- Expenses are paid from the IPOPIF Pool and allocated proportionately by member value.
- Investment expenses exclude investment manager fees.

IPOPIF Investment Pool Details

Date	Units	Value	Unit Price
05/31/23	921,805,511.5989	9,067,690,719.15	9.836881
06/30/23	924,815,813.9427	9,387,424,024.30	10.150588

A spreadsheet with complete unit and expense detail history is linked on the [Article 3 Fund Reports page](#) as [-IPOPIF Trust Fund Unit Details-](#)

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 receivables representing proportionate amounts due from late-transferring pension funds for all Costs, IFA Loan Repayments, and interest. These calculations are under development.

Resources

- Monthly statement overview: <https://www.ipopif.org/reports/article-3-reports/>
- Monthly financial reports: <https://www.ipopif.org/reports/monthly-financial-reports/>
- Monthly and quarterly investment reports: <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	\$26,008,723.34	\$23,521,067.56
Contributions	\$130,000.00	\$2,471,330.63
Withdrawals	(\$250,000.00)	(\$1,000,000.00)
Transfers In/Out	\$0.00	\$0.00
Income	\$17,769.28	\$86,603.95
Administrative Expense	(\$542.81)	(\$2,548.94)
Investment Expense	(\$753.74)	(\$6,008.94)
Investment Manager Fees	(\$720.99)	(\$1,648.22)
IFA Loan Repayment	\$0.00	(\$19,178.98)
Adjustment	\$0.00	(\$3,477.06)
Realized Gain/Loss	\$4,758.39	\$19,774.71
Unrealized Gain/Loss	\$808,159.56	\$1,651,478.32
Ending Balance	\$26,717,393.03	\$26,717,393.03

Performance Summary:

	MTD	QTD	YTD	One Year	Three Years	Five Years	Ten Years	Inception to Date	Participant Inception Date
Net of Fees:	3.19%	2.73%	7.16%	N/A	N/A	N/A	N/A	15.97%	10/03/2022

RIVER FOREST POLICE PENSION FUND

Fund Name: IPOPIF Pool

Month Ended: June 30, 2023



Market Value Summary:

	Current Period	Year to Date
Beginning Balance	\$26,008,723.34	\$23,296,427.51
Contributions	\$130,000.00	\$1,212,000.00
Withdrawals	(\$250,000.00)	(\$1,000,000.00)
Transfers In/Out	\$0.00	\$1,493,288.37
Income	\$17,769.28	\$86,319.38
Administrative Expense	(\$542.81)	(\$2,548.94)
Investment Expense	(\$753.74)	(\$6,008.94)
Investment Manager Fees	(\$720.99)	(\$1,648.22)
IFA Loan Repayment	\$0.00	(\$19,178.98)
Adjustment	\$0.00	(\$3,477.06)
Realized Gain/Loss	\$4,758.39	\$12,535.88
Unrealized Gain/Loss	\$808,159.56	\$1,649,684.03
Ending Balance	\$26,717,393.03	\$26,717,393.03

Unit Value Summary:

	Current Period	Year to Date
Beginning Units	2,644,001.133	2,456,428.856
Unit Purchases from Additions	12,759.771	281,041.879
Unit Sales from Withdrawals	(24,657.836)	(105,367.667)
Ending Units	2,632,103.068	2,632,103.068
Period Beginning Net Asset Value per Unit	\$9.836881	\$9.483855
Period Ending Net Asset Value per Unit	\$10.150588	\$10.150588

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:	3.19%	2.72%	7.14%	N/A	N/A	N/A	N/A	13.25%	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 06/30/2023

RIVER FOREST POLICE PENSION FUND

Trade Date	Settle Date	Description	Amount	Unit Value	Units
IPOPIF Pool					
06/14/2023	06/15/2023	Redemptions	(250,000.00)	10.138765	(24,657.8355)
06/15/2023	06/16/2023	Contribution	130,000.00	10.188271	12,759.7705

River Forest Police Pension Fund

Monthly Financial Report

For the Month Ended

June 30, 2023

Prepared By



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

River Forest Police Pension Fund

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Accountants' Compilation Report



July 21, 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 June 30, 2023 and the related statement of changes in net position - modified cash basis for the two 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 June 30, 2023

Assets

Cash and Cash Equivalents	\$ 13,373.16
Investments at Fair Market Value	
Illinois Funds	45,729.86
Pooled Investments	26,717,393.03
Total Cash and Investments	<u>26,776,496.05</u>
Prepays	<u>4,005.50</u>
Total Assets	<u>26,780,501.55</u>

Liabilities

Expenses Due/Unpaid	<u>3,230.00</u>
Total Liabilities	<u>3,230.00</u>

Net Position Held in Trust for Pension Benefits	<u><u>26,777,271.55</u></u>
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River Forest Police Pension Fund
Statement of Changes in Net Position - Modified Cash Basis
For the Two Months Ended June 30, 2023

Additions

Contributions - Municipal	\$ 3,444.47
Contributions - Members	52,222.52
Total Contributions	<u>55,666.99</u>
Investment Income	
Interest and Dividends Earned	38,363.80
Net Change in Fair Value	437,265.06
Total Investment Income	<u>475,628.86</u>
Less Investment Expense	(3,029.38)
Net Investment Income	<u>472,599.48</u>
Total Additions	<u>528,266.47</u>

Deductions

Administration	6,510.00
Pension Benefits and Refunds	
Pension Benefits	447,121.38
Refunds	<u>0.00</u>
Total Deductions	<u>453,631.38</u>

Change in Position **74,635.09**

Net Position Held in Trust for Pension Benefits

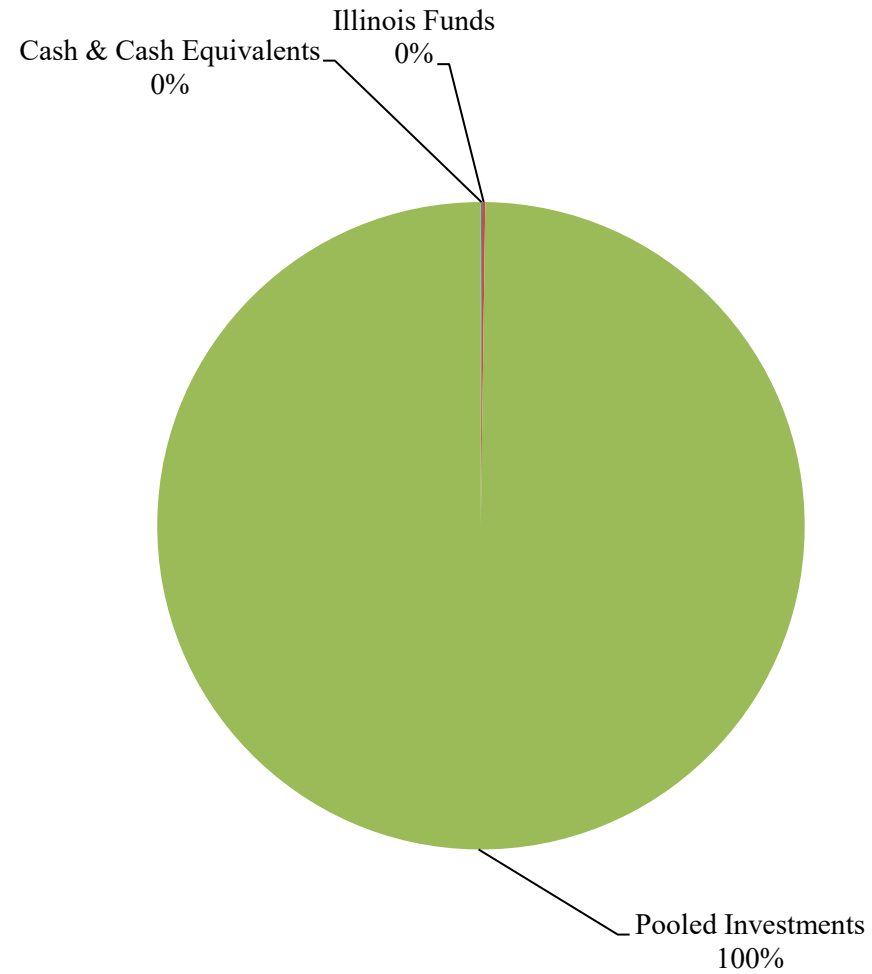
Beginning of Year	<u>26,702,636.46</u>
End of Period	<u>26,777,271.55</u>



Other Supplementary Information

River Forest Police Pension Fund

Cash and Investments



River Forest Police Pension Fund

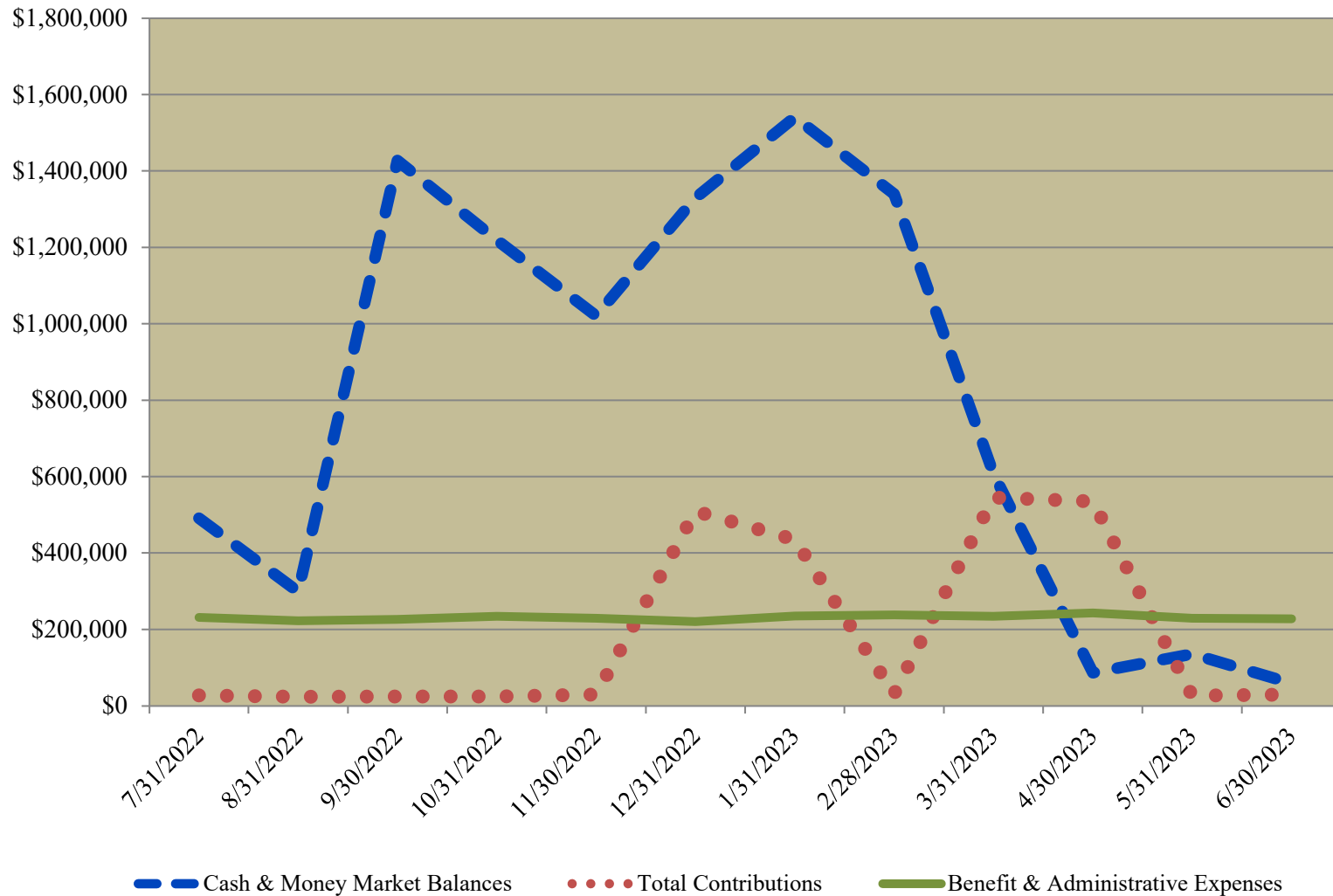
Cash Analysis Report

For the Twelve Periods Ending June 30, 2023

		<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>03/31/23</u>	<u>04/30/23</u>	<u>05/31/23</u>	<u>06/30/23</u>
<u>Financial Institutions</u>													
BMO Harris Bank - CK		\$ 14,949	14,943	1,103,488	871,962	643,269	569,502	338,390	101,576	36,092	15,016	15,120	13,373
		<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>	<u>36,092</u>	<u>15,016</u>	<u>15,120</u>	<u>13,373</u>
Wells Fargo - MM	#9201	-	-	-	(2,125)	-	-	-	-	-	-	-	-
Wells Fargo - MM	#9202	14,380	14,397	-	86	87	-	-	-	-	-	-	-
Wells Fargo - MM	#9203	70,762	71,414	71,983	72,161	70,207	-	214	214	215	-	-	-
Wells Fargo - MM	#9204	24,217	29,259	57,905	58,019	58,157	-	4,704	4,704	4,704	-	-	-
Illinois Funds - MM		366,335	168,827	193,509	218,616	249,004	759,533	1,197,872	1,233,142	567,055	71,393	120,286	45,730
		<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>	<u>571,974</u>	<u>71,393</u>	<u>120,286</u>	<u>45,730</u>
Total		<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>608,066</u>	<u>86,409</u>	<u>135,406</u>	<u>59,103</u>
<u>Contributions</u>													
Current Tax		3,992	-	-	-	-	484,630	410,429	7,097	521,431	502,741	-	3,444
Contributions - Current Year		<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>24,159</u>	<u>32,053</u>	<u>26,518</u>	<u>25,704</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>545,590</u>	<u>534,794</u>	<u>26,518</u>	<u>29,148</u>
<u>Expenses</u>													
Pension Benefits		217,910	217,910	217,910	217,910	217,910	217,910	223,561	223,561	223,561	223,561	223,561	223,561
Refunds/Transfers of Service		-	-	-	-	-	-	-	13,470	-	-	-	-
Administration		<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>10,668</u>	<u>14,302</u>	<u>5,312</u>	<u>4,228</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>	<u>234,229</u>	<u>237,863</u>	<u>228,873</u>	<u>227,789</u>
Total Contributions less Expenses		<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>	<u>311,361</u>	<u>296,931</u>	<u>(202,355)</u>	<u>(198,641)</u>

River Forest Police Pension Fund

Cash Analysis Summary



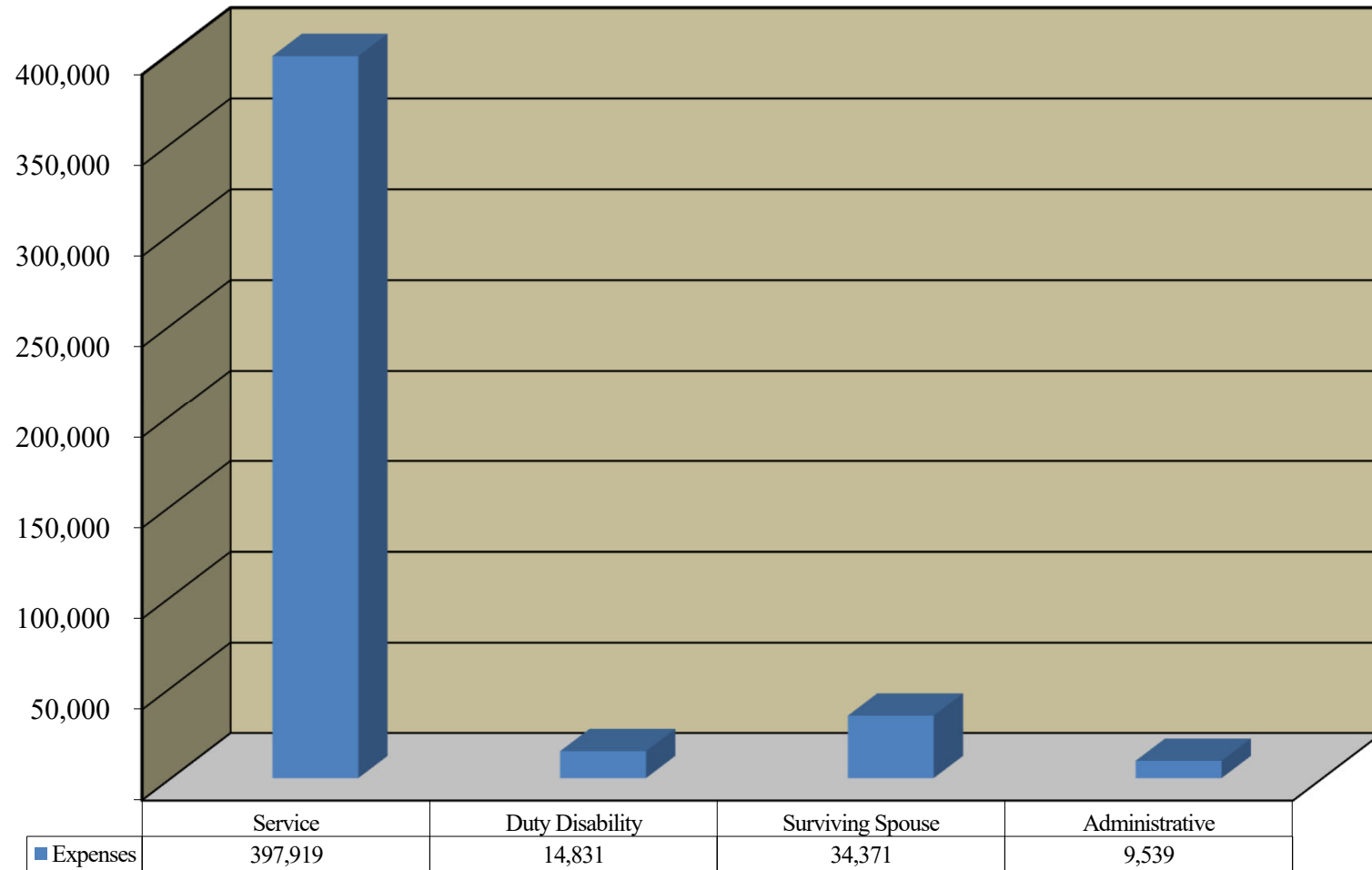
River Forest Police Pension Fund

Revenue Report as of June 30, 2023

	<u>Received this Month</u>	<u>Received this Year</u>
<u>Contributions</u>		
Contributions - Municipal		
41-210-00 - Current Tax	\$ 3,444.47	3,444.47
	<u>3,444.47</u>	<u>3,444.47</u>
Contributions - Members		
41-410-00 - Contributions - Current Year	25,704.12	52,222.52
	<u>25,704.12</u>	<u>52,222.52</u>
Total Contributions	<u>29,148.59</u>	<u>55,666.99</u>
<u>Investment Income</u>		
Interest and Dividends		
43-102-09 - BMO Harris Bank - Checking	23.89	23.89
43-106-01 - Illinois Funds - Money Market	294.87	669.59
43-800-01 - IPOPIF Consolidated Pool Income	17,769.28	37,670.32
	<u>18,088.04</u>	<u>38,363.80</u>
Gains and Losses		
44-800-01 - IPOPIF Consolidated Pool - Unrealized	808,159.56	432,525.70
44-800-02 - IPOPIF Consolidated Pool - Realized	4,758.39	4,739.36
	<u>812,917.95</u>	<u>437,265.06</u>
Total Investment Income	<u>831,005.99</u>	<u>475,628.86</u>
Total Revenue	<u><u>860,154.58</u></u>	<u><u>531,295.85</u></u>

River Forest Police Pension Fund

Pension Benefits and Expenses



River Forest Police Pension Fund

Expense Report as of June 30, 2023

	<u>Expended this Month</u>	<u>Expended this Year</u>
<u>Pensions and Benefits</u>		
51-020-00 - Service Pensions	\$ 198,959.64	397,919.28
51-040-00 - Duty Disability Pensions	7,415.45	14,830.90
51-060-00 - Surviving Spouse Pensions	17,185.60	34,371.20
Total Pensions and Benefits	<u>223,560.69</u>	<u>447,121.38</u>
<u>Administrative</u>		
Professional Services		
52-170-03 - Accounting & Bookkeeping Services	1,360.00	4,000.00
52-170-06 - PSA/Court Reporter	850.00	2,510.00
	<u>2,210.00</u>	<u>6,510.00</u>
Investment		
52-190-04 - Bank Fees	0.00	35.80
52-195-02 - Administrative Expense (IPOPIF)	542.81	906.64
52-195-03 - Investment Expense (IPOPIF)	753.74	1,335.73
52-195-04 - Investment Manager Fees (IPOPIF)	720.99	751.21
	<u>2,017.54</u>	<u>3,029.38</u>
Total Administrative	<u>4,227.54</u>	<u>9,539.38</u>
Total Expenses	<u>227,788.23</u>	<u>456,660.76</u>

River Forest Police Pension Fund

Member Contribution Report

As of Month Ended June 30, 2023

Name	Thru Prior Fiscal Year	Current Fiscal Year	Service Purchase	Refunds	Total Contributions
Barcnas, Lissette	\$ 4,613.58	1,286.32	0.00	0.00	5,899.90
Bradley, Paul A.	16,166.98	1,352.08	0.00	0.00	17,519.06
Casarez, Ricardo A.	9,707.46	1,286.32	0.00	0.00	10,993.78
Casey, Jennifer E.	195,978.86	1,829.04	0.00	0.00	197,807.90
Cassidy, William F.	68,867.89	1,862.47	0.00	0.00	70,730.36
Catalano, Mark G.	13,155.59	1,352.08	0.00	0.00	14,507.67
Coleman, Eddie L.	7,315.55	1,286.32	0.00	0.00	8,601.87
Cortes, Anthony G.	15,060.74	1,352.08	0.00	0.00	16,412.82
Czernik, Glen R.	123,819.34	2,130.72	0.00	0.00	125,950.06
Dosen, Martin C.	10,072.41	1,303.87	0.00	0.00	11,376.28
Drake, Megan C.	17,296.72	1,352.08	0.00	0.00	18,648.80
Fries, Michael B.	177,008.96	2,182.75	0.00	0.00	179,191.71
Gonzalez, Oscar F.	10,072.41	1,303.87	0.00	0.00	11,376.28
Green, Louis J.	6,281.21	1,417.84	0.00	0.00	7,699.05
Greenwood, James A.	223,745.68	2,545.60	0.00	0.00	226,291.28
Grill, Martin J.	220,517.25	2,130.72	0.00	0.00	222,647.97
Heneghan, Sean M.	41,689.92	1,556.83	0.00	0.00	43,246.75
Humphreys, Daniel J.	117,416.42	1,829.04	0.00	0.00	119,245.46
Labriola, Justin J.	173,532.98	2,130.72	0.00	0.00	175,663.70
Landini, Matthew W.	95,721.89	1,915.26	0.00	0.00	97,637.15
Lenz, Keagan D.	9,707.46	1,286.32	0.00	0.00	10,993.78
Mika, Paul P.	7,418.62	1,286.32	0.00	0.00	8,704.94
Murillo, Agnes H.	176,680.60	1,885.54	0.00	0.00	178,566.14
Niemann, Lane DW. Jr.	17,296.72	1,352.08	0.00	0.00	18,648.80
O'Shea, James E.	272,025.20	2,983.72	0.00	0.00	275,008.92
Ransom, Benjamin M.	94,215.70	1,934.19	0.00	0.00	96,149.89
Schrader, Cody M.	9,788.14	1,286.32	0.00	0.00	11,074.46
Swierczynski, Michael G.	235,989.48	3,364.12	0.00	0.00	239,353.60
Tagle, Luis A.	135,360.36	1,858.78	0.00	0.00	137,219.14
Zermeno, Denisse A.	36,103.29	1,579.12	0.00	0.00	37,682.41
Totals	2,542,627.41	52,222.52	0.00	0.00	2,594,849.93

Batches 62188

River Forest Police Pension Fund

Multiple Batch Report

Check Date 6/30/2023

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>Duty Disability</u>											
***-**-3703											
	106847	O'Loughlin, Brendan C.	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$2,914.98	\$2,914.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		***-**-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"/> 0	\$4,372.46	\$4,500.47	\$0.00	\$127.45	\$0.56	\$0.00	\$0.00
		***-**-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"/> 0	\$650.18	\$653.65	\$0.00	\$0.00	\$0.00	\$0.00	\$3.47
		***-**-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
<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

Batches 62188

River Forest Police Pension Fund

Multiple Batch Report

Check Date 6/30/2023

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
***-**-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
		***-**-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"/> 0	\$1,805.75	\$6,657.18	\$1,122.61	\$114.63	\$0.00	\$0.00	\$614.19
	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

See Accountants' Compilation Report

Batches 62188

River Forest Police Pension Fund

Multiple Batch Report

Check Date 6/30/2023

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
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											
	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

See Accountants' Compilation Report

Multiple Batch Report

Check Date6/30/2023

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 #							
***-**-0140				0							
			***-	**5125 Subtotal:	\$4,977.58	\$6,736.97	\$1,061.67	\$65.98	\$7.97	\$0.00	\$623.77
	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
***-**-6606				0							
			***-	**0140 Subtotal:	\$7,064.86	\$8,966.57	\$395.21	\$25.65	\$6.73	\$0.00	\$1,474.12
	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
***-**-7906				0							
			***-	**6606 Subtotal:	\$8,131.84	\$8,927.75	\$0.00	\$0.00	\$6.73	\$0.00	\$789.18
	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
***-**-7906				0							
			***-	**7906 Subtotal:	\$4,856.09	\$5,411.75	\$0.00	\$0.00	\$0.00	\$0.00	\$555.66
	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
***-**-3759				0							
			***-	**3759 Subtotal:	\$4,295.25	\$4,755.15	\$0.00	\$65.98	\$7.97	\$0.00	\$385.95
	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
***-**-6350				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

Multiple Batch Report

Check Date6/30/2023

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 #							
***-**-5984				0							
				***-**-6350 Subtotal:	\$5,179.99	\$6,626.58	\$395.21	\$25.65	\$0.00	\$0.00	\$1,025.73
	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							
***-**-1623				***-**-5984 Subtotal:	\$4,294.02	\$5,400.55	\$424.67	\$0.00	\$0.00	\$0.00	\$681.86
	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
	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							
***-**-3028				***-**-1623 Subtotal:	\$7,094.00	\$9,139.54	\$0.00	\$25.65	\$5.51	\$653.65	\$1,360.73
	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
***-**-8211	106856	Novak, Ronald S.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$3,649.18	\$4,660.48	\$424.67	\$25.65	\$7.97	\$0.00	\$553.01
				0							
				***-**-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"/>	\$2,226.80	\$3,832.48	\$1,141.65	\$65.98	\$8.99	\$0.00	\$389.06
				0							

Batches	62188	River Forest Police Pension Fund									
Multiple Batch Report										Check Date	6/30/2023
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 #							
			***-**-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	\$7,507.28	\$9,188.77	\$0.00	\$65.98	\$6.73	\$0.00	\$1,608.78
			***-**-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"/> 0	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	106848	Payment to Headwaters State Bank, Schauer -	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			***-**-3237 Subtotal:		\$4,215.03	\$5,191.57	\$0.00	\$0.00	\$0.00	\$0.00	\$976.54
***-**-1133											
	106865	Smith, Thomas H.	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$4,488.30	\$5,980.30	\$464.01	\$0.00	\$14.24	\$0.00	\$813.75
	106865	Payment to First National Bank, Smith -	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Batches 62188

River Forest Police Pension Fund

Multiple Batch Report

Check Date 6/30/2023

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 Subtotal:					\$4,688.30	\$5,980.30	\$464.01	\$0.00	\$14.24	\$0.00	\$813.75
***-**-6110											
	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
***-**-0128											
	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
***-**-6645											
	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
				0							
***-**-6645 Subtotal:					\$5,872.30	\$6,459.01	\$0.00	\$0.00	\$0.00	\$0.00	\$586.71
***-**-6283											
	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							
***-**-6283 Subtotal:					\$4,579.62	\$5,306.37	\$0.00	\$65.98	\$0.00	\$0.00	\$660.77
***-**-1101											
	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							

Batches 62188

River Forest Police Pension Fund

Multiple Batch Report

Check Date 6/30/2023

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
***-**-4996	113108	Payment to US Bank, Weiss -	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	***-**-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"/> 0	\$6,899.10	\$8,288.94	\$0.00	\$0.00	\$6.73	\$0.00	\$930.11
	106853	Payment to Access Credit Union, Zawacki -	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$453.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
***-**-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"/> 0	\$2,951.51	\$3,187.86	\$0.00	\$38.47	\$0.00	\$0.00	\$197.88
	***-**-2837 Subtotal:				\$2,951.51	\$3,187.86	\$0.00	\$38.47	\$0.00	\$0.00	\$197.88
***-**-4159	106845	Neault, Paula T.	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$3,500.65	\$3,897.11	\$0.00	\$38.47	\$0.00	\$0.00	\$357.99
	***-**-4159 Subtotal:				\$3,500.65	\$3,897.11	\$0.00	\$38.47	\$0.00	\$0.00	\$357.99
***-**-8968	106837	Samuel, Janet M.	<input checked="" type="checkbox"/>	<input type="checkbox"/> 0	\$5,150.51	\$6,379.92	\$696.02	\$38.47	\$0.00	\$0.00	\$494.92

See Accountants' Compilation Report

Batches 62188

River Forest Police Pension Fund

Multiple Batch Report

Check Date 6/30/2023

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 #							
***-**-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 62188

River Forest Police Pension Fund

Multiple Batch Report

Check Date 6/30/2023

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	51	\$184,051.40	\$224,214.34	\$11,409.81	\$1,064.88	\$104.38	\$653.65	\$26,930.22
No	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total	51	\$184,051.40	\$224,214.34	\$11,409.81	\$1,064.88	\$104.38	\$653.65	\$26,930.22

River Forest Police Pension Fund

Quarterly Vendor Check Report

All Bank Accounts
April 1, 2023 - June 30, 2023

Date	Check Number	Vendor Name	Invoice Amount	Check Amount
04/10/23	20746	Lauterbach & Amen, LLP		
		52-170-03 #75986 02/23 Accounting & Benefits	1,320.00	
		52-170-06 #75986 02/23 PSA	830.00	
		ACH Amount (Direct Deposit)		<u>2,150.00</u>
04/28/23	20747	Village of River Forest - Insurance		
		20-220-00 Medical Insurance - 04/23	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>
04/28/23	20748	Internal Revenue Service		
		20-230-00 Internal Revenue Service	26,930.22	
		ACH Amount (Direct Deposit)		<u>26,930.22</u>
04/30/23	50029	IPOPIF		
		52-195-02 Administrative Expense	660.36	
		52-195-04 Investment Manager Fees	827.85	
		52-195-05 IFA Loan Repayment	16,241.86	
		Check Amount		<u>17,730.07</u>
05/15/23	20749	Lauterbach & Amen, LLP		
		52-170-03 #77861 04/23 Accounting & Benefits	1,320.00	
		52-170-03 #76899 03/23 Accounting & Benefits	1,320.00	
		52-170-06 #76899 03/23 PSA	830.00	
		52-170-06 #77861 04/23 PSA	830.00	
		ACH Amount (Direct Deposit)		<u>4,300.00</u>
05/22/23	50030	BMO Harris Bank		
		52-190-04 Harris Banking Fees	35.80	
		Check Amount		<u>35.80</u>
05/31/23	20750	Village of River Forest - Insurance		
		20-220-00 Medical Insurance - 05/23	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>
05/31/23	20751	Internal Revenue Service		
		20-230-00 Internal Revenue Service	26,930.22	
		ACH Amount (Direct Deposit)		<u>26,930.22</u>

River Forest Police Pension Fund

Quarterly Vendor Check Report

All Bank Accounts
April 1, 2023 - June 30, 2023

Date	Check Number	Vendor Name	Invoice Amount	Check Amount
05/31/23	50031	IPOPIF		
		52-195-02 Administrative Expense	363.83	
		52-195-03 Investment Expense	581.99	
		52-195-04 Investment Manager Fees	30.22	
		Check Amount		<u>976.04</u>
06/29/23	20754	Lauterbach & Amen, LLP		
		52-170-03 #78894 05/23 Accounting & Benefits	1,360.00	
		52-170-06 #78894 05/23 PSA	850.00	
		ACH Amount (Direct Deposit)		<u>2,210.00</u>
06/30/23	20752	Village of River Forest - Insurance		
		20-220-00 Medical Insurance - 06/23	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>
06/30/23	20753	Internal Revenue Service		
		20-230-00 Internal Revenue Service	26,930.22	
		ACH Amount (Direct Deposit)		<u>26,930.22</u>
06/30/23	50032	IPOPIF		
		52-195-02 Administrative Expense	542.81	
		52-195-03 Investment Expense	753.74	
		52-195-04 Investment Manager Fees	720.99	
		Check Amount		<u>2,017.54</u>
		Total Payments		<u><u>147,947.32</u></u>

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 Trustee Training Opportunities

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

Heroes Family Fund Charity Golf Outing Registration

Tuesday, October 3, 2023

Crane's Landing Golf club

10 Marriott Drive

Lincolnshire, IL 60069

Golf registration is not open at this time. Please check back.

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.



IPFA Pension Seminar
November 3, 2023
Empress Banquets
Addison, IL

Registration is not open yet.

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
- Public Pension Fund Accounting Principles



EASTERN ILLINOIS UNIVERSITY in partnership with



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 that consists of at least 16 hours in their first year as a trustee. In addition, trustees must complete a minimum of eight hours of continuing trustee education annually thereafter.

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

[Click here to begin your pension trustee training.](#)

This training is provided online and in accordance with statutory requirements.

Pension Trustee Certification Fact Sheet



in
partnership
with



If you have questions regarding Article 3 or Article 4 pension trustee certification, please contact us by email at pensiontrustees@iml.org.

RESPONSE TIME

QUARTERLY NEWS FOR FIRST RESPONDERS



- Anonymous Complaints Subject to Full Investigation in Chicago
- IL Supreme Court Permits Compelled Production of Cell Phone Passcode
- ILETSB To Provide A PTSD Czar
- Mandatory Age of Retirement Plays a Role in Certain Benefits
- ILETSB May Now Create "Emergency Rules" to Address Police Staffing Crisis
- Trooper Fails to Sue his way into "Good Standing"
- Battered Kankakee Firefighter's Lawsuit Booted
- 911 Calls Sometimes Not Subject to FOIA
- Bensenville Required to Provide Health Insurance
- Court Creates Its Own Means of Calculating Pensionable Salary
- In the First District, One Doctor is Sufficient to Support Board's Denial
- Does Secret Equal Secure Under FOIA?
- NLRB Updates Prosecution Priorities to Favor Workers

July 2023 Vol. 6 Iss. 3

Use A Dedicated Account for Pension Work

While it's very easy to use your work or personal email as a central mode of communication related to pension, or work adjacent activity, this may have unintended consequences. As a firm, we strongly recommended any non-related department work, (e.g. pension business) be communicated through a dedicated email account. We suggest not only avoiding your work email, but also your personal email, for this type of communication.

Using your work email gives the department unfettered access to your communications. This could mean unintentionally diminishing privileged communications with your attorney. Importantly, if privilege is waived it may not be "unwaived."

As members of a public body, by virtue of your positions on the pension boards, your communications are subject to both the Illinois Freedom of Information Act and the Illinois Records Retention Act. If trustees use their personal email addresses, those email accounts now must be combed through for information if a request is made pursuant to FOIA, or there is any involvement in a lawsuit and discovery is requested. Additionally, using personal accounts for public business means you must maintain those records—you must keep any email communications related to public business. If you were to delete any communications, it may give rise to issues. Having a separate account helps avoid this issue altogether.

This extends to the use of your privately owned cell phones as it relates to communications regarding public matters. Best practice – completely avoid use of any text messages regarding public matters. Once again, these communications are subject to FOIA and discovery matters. There may also be certain record retention requirements on such communications.

In sum, KGM recommends using an email exclusively dedicated to public matters and never texting regarding public matters

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

dispute were two issues: (1) anonymous complaints against officers; and (2) mandatory participation in wellness training.

Under the CBA, complaints against officers are given a preliminary investigation by the Department through either the Civilian Office of Police Accountability or the Bureau of Internal Affairs. However, a full investigation is conducted under two scenarios: (1) an affidavit is filed with the complaint, or (2) the underlying conduct was a criminal offense. Meaning, anonymous (and unverified) complaints could not be the subject of a complaint register investigation unless a criminal offense was alleged. Further, neither residency nor medical roll abuse could be the subject of an unverified complaint register investigation and no discipline could result, unless the information was criminal in nature. The CBA also included a side letter which permitted either the Head of Internal Affairs or the Office of Professional Standards to sign an affidavit in good faith.

PBPA proposed to maintain the *status quo*. However, the City sought to extend the affidavit override process to permit full investigations into all anonymous complaints. Specifically, the City sought to amend the provision to permit a full investigation following the receipt of any affidavit.

Pursuant to arbitration procedure, the matter was initially brought before the Dispute Resolution Board (“Board”). The Board adopted the City’s new provision. However, it limited the use of partial, unverified-based investigations. The Board further ruled PBPA members were required to participate in the City’s wellness plan or be assessed a \$50 monthly penalty.

In July 2020, the new CBA was ratified. That same month, PBPA sought review in the circuit court. In addition to the complaint filed in the Circuit Court, PBPA also filed an unfair

Anonymous Complaints Subject to Full Investigation in Chicago

PBPA v. City of Chicago

PBPA Chapters 156A, 156B, and 156C represent the sergeants, lieutenants, and captains for the Chicago Police Department, (collectively “PBPA” or “Plaintiffs”). The City and PBPA engaged in interest arbitration after reaching impasse on negotiations for a successor agreement. At the center of this

labor practice (“ULP”) charge against the City. PBPA alleged the City improperly brought permissive subjects of bargaining to arbitration. The ILRB stayed the matter pending the outcome of judicial review.

The circuit court affirmed the Board’s decision. On appeal, PBPA argued the Board had exceeded its authority by considering the new override provision as it believed it was a permissive subject of bargaining, the new procedure violated Illinois law, and penalizing PBPA members based on participation in the wellness program was arbitrary and capricious.

The Appellate Court did not consider whether an employee’s right to be free from investigations pursuant to anonymous complaints was a permissive subject of bargaining. Rather, it determined this was a matter to be determined by the ILRB, the agency with the expertise to make such a determination.

On whether the proposed language violated Illinois law, the Appellate Court found it had not. It reasoned, the Disciplinary Act, nor the Labor Act, contained language requiring a complaint against a police officer be accompanied by an affidavit by a known or anonymous complainant. Even so, if an affidavit was required, the policy permits an agency official to sign the affidavit after careful review of the preliminary evidence.

The Appellate Court agreed with the circuit court that PBPA failed to show how the Board was empowered to direct LMCC to terminate participation in the wellness program. As such, PBPA failed to show the decision was arbitrary and capricious. Ultimately, the circuit court decision affirming the Board was affirmed by the Appellate Court.

PEDA Amended to Protect Against Abuse of Home Rule Power

Public Act 103-0063

The Public Employee Disability Act (“PEDA”) was amended to preclude home rule units from exercising home rule authority, in any way, in a manner inconsistent with PEDA. Meaning, local governments may not use home rule authority to create local ordinances to circumvent or reduce PEDA benefits.

IL Supreme Court Permits Compelled Production of Cell Phone Passcode

People v. Sneed

Keiron Sneed was charged with two counts of forgery stemming from the falsification of two paychecks payable to and endorsed by Sneed. Sneed deposited the checks via mobile deposit. Pursuant to the investigation, police obtained a search warrant for Sneed’s phone. They were unable to execute the warrant because Sneed refused to provide the passcode into the phone. The State filed a motion to compel production of the passcode which the circuit court denied.

The circuit court denied the motion to produce based on the Fifth Amendment privilege against self-incrimination, finding compelling the information was tantamount to testimonial communication. The State appealed. The appellate court reversed. It held producing a cell phone pass code was not incriminating, testimonial communication protected by the Fifth Amendment. Sneed appealed.

The Illinois Supreme Court affirmed the appellate court. It found though compelling the passcode was a testimonial

communication, it is only to the extent that performing the act of entering the code implicitly asserts the person entering the code can unlock the phone—nothing more which would implicate further considerations of the Fifth Amendment.

US DOL Clarifies FMLA Application to Holiday Leave

The US Department of Labor issued an opinion letter for a clarification on FMLA. Of note, if an employee does not work on holidays, those holidays do not count as used while on FMLA leave. However, if an employee would have otherwise worked while on FMLA leave, those holidays do count towards time off under the FMLA.

ILETSB To Provide A PTSD Czar

The Police Training Act was amended empowering ILETSB to appoint a PTSD Mental Health Coordinator. The PTSD Mental Health Coordinator will be required to create and implement a mental health support and education system for law enforcement officers. The Coordinator must be an active law enforcement officer with a history of developing and distributing mental health evidence based training, and have an established history of working with police administrations and unions. Additional responsibilities will include working with police academies to introduce recruits to issues and solutions, establish training, establish a reference list of medical professionals, establish peer support programs, work with private companies offering assistance to assure sound and factual methods are being used, develop studies with the State university system for research, and set standards on continuing education on mental health.

SURS Clarifies Line-of-Duty Requirements for Police Officers

Public Act 103-0080

The State University Retirement System (“SURS”) portion of the Illinois Pension Code was amended to clarify the conditions by which college and university police officers may be entitled to disability benefits. To qualify for a line of duty disability benefit, police officers who are members of SURS are subject to the following criteria: (1) a written certification from one or more licensed and practicing physicians appointed by or acceptable to the board, stating the disability qualifies as a line of duty disability; (2) the employer's position on whether the disability qualifies as a line of duty disability; and (3) any other medical examinations, hospital records, laboratory results, or other information necessary for determining the employment capacity and condition of the employee.

Mandatory Age of Retirement Plays a Role in Certain Benefits

Salcedo v. Chicago Police Pension Bd.

Ruben Salcedo was a Chicago police officer. In 2008, he was involved in a motor vehicle accident which caused several injuries including a traumatic brain injury. Following the accident, Ruben was awarded a line of duty disability benefit. This award amounted to 75% of his salary and his entitlement to disability benefits continued so long as his disability persisted or until he reached the age of 63 (the mandatory age of retirement). Ruben turned 63 in 2013. At that point, the disability converted into a “life annuity.”

In 2018, Ruben passed away. His cause of death was listed as gastrointestinal hemorrhage, esophageal varices, and decompensated cirrhosis. His widow, Maria Salcedo, was awarded a monthly life annuity. In 2021, Mrs. Salcedo filed a claim for a widow's compensation annuity benefit pursuant to 5-144 of the Illinois Pension Code. Applying for a benefit under this provision permits a widow to review a "compensation annuity" and a "supplemental annuity."

A widow is eligible for a compensation annuity when the officer dies from an injury incurred in the performance of an act of duty and amounts to the difference between the annuity and the amount equal to 75% of the salary attached to the position as though he was active and until the officer, had they lived, reached the age of 63.

A widow is eligible for a supplemental annuity when the compensation annuity terminates. This supplemental annuity is the difference between the widow's annuity and 75% of the annual salary that the officer would have been receiving when he reached 63 had he been in the same rank. In both instances, the death of the officer must be a direct result of the injury, or the injury was of such a nature as to prevent them from ever returning to service.

Following a hearing, the Retirement Board denied Mrs. Salcedo's claim. As to the basis of its denial, the Board determined Ruben had mandatorily retired by reaching age 63, his inability to return to service was not based on injury. In so finding, Ms. Salcedo was then not eligible to receive her requested annuity.

In June 2021, Mrs. Salcedo sought administrative review of the Board's decision.

The circuit court upheld the Board's decision, agreeing the mandatory retirement age precluded the requested annuity as it was an intervening event. Mrs. Salcedo appealed.

The Appellate Court affirmed the Pension Board's decision. It held Ruben's mandatory retirement at age 63 precluded Mrs. Salcedo from receiving both a compensation annuity and supplemental annuity, as annuities under Section 5-144 apply to officer deaths before the retirement age.

Disabled and Active First Responders to have the Same Health Insurance Options

The Public Safety Employee Benefit Act ("PSEBA") was amended, in part, requiring employers to offer the same health insurance plan to catastrophically injured employees as the employer offers to its full-time law enforcement, correctional, probation officers, or firefighters. We expect this to be bargained into most CBAs going forward.

ILETSB May Now Create "Emergency Rules" to Address Police Staffing Crisis

The Illinois Administrative Procedure Act now permits ILETSB to create emergency rules related to certifications of full-time and part-time law enforcement officers for a period of one year following the effective date. This emergency rulemaking amendment is made in response to changes made in Sections 8.1 and 8.2 of the Police Training Act. These rules were amended to include a reciprocity waiver for out-of-state or federally trained officers seeking a law enforcement certification in Illinois.

DACA Aliens Permitted to Work as Deputies

Public Act 103-0080

This amendment to the Counties Code permits the sheriff of any county, or corporate authority of any municipality, to now employ any person who is legally federally authorized to work and obtain a firearm to be hired as a deputy sheriff or special policeman. This includes individuals against whom immigration action has been deferred under DACA.

Trooper Fails to Sue his way into “Good Standing”

Dunn v. Schmitz

Former ISP lieutenant, Kenneth Dunn, brought suit against three Illinois State Police (“ISP”) superiors for designating him “not in good standing” at his time of retirement.

While Dunn was active, he was placed under criminal investigation for mortgage fraud. He was placed on restricted duty during the pendency of the investigation. A note in his record indicated he was the subject of a federal criminal investigation. Though Dunn admitted to participating in a voluntary interview, the record did not reflect he was a subject of an investigation. Dunn retired during the investigation.

Dunn brought a due process claim under the Fourteenth Amendment, alleging a deprivation of a liberty interest, as his retirement designation status interfered with future occupational opportunities. He argued ISP had disseminated information that he had been stripped of his law enforcement authority. This designation additionally interfered with Dunn’s eligibility to carry a

concealed weapon as a retired law enforcement officer. Dunn appealed his designation in February 2017, but was denied.

The trial court initially found in favor of defendants, and the Seventh Circuit Court of Appeals agreed. Dunn argued disclosure of his retirement status to ILETSB, while he was not truly under investigation, was dissemination of stigmatizing information that could interfere with his liberties interest (pursuing future occupational opportunities). The Seventh Circuit held the record did not contain evidence ISP had shared his retirement status, only that it could. Dunn argued his status was subject to FOIA and therefore could be disseminated. However, the Court did not find this was sufficient to establish dissemination of stigmatizing information as disclosure under FOIA was not a given, it may be exempted under one of its many exceptions. The Seventh Circuit also held Dunn had not established he was foreclosed from all jobs requiring a concealed carry license as he could still obtain a regular, non-law enforcement retiree license, for any position that required he carry a firearm.

Battered Kankakee Firefighter’s Lawsuit Booted

Giese v. City of Kankakee

On October 18, 2018, Michelle Giese, along with other firefighters, responded to a call at senior living facility. The firefighters entered the building. Lieutenant Nathan Boyce gave an order for the firefighters to wait to proceed through the fire doors until the hose was charged. Giese did not recall hearing that order. While Boyce was deploying the fire hose, Giese and several other firefighters used thermal imaging to assess conditions.

After investigation, the firefighters determined the fire was contained and proceeded down the hallway with the uncharged hose. They heard moans and entered an apartment finding a woman on fire. Boyce realized the firefighters had violated his order and walked into the hallway. He entered the apartment and grabbed Giese by her harness, lifting her off the ground. He pushed and shoved her into the hallway.

Giese notified supervisors; she met with Chief Damon Schuldt. The chief instructed Giese to alter her schedule to avoid Boyce. Boyce was suspended for twenty-four hours and took an anger management course. Boyce was also directed to avoid working shifts with Giese for three months.

Giese, unhappy that she had to alter her schedule to avoid Boyce and dissatisfied with the Chief's investigation, reported the incident to the City's HR head, Elizabeth Kubal. Ten minutes after Giese reported, Chief Schuldt called Giese demanding to know why she spoke to HR and reiterating his order to change her schedule to avoid working with Boyce.

Giese experienced physical symptoms of stress and psychological trauma. She used sick time and put in a workers' compensation claim for reimbursement of that sick time, which was granted.

On March 13, 2019, Giese visited the firehouse where she was informed Chief Schuldt had advised everyone to not speak to Giese because of a pending lawsuit. This was false. Chief Schuldt alleged James Ellexson, the new head of human resources, advised him not to speak with Giese.

On April 5, 2019, Giese filed a complaint with the EEOC. A week later, Ellexson notified Giese if she did not return to work on April 15, 2019, she would be terminated. Giese returned to work April 14, 2019, in a light duty capacity. She worked light duty until May 10, 2019. She was sent home on this date after breaking out in hives and blisters, and had high blood pressure. She never returned to work.

Giese brought suit against the City, Schuldt, and Boyce for retaliation in violation of Title VII. In part, the suit alleged Defendants condoned aggressive and inappropriate behaviors as part of a "code of silence." The district court found in favor of Defendants, holding Giese failed to establish she had been deprived any right and did not face retaliation after filing her EEOC claim. The court held that was the only protected activity.

The Seventh Circuit found Giese had not established the City condoned the behavior because it was not widespread. Because this was a single firefighter acting in an unprecedented matter, it did not establish a widespread practice leading to condonation. The Seventh Circuit also determined Giese did not establish a Title VII sex discrimination claim because she had not notified HR she believed she was being discriminated against because of her sex when she reported. The Seventh Circuit agreed the only protected activity Giese conducted was filing the EEOC claim. Once she did that, Giese did not face any adverse employment action.

Police Officers Not Eligible for Recall After Age 60

The Illinois Pension Code was amended to preclude disabled police officers and sheriff deputies from being subject to recall once they reach age 60. This provision may be in response to an abuse of the recall provision by the City of North Chicago. As a reminder, police officers who are on a disability pension may be recalled to service in the case of a *bona fide* emergency.

911 Calls Sometimes Not Subject to FOIA

Edgar County Watchdogs v. Will County Sheriff's Office.

The Edgar County Watchdogs (“ECW”) filed two Freedom of Information Act (“FOIA”) requests with the Will County Sheriff’s Office. The first FOIA request, filed August 7, 2019, sought 911 calls for Wesley Rivals Township Park and Rivals Park from June 2019 as well as any reports generated or 911 calls for August 6, 2019, at the two locations.

On August 13, 2019, the Sheriff granted in part and denied in part the request. While it provided a heavily redacted report from August 6, it denied the release for 911 calls from that date. In response, on August 13, 2019, ECW narrowed its request, seeking 911 calls for seven specific incidents occurring in June and August 2019. This was denied in full.

Meanwhile, ECW filed another FOIA on August 8, 2019, seeking 911 calls and reports for the park or Wesley Township. The Sheriff provided two redacted reports and denied the 911 calls. ECW filed in circuit court seeking

production of the 911 calls and unredacted portions of reports.

At trial, the Sheriff argued it denied the 911 calls based on confidentiality provisions of FOIA, specifically Section 7(1)(d)(iv). It included an affidavit by Shannon Wahl, the Sheriff’s FOIA administrator. Wahl determined the records were exempt because Wesley Township had a small population and the caller was likely to be identified based on their voice. The Sheriff also provided an affidavit by an information technology employee within the department which asserted the department did not have voice masking software to change the caller’s voice.

After an *in-camera* review of the calls, the circuit court issued an order requiring the Sheriff to either alter the video recording or provide a transcript. The trial court also ordered the Sheriff to provide unredacted copies of certain reports. The Sheriff sought review of the disclosure of the 911 calls.

The Appellate Court held because the Sheriff did not provide the recordings at the appellate level, it could not determine whether the trial court’s *in-camera* review and subsequent decision to release violated FOIA. While the Appellate Court found masking the voices did not create a new record, the Sheriff did establish it did not have the software to complete the task and was therefore not required to do so. Additionally, the Appellate Court found ordering the Sheriff to provide a transcript of the 911 calls, when it did not normally maintain transcripts of 911 calls, did create a new record and the trial court erred when it ordered the Sheriff to provide that in the alternative. Overall, because the Sheriff did not have the masking software and was

not required to create a transcript, it could not disclose the calls.

Consolidated Funds Investment Returns			
IPOPIF			
Assumed Rate of Return	6.8%		
Actual Rate of Return as of April 30, 2023	1 Month	YTD	1 Year
	0.9%	5.2%	1.0%
IFPIF			
Assumed Rate of Return	7.125%		
Actual Rate of Return as of April 30, 2023	1 Month	3 Month	Since Inception
	1.1%	0.5%	-4.2%

Bensenville Required to Provide Health Insurance

Ivetic v. Bensenville Fire Protection District

James Ivetic served as a firefighter with the Bensenville Fire Protection District No. 2 (“District”) for nearly 30 years. During this time, Ivetic responded to numerous fires and was exposed to various known and suspected carcinogens. In January 2008, Ivetic was diagnosed with nondisabling small lymphocytic lymphoma which later developed into chronic lymphocytic leukemia. The progression of the disease required Ivetic to undergo a complete bone marrow transplant and resulted in total disability. A bone marrow biopsy confirmed

his cancer was stage IV. Ivetic continued working for the District, while seeking treatment until he retired in June 2008.

In 2012, Ivetic applied for a line-of-duty disability pension, or, in the alternative, an occupational disease disability pension. After initially being denied a hearing due to his

superseding retirement, Ivetic filed a complaint for administrative review. The court agreed with Ivetic, remanding the matter for a full evidentiary hearing. The court found retired firefighters are eligible to apply for line-of-duty disability pensions but are not eligible to apply for occupational disease disability pensions.

In 2015, at hearing, Ivetic admitted his exposure was likely due to some chemicals outside of the line of duty when he worked one of his part-time jobs. However, he also established his frequent and numerous exposures to chemicals as a firefighter. Ivetic testified he was exposed to fumes when he would perform daily tests on vehicles, running them for up to 20 minutes, checking for leaks, and ensuring all equipment was functioning properly. He was also exposed to increased fumes early in his career by entering burning buildings when air packs were not yet mandated. Additionally, as part of his firefighting duties, Ivetic had to remove ceilings or walls made of insulation, drywall, or plaster to ensure there were no hidden fires. As a result, his clothing and bunker gear often had fire residue on them, giving off a distinct fire smell and potentially being wet with substances that had melted within the building. Ivetic highlighted the lack of a proper cleaning protocol for firefighters’ gear, mentioning the occasional use of a garden

hose or infrequent washing, but overall noting cleaning was not regularly done.

Three independent medical evaluations of Ivecic were considered, one of which opined the cancer was more likely than not a partial result of exposure as a firefighter and two deemed the cause inconclusive but possibly related to his occupation as a firefighter.

Ultimately, the Board of Trustees of the Bensenville Pension Fund determined Ivecic's acts of duty were either the cause of or a contributing cause of his cancer, and he was awarded a line-of-duty disability pension. However, when Ivecic applied for health insurance premium benefits pursuant to Public Safety Employee Benefits Act ("PSEBA"), the District denied his application.

After the District rejected Ivecic's application, he filed for a declaratory judgment that the District was obligated to provide health insurance premiums pursuant to PSEBA. Both parties filed motions for summary judgment. The circuit court held the District was indeed obligated to pay the health insurance premiums. On appeal, the District argued the circuit court's ruling was erroneous because Ivecic did not meet the PSEBA's statutory criteria of experiencing a catastrophic injury due to his response to what is reasonably believed to be an emergency. The appellate court disagreed with the District's argument and affirmed the circuit court's judgment.

The appellate court's decision was largely dependent on the Board's award of a line-of-duty disability pension which established the catastrophic injury prong as a matter of law. Additionally, the contributing cause of his exposure when responding to emergencies as a firefighter was sufficient to

satisfy the emergency prong of PSEBA. Thus, Ivecic was entitled to health insurance premium benefits from the District.

COVID is Presumed Duty Related for Chicago's First Responders

Public Act 103-0002

The Illinois Pension Code pertaining exclusively to Chicago Police Officers and Firefighters was amended to presume COVID-19 is duty-related. Chicago's finest and bravest, who were infected between March 9, 2020 and June 30, 2021, are rebuttably presumed to have contracted and been injured while in the performance of an "act of duty." As such, absent evidence to the contrary, such a member would be entitled to a line-of-duty disability benefit. This amendment is limited to COVID-19 and Chicago first responders. Please note, this presumption is not applicable to first responders who were not on duty for a period of 14 or more consecutive days immediately prior to the date of contraction. This amendment is retroactive and applies to any police officer or firefighter denied a duty disability benefit who would have otherwise been entitled to the benefit.

Court Creates Its Own Means of Calculating Pensionable Salary

City of East Peoria v Board of Trustees of the Police Pension Fund of East Peoria

Chad LaCost was awarded a pension based on the rank of deputy chief, which he held for only three months. When his appointment as deputy chief was terminated, he resumed the rank of sergeant until he retired. When LaCost announced his decision to resign from the position of sergeant, he requested his pension benefits be "determined by the highest rate of

pay within the last year.” This request was granted by the Board of Trustees of the Police Pension Fund of the City of East Peoria (Board), who awarded him a pension based on his salary at his former rank of deputy chief.

The City of East Peoria (City) subsequently sought administrative review of the Board’s decision and the matter was remanded to the Board to conduct a new hearing on the calculation of LaCost’s pension benefits. At the hearing, the Board reapproved the request for LaCost’s pension benefits based on his former rank of deputy chief. They justified this decision by referring to section 3-111(a) of the Pension Code, which safeguards a reduction in pension benefits for an officer who is demoted after contributing 9.91% of their salary to the pension fund, as long as the officer retires within one year of being demoted.

Again, the City sought administrative review. The circuit court determined the Board’s decision was correct, affirming LaCost should receive pension benefits based on his previous position. The City appealed the decision, arguing the Board misinterpreted section 3-111(a) of the Illinois Pension Code and the pension benefits should be based on the average actual wages earned by an officer during their last year of service.

The Appellate Court looked to the plain language of the statute to determine the intention of section 3-111(a) to mean “a police officer retiring on or after July 1, 1987, shall receive a pension of (1) one-half the salary attached to the rank held on the last day of service or (2) one-half the salary attached to the rank held for one year prior to the last day, whichever is greater.” Thus, the court found it reasonable to interpret section 3-111(a) to account for the salary associated with LaCost’s three months as deputy chief and nine months as a sergeant, in addition to his 24 years of service. Therefore, the Board erred

by granting pension benefits based solely on the salary attached to LaCost’s former rank of deputy chief.

This is a vast departure of decades of interpretation of the Code. Of note, the court adopted its own interpretation. It did not adopt the City or Pension Board’s interpretation. We are hopeful the Illinois Supreme Court will review this case.

Workers Entitled to Be Paid Prevailing Wage

Public Act 103-0048

The Prevailing Wage Act (“PWA”) was amended to include a private right of action for employees to recover the difference between the amount paid and the prevailing wage rate when the employee has not received the appropriate wage. Meaning, employees who do work on a job where the PWA applies are entitled to sue to be paid the difference between what they were paid and what the PWA requires. This is a powerful tool for working people to ensure they are paid fairly.

In the First District, One Doctor is Sufficient to Support Board’s Denial

Valkov v. City of Northlake Police Pension Fund

Marian Valkov worked as a detective for the Northlake Police Department. In 2017, Valkov was involved in an accident while patrolling for unusual activities on his way to pick a fellow detective up from getting an oil change. He was taken to the emergency department for mild persistent mid-thoracic back pain. After being released from the hospital, he underwent treatment and was subsequently diagnosed with injuries to the right shoulder and neck. He was referred to physical therapy.

After eight months of continued efforts in physical therapy, Valkov continued to have

pain and difficulty rotating his neck. In 2018, he underwent fusion surgery and was likely to return to full duty without restrictions.

Although Valkov's condition and abilities were improving in the following months, the decreased motion in his neck indicated potential vulnerability when wrestling with suspects and difficulty operating a firearm. Six months post-operation, he was released to work with permanent restrictions including "office/desk work only, no lifting greater than twenty-five pounds, [and] no prisoner/suspect contact." Valkov subsequently applied for disability pension benefits to the Board of Trustees of the Northlake Police Pension Fund (Board).

Nine months after his fusion surgery, Valkov underwent three independent medical examinations that indicated his neck was objectively healed, yet he expressed his own subjective complaints and limited demonstrations of neck movement. The Board concluded the subjective evidence was unconvincing.

The Board denied Valkov disability pension benefits, finding he was not physically disabled from service. In making their decision, the Board relied heavily on the independent medical evaluation by one doctor who explained his finding that Valkov was not disabled based on objective evidence instead of a subjective range of motion presentation. Less weight was given to the two other independent medical examiners who relied too heavily on Valkov's subjective range of motion presentation. Since Valkov failed to establish his disability, the Board did not establish whether his alleged disability

was caused by or incurred as the result of an act of duty.

Valkov sought administrative review of the decision in the circuit court and motioned to supplement the record to include 150 pages of physical therapy records that were not submitted to the Board, or, in the alternative, remand the matter back to the Board to consider the additional evidence. The admission of the additional records was denied, and the circuit court affirmed the Board's decision that Valkov was not disabled.

Valkov appealed the decision once again, arguing it was against the manifest weight of the evidence because all but one doctor concluded he was disabled from performing unrestricted duties as a police officer. The appellate court deferred to the Board's assessment of credibility and weighing of the evidence to confirm their decision. The independent medical examination which relied only on objective observations and not subjective demonstration of range of motion was sufficient to confirm the Board's decision and the denial of disability pension benefits was not against the manifest weight of the evidence.

As for the missing 150 pages of physical therapy records, the appellant, here Valkov, bears the burden of providing a complete record. Because the record on appeal did not include a report from the hearing on the motion to supplement evidence or an acceptable substitute report, the appellate court had to assume the lower court made the right decision to deny the inclusion of the additional pages based on the law and the evidence presented.

Firefighters' Continuation Privilege Expanded to EMTs and Paramedics

Public Act 103-0052

The Illinois Insurance Code is being amended to expand coverage of firefighters in the firefighters' continuance privilege provision. Now, coverage has been expanded to apply to paramedics and emergency medical technicians.

Does Secret Equal Secure Under FOIA?

Chapman v. Chicago Department of Finance

In 2018, Matt Chapman made a request under the Freedom of Information Act ("FOIA") to the Chicago Department of Finance, seeking records concerning the Citation Administration and Adjudication System ("CANVAS"). CANVAS was developed for the enforcement of parking, red-light, and speed-camera tickets.

Chapman specifically asked for an "index of the tables and columns within each table of

CANVAS" and the "column data type as well." He indicated the requested information was not intended for commercial purposes and would be made available to the general public. The Chicago Department of Finance denied Chapman's request, stating the records fell under the exemption outlined in section 7(1)(o) of FOIA. This section protects administrative or technical information related to automated data operations that, if disclosed, could compromise the security of the system or its data. Chapman filed suit, arguing the information was nonexempt and the department had willfully and intentionally violated FOIA for denying his request.

At trial, the chief information security officer for the City of Chicago explained how knowledge of the system could jeopardize the CANVAS system, making it vulnerable to cyberattacks. He testified that Chapman's request pertained to file layouts, and if an unauthorized person gained access to such information, they could precisely execute attacks on the system with minimal detection.

A self-proclaimed "vulnerability researcher" also testified at trial, admitting he hacks systems for a living. Contrary to the chief information security officer's testimony, this witness stated the requested information concerned "the schema of the database that backs the CANVAS application, the tables and the columns of those tables" and would not cause vulnerability to the system.

The circuit court found the department had not met its burden of proof under 7(1)(o) of FOIA and was obligated to produce the requested records. On appeal, the appellate court affirmed the lower court's decision, the information was not exempt from disclosure and should be provided to Chapman per his request. The department appealed the decision to the Illinois Supreme Court.

The Supreme Court of Illinois agreed with the department, the plain language of section 7(1)(o) establishes a clear exemption for file layouts. Chapman's request for an "index of tables and columns" as well as "column data type" fell under the definition of "file layout" within the meaning of section 7(1)(o) of FOIA. Thus, the decisions of the appellate court was reversed and the records were exempt from disclosure.

Constitutional Challenges Against the State May Only Be Filed in Springfield or Chicago

The Illinois Code of Civil Procedure was amended as it relates to constitutional challenges against the State. This amendment limits plaintiffs to bringing suit in either Sangamon or Cook County. This includes violations of both the Illinois and Federal constitution. We expect this provision to face some challenges in court. For instance, how the Illinois General Assembly can overcome a federal statutory right to bring suit in federal court is a particular question we look forward to seeing answered by the courts.

NLRB Updates Prosecution Priorities to Favor Workers

Chapman v. Chicago Department of Finance

The NLRB General Counsel issued a memorandum updating its prosecutorial priorities. These changes are sweeping and substantive. This is of particular note because the Illinois Public Labor Relations Act largely mirrors the NLRA. Also, the Illinois Public Labor Board commonly relies on NLRB decisions for guidance.

The NLRB's, updated priorities include: 1) the inherently concerted doctrine, 2) offering significantly more backpay in lieu of reinstatement, 3) requirement of unions to provide verification of financial auditing, 4) lobbying costs are not chargeable to objectors, 5) the last in time rule, 6) a successor employer's ability to refuse to hire certain amounts of the previous workforce

does not forfeit the right to set employees' initial terms, 7) post-contract status quo related to employer fund contributions, 8) cases considering whether individuals with disabilities are covered under the NLRA or employees where they work in a rehabilitative setting, 9) the right to information for a pre-disciplinary interview, 10) matters concerning interpretation of the carrier control test, 11) refusal to furnish information related to relocation, 12) consideration of mid-term withdrawal of recognition, 13) defining an intermittent strike, 14) employer ability to set terms for replacements, 15) make whole compensatory remedy for failure to bargain in good faith, and 16) whether an employer violates the act by imposing a mandatory arbitration agreement in response to collective action. Cases involving electronic surveillance and algorithmic management interfering with employee protected rights remains a priority.

This is an effort to overturn Trump-era decisions decimating employee rights and neutering workplace protections.

Unlawful Strike Breaking is a Crime

Public Acts 103-0040, 103-0045

The Labor Dispute Act ("LDA") was amended to prohibit the award of money damages, except for damaged property, for disputes arising from terms and conditions of employment. The LDA was also amended to criminalize interference with a strike, making the interference a Class A misdemeanor with a \$500 fine.

October-December (4th Quarter) Agenda Items

- Trustee Training Reimbursements (*if necessary for Fall Conference expenses*)
- IDOI Annual Statement (April Year Ends)
- Review/Approve - Actuarial Valuation and Tax Levy
- Review/Adopt - Municipal Compliance Report
- Establish 2022 Board Meeting Dates
- Annual Independent Medical Examinations

KGM LLC News

- Partner Mark S. McQueary taught at the IPFA Spring Seminar on May 5th.
- Partner Keith A. Karlson spoke on multiple panels at IPPFA from May 10-May 12th.
- Partner Keith A. Karlson taught at the National Association of Public Pension Attorneys in San Antonio June 27-June 30, 2023, regarding impact of pensions on recruitment/ retention.

235 Remington Boulevard
Suite 5B
Bolingbrook, IL 60440
<https://www.kgmlawyers.com/>
(708) 761-9030
Fax (708) 716-4890



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