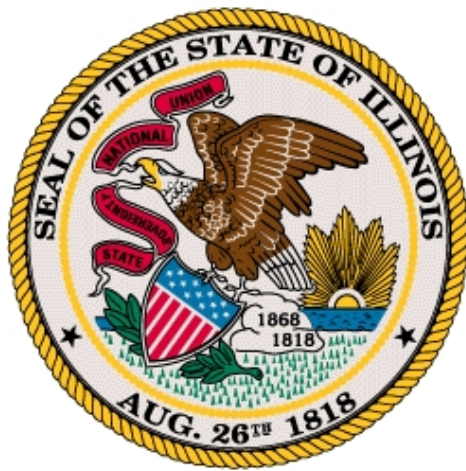


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Biennial Report
(2 0 1 3 – 2 0 1 4)



Illinois Department of Insurance
Public Pension Division

Bruce Rauner
Governor

Anne Melissa Dowling
Acting Director

*General Assembly
Retirement System*

*Suburban and Downstate
Police Pension Funds*

*Suburban and Downstate
Firefighters Pension Funds*

*Policemen's Annuity and
Benefit Fund of Chicago*

*Firemen's Annuity and
Benefit Fund of Chicago*

*Illinois Municipal
Retirement Fund*

*Municipal Employees',
Officers' and Officials'
Annuity and Benefit Fund
of Chicago*

*County Employees' and
Officers' Annuity and
Benefit Fund of Cook
County*

*Forest Preserve District
Employees' Annuity and
Benefit Fund of Cook
County*

*Laborers' and Retirement
Board Employees' Annuity
and Benefit Fund of
Chicago*

*Park Employees' and
Retirement Board
Employees' Annuity and
Benefit Fund of Chicago*

*Metropolitan Water
Reclamation District
Retirement Fund*

*State Employees'
Retirement System of
Illinois*

*State Universities
Retirement System*

*Teachers' Retirement
System of the State of
Illinois*

*Public School Teachers'
Pension and Retirement
Fund of Chicago*

*Judges' Retirement System
of Illinois*



Illinois Department of Insurance

BRUCE RAUNER
Governor

ANNE MELISSA DOWLING
Acting Director

October 1, 2015

The Honorable Bruce Rauner
Governor
207 State House
Springfield, Illinois 62706

And

The Honorable Members of the Illinois General Assembly
State House
Springfield, Illinois 62706

Dear Governor Rauner and Members of the Illinois General Assembly:

On behalf of the Public Pension Division of the Illinois Department of Insurance, and pursuant to Section 1A-108 of the Illinois Pension Code (40 ILCS 5/1A-108), I am pleased to submit the 2015 Biennial Report ("Report") of the Public Pension Division (the "Division") of the Illinois Department of Insurance.

The enclosed Report outlines the history of the Division and public pension funds and retirement systems in the State of Illinois; outlines the Division's recommendations for the next biennial period; and provides a detailed summary of the financial status of each public pension fund and retirement system in the State.

Sincerely,

A handwritten signature in black ink, appearing to read "Anne Dowling", written over the typed name and title.

Anne Melissa Dowling
Acting Director

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Executive Summary and Overview



General Assembly
Retirement System

Suburban and
Downstate Police
Pension Funds

Suburban and
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Pension Funds

Policemen's Annuity and Benefit Fund
of Chicago

Firemen's Annuity and
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Illinois Municipal
Retirement Fund

Municipal Employees', Officers', and
Officials'
Annuity and Benefit Fund of Chicago

County Employees' and Officers'
Annuity and Benefit Fund
of Cook County

Forest Preserve District Employees'
Annuity and Benefit Fund of Cook
County

Laborers' and Retirement Board
Employees'
Annuity and Benefit Fund
of Chicago

Park Employees' and Retirement Board
Employees' Annuity and Benefit Fund
of Chicago

Metropolitan Water Reclamation
District Retirement Fund

State Employees' Retirement System of
Illinois

State Universities Retirement System

Teachers' Retirement System of the
State of Illinois

Public School Teachers'
Pension and Retirement Fund of
Chicago

Judges Retirement
System of Illinois

INTRODUCTION

In compliance with Section 1A-108 of the Illinois Pension Code (40 ILCS 5/1A-108), the Public Pension Division (the “Division”) of the Illinois Department of Insurance (the “Department”) submits this 2015 Biennial Report on the activities and recommendations of its Division and the financial condition of the State’s 672 public funds and retirement systems for the calendar years 2013 and 2014.

EXECUTIVE SUMMARY

The Division is tasked with the compilation, maintenance and reporting of financial, statistical and actuarial data of the public pension funds and retirement systems in the State of Illinois. Section 1A-108 (40 ILCS 5/1A-108) states that “the Division shall submit a report to the Governor and General Assembly setting forth the latest financial statements on the pension funds operating in the State of Illinois, a summary of the current provisions underlying these funds, and a report on any changes that have occurred in these provisions” since the last report and “the report shall include the results of examinations made by the Division of any pension fund and any specific recommendations for legislative and administrative correction that the Division deems necessary.”

The biennial period of 2013-2014 resulted in an increase in net pension assets, which grew from \$138.7 to \$158.2 billion dollars. In addition, total pension fund membership under the Illinois Pension Code (actives plus beneficiaries) totaled 1.064 million participants, an increase from 1.045 million participants in the last biennial period. Accrued actuarial reserve liabilities grew to \$316 billion, up from \$283 billion. Unfunded liability increased during the biennial period, from \$144 billion to \$158 billion, resulting in a slight increase in funded status from 49.0% to 50.0% funded. Therefore, regardless of the increase in assets, number of participants and liabilities, the funded status of public pension funds remained unchanged during the biennial period.

In order to compile the financial, statistical and actuarial data contained in this Report, the Division’s financial analyst pulled financial and participant data from the annual statements filed by the pension funds with the Division pursuant to the Illinois Pension Code. The Department maintains “P.A.S.S.,” the Pension Annual Statement System, which allows funds to file data with the Department and the Department to maintain that data. To compile the actuarial data the Division’s financial analyst pulled actuarial valuations from P.A.S.S. and entered that data, as well as annual statement financial data, into the Microsoft Excel program to provide the overview of each fund contained in the 10 Year Profile Reports found in the last chapter. Finally, the Division’s financial analyst provided a number of written endnotes for each data sheet, highlighting important factors and notes for each data set.

HISTORY OF PUBLIC PENSIONS IN THE STATE OF ILLINOIS

The first law passed in Illinois for public sector employees was enacted in 1849 when a plan was established

for volunteer Chicago firemen who were disabled while on duty. Pension provisions for policemen were initially made in 1861, and the first non-public safety pensions were implemented in 1895 for school teachers and employees.

In 1915, the Illinois State Legislature noted that no investigation had been made of existing pension laws nor had the condition or affairs of the pension funds been examined. An investigatory commission, the Commission of 1916, found that further review of the pension situation in the State of Illinois was warranted. As a result, in 1917, the Governor signed into law the “Act Providing for Creation of the Illinois Pension Laws Commission, and Defining its Powers and Duties.” The Pension Laws Commission was created to investigate the operation of all pension laws, gather information as to the present and probable future cost of maintaining the funds, and to collect information in regard to the operation of similar laws in other states. The Pension Laws Commission was further empowered to report on the results of its investigations together with any recommendations to the Governor and Illinois General Assembly.

On January 8, 1919, Governor Frank O. Lowden delivered a message to the General Assembly regarding the Pension Laws Commission’s ongoing investigation. Governor Lowden stated, “The commission has made a very exhaustive study of the subject...Among other things, however, that commission has found that nearly all, if not all, of the several pension funds are hopelessly insolvent. These funds were established with wholly inadequate provisions for their future...I recommend that your Honorable Body give its fullest consideration to this entire subject.” (See “Illinois Pension Laws Commission Report,” by Hooker, George Ellsworth and Pension Laws Commission, 1918-1919, p. 4). In 1919, the Pension Laws Commission concluded its mission by submitting an analysis of public pension plans operating in Illinois to the Governor.

The Pension Laws Commission 1919 Report recommended “A Standard Plan for a Comprehensive and Permanent, Consolidated System for Old-age Retirement Annuities, Life Insurance Providing Widows’ Annuities, and Sickness and Accident Insurance for Employes (*sic*) of the Public in Illinois.” This plan outlined a standard funding method that included compulsory employee and employer (state and municipal government) contributions to help ensure the financial soundness of the pension systems; a consolidation of the various funds; and the consolidation of the funds’ assets in a Central State Supervising Board. The study also recommended continued study of pension fund issues (See *e.g.*, Pension Laws Commission 1919 Report, p. 25). It is notable that the 1919 Pension Laws Commission recommended similar solutions to the State’s pension issues as those proposed in Governor Rauner’s ‘Turnaround Agenda,’ namely, compulsory contributions and the consolidation of the funds’ assets (as applied to Article 3 and 4 pension funds).

In 1927, the Illinois State Legislature responded to the Pension Laws Commission Report by passing an act empowering the Director of Trade and Commerce to examine and report upon pension benefit funds. As a result, a new Public Pension report was generated by that agency in 1930. In 1933, the Department of Insurance was invested with the powers previously delegated to the Department of Trade and Commerce. As a result, the Biennial Report has been published by the Department of Insurance since 1939.

It was not until 1949 that a division devoted to the regulation of public pensions was established. The Division functioned under the 1949 Act until July 1, 1963, at which time the Illinois Pension Code was passed. In 1993, the Illinois Compiled Statutes changed the citations of the Illinois Pension Code to the format in force today. The Illinois Pension Code is found in Chapter 40 of the Illinois Compiled Statutes and the Division’s authority is found in Article 1A of the Illinois Pension Code.

OVERVIEW OF THE PUBLIC PENSION DIVISION – ILLINOIS DEPARTMENT OF INSURANCE

The Public Pension Division of the Illinois Department of Insurance is charged with regulating the public pensions in the State of Illinois. Section 1A-101 of the Illinois Pension Code states: “There is created in the Department of Insurance a Public Pension Division which, under the supervision and direction of the Director of Insurance, shall exercise the powers and perform the duties and functions prescribed under this Code.” (40 ILCS 5/1A-101). Section 1A-101 further states that the Division shall consist of an administrator, a supervisor and technical staff trained in the fundamentals of public pension fund planning, operations, administration and investment of public pension funds.

The Illinois Pension Code sets forth broad areas of authority which guide the operation of the Division:

1. Rulemaking authority vested in the Illinois Department of Insurance to promulgate regulations necessary for the administration and enforcement of the Pension Code (Section 1A-103);
2. Audit compliance examinations of the affairs of all public employee pension funds and retirement systems in the state (Section 1A-104);
3. Examinations and investigations of records and witnesses, under oath, of any officer, trustee, agent, actuary, attorney, or employee connected directly or indirectly with any pension fund, or any other person having information regarding the condition, affairs, management, administration, or methods of conducting a pension fund (Section 1A-105);
4. Providing advisory services to pension trustees and participants, as well as members of the General Assembly on all matters pertaining to the operation of public pension funds and retirement systems (Section 1A-106);
5. Automation of the Division’s operations, services, and communications to the fullest practical extent (Section 1A-107);
6. Biennial Reporting (Section 1A-108);
7. Accumulation of financial and statistical data pertaining to the operation of all such pension funds and retirement systems (Section 1A-109);
8. Production of an annual actuarial valuation by an Enrolled Actuary for Article 3 and 4 pension funds (Sections 3-125 and 4-118); and
9. Enforcement authority, including issuance of Notices of Noncompliance, Administrative Hearings, Director’s Orders and assessment of civil penalties, to assist in addressing non-compliance with the provisions of the Illinois Pension Code (Section 1A-113).

The Division’s activities in these areas of authority vary in degree and intensity. The Chicago, Cook County, and Statewide pension funds and retirement systems have sufficient operating budgets that allow fund trustees to hire professional administrators and specialists to assist with their statutory function. As a result, the Division’s role with those funds is more heavily concentrated on data collection, coordination and periodic

investigations. The 657 suburban and downstate police and fire pension funds established under Articles 3 and 4 are individually operated by five member trustee boards. The trustee boards consist of two active participants, one beneficiary, and two municipal appointees. Often, trustees on Boards of Trustees for Article 3 and 4 pension funds do not have access to sufficient staff support. As a result, the vast majority of advisory services provided by the Division are utilized by Article 3 and 4 pension funds.

INVESTIGATIONS AND EXAMINATIONS – COMPLIANCE AUDIT EXAMINATIONS

Section 1A-104 of the Pension Code states: “The Division shall make periodic examinations and investigations of all pension funds established under this Code and maintained for the benefit of employees and officers of governmental units in the State of Illinois.”

Pursuant to 40 ILCS 5/1A-104(a), the Division utilizes a periodic examination process for the Chicago and Cook County pension funds under “agreed upon procedures” and in conjunction with their CPA financial audit. This process has been beneficial to both the pension funds and the Division by concentrating on areas not previously covered in the annual financial audit. Though the Division has the authority to perform compliance audit examinations on all pension funds and retirement systems created under the Pension Code, the Auditor General performs audits on the five pension systems funded by the state.

Pursuant to Section 1A-104(b), the Division shall conduct Police and Fire compliance audit examinations on a three (3) year cycle. The 657 suburban and downstate police and firefighter pension funds range from very small (1-2 participants) to very large (more than 600 participants). During the years 2013 and 2014, the Division’s audit staff was composed of one manager and an average of five (5) auditors at any one time. To comply with the three (3) year cycle would require the completion of 220 audits per year. At current staff capacity and resources, the Division’s auditors would have to complete one (1) audit per every four (4) work days. In order to comply with the three (3) year cycle, the Division would require an audit staff of at least eight (8) field auditors and two (2) audit managers.

The examination of a small fund is typically completed within weeks, while the examination of a larger fund may take several months. To the extent possible, the Division has worked to streamline the audit process to maximize the number of examinations completed within existing resource and revenue limitations.

In 2013, the Division completed 83 compliance audit examinations, and in 2014, the Division completed 88 compliance audit examinations. In 2013 and 2014, the Division audited pension funds that had 10,310 total participants and total assets of \$2.38 billion. During the same period, the Division’s audit examination staff decreased from seven (7) auditors to five (5) auditors. The Division’s audit productivity (in amount of audits completed per audit examination staff) increased by 158% during the biennial period. The Division is currently operating on a seven (7) year cycle and is continuing its efforts to meet the statutorily mandated three (3) year cycle.

A compliance audit examination of a suburban and downstate police or firefighter fund conducted by the Division includes a comprehensive review of pension awards, contributions, management and administrative practices of the Board of Trustees of the pension fund. The Division reviews in detail all actions taken by the

Board pertaining to the operation of the fund to determine compliance with the Illinois Pension Code, Illinois Administrative Code and relevant state law. For funds with fewer than approximately 40 participants, the Division performs a desk audit, rather than a field audit, to preserve resources and increase efficiency.

Upon completion of the desk or field audit, a written report is prepared by the Division reflecting the results of the examination. The draft report summarizes the examiner's findings and contains specific recommendations to the Board of Trustees for implementing any required actions. The Board is given an opportunity to respond to the Division's findings, and then a final Report of Examination is prepared. If no hearing on the Report of Examination is requested, a Director's Order is issued ordering corrective action be taken with respect to the findings contained in the Report.

After the Board implements the corrections, or if no corrections are required, the Report of Examination is filed as a public record. The written response to the audit filed by the Fund is also considered part of the public record.

In 2014, the Division undertook a backlog elimination project, reviewing and issuing final Reports of Examination and Director's Orders in a number of pending audits. Due to an overhaul of the process and procedures for issuing Director's Orders resultant from compliance audit pension examinations, the Division inherited a backlog of 143 audits. During the biennial period, with the help of the Legal Division, the Division closed 80 outstanding audits.

The most challenging demands of the compliance audit examination process are reviewing payroll records to ensure correct contributions have been withheld from active employees, reviewing that benefit awards granted to pensioners comply with the provisions regarding salary in the Illinois Pension Code and the Illinois Administrative Code, and reviewing investments to ensure compliance with the appropriate limitations on types of investments set forth in the Pension Code and that the portfolio is properly diversified. Incorrect contributions and/or benefit calculation discrepancies are responsible for the highest percentage of audit findings. The second most common findings are managerial and administrative issues followed by noncompliance with documentation and filing requirements.

INVESTIGATIONS AND EXAMINATIONS – NOTICES OF NONCOMPLIANCE

Section 1A-113(d) of the Illinois Pension Code provides that the Division may issue Notices of Noncompliance to governmental units for failure to comply with any provision of the Illinois Pension Code (40 ILCS 5/1A-113(d)). This section states, "Whenever the Division determines, by examination, investigation, or in any other manner that the governing body or any elected or appointed officer or official of a governmental unit has failed to comply with any provision of that law," the Director "shall notify in writing the governing body, officer, or official of the specific provision or provisions of the law with which the person has failed to comply." The governmental unit must then take immediate steps to comply with the law. Upon receipt of the Notice, the municipality has thirty (30) days to comply with the provisions of the Illinois Pension Code. If compliance is not met, the Director may, but is not required to, hold a hearing for the municipality to show good and sufficient cause for the noncompliance. If, after a hearing, good cause is not shown for the failure to comply, the Director may order compliance. If compliance is still not shown, the Director may carry out

additional administrative action, including the levying of a civil penalty or referral of the noncompliance to the Illinois Attorney General.

The Division issued six (6) Notices of Noncompliance in 2013 and thirty-three (33) Notices of Noncompliance in 2014 to municipalities for failure to comply with the financing provisions of the Illinois Pension Code for downstate police and fire pension funds. Sections 3-125 and 4-118 of the Illinois Pension Code outline the minimum municipal funding requirements for downstate police and fire pension funds (40 ILCS 5/3-125 and 5/4-118). These sections state, in pertinent part: “the city council or the board of trustees of the municipality shall annually levy a tax upon all the taxable property of the municipality at the rate on the dollar which will produce an amount which, when added to the deductions from the salaries or wages of [police officers or firefighters], and revenues available from other sources, will equal a sum sufficient to meet the annual requirements of the [police or fire] pension fund.”

As a result of these Notices of Noncompliance, the Department held two (2) administrative hearings, and settled one (1) matter short of a hearing. One (1) matter, “In the Matter of Noncompliance of the Village of North Riverside” was brought on administrative review and the Director’s Order finding that the Village of North Riverside did not show good and sufficient cause for failure to comply with the financial provisions and ordering compliance was upheld by the Circuit Court of Cook County. Additionally, the Division received proof of compliance from eight (8) municipalities upon issuance of the Notice of Noncompliance and prior to an administrative hearing. During the biennial period, as a result of the Division’s regulatory efforts and issuance of Notices of Noncompliance, an additional \$845,755 of owed contributions was made to Article 3 and 4 pension funds. The Division is continually working to ensure that municipalities comply with provisions of the Pension Code, including the financing provisions.

COLLECTION OF FINANCIAL, ACTUARIAL, AND STATISTICAL DATA

Section 1A-109 of the Illinois Pension Code provides that “each pension fund shall furnish to the Division an annual statement in a format prepared by the Division.” The Division receives and reviews annual statement data from all 672 pension funds and retirement systems. The Division uses this information for a variety of purposes: to generate Biennial Reports, to prepare various special reports used by organizations and government agencies for a variety of purposes, to prepare actuarial valuation reports and to guide regulatory efforts. The data is collected through an automated annual statement portal, the “Pension Annual Statement System,” (“P.A.S.S.”) accessed through the Department of Insurance website. Data submitted by each system includes the following:

- An income statement and balance sheet reflecting all financial activities of the fund;
- A detailed statistical report showing active membership of the fund and retirees and annuitants receiving benefits;
- A complete investment portfolio breakdown.

P.A.S.S. contains an audit program which identifies discrepancies when the annual statement is submitted by the fund. Additionally, during the biennial period, the Division undertook a new process to perform an in depth review of the “Schedule P” (the participant, retiree and annuitant report) information filed as part of the annual statement. The Division employs a pension analyst who reviews Schedule P information and participant data, and works with pension funds to address any discrepancies in their reporting. In order to accomplish this

task, the Division and pension funds review the “Benefit Discrepancy Report” which would identify potential problems with participant data found in the “Schedule P” of the annual statement filings. If discrepancies are identified, the annual report may be rejected and the fund is notified of the discrepancies so that corrections can be made. Annual statements are not accepted until all significant discrepancies are corrected. It is the Division’s goal to ensure that all filings contain accurate data, and the Division works closely with pension funds to address any data issues.

The Division maintains historical annual statement and correspondence files on each of the 672 pension funds and retirement systems. Detailed information is gathered on the 657 suburban and downstate police and fire pension funds, while summary data is maintained on the fifteen (15) large Statewide, Cook County, and Chicago pension funds. The automated submission of annual statements through P.A.S.S. has greatly increased the Division’s ability to receive a high volume of data and to store and retrieve it in a timely manner.

ADVISORY SERVICES

Section 1A-106 of the Illinois Pension Code states: “The Division shall render advisory services to the pension funds on all matters pertaining to their operations and shall recommend any corrective or clarifying legislation that it may deem necessary.” The section also states: “The recommendations may embrace all substantive legislative and administrative policies, including, but not limited to, matters dealing with the payment of annuities and benefits, the investment of funds, and the condition of the books, records, and accounts of the pension fund.”

Through the advisory services program, the Division provides a variety of services to the 672 pension funds established under the Illinois Pension Code. These include:

- Participating in training workshops, seminars, and conferences of various organizations representing trustees and participants to clarify pension issues and to assist trustees in meeting continuing education requirements;
- Responding to requests for advisory opinions, including thousands of e-mails and letters during the biennial period;
- Maintaining a toll-free number for use by trustees, active participants, retirees, municipal officials and the general public;
- Making available online resources for trustees and participants on the Department of Insurance website; and
- Providing updates on legislation, annual statement issues and other information through electronic mailings and posting on the Division’s website.

ACTUARIAL SERVICES

Sections 3-125 and 4-118 of the Illinois Pension Code provide an enrolled actuary employed by the Department shall determine the statutorily required minimum annual employer contribution to the Article 3 and

4 pension funds. (40 ILCS 5/3-125 and 4-118). The Division maintains a contract with an enrolled (pension) actuary to perform the valuations and produce the actuarial valuation reports for each Article 3 and 4 pension fund. The enrolled actuary utilizes the data gathered in the annual statement process and via P.A.S.S. to generate actuarial valuations for each of the suburban and downstate police and firefighter pension funds. If an Independent Actuary is used to determine the statutorily required minimum annual employer contribution, the actuarial valuation must be filed within nine months of the end of the fiscal year. Pursuant to Sections 3-125 and 4-118 of the Illinois Pension Code, the lower of the two actuarial valuations, if applicable, is used to determine the statutorily required minimum annual employer contribution.

ILLINOIS PENSION CODE AND ADDITIONAL INFORMATION

The full Illinois Pension Code, the Illinois Administrative Code, Division news and additional information regarding the Division can be accessed at the Division's website:

<https://insurance.illinois.gov/applications/pension/>.

Also, in 2015, the Division launched a FOIA (Freedom of Information Act) Portal that provides public access to public documents maintained by the Division. As of the time of publication of this Report, annual statements filed with the Division are available via the Portal. The Division continues to work toward making all public documents available via the Portal. The FOIA Portal is also available at the Division's website:

<https://insurance2.illinois.gov/Applications/Pension/FOIAReporting/FOIAPortal.aspx>

Legislative Changes Impacting Public Pension Funds and Retirement Systems



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INTRODUCTION

This Section is devoted to an overview of legislative changes, organized by Public Act effective date, which became effective during this biennial period. Please note that both Public Act 98-0599 and Public Act 98-0641 were found unconstitutional and are void.

PA 98-0042

Public Act 98-0042 amends the Teachers' Retirement System of the State of Illinois Article of the Illinois Pension Code (Article 16) to provide that the 'early retirement without discount' option is extended to July 1, 2016 with detailed statutory changes:

- Requires retirement before July 1, 2016; and
- Requires the employee to obtain the approval of the last employer, granted in accordance with criteria adopted by that employer, with the mutual consent of the bargaining agency of a majority of the employees.

Further provides that these new conditions do not apply to certain members who:

- Attain age 55 during the period July 1, 2013, through December 31, 2013;
- File a notice of intent to retire with the employer on or before June 30, 2013; and
- Have a last day of teaching on or before June 30, 2013.

Public Act 98-0042 requires the System to provide to members, within 120 days after the option is terminated, an application for a refund of unused contributions made for that purpose (rather than providing the refund itself within 120 days). Public Act has an effective date of June 28, 2013.

PA 98-0043

Public Act 98-0043 amends the Chicago Police, Firefighter, Municipal Employees', and Laborers' Articles of the Illinois Pension Code (Articles 5, 6, 8 and 11) to stipulate that the pertinent retirement board will pay to the city on the behalf of annuitants who participate in the city's health plans the following amounts until the city no longer provides a health care plan for such annuitants, or December 31, 2016, whichever comes first:

- \$95 per month for each such annuitant who is not eligible to receive Medicare benefits; and
- \$65 per month for each such annuitant who is eligible to receive Medicare benefits.

Public Act 98-0043 has an effective date of June 28, 2013.

PA 98-0092

Public Act 98-0092 amends the State Universities Retirement System Article (SURS) of the Illinois Pension Code (Article 15). The Public Act incorporates the language from the Tier 2 Reform Act, Public Act 96-0889, into the SURS article of the Pension Code. Public Act 98-0092 has an effective date of July 17, 2013.

PA 98-0108

Public Act 98-0108 amends the State Employees Group Insurance Act of 1971 and the Illinois Pension Code to specify that those Acts do not apply to board members of the Regional Transportation Authority, Metra, CTA, and Pace who first become members of those boards on or after the effective date of the amendatory Act with respect to service on those boards. Public Act 98-0108 has an effective date of July 23, 2013.

PA 98-0218

Public Act 98-0218 amends the Illinois Municipal Retirement Fund (IMRF) Article of the Illinois Pension Code (Article 7) to provide that the Board shall determine the amortization period to be used in calculating the amount to be contributed by participating municipalities and participating instrumentalities in order to adjust for changes in the Fund's unfunded accrued liabilities. The statutory change requires that the amortization period must not exceed 30 years for participating municipalities or 10 years for participating instrumentalities. This amendment provides that participating employees are allowed to withdraw additional contributions only to the extent permitted by the federal Internal Revenue Code of 1986. Finally, this amendment requires the Board to meet at least quarterly (rather than monthly). Public Act 98-0218 has an effective date of August 9, 2013.

PA 98-0389

Public Act 98-0389 amends the Illinois Municipal Retirement Fund (IMRF) Article of the Illinois Pension Code (Article 7). This statutory change stipulates that an annuitant must be considered a participating employee if he or she returns to work as an employee with a participating employer, and works more than 599 hours annually (or 999 hours annually with a participating employer that has adopted a resolution excluding from participation in IMRF any person employed in a position normally requiring performance of duty for less than 1000 hours per year). This statutory change requires that each of these annual periods must commence on the month and day upon which the annuitant is first employed with the participating employer following the effective date of the annuity. Public Act 98-0389 has an effective date of August 16, 2013.

PA 98-0391

Public Act 98-0391 amends the Downstate Firefighter Article of the Illinois Pension Code (Article 4). In certain cases where a deceased firefighter left a surviving minor child but no surviving spouse, the amendment increases the pension payable to the guardian of the child from 12% to 20% of the firefighter's monthly salary. For eligible persons receiving the 12% pension on the effective date, the increase takes effect on the pension payment date occurring on or next following the effective date of this amendatory Act. The amendments of Public Act 98-0391 apply without regard to whether the deceased firefighter was in service on or after the effective date of the act. Public Act 98-0391 has an effective date of August 16, 2013.

PA 98-0427

Public Act 98-0427 amends the Chicago Teacher's Pension Fund Article of the Illinois Pension Code (Article 17) by specifying, for the definition of "member," that an employer may not reclassify a non-hourly employee as an hourly employee for the purpose of evading or avoiding its obligations. Public Act 98-0427 further provides that any certified teacher or staff employed by a corporate or non-profit entity engaged in the administration of a charter school shall presumptively be a participant in the Fund, unless the organization establishes to the satisfaction of the Board of Trustees of the Fund that an individual certified teacher or staff member is not working as a teacher or administrator directly or indirectly with the Charter School. Public Act 98-0427 changes and imposes the penalties for failure to submit payroll records and pension contributions on time. Additionally, Public Act 98-0427 provides that an employer in possession of member contributions deducted from payroll checks is holding Fund assets, and thus becomes a fiduciary over those assets. Finally, Public Act 98-0427 requires each Charter School to appoint an administrator as a Pension Officer who is responsible for certifying payroll information and contributions due and assuring resolution of reported payroll and contribution deficiencies. Public Act 98-0427 has an effective date of August 16, 2013.

PA 98-0439

Public Act 98-0439 amends the Illinois Municipal Retirement Fund (IMRF) Article of the Illinois Pension Code (Article 7) to provide that, for service transferred from a downstate police pension fund under a specific provision, credits and creditable service must be granted upon transfer of those credits to IMRF. This statutory revision states that if the board determines the amount transferred is less than the true cost to the Fund of allowing that creditable service to be established, then in order to establish that creditable service, the member must pay to the Fund an additional contribution equal to the difference. If the member does not make the full additional payment prior to termination of his participation with that employer, then the creditable service must be reduced by an amount equal to the difference between the amount transferred and the true cost to the Fund of allowing that creditable service to be established. The involved board is authorized to establish, by rule, the manner of making the required calculation. Public Act 98-0439 has an effective date of August 16, 2013.

PA 98-0449

Public Act 98-0449 amends the State Employees' Retirement System (SERS) Article of the Pension Code (Article 14). This Public Act redefines "compensation" to exclude any stipend payable for service on a board or commission after July 1, 2013. The Public Act also amends the Chicago Teacher's Pension Fund Article of the Illinois Pension Code concerning the composition and election of members of the Board of Trustees of the Public School Teachers' Pension and Retirement Fund. Public Act 98-0449 has an effective date of August 16, 2013.

PA 98-0551

Public Act 98-0551 amends the Cook County Employees' and Officers' Annuity and Benefit Fund Article of the Illinois Pension Code (Article 9) to provide that the determination of salary shall be based upon the actual sum paid and reported to the Fund. Further, it creates exclusion for "extra service" amounts. It also defines "salary" for disability purposes as well as defines the term "earned annuity." Public Act 98-0043 authorizes the

Board of Trustees to have any records kept by the Board photographed, microfilmed, or digitally or electronically reproduced; specifies that the reproductions shall be deemed original records and documents for all purposes, including introduction in evidence before all courts and administrative agencies. Public Act 98-0043 has an effective date of August 27, 2013.

PA 98-0561

Public Act 98-0561 amends the Public Safety Employee Benefits Act (PSEBA) to require a full-time law enforcement, correctional or correctional probation officer, or firefighter (PSEBA recipient) to file a PSEBA Recipient Reporting Form with his or her employer. The instituted changes provide that the Commission on Government Forecasting and Accountability (COGFA) must remit a copy of the form to all employers subject to the Act and must make a copy available on its website. The collected information is exempt from the requirements of the Freedom of Information Act except for data collected in the aggregate that does not contain personally identifiable information.

In accordance with Public Act 98-0561, COGFA must submit a report to the Governor and Illinois General Assembly setting forth prescribed information by June 1, 2014, and by January 1 of every even-numbered year thereafter beginning in 2016. COGFA is required to make the report available electronically on a publicly accessible website. Public Act 98-0561 has an effective date of August 27, 2013.

PA 98-0599

Public Act 98-0599 amended the Illinois Pension Code, with an effective date no earlier than June 1, 2014. The Act applies to all active, inactive and retired Tier I members (service before January, 2011). Tier II members are not affected. The Act reduces the annual pension adjustments for current and future retirees and requires the skipping of a certain number of the annual pension adjustments for employees retiring on or after July 1, 2014. The number of annual adjustments to be skipped is based on the employee's age at the time the Act becomes effective. In addition, the Act caps the pensionable salary amount and increases the retirement age on a graduated scale and creates funding guarantees requiring the State to make applicable contributions. The Act also reduces the employee contribution toward retirement benefits by one percentage point. Public Act 98-0599 has an effective date of June 1, 2014.

****On May 8, 2015, in the matter of In Re Pension Reform Litigation, the Illinois Supreme Court unanimously ruled Public Act 98-0599 unconstitutional.**

PA 98-0641

Public Act 98-0641 amends Article 1, the Chicago Municipal Employees', Officers' and Officials' Annuity and Benefit Funds and the Chicago Laborers' and Retirement Board Employees' Annuity and Benefit Fund Articles of the Illinois Pension Code (Articles 8 and 11) by defining the City of Chicago's required annual contributions to the Fund, caps current pension levy amounts to the full required contribution amount, incrementally increases employee contributions and makes changes to retirement benefits for Tiers 1 and 2 members. Public Act 98-0641 has an effective date of June 9, 2014.

****On July 24, 2015, in Jones et al. v. Municipal Employees' Annuity and Benefit Fund of Chicago, et al., in which the City of Chicago and State of Illinois intervened on behalf of the Defendants, Public Act 98-0641 was found unconstitutional by the Cook County Circuit Court.**

PA 98-0729

Public Act 98-0729 amends the Illinois Municipal Retirement Fund (IMRF) Article of the Illinois Pension Code (Article 7) to provide that upon creation of a new downstate police pension fund by referendum or census, IMRF must transfer the new pension fund:

- The employee contributions for service as a police officer of the municipality that is creating the new pension fund, plus interest;
- An amount representing employer contributions, equal to the total amount determined under the aforementioned item

Public Act 98-0729 also provides that the transfer shall terminate any further rights of such employees under IMRF that arise out of that service. Also amends the State Mandates Act to require implementation without reimbursement. Public Act 98-0729 has an effective date of July 16, 2014.

PA 98-1117

Public Act 98-1117 amends the General Assembly Retirement System, Downstate Police, Downstate Fire, State Employees' Retirement System and Judges Retirement System Articles of the Illinois Pension Code (Articles 2, 3, 4, 15 and 18). This change requires the adopted actuarial tables to be used to determine the amount of all benefits, including optional forms of benefits. The statutory revision requires optional forms of benefits to be the actuarial equivalent of the normal benefit. This Public Act also provides that, upon termination of the trust or upon the complete discontinuance of contributions to the trust, the rights of all employees to benefits accrued to the date of such termination or discontinuance, the extent then funded, or the amounts credited to the employees' accounts are non-forfeitable.

Public Act 98-1117 also adds provisions relating to a mistake in benefit awarded to a pensioner. Specifically, if the System mistakenly sets any benefit at an incorrect amount, it must recalculate the benefit as soon as practicable after the mistake is discovered. The statutory change provides administrative details on how to remedy a mistake in benefit.

Finally, this Public Act amends the Social Security Enabling Act (Article 21 of the Code) to authorize the election of optional Medicare coverage by downstate and Chicago police and firefighter pension funds.

Public Act 98-1117 has an effective date of August 26, 2014.

PA 98-0622

Public Act 98-0622 amends the Article 1 and the Chicago Park Employees' and Retirement Board Employees' Retirement Annuity and Benefit Fund Article of the Illinois Pension Code (Article 12) to increase employee and employer contributions, increases the multiplier cap through FY 2019, and thereafter requires

actuarial funding designed to bring the Fund to a 90% funding ratio by 2050. This statutory change increases the retirement age for certain Tier 1 persons and decreases the retirement age for certain Tier 2 persons. This Public Act also decreases the automatic annual increases in retirement annuities for Tier 1 persons, as well as the duty disability benefit. Public Act 98-0622 includes provisions relating to the use of contributions for health care subsidies, funding obligations, and new benefit increases. Public Act 98-0622 has an effective date of June 1, 2014.

Recommendations of the Public Pension Division for the Next Biennial Period



General Assembly Retirement System
Suburban and Downstate Police Pension Funds
Suburban and Downstate Firefighters Pension Funds
Policemen's Annuity and Benefit Fund of Chicago
Firemen's Annuity and Benefit Fund of Chicago
Illinois Municipal Retirement Fund
Municipal Employees', Officers', and Officials' Annuity and Benefit Fund of Chicago
County Employees' and Officers' Annuity and Benefit Fund of Cook County
Forest Preserve District Employees' Annuity and Benefit Fund of Cook County
Laborers' and Retirement Board Employees' Annuity and Benefit Fund of Chicago
Park Employees' and Retirement Board Employees' Annuity and Benefit Fund of Chicago
Metropolitan Water Reclamation District Retirement Fund
State Employees' Retirement System of Illinois
State Universities Retirement System
Teachers' Retirement System of the State of Illinois
Public School Teachers' Pension and Retirement Fund of Chicago
Judges Retirement System of Illinois

RECOMMENDATIONS OF THE DIVISION FOR LEGISLATIVE AND ADMINISTRATIVE CORRECTION

This Section is devoted to the recommendations for legislative and administrative correction that the Division deems necessary for the next biennial period. Section 1A-108 of the Illinois Pension Code provides that the “report shall also include ... any specific recommendations for legislative and administrative corrections that the Division deems necessary. The report may embody general recommendations concerning desirable changes in any existing pension, annuity, or retirement laws designed to standardize and establish uniformity in their basic provisions and to bring about an improvement in the financial condition of the pension funds.” (40 ILCS 5/1A-108).

The Division has three main recommendations for the next biennial period:

First, the Division recommends that the investment assets of the downstate police and fire pension funds be consolidated in order to increase the rate of return on the funds’ assets. Upon consolidation of investment assets, the funds may witness significant decrease in investment management fees, and experience opportunities to access a broader array of asset classes. The combination of assets will increase the buying power of the funds.

Second, the Division recommends that the requirements of the Division to perform compliance audit examinations be changed from a three (3) year cycle to a periodic examination cycle based on a risk-review framework. The risk-review framework will include periodic reviews of compliance with material issues; funds that fall outside that standard deviation will be audited. This will afford the state’s Pension Boards to experience efficiency and a risk-focused review of their operations and management. As a result, the Pension Boards will receive directives from the Division on corrective measures that shall be undertaken to achieve compliance with the Pension Code.

Third, the Division intends to update and amend the Administrative Code regulations regarding pensions to reflect changes in the law, clarify the Department’s position on various matters (including the definition of salary for pension purposes), and to simplify the processes and procedures with which public pension funds and retirement systems in the state must comply.

Pension Funds and Retirement Systems Summary Data



General Assembly
Retirement System

Suburban and
Downstate Police
Pension Funds

Suburban and
Downstate Firefighters
Pension Funds

Policemen's Annuity and Benefit Fund
of Chicago

Firemen's Annuity and
Benefit Fund of Chicago

Illinois Municipal
Retirement Fund

Municipal Employees', Officers', and
Officials'
Annuity and Benefit Fund of Chicago

County Employees' and Officers'
Annuity and Benefit Fund
of Cook County

Forest Preserve District Employees'
Annuity and Benefit Fund of Cook
County

Laborers' and Retirement Board
Employees'
Annuity and Benefit Fund
of Chicago

Park Employees' and Retirement
Board Employees' Annuity and
Benefit Fund
of Chicago

Metropolitan Water Reclamation
District Retirement Fund

State Employees' Retirement System
of Illinois

State Universities Retirement System

Teachers' Retirement System of the
State of Illinois

Public School Teachers'
Pension and Retirement Fund of
Chicago

Judges Retirement
System of Illinois

INTRODUCTION

This Section is devoted to the presentation of statistical, financial and actuarial summary data of all public pension funds and retirement systems in the State; and to show the overall condition of the pension funds and retirement systems operating for the benefit of public employees in the State of Illinois.

The financial and statistical information presented was compiled from annual reports submitted to the Department of Insurance by each fund or system as required by Section 1A-109 of the Illinois Pension Code. For the Chicago, Cook County and Statewide funds, actuarial data was obtained from the consulting actuary of each system. In the case of the suburban and downstate police and firefighter funds, the actuarial data was gathered and prepared by the Public Pension Division even though, in some instances, the municipality or the fund trustees have employed their own independent actuary for purposes of determining the actuarial valuation pursuant to the financing provisions of the Illinois Pension Code.

All numbers presented in this chapter reflect the close of the most recently completed fiscal year (2014) as reported to the Division. Please note that this data is based on the data filed with the Department and certified by the filing party. The Department is not able to independently verify data filed with the Division; however, data filed with the Division is reviewed for reasonableness before it is accepted by the Division.

Summary Data All Funds - FYE 2014							
Fund	Net Present Assets	Actuarial Total Liability	Unfunded Liability	Percent Funded	Active Participants	Beneficiaries	Average Salary
Chicago							
Municipal Employees', Officers' and Official's Annuity & Benefit Fund	\$5,179,486,296	\$12,324,589,003	\$7,145,102,707	42.03%	30,160	25,272	\$53,149
Chicago Firemen's Annuity & Benefit Fund	\$1,036,008,401	\$4,293,730,487	\$3,257,722,086	24.13%	4,808	4,704	\$92,276
Chicago Policeman's Annuity & Benefit Fund	\$3,062,014,322	\$11,048,192,187	\$7,986,177,865	27.72%	12,020	13,230	\$89,379
Chicago Teachers' Pension and Retirement Fund	\$10,851,672,058	\$19,503,893,632	\$8,652,221,574	55.64%	30,654	27,722	\$70,133
Laborers' and Retirement Board Employees' Annuity & Benefit Fund	\$1,457,672,608	\$2,390,573,218	\$932,900,520	60.98%	2,852	4,224	\$68,457
Park Employees' and Retirement Board Employee's Annuity & Benefit Fund	\$413,421,716	\$900,840,617	\$487,418,901	45.89%	2,973	2,891	\$38,734
Cook County							
County Employees', Officers' and Officials' Annuity & Benefit Fund	\$9,068,398,780	\$15,318,790,688	\$6,250,391,908	59.20%	21,656	17,076	\$69,937
Forest Preserve District Employees' Annuity & Benefit Fund	\$201,309,174	\$315,234,847	\$113,925,673	63.86%	525	535	\$56,785
Metropolitan Water Reclamation District Retirement Fund	\$1,337,795,620	\$2,296,438,698	\$958,643,078	58.26%	1,873	2,375	\$94,065
State Financed							
Teachers' Retirement System of State of Illinois	\$45,824,382,514	\$103,740,377,267	\$57,915,994,753	44.17%	132,886	109,448	\$57,991
State Universities Retirement System	\$17,391,323,132	\$37,429,500,000	\$20,038,176,868	46.46%	69,436	59,406	\$48,893
General Assembly Retirement System	\$56,789,460	\$323,379,470	\$266,590,010	17.56%	158	421	\$71,114
Judgers Retirement System of Illinois	\$776,013,028	\$2,229,277,180	\$1,453,264,152	34.81%	951	1,100	\$181,462
State Employees' Retirement System of Illinois	\$14,581,566,241	\$39,526,862,967	\$24,945,296,726	36.89%	62,710	66,609	\$65,979
Other Governmental							
Illinois Municipal Retirement Fund	\$34,867,045,845	\$43,845,091,499	\$8,978,045,654	79.52%	173,968	113,223	\$38,700
Suburban and Downstate Police	\$7,063,553,952	\$12,251,358,118	\$5,187,804,166	57.66%	13,110	10,869	\$80,656
Suburban and Downstate Fire	\$5,144,954,414	\$8,765,532,639	\$3,620,578,225	58.70%	8,963	8,055	\$82,711
Total	\$153,133,921,265	\$316,503,662,517	\$158,190,254,866	48.38%	569,703	467,160	\$74,142

Individual Pension Funds and Retirement Systems Financial, Actuarial Data – 10 Year Profiles



General Assembly
Retirement System

Suburban and
Downstate Police
Pension Funds

Suburban and
Downstate Firefighters
Pension Funds

Policemen's Annuity and Benefit Fund
of Chicago

Firemen's Annuity and
Benefit Fund of Chicago

Illinois Municipal
Retirement Fund

Municipal Employees', Officers', and
Officials'
Annuity and Benefit Fund of Chicago

County Employees' and Officers'
Annuity and Benefit Fund
of Cook County

Forest Preserve District Employees'
Annuity and Benefit Fund of Cook
County

Laborers' and Retirement Board
Employees'
Annuity and Benefit Fund
of Chicago

Park Employees' and Retirement
Board Employees' Annuity and
Benefit Fund
of Chicago

Metropolitan Water Reclamation
District Retirement Fund

State Employees' Retirement System
of Illinois

State Universities Retirement System

Teachers' Retirement System of the
State of Illinois

Public School Teachers'
Pension and Retirement Fund of
Chicago

Judges Retirement
System of Illinois

INTRODUCTION

This Section is devoted to the presentation of statistical, financial and actuarial data for the last ten (10) fiscal years for each of the 672 public pension funds and retirement systems in the State. This Ten (10) Year Profile Report shows the overall financial condition and historical information of the pension funds and retirement systems operating for the benefit of public employees in the State of Illinois. The goal of these reports is to show the status of the funds as couched in historical trends and data. Please note that many municipalities hire their own Independent Actuary to perform actuarial valuations. The Independent Actuary may choose different actuarial assumptions than those used by the Division's Enrolled Actuary, resulting in actuarial data that varies from the calculations produced by the Division.

The financial and statistical information presented was compiled from annual reports submitted to the Department of Insurance by each fund or system as required by Section 1A-109 of the Illinois Pension Code (40 ILCS 5/1A-109). Actuarial data was obtained from the consulting actuary of each system for the statewide pension funds. Actuarial data for suburban and downstate police and fire funds was obtained from P.A.S.S. and Enrolled Actuary's actuarial valuations. In the case of the statewide pension funds and retirement systems, the Division's financial analyst provided a copy of the Ten (10) Year Profile Report in advance of publication to the fund for review and comment. In the case of the suburban and downstate police and firefighter funds, the data was gathered and prepared by the Public Pension Division.

Please note that for data prior to 2012; the "Accrued Actuarial Liability" was not based on the market value of assets "smoothed" over five (5) years. Additionally, investment returns and payroll growth rates were calculated using an internal rate of return (xIRR) function in Microsoft excel. These annualized returns and growth rates are computed for a ten year period. When computing investment returns, non-investment related cash flows were assumed to have occurred in the middle of the fiscal year. Further, please note that each type of fund (statewide vs. downstate police and fire funds) has an associated set of endnotes that explains the data set and provides detailed explanations and important clarifications for the associated profile reports. The Division encourages the reader to review the 10 Year Profile Report in conjunction with the associated endnotes and Appendix A, which contains definitions of key terms used in the 10 Year Profile Reports.

All numbers presented in this chapter reflect the close of the most recently completed fiscal year (2014) as reported to the Division. The data is pulled from P.A.S.S. on a ten (10) year rolling data set. Therefore, if any fund has already filed their FYE 2014 annual statement and it has been accepted by the Division, the Ten (10) Year Profile Report may contain a column for 2015. Please note that this data is based on the data filed with the Department and certified by the filing party.

The following funds dissolved during the biennial period are not included in the Biennial Report: Fox River Grove Fire Protection District, and Harvard Fire Protection District. The following funds' data was corrupted and are not included in the Biennial Report: Lake Villa Fire Protection District, Robbins Fire, Washington Park Fire, and Hometown Police.

The following funds do not have ten (10) years of data and therefore, their Ten (10) Year Profile Report is based on available data only and may not include internal rates of return or payroll growth data: Benton Fire, Benton Police, Bristol Kendall Fire, Campton Hills Police, Carterville Fire, Carterville Police, Coal City Fire, Elburn Police, Eureka Police, Fox Lake Fire Protection District, Genoa Police, Hampshire Police, Harlem Roscoe Fire, Jerseyville Fire, Kildeer Police, Manhattan Police, McHenry Township Fire, Monee Police, Montgomery and Countryside Fire, Morris Fire, Mt. Zion Police, Peotone Police, South Chicago Heights Fire,

Stillman Fire Protection District, Troy Fire Protection District, Wauconda Fire Protection District and Wilmington Fire Protection District.

General Assembly
Retirement System

Illinois Pension Code
Article 2

General Assembly Retirement System

		<u>Tier 1</u>	<u>Tier 2¹</u>
Maximum Salary Cap:	FY13	None	\$112,204
	FY14	None	\$113,551
Employee Contributions:		11.5% ²	11.5%
Retirement Annuity		8.5%	8.5%
Automatic Annuity Increases		1.0%	1.0%
Spouse and Survivor Annuity		2.0%	2.0%
Employer Share of Normal Cost:	FY13	19.66%	
	FY14	20.48%	
Statutory Rate of Interest:	FY13	3.0%	
	FY14	3.0%	
Source of Employer Funds:	State Appropriation.		
		<u>Age</u>	<u>Service</u>
Age and Length of Service	Tier 1	55	8
		<u>62³</u>	<u>4³</u>
	Tier 2	67 ⁴	8 ⁴
Compulsory Retirement Age:	None		
Annuity Formula:	Fixed Benefit.		
Basic Rate of Annuity:	3.0% for each of first 4 years 3.5% for each of next 2 years 4.0% for each of next 2 years 4.5% for each of next 4 years 5.0% for each of next 8 years		
Maximum Annuity:	Tier 1 - 85% Tier 2 – 60%		
Spouse's Annuity:	Yes ⁵		
Child's Annuity:	Yes		
Parent's Annuity:	None		
Single-Sum Death Benefit:	Yes		

Occupational Disability Benefit:

Same as retirement annuity less Workers' Compensation.

No minimum age requirement.

Non-

Occupational Disability Benefit:

Same as retirement annuity less Workers' Compensation.

No minimum age requirement.

Endnotes:

1. Tier 2 applies to all members who started after January 1, 2011, and had no prior State service.
2. Employee contribution is 11.5% with retirement annuity, automatic annuity increases, and spousal survivor benefit.
3. For those who terminated service after July 1, 1971.
4. Tier 2 at age 67 begin full annuity with 8 years of service. At age 62 with 8 years of service reduced $\frac{1}{2}$ of 1% for each month under age 67.
5. Surviving spouse.

GENERAL ASSEMBLY RETIREMENT SYSTEM

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Assets Held in Trust	56,789,460	54,347,021	52,743,919	60,394,908	54,691,156	55,092,125	75,405,943	87,182,175	82,254,832	83,273,042
Actuarial Liability	<u>323,379,470</u>	<u>320,461,498</u>	<u>303,469,263</u>	<u>298,408,371</u>	<u>251,764,834</u>	<u>245,226,299</u>	<u>235,780,071</u>	<u>231,913,988</u>	<u>221,713,300</u>	<u>212,905,654</u>
Unfunded Liability	266,590,010	266,114,477	250,725,344	238,013,463	197,073,678	190,134,174	160,374,128	144,731,813	139,458,468	129,632,612
Percent Funded	17.6%	17.0%	17.4%	20.2%	21.7%	22.5%	32.0%	37.6%	37.1%	39.1%
Change in unfunded liability	475,533	15,389,133	12,711,881	40,939,785	6,939,504	29,760,046	15,642,315	5,273,345	9,825,856	5,247,922
Active Participants	158	160	176	180	182	181	182	182	182	182
Beneficiaries	421	429	414	410	398	401	395	399	395	397
Active Participant Salaries	11,236,050	11,371,722	12,457,098	12,728,442	12,796,281	12,700,968	12,366,764	10,903,259	10,903,259	10,903,259
Average Salary	71,114	71,073	70,779	70,714	70,309	70,171	67,949	59,908	59,908	59,908
INCOME STATEMENT										
Operating Revenue - employer contributions	13,956,669	14,150,000	10,502,000	11,433,614	10,411,274	8,856,422	6,809,800	5,470,429	4,175,390	4,675,000
Operating Revenue - member contributions	1,502,605	1,451,227	1,622,742	2,006,200	1,680,603	1,697,575	1,772,860	1,703,344	1,491,811	1,451,282
Operating Revenue - other income	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Expenses - annuity payments	21,045,635	20,151,229	19,396,179	17,738,327	16,991,126	15,928,808	15,406,425	15,017,082	14,253,677	13,386,542
Operating Expenses - administrative expenses	<u>334,628</u>	<u>339,494</u>	<u>298,104</u>	<u>299,116</u>	<u>272,253</u>	<u>276,722</u>	<u>244,170</u>	<u>220,333</u>	<u>304,723</u>	<u>317,161</u>
Operating Income (deficit)	(5,920,989)	(4,889,496)	(7,569,541)	(4,587,629)	(5,171,502)	(5,651,533)	(7,067,935)	(8,063,642)	(8,891,199)	(7,577,421)
Investment Income	8,363,428	6,492,598	(81,448)	10,291,381	4,770,533	(14,662,285)	(4,708,297)	12,990,985	7,872,989	7,642,461
Investment Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Investment Income	8,363,428	6,492,598	(81,448)	10,291,381	4,770,533	(14,662,285)	(4,708,297)	12,990,985	7,872,989	7,642,461
BALANCE SHEET										
Fixed Income	-	-	-	-	-	-	-	-	-	-
Stocks	51,549,374	49,003,784	49,025,145	57,346,442	51,638,586	47,693,753	71,923,943	83,864,942	79,016,741	80,772,801
Short Term Investments	-	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-	-
Alternative Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total invested assets	51,549,374	49,003,784	49,025,145	57,346,442	51,638,586	47,693,753	71,923,943	83,864,942	79,016,741	80,772,801
Securities Lending Collateral	2,269,000	3,108,000	1,385,000	1,270,000	1,143,000	-	-	-	-	-
Cash and Equivalents	4,767,584	4,238,695	2,481,335	3,102,265	3,099,436	3,705,657	2,823,304	3,234,905	3,314,237	2,220,504
Other Assets	<u>593,065</u>	<u>1,200,465</u>	<u>1,345,073</u>	<u>32,409</u>	<u>51,882</u>	<u>3,779,167</u>	<u>734,477</u>	<u>147,499</u>	<u>30,934</u>	<u>377,120</u>
Total Assets	59,179,023	57,550,944	54,236,553	61,751,116	55,932,904	55,178,577	75,481,724	87,247,346	82,361,912	83,370,425
Less Current Liabilities	<u>2,389,563</u>	<u>3,203,923</u>	<u>1,492,634</u>	<u>1,356,208</u>	<u>1,241,748</u>	<u>86,452</u>	<u>75,781</u>	<u>65,171</u>	<u>107,080</u>	<u>97,383</u>
Net Present Assets	56,789,460	54,347,021	52,743,919	60,394,908	54,691,156	55,092,125	75,405,943	87,182,175	82,254,832	83,273,042
INVESTMENT DATA										
Fixed Income	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stocks	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Short Term Investments	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Real Estate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Alternative Investments	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>
Total Invested Assets	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Policemen's Annuity &
Benefit Fund
Of Chicago

Illinois Pension Code
Article 5

Policemen's Annuity & Benefit Fund of Chicago

		<u>Tier 1</u>	<u>Tier 2</u>
Maximum Salary Cap:	FY13	None ¹	\$109,971 ²
	FY14	None ¹	\$110,631 ²
Employee Contributions:		7.0% ³	7.0% ³
Spouse and Survivor Annuity:		1.5%	1.5%
Employer Share of Normal Cost:	FY13	12.21%	
	FY14	12.21%	
Statutory Rate of Interest:	FY13	3.0% ⁴	
	FY14	3.0% ⁴	
Source of Employer Funds:		Pegged levy. ⁵	
		<u>Age</u>	<u>Service</u>
Age and Length of Service:		<u>Tier 1</u>	<u>Tier 1</u>
		50	10
		<u>Tier 2</u>	<u>Tier 2</u>
		50/55 ⁶	10 ⁶
Compulsory Retirement Age:		63	
Annuity Formula:		Money Purchase and Formula Annuity	
Basic Rate of Annuity:		2.5% for each year of service (must have attained 20 years)	
Maximum Annuity:		75%	
Spouse's Annuity:		Yes	
Child's Annuity:		Yes	
Parent's Annuity:		None	
Single-Sum Death Benefit:		Yes	
Occupational Disability Benefit:		75% duty disability	
		65% occupational disability benefit	
		50% duty disability ⁷	
Non-			
Occupational Disability Benefit:		Temporary – 50% from 1 st day.	

Endnotes:

1. For persons hired since July 1, 1996, compensation limits set under section 401(a)(17) of the Internal Revenue Code. The limit was \$260,000 for 2014.
2. For Tier 2 members, the compensation limit is \$110,631 in FY2014, increasing by 3% annually or half the rate of inflation (CPI-U), whichever is less.
3. Police Officers contribute 7.0%. Of which, 0.5% of their contributions goes toward automatic increase in annuity after retirement and employers contribute the balance of cost.
4. Rate set January 1, 1954.
5. An amount not to exceed the total amount of contributions made by the police officers in the calendar year two years prior to the year of levy multiplied by 1.65 for the year 1972; by 1.85 for 1972; 1.90 for 1974; 1.97 for 1975; and, by 2.00 for the tax levy year 1982 and each year thereafter.
6. Tier 2 members may begin an annuity as early as age 50 with 10 years of service. Early reduction factor applies, $\frac{1}{2}$ of 1% for each month that the Police Officers age is under 55 (6% annually)
7. If the disability resulted from any physical defect, mental disorder, or disease which existed at the time the injury was sustained, then the 50% duty disability applies.

POLICEMEN'S ANNUITY & BENEFIT FUND OF CHICAGO

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Assets Held in Trust	3,062,014,322	3,265,200,554	3,213,433,234	3,175,508,681	3,439,668,697	3,326,050,754	3,000,998,381	4,333,233,927	4,192,076,199	3,954,836,588
Actuarial Liability	<u>11,048,192,187</u>	<u>10,080,605,544</u>	<u>10,220,638,509</u>	<u>9,688,349,905</u>	<u>9,374,852,877</u>	<u>8,900,901,485</u>	<u>8,652,546,189</u>	<u>8,399,392,479</u>	<u>8,116,543,174</u>	<u>7,722,737,147</u>
Unfunded Liability	7,986,177,865	6,815,404,990	7,007,205,275	6,512,841,224	5,935,184,180	5,574,850,731	5,651,547,808	4,066,158,552	3,924,466,975	3,767,900,559
Percent Funded	27.7%	32.4%	31.4%	32.8%	36.7%	37.4%	34.7%	51.6%	51.6%	51.2%
Change in unfunded liability	1,170,772,875	(191,800,285)	494,364,051	577,657,044	360,333,449	(76,697,077)	1,585,389,256	141,691,577	156,566,416	599,438,342
Active Participants	12,020	12,161	12,026	12,236	12,737	13,154	13,373	13,748	13,749	13,462
Beneficiaries	13,230	13,159	12,966	12,663	12,381	12,154	12,183	11,935	11,830	11,795
Active Participant Salaries	1,074,333,319	1,015,426,126	1,015,170,686	1,034,403,524	1,048,084,301	1,011,205,359	1,023,580,667	1,038,957,026	1,012,983,635	948,973,732
Average Salary	89,379	83,499	84,415	84,538	82,287	76,874	76,541	75,572	73,677	70,493
INCOME STATEMENT										
Operating Revenue - employer contributions	187,074,950	188,889,240	207,228,022	183,521,526	183,834,639	180,510,851	181,526,448	178,678,154	157,689,286	177,910,607
Operating Revenue - member contributions	95,675,538	93,328,944	95,892,052	98,222,258	108,402,353	95,614,390	93,207,408	93,299,996	91,965,685	89,109,811
Operating Revenue - other income	<u>740,305</u>	<u>479,328</u>	<u>423,216</u>	<u>104,468</u>	<u>20,031</u>	<u>799,364</u>	<u>159,543</u>	<u>27,821</u>	<u>1,069,991</u>	<u>367,764</u>
Operating Expenses - annuity payments	664,337,692	641,926,292	613,906,597	575,305,420	543,832,156	514,709,857	497,721,309	477,685,326	458,059,945	437,089,259
Operating Expenses - administrative expenses	<u>4,240,626</u>	<u>4,297,512</u>	<u>4,888,486</u>	<u>4,358,957</u>	<u>4,364,979</u>	<u>4,477,199</u>	<u>4,498,170</u>	<u>3,077,073</u>	<u>2,700,475</u>	<u>2,660,819</u>
Operating Income (deficit)	(385,087,525)	(363,526,292)	(315,251,793)	(297,816,125)	(255,940,112)	(242,262,451)	(227,326,080)	(208,756,428)	(210,035,458)	(172,361,896)
Investment Income	191,884,995	423,966,958	362,412,030	43,325,360	379,393,750	577,116,313	(1,093,432,920)	364,593,607	460,652,511	272,431,406
Investment Expenses	<u>9,983,702</u>	<u>8,673,346</u>	<u>9,235,684</u>	<u>9,669,251</u>	<u>9,835,695</u>	<u>9,801,489</u>	<u>11,476,546</u>	<u>14,679,451</u>	<u>13,377,464</u>	<u>11,042,179</u>
Net Investment Income	181,901,293	415,293,612	353,176,346	33,656,109	369,558,055	567,314,824	(1,104,909,466)	349,914,156	447,275,047	261,389,227
BALANCE SHEET										
Fixed Income	911,238,423	864,243,200	906,981,522	1,002,220,194	818,423,550	692,222,979	766,793,147	1,180,057,857	1,209,578,637	1,130,993,819
Stocks	1,493,568,427	1,605,626,610	1,579,337,218	1,504,521,588	1,994,574,907	1,925,780,169	1,591,059,305	2,655,963,255	2,528,842,490	2,473,509,172
Short Term Investments	135,835,426	187,366,569	93,899,392	136,445,651	91,970,139	112,012,094	165,898,425	136,713,405	99,206,041	62,591,616
Real Estate	94,281,030	119,140,822	125,923,043	120,609,791	94,421,845	90,428,931	86,035,448	65,241,080	27,579,058	1
Alternative Investments	<u>335,430,886</u>	<u>320,895,757</u>	<u>360,696,535</u>	<u>331,005,841</u>	<u>301,715,481</u>	<u>329,549,710</u>	<u>237,499,304</u>	<u>150,575,100</u>	<u>164,262,438</u>	<u>138,079,627</u>
Total invested assets	2,970,354,192	3,097,272,958	3,066,837,710	3,094,803,065	3,301,105,922	3,149,993,883	2,847,285,629	4,188,550,697	4,029,468,664	3,805,174,235
Securities Lending Collateral	288,542,319	271,856,279	255,434,143	312,160,256	295,714,545	375,111,985	287,600,269	516,052,543	564,202,733	322,994,408
Cash and Equivalents	250	250	250	250	250	250	250	250	250	250
Other Assets	<u>312,637,475</u>	<u>348,255,380</u>	<u>380,523,364</u>	<u>390,698,039</u>	<u>489,254,823</u>	<u>326,235,552</u>	<u>557,315,285</u>	<u>400,952,855</u>	<u>349,327,308</u>	<u>251,761,164</u>
Total Assets	3,571,534,236	3,717,384,867	3,702,795,467	3,797,661,610	4,086,075,540	3,851,341,670	3,692,201,433	5,105,556,345	4,942,998,955	4,379,930,057
Less Current Liabilities	<u>509,519,914</u>	<u>452,184,313</u>	<u>489,362,233</u>	<u>622,152,929</u>	<u>646,406,843</u>	<u>525,290,916</u>	<u>691,203,052</u>	<u>772,322,418</u>	<u>750,922,756</u>	<u>425,093,469</u>
Net Present Assets	3,062,014,322	3,265,200,554	3,213,433,234	3,175,508,681	3,439,668,697	3,326,050,754	3,000,998,381	4,333,233,927	4,192,076,199	3,954,836,588
INVESTMENT DATA										
Fixed Income	30.7%	27.9%	29.6%	32.4%	24.8%	22.0%	26.9%	28.2%	30.0%	29.7%
Stocks	50.3%	51.8%	51.5%	48.6%	60.4%	61.1%	55.9%	63.4%	62.8%	65.0%
Short Term Investments	4.6%	6.0%	3.1%	4.4%	2.8%	3.6%	5.8%	3.3%	2.5%	1.6%
Real Estate	3.2%	3.8%	4.1%	3.9%	2.9%	2.9%	3.0%	1.6%	0.7%	0.0%
Alternative Investments	<u>11.3%</u>	<u>10.4%</u>	<u>11.8%</u>	<u>10.7%</u>	<u>9.1%</u>	<u>10.5%</u>	<u>8.3%</u>	<u>3.6%</u>	<u>4.1%</u>	<u>3.6%</u>
Total Invested Assets	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Firemen's Annuity &
Benefit Fund
Of Chicago

Illinois Pension Code
Article 6

Firemen's Annuity & Benefit Fund Of Chicago

	<u>Tier 1</u>	<u>Tier 2</u>
Maximum Salary Cap:	FY13 None ¹	\$109,971 ²
	FY14 None ¹	\$110,631 ²
Employee Contributions:	7.625% ³	7.625% ³
Spouse and Survivor Annuity:	1.5%	1.5%
Employer Share of Normal Cost:	Contributions are not directly related to normal cost.	
Statutory Rate of Interest:	FY13 3.0% ⁴	
	FY14 3.0% ⁴	
Source of Employer Funds:	Tax levy. ⁵	
	<u>Age</u>	<u>Service</u>
Age and Length of Service:	<u>Tier 1</u>	<u>Tier 1</u>
	50 ⁶	10 ⁶
	<u>Tier 2</u>	<u>Tier 2</u>
	55 ⁷	10
Compulsory Retirement Age:	63 for Firefighters	
	None for Paramedics	
Annuity Formula:	Money Purchase and Fixed Benefit.	
Basic Rate of Annuity:	50% plus 2.5% year or fraction thereof after reaching qualifying service. Annuities are not payable until age 50. ^{8,9,10,11}	
Maximum Annuity:	75%	
Spouse's Annuity:	Yes	
Child's Annuity:	Yes	
Parent's Annuity:	None	
Single-Sum Death Benefit:	Yes	
Occupational Disability Benefit:	75% duty disability	
	65% occupational disability benefit	
Non-		
Occupational Disability Benefit:	Temporary – 50% from 1 st day.	

Endnotes:

1. For persons hired since July 1, 1996, compensation limits set under section 401(a)(17) of the Internal Revenue Code. The limit was \$260,000 for 2014.
2. For Tier 2 members, the compensation limit is \$110,631 in FY2014, increasing by 3% annually or half the rate of inflation (CPI-U), whichever is less.
3. Police Officers contribute $\frac{1}{2}$ of 1.0% of salary toward automatic increase in annuity after retirement and employers contribute the balance of cost.
4. Rate set July 1, 1953.
5. An amount not to exceed the total amount of contributions made by the firemen in the calendar year two years prior to the year of levy multiplied by 2.26. These amounts include an additional \$142,000 for ordinary death benefits.
6. After December 31, 1990, with at least 20 years of service regardless of age, may elect to receive an annuity to begin not earlier than upon attainment of age 50.
7. Tier 2 members may retire at 50 with penalty.
8. Based on average salary for the highest four consecutive years for Tier 1 or eight consecutive years for Tier 2 out of the last ten years.
9. For firefighters born January 1, 1955, or later, an automatic increase in annuity after retirement with twenty or more years of service and attainment of age 60 is provided in an amount equal to $1\frac{1}{2}\%$ of the original annuity for each year lived after retirement subject to a maximum of twenty increases.
10. 50% plus 1% for each year of service or fraction thereof after 23 years before the attainment of age 53 plus 2% to retirement of final average salary not to exceed 75% of final salary.
11. For firefighters born January 1, 1955, and later, automatic annuity increase begins the later of first of month following the first anniversary of retirement or first of month following the attainment of age 60. For firefighters born prior to January 1, 1955, automatic annuity increases begin the later of the first of month following the anniversary of retirement or first of month following attainment of age 55. For Tier 2, 2.5% for each year of service.

FIREMEN'S ANNUITY & BENEFIT FUND OF CHICAGO

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Assets Held in Trust	1,036,008,401	1,116,704,857	1,032,422,798	993,773,549	1,106,078,177	1,051,644,127	914,193,422	1,469,454,287	1,391,484,313	1,274,657,483
Actuarial Liability	<u>4,293,730,487</u>	<u>4,089,205,839</u>	<u>4,066,343,811</u>	<u>3,898,899,224</u>	<u>3,703,247,835</u>	<u>3,476,770,795</u>	<u>3,358,578,331</u>	<u>3,262,970,889</u>	<u>3,133,141,527</u>	<u>2,882,935,717</u>
Unfunded Liability	3,257,722,086	2,972,500,982	3,033,921,013	2,905,125,675	2,597,169,658	2,425,126,668	2,444,384,909	1,793,516,602	1,741,657,214	1,608,278,234
Percent Funded	24.1%	27.3%	25.4%	25.5%	29.9%	30.2%	27.2%	45.0%	44.4%	44.2%
Change in unfunded liability	285,221,104	(61,420,031)	128,795,338	307,956,017	172,042,990	(19,258,241)	650,868,307	51,859,388	133,378,980	20,931,638
Active Participants	4,808	4,683	4,738	4,838	5,048	5,133	5,033	4,934	5,072	4,992
Beneficiaries	4,704	4,642	4,613	4,478	4,409	4,432	4,382	4,391	4,382	4,357
Active Participant Salaries	443,662,614	416,324,508	418,809,060	425,385,354	400,134,036	400,626,210	395,938,656	388,881,954	387,080,748	340,808,136
Average Salary	92,276	88,901	88,394	87,926	79,266	78,049	78,669	78,817	76,317	68,271
INCOME STATEMENT										
Operating Revenue - employer contributions	109,805,454	106,219,800	84,144,328	85,498,002	83,591,601	91,856,806	83,744,704	74,270,966	78,971,383	90,128,915
Operating Revenue - member contributions	48,056,393	42,520,218	53,272,730	51,917,510	41,730,194	41,604,787	40,479,884	41,120,231	44,221,869	35,696,863
Operating Revenue - other income	<u>11,394</u>	<u>(57,079)</u>	<u>3,459,687</u>	<u>33,594</u>	<u>30,282</u>	<u>593,164</u>	<u>6,027,875</u>	<u>14,090,766</u>	<u>10,591,360</u>	<u>6,134,222</u>
Operating Expenses - annuity payments	265,866,639	251,381,933	233,760,023	223,590,845	218,305,332	201,163,020	191,918,083	182,879,117	177,773,045	167,156,957
Operating Expenses - administrative expenses	<u>3,566,946</u>	<u>3,551,827</u>	<u>3,663,965</u>	<u>3,712,515</u>	<u>3,447,179</u>	<u>3,421,756</u>	<u>3,581,553</u>	<u>3,509,981</u>	<u>3,088,239</u>	<u>2,661,971</u>
Operating Income (deficit)	(111,560,344)	(106,250,821)	(96,547,243)	(89,854,254)	(96,400,434)	(70,530,019)	(65,247,173)	(56,907,135)	(47,076,672)	(37,858,928)
Investment Income	36,852,539	197,005,671	141,508,323	(16,546,728)	156,355,801	213,030,817	(478,982,220)	155,146,000	180,320,412	116,963,544
Investment Expenses	<u>5,988,651</u>	<u>6,472,791</u>	<u>6,311,831</u>	<u>5,903,646</u>	<u>5,521,317</u>	<u>5,050,093</u>	<u>11,031,472</u>	<u>20,268,891</u>	<u>16,416,910</u>	<u>10,624,892</u>
Net Investment Income	30,863,888	190,532,880	135,196,492	(22,450,374)	150,834,484	207,980,724	(490,013,692)	134,877,109	163,903,502	106,338,652
BALANCE SHEET										
Fixed Income	196,535,949	218,710,104	204,775,307	188,025,005	207,184,968	223,934,085	218,426,889	273,292,148	254,918,973	220,273,222
Stocks	634,792,663	705,561,913	641,119,374	627,552,759	717,177,840	658,641,830	549,230,147	1,033,146,845	999,821,350	916,934,022
Short Term Investments	5,300,000	5,500,000	5,500,000	7,400,000	10,700,000	18,900,000	9,700,000	26,506,402	6,797,000	3,842,000
Real Estate	8,257,499	8,287,653	18,793,693	24,540,070	24,998,246	9,504,896	9,781,725	-	-	-
Alternative Investments	<u>34,863,922</u>	<u>32,048,630</u>	<u>30,588,896</u>	<u>27,460,875</u>	<u>23,293,126</u>	<u>16,356,633</u>	<u>13,108,270</u>	<u>25,482,713</u>	<u>9,010,406</u>	<u>6,046,695</u>
Total invested assets	879,750,033	970,108,300	900,777,270	874,978,709	983,354,180	927,337,444	800,247,031	1,358,428,108	1,270,547,729	1,147,095,939
Securities Lending Collateral	160,968,881	168,963,442	161,363,241	150,848,760	152,508,016	147,437,779	127,822,514	232,617,278	222,953,380	179,559,634
Cash and Equivalents	42,755,082	36,937,852	41,997,299	29,173,831	26,900,930	25,608,950	28,070,866	27,594,022	40,565,629	25,756,770
Other Assets	<u>116,669,252</u>	<u>113,741,393</u>	<u>94,712,497</u>	<u>95,046,560</u>	<u>106,186,557</u>	<u>102,039,499</u>	<u>95,923,528</u>	<u>91,958,178</u>	<u>158,314,914</u>	<u>111,169,686</u>
Total Assets	1,200,143,248	1,289,750,987	1,198,850,307	1,150,047,860	1,268,949,683	1,202,423,672	1,052,063,939	1,710,597,586	1,692,381,652	1,463,582,029
Less Current Liabilities	<u>164,134,847</u>	<u>173,046,130</u>	<u>166,427,509</u>	<u>156,274,311</u>	<u>162,871,506</u>	<u>150,779,545</u>	<u>137,870,517</u>	<u>241,143,299</u>	<u>300,897,339</u>	<u>188,924,546</u>
Net Present Assets	1,036,008,401	1,116,704,857	1,032,422,798	993,773,549	1,106,078,177	1,051,644,127	914,193,422	1,469,454,287	1,391,484,313	1,274,657,483
INVESTMENT DATA										
Fixed Income	22.3%	22.5%	22.7%	21.5%	21.1%	24.1%	27.3%	20.1%	20.1%	19.2%
Stocks	72.2%	72.7%	71.2%	71.7%	72.9%	71.0%	68.6%	76.1%	78.7%	79.9%
Short Term Investments	0.6%	0.6%	0.6%	0.8%	1.1%	2.0%	1.2%	2.0%	0.5%	0.3%
Real Estate	0.9%	0.9%	2.1%	2.8%	2.5%	1.0%	1.2%	0.0%	0.0%	0.0%
Alternative Investments	<u>4.0%</u>	<u>3.3%</u>	<u>3.4%</u>	<u>3.1%</u>	<u>2.4%</u>	<u>1.8%</u>	<u>1.6%</u>	<u>1.9%</u>	<u>0.7%</u>	<u>0.5%</u>
Total Invested Assets	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Illinois Municipal

Retirement Fund:

* Regular

* Elected County Officials

* Sheriff Law Enforcement Employees

Illinois Pension Code

Article 7

Illinois Municipal Retirement Fund - Regular

		<u>Tier 1</u>	<u>Tier 2</u>
Maximum Salary Cap:	FY13	None	\$109,971
	FY14	None ¹	\$110,631 ²
Employee Contributions:			
Retirement		3.75%	3.75%
Survivor Benefit		<u>0.75%</u>	<u>0.75%</u>
Total		4.5% ³	4.5%
Employer Share of Normal Cost:	FY13	7.51%	7.51%
	FY14	6.84%	6.84%
Statutory Rate of Interest:		7.5%	Rate set by trustees.
Source of Employer Funds:		Tax levy	
Age and Length of Service:		<u>Age</u>	<u>Service</u>
(To receive annuity)		<u>Tier 1</u>	<u>Tier 1</u>
		55	8 years
		62	10 years Full bene w/ 35 yrs
		<u>Tier 2</u>	<u>Tier 2</u>
		62	10 years
		67	10 years
Compulsory Retirement Age:		None	
Annuity Formula:		Fixed Benefit for Tier 1 and Tier 2.	
Basic Rate of Annuity:		1.67% each of first 15 years and 2% each year thereafter.	
Maximum Annuity:		75%	
Spouse's Annuity:		Yes ⁶	
Child's Annuity:		Yes	
Parent's Annuity:		None	
Single-Sum Death Benefit:		None	
Occupational Disability Benefit:		50% from 31 st day	
Non-Occupational Disability Benefit:		50% from 31 st day	

Illinois Municipal Retirement Fund – Elected County Officials

		<u>Tier 1</u>	<u>Tier 2</u>
Maximum Salary Cap:	FY13	None ¹	\$109,971 ²
	FY14	None	\$110,631 ²
Employee Contributions:			
Retirement		6.75%	6.75%
Survivor Benefit		<u>0.75%</u>	<u>0.75%</u>
Total		7.5% ³	7.5% ³
		<u>Tier 1</u>	<u>Tier 2</u>
Employer Share of Normal Cost:	FY13	17.73%	17.73%
	FY14	16.49%	16.49%
Statutory Rate of Interest:		7.5%	Rate set by trustees.
Source of Employer Funds:		Tax levy	
		<u>Age</u>	<u>Service</u>
Age and Length of Service:		<u>Tier 1</u>	<u>Tier 1</u>
(To receive annuity)		50	20 years
		55	
		<u>Tier 2</u>	<u>Tier 2</u>
		62	20 years
		67	
Compulsory Retirement Age:		None	
Annuity Formula:		Fixed Benefit for Tier 1 and Tier 2.	
Basic Rate of Annuity:		3.0% for each of first 8 years.	
		4.0% for each of next 4 years.	
		5.0% for each year thereafter.	
Maximum Annuity:		80%	
Spouse's Annuity:		Yes	
Child's Annuity:		Yes	
Parent's Annuity:		None	
Single-Sum Death Benefit:		None	
Occupational Disability Benefit:		Equal to retirement benefit.	
Non-Occupational Disability Benefit:		Equal to retirement benefit.	

Illinois Municipal Retirement Fund –
Sheriff Law Enforcement Employees

		<u>Tier 1</u>	<u>Tier 2</u>
Maximum Salary Cap:	FY13	None ¹	\$109,971 ²
	FY14	None	\$110,631 ²
Employee Contributions:			
Retirement		6.75%	6.75%
Survivor Benefit		<u>0.75%</u>	<u>0.75%</u>
Total		7.5% ³	7.5% ³
Employer Share of Normal Cost:	FY13	12.425%	12.42%
	FY14	11.95%	11.95%
Statutory Rate of Interest:		7.5%	Rate set by trustees.
Source of Employer Funds:		Tax levy	
		<u>Age</u>	<u>Service</u>
Age and Length of Service:	Tier 1	50	20 years
(To receive annuity)	Tier 2	55	10 years
Compulsory Retirement Age:		None	
Annuity Formula:		Fixed Benefit for Tier 1 and Tier 2.	
Basic Rate of Annuity:		2.5% for each year.	
Maximum Annuity:		80% for Tier 1 and 75% for Tier 2.	
Spouse's Annuity:		Yes	
Child's Annuity:		Yes	
Parent's Annuity:		None	
Single-Sum Death Benefit:		None	
Occupational Disability Benefit:		50% from 31 st day	
Non-Occupational Disability Benefit:		50% from 31 st day	

IMRF Endnotes:

IMRF has three formulas with different vesting rights, benefit calculations, normal costs, retirement age, disability benefits, and employee contributions. These endnotes apply to all formulas in most instances and formula specific in other instances.

1. The salary Cap does not apply to Tier 1 members under any formula.
2. Tier 2 salary caps, vesting rights, and benefit calculations were established in P.A. 96-6 (40 ILCS 5/1-160) for employees hired after January 1, 2011, without prior qualifying service credit.
3. Members of IMRF – Regular Plan Members are covered by Federal Social Security and Medicare programs. Social Security and Medicare taxes are paid by both the employee (7.65%) and the employer (7.65%). These taxes are in addition to the current service fees indicated in the narrative.
4. Members pay 0.75% for survivor annuities.
5. Tier 1 Regular members can retire as early as age 55, but the annuity is reduced $\frac{1}{4}$ of 1% for the lesser of each month the age is less than age 60 or each month of service less than 35 years.
6. Tier 2 Regular members can retire as early as age 62, but the annuity is reduced by $\frac{1}{2}$ of 1% for the lesser of each month the age is less than 67 or each month of service less than 35 years.
7. Members who retire with less than 20 years of service may qualify for an annuity under the Regular IMRF formula.
8. Tier 2 SLEP members can retire as early as age 50, but the annuity is reduced $\frac{1}{2}$ of 1% for each month under the age of 55.
9. Sheriffs; chief deputies; full-time deputy sheriffs; Forest Preserve District rangers; police chiefs; and, airport police.
10. Annuity reduced $\frac{1}{1}$ of 1% for the lesser of each month between ages 55 and 60 or for each month of service less than 35 years.
11. Members who earned service credits prior to January 1, 1962, may qualify for a money purchase pension with less than 8 years of service if the amount thereof is \$10 or more per month.
12. Members who retire with less than 20 years of service may qualify for an annuity under the regular IMRF formula.
13. A firefighter with at least 10 but less than 20 years of creditable service may receive a monthly pension at age 60 at the following rates:
 - a. For 10 years of service - 15% of salary
 - b. For 11 years of service – 17.6%
 - c. For 12 years of service - 20.4%
 - d. For 13 years of service – 23.4%
 - e. For 14 years of service – 26.6%
 - f. For 15 years of service – 30.0%
 - g. For 16 years of service – 33.6%
 - h. For 17 years of service – 37.4%
 - i. For 18 years of service – 41.4%
 - j. For 19 years of service – 45.6%
14. A police officer having at least 8 but less than 20 years of credible service may receive a monthly pension at the rate of 2.5% of salary for each year of credible service.
15. Unmarried orphans under age 18, payable if no spouse survives or on death of spouse.
16. Temporary disability benefits may not exceed 2 $\frac{1}{2}$ years. Total and permanent disability benefits will follow, provided the member is totally and permanently disabled and unable to engage in any gainful employment. Payments are offset by Federal Social Security benefits and Workers' Compensation benefits.

ILLINOIS MUNICIPAL RETIREMENT FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Assets Held in Trust	34,867,045,845	33,283,577,539	27,996,327,263	24,837,061,047	25,141,888,783	22,302,838,775	18,022,054,523	24,223,494,916	22,507,609,438	19,872,769,402
Actuarial Liability	<u>43,845,091,499</u>	<u>41,433,191,746</u>	<u>39,690,216,880</u>	<u>38,119,192,912</u>	<u>35,906,088,288</u>	<u>34,246,405,169</u>	<u>32,334,053,758</u>	<u>30,525,895,334</u>	<u>28,555,124,675</u>	<u>26,663,888,589</u>
Unfunded Liability	8,978,045,654	8,149,614,207	11,693,889,617	13,282,131,865	10,764,199,505	11,943,566,394	14,311,999,235	6,302,400,418	6,047,515,237	6,791,119,187
Percent Funded	79.5%	80.3%	70.5%	65.2%	70.0%	65.1%	55.7%	79.4%	78.8%	74.5%
Change in unfunded liability	828,431,447	(3,544,275,410)	(1,588,242,248)	2,517,932,360	(1,179,366,889)	(2,368,432,841)	8,009,598,817	254,885,181	(743,603,950)	(94,932,894)
Active Participants	173,968	173,826	174,771	175,844	176,703	181,380	181,678	177,783	174,008	170,928
Beneficiaries	113,223	108,226	103,929	99,684	97,281	93,298	90,170	87,687	84,704	82,108
Active Participant Salaries	6,732,500,876	6,602,479,436	6,496,076,569	6,431,296,235	6,391,164,701	6,461,696,602	6,259,283,197	5,931,443,117	5,630,683,054	5,374,585,943
Average Salary	38,700	37,983	37,169	36,574	36,169	35,625	34,453	33,363	32,359	31,444
INCOME STATEMENT										
Operating Revenue - employer contributions	923,382,825	930,969,056	883,216,281	800,804,253	770,142,278	660,399,408	631,147,476	600,822,135	602,775,795	543,263,475
Operating Revenue - member contributions	351,089,445	338,934,421	330,814,542	327,680,889	324,901,985	324,070,795	314,019,939	296,690,070	280,997,170	265,568,534
Operating Revenue - other income	<u>19,157</u>	<u>8,455</u>	<u>12,037</u>	<u>9,852</u>	<u>7,032</u>	<u>9,148</u>	<u>18,722</u>	<u>6,049</u>	<u>6,315</u>	<u>5,190</u>
Operating Expenses - annuity payments	1,666,012,340	1,540,318,362	1,423,957,664	1,317,305,714	1,210,232,111	1,105,278,532	1,029,418,261	960,212,783	896,300,632	823,454,491
Operating Expenses - administrative expenses	<u>26,431,652</u>	<u>25,463,299</u>	<u>24,508,053</u>	<u>23,086,712</u>	<u>22,318,493</u>	<u>21,967,308</u>	<u>20,727,536</u>	<u>20,811,398</u>	<u>20,339,190</u>	<u>19,650,440</u>
Operating Income (deficit)	(417,952,565)	(295,869,729)	(234,422,857)	(211,897,432)	(137,499,309)	(142,766,489)	(104,959,660)	(83,505,927)	(32,860,542)	(34,267,732)
Investment Income	2,112,069,364	5,674,241,205	3,471,800,670	(17,708,161)	3,038,498,641	4,476,922,125	(6,039,226,060)	1,864,867,193	2,727,686,976	1,661,161,618
Investment Expenses	<u>110,648,493</u>	<u>91,121,200</u>	<u>78,111,597</u>	<u>75,222,143</u>	<u>61,949,324</u>	<u>53,371,384</u>	<u>57,254,673</u>	<u>65,475,788</u>	<u>59,986,398</u>	<u>53,428,213</u>
Net Investment Income	2,001,420,871	5,583,120,005	3,393,689,073	(92,930,304)	2,976,549,317	4,423,550,741	(6,096,480,733)	1,799,391,405	2,667,700,578	1,607,733,405
BALANCE SHEET										
Fixed Income	9,069,388,290	8,642,608,260	8,444,909,320	7,735,106,827	7,685,594,385	6,796,987,189	8,401,839,126	8,615,554,503	7,713,129,550	6,429,017,173
Stocks	21,901,131,255	21,473,593,888	16,910,065,179	14,701,371,233	15,817,032,612	13,569,074,041	7,907,049,674	13,738,124,803	13,300,645,015	11,849,943,391
Short Term Investments	655,106,542	789,695,320	659,607,445	863,350,684	613,513,045	662,322,453	724,355,284	788,482,379	577,937,893	518,158,750
Real Estate	1,500,024,702	1,081,881,308	804,025,903	725,717,667	466,633,844	413,076,373	506,395,315	624,272,907	676,157,516	698,443,846
Alternative Investments	<u>1,564,587,627</u>	<u>1,260,215,917</u>	<u>1,256,794,618</u>	<u>997,385,180</u>	<u>964,167,120</u>	<u>906,194,138</u>	<u>873,111,194</u>	<u>940,821,377</u>	<u>734,969,240</u>	<u>634,270,934</u>
Total invested assets	34,690,238,416	33,247,994,693	28,075,402,465	25,022,931,591	25,546,941,006	22,347,654,194	18,412,750,593	24,707,255,969	23,002,839,214	20,129,834,094
Securities Lending Collateral	3,075,704,343	2,730,710,325	2,685,208,454	2,673,203,602	2,082,092,898	2,092,218,260	1,353,275,896	2,639,357,921	2,639,794,666	2,780,849,337
Cash and Equivalents	15,545,672	23,113,600	35,762,906	23,427,595	24,603,336	26,192,073	27,334,595	29,306,201	22,390,221	21,114,762
Other Assets	<u>643,960,049</u>	<u>423,000,976</u>	<u>640,442,563</u>	<u>911,759,735</u>	<u>446,943,766</u>	<u>294,502,341</u>	<u>1,064,040,639</u>	<u>929,426,808</u>	<u>1,041,002,663</u>	<u>751,484,114</u>
Total Assets	38,425,448,480	36,424,819,594	31,436,816,388	28,631,322,523	28,100,581,006	24,760,566,868	20,857,401,723	28,305,346,899	26,706,026,764	23,683,282,307
Less Current Liabilities	<u>3,558,402,635</u>	<u>3,141,242,055</u>	<u>3,440,489,125</u>	<u>3,794,261,476</u>	<u>2,958,692,223</u>	<u>2,457,728,093</u>	<u>2,835,347,200</u>	<u>4,081,851,983</u>	<u>4,198,417,326</u>	<u>3,810,512,905</u>
Net Present Assets	34,867,045,845	33,283,577,539	27,996,327,263	24,837,061,047	25,141,888,783	22,302,838,775	18,022,054,523	24,223,494,916	22,507,609,438	19,872,769,402
INVESTMENT DATA										
Fixed Income	26.1%	26.0%	30.1%	30.9%	30.1%	30.4%	45.6%	34.9%	33.5%	31.9%
Stocks	63.1%	64.6%	60.2%	58.8%	61.9%	60.7%	42.9%	55.6%	57.8%	58.9%
Short Term Investments	1.9%	2.4%	2.3%	3.5%	2.4%	3.0%	3.9%	3.2%	2.5%	2.6%
Real Estate	4.3%	3.3%	2.9%	2.9%	1.8%	1.8%	2.8%	2.5%	2.9%	3.5%
Alternative Investments	<u>4.5%</u>	<u>3.8%</u>	<u>4.5%</u>	<u>4.0%</u>	<u>3.8%</u>	<u>4.1%</u>	<u>4.7%</u>	<u>3.8%</u>	<u>3.2%</u>	<u>3.2%</u>
Total Invested Assets	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Municipal Employees' and Officers'
Annuity and Benefit Fund
Of Chicago

Illinois Pension Code
Article 8

Municipal Employees' and Officers' Annuity and Benefit Fund Of Chicago

		<u>Tier 1</u>	<u>Tier 2</u>
Maximum Salary Cap:	FY13	None ¹	\$109,971 ²
	FY14	None ¹	\$110,631 ²
Employee Contributions:	FY14	6.5% ^{3,4}	6.5% ^{3,4}
	FY15	7.0% ^{3,4}	7.0% ^{3,4}
Automatic Annuity Increases		0.5%	0.5%
Spouse and Survivor Annuity:		1.5%	1.5%
Employer Share of Normal Cost:	FY13	8.2%	
	FY14	7.6%	
	FY15	4.8%	
Statutory Rate of Interest:	FY13	3.0%	
	FY14	3.0%	
Source of Employer Funds:	Tax levy. ⁵		
Age and Length of Service ^{6,7}	<u>Age</u>	<u>Service</u>	
	<u>Tier 1</u>	<u>Tier 1</u>	
	50	30	
	55	20	
	60	10	
	<u>Tier 2</u>	<u>Tier 2</u>	
	65	10	
Compulsory Retirement Age:	None		
Annuity Formula:	Money Purchase and Fixed Benefit.		
Basic Rate of Annuity:	2.4% per year of service ^{6,7,8,9,10,11, 12}		
Maximum Annuity:	80%		
Spouse's Annuity:	Yes		
Child's Annuity:	Yes		
Parent's Annuity:	None		
Single-Sum Death Benefit:	None		
Occupational Disability Benefit:	75% duty disability (50% if pre-existing condition prevails).		

Non-

Occupational Disability Benefit: Temporary – 50% from 31st day provided the employee is not in receipt of salary.

Endnotes:

1. For persons hired since July 1, 1996, compensation limits set under section 401(a)(17) of the Internal Revenue Code. The limit was \$260,000 for 2014.
2. For Tier 2 members, the compensation limit is \$110,631 in FY2014, increasing by 3% annually or half the rate of inflation (CPI-U), whichever is less.
3. As of January 1, 1960, Municipal employees contribute ½ of 1.0% of salary toward automatic increase in annuity after retirement and employers contribute the balance of cost.
4. Employees in the Chicago Municipal and Laborers' contribute 7% of salary for employee annuity beginning in 2015, with an additional ½ percent for automatic annuity increases and 1.5% for spouse/survivor annuity for a total of 11% in 2019.
5. An amount not to exceed the total amount of contributions made by the employees of the fund in the calendar year two years prior to the year of levy multiplied by 1.25 for the years 1999 through 2014; 1.85 for 2015; 2.15 for 2016; 2.45 for 2017; 2.75 for 2018; 3.05 for 2019; and, a contribution of normal cost plus amortization of the unfunded liability to funding of 90% by the end of 2055 for each year thereafter to 2055. For payment years after 2055, the contribution will be equal to amount needed to bring the funded ratio to 90% funded by the end of the year and each year thereafter.
6. Tier 1 – 2.4% per year of service at age 50 with at least 30 years of service. At age 55 (reduced) with at least 20 years of service. At age 60 with at least 10 years of service.
7. Tier 2 – 2.4% per year of service with at least 10 years or at age 60 reduced.
8. For Chicago Municipal and Laborers', reduce ¼ of 1% for each month below age 60 if retirement occurs between 55 and 60 years. For Tier 1 – No discount for 30 years of service at age 50 or 25 years of service at age 55 for retirement on or after June 27, 1997. For Chicago Municipal and Laborers' Tier 2, beginning January 1, 2015, reduce ½ of 1% for each month below age 65 if retirement occurs between age 60 and 65.
9. Based on average salary for the highest four consecutive years (Tier 1) or eight consecutive years (Tier 2) within the last ten years.
10. Upon attainment of age 65 with 15 years of service or more, an alternative is 1% of average salary per year of service, plus \$25 per year.
11. Beginning January 1, 2015, for Municipal and Laborers an automatic increase in annuity after retirement is provided in an amount equal to the lesser of 3% or ~~by~~ ½ of the percentage increase in the CPI-U for the preceding year. Increase is based on the original annuity or the 2014 annuity for those already receiving an annuity. The increase begins one year later ~~the~~ than January of the year of the first payment date following the earlier of: 1. the later of the 3rd anniversary of retirement and age 53; and, 2. the later of the first anniversary of retirement and age 60. Minimum increase of 1% of applicable annuity if annuity is less than \$22,000 per year. No increases in 2017, 2019, or 2025, except for those receiving less than \$22,000 per year.
12. For Laborers and Municipal Tier 2 members, an automatic increase in annuity in an amount equal to the lesser of 3% or ½ of the increase in the CPI-U for the preceding year. Beginning in January 2015, the increase begins in January following the later of age 65 or the second anniversary of retirement. No increase in 2025.

MUNICIPAL EMPLOYEES' AND OFFICERS' ANNUITY AND BENEFIT FUND OF CHICAGO

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Assets Held in Trust	5,179,486,296	5,421,676,295	5,182,669,659	5,053,248,869	5,435,593,422	5,166,224,494	4,739,613,755	7,009,523,943	6,841,127,865	6,356,888,734
Actuarial Liability	<u>12,324,589,003</u>	<u>13,856,493,366</u>	<u>13,637,460,046</u>	<u>12,456,172,022</u>	<u>12,052,229,876</u>	<u>11,054,292,600</u>	<u>10,605,848,731</u>	<u>10,186,615,187</u>	<u>9,692,319,483</u>	<u>9,250,211,817</u>
Unfunded Liability	7,145,102,707	8,434,817,071	8,454,790,387	7,402,923,153	6,616,636,454	5,888,068,106	5,866,234,976	3,177,091,244	2,851,191,618	2,893,323,083
Percent Funded	42.0%	39.1%	38.0%	40.6%	45.1%	46.7%	44.7%	68.8%	70.6%	68.7%
Change in unfunded liability	(1,289,714,364)	(19,973,316)	1,051,867,234	786,286,699	728,568,348	21,833,130	2,689,143,732	325,899,626	(42,131,465)	327,564,081
Active Participants	30,160	30,647	31,326	31,976	30,726	31,586	32,563	34,885	33,429	33,743
Beneficiaries	25,272	25,042	24,650	23,863	23,510	23,308	23,183	23,299	23,350	23,354
Active Participant Salaries	1,602,977,593	1,580,288,709	1,590,793,702	1,605,993,339	1,541,388,065	1,551,973,348	1,543,976,553	1,564,458,835	1,475,877,378	7,657,213,058
Average Salary	53,149	51,564	50,782	50,225	50,166	49,135	47,415	44,846	44,150	226,927
INCOME STATEMENT										
Operating Revenue - employer contributions	158,797,631	157,704,971	158,380,709	156,525,374	164,302,004	157,697,608	155,832,612	148,137,050	157,062,770	155,067,116
Operating Revenue - member contributions	129,971,981	131,532,173	130,266,293	132,596,417	133,323,977	130,980,605	137,748,907	132,442,200	129,466,090	122,542,484
Operating Revenue - other income	<u>1,486,144</u>	<u>2,117,487</u>	<u>2,439,147</u>	<u>1,854,311</u>	<u>7,242,696</u>	<u>28,088,264</u>	<u>(47,385,132)</u>	<u>1,080,181</u>	<u>2,891,894</u>	<u>1,105,244</u>
Operating Expenses - annuity payments	807,673,694	779,004,027	741,583,194	695,674,232	660,081,097	632,864,176	608,166,058	590,577,022	574,617,995	560,228,161
Operating Expenses - administrative expenses	<u>6,567,843</u>	<u>6,498,913</u>	<u>6,841,486</u>	<u>7,375,338</u>	<u>6,744,947</u>	<u>7,765,918</u>	<u>7,749,714</u>	<u>7,532,301</u>	<u>6,397,685</u>	<u>5,545,268</u>
Operating Income (deficit)	(523,985,780)	(494,148,309)	(457,338,530)	(412,073,468)	(361,957,368)	(323,863,617)	(369,719,385)	(316,449,891)	(291,594,926)	(287,058,585)
Investment Income	306,423,524	759,092,050	612,132,849	55,450,529	655,324,297	771,273,012	(1,877,802,656)	510,759,943	798,881,842	422,871,772
Investment Expenses	<u>24,627,742</u>	<u>25,937,106</u>	<u>25,373,528</u>	<u>25,721,614</u>	<u>23,998,001</u>	<u>20,798,656</u>	<u>22,388,147</u>	<u>25,913,973</u>	<u>23,047,785</u>	<u>21,666,395</u>
Net Investment Income	281,795,782	733,154,945	586,759,320	29,728,915	631,326,296	750,474,356	(1,900,190,803)	484,845,969	775,834,057	401,205,377
BALANCE SHEET										
Fixed Income	1,284,769,162	1,276,960,316	1,303,764,343	1,268,830,397	1,261,024,447	1,140,211,398	1,360,360,660	1,718,198,492	1,701,045,511	1,594,234,194
Stocks	2,819,487,638	3,086,927,428	2,893,248,040	2,830,383,382	3,373,498,479	3,213,515,509	2,536,520,980	4,454,812,607	4,456,696,971	4,143,740,975
Short Term Investments	213,971,637	212,664,580	173,704,217	224,090,637	227,974,582	346,362,717	327,011,431	275,979,001	245,515,223	248,537,964
Real Estate	493,998,298	487,640,544	450,296,070	405,561,171	262,935,715	211,954,175	318,413,913	330,533,414	288,026,845	263,154,789
Alternative Investments	<u>255,281,280</u>	<u>245,680,753</u>	<u>236,847,155</u>	<u>209,931,492</u>	<u>166,742,727</u>	<u>130,410,012</u>	<u>131,241,134</u>	<u>120,482,749</u>	<u>105,722,396</u>	<u>98,254,483</u>
Total invested assets	5,067,508,014	5,309,873,621	5,057,859,825	4,938,797,078	5,292,175,950	5,042,453,811	4,673,548,118	6,900,006,263	6,797,006,946	6,347,922,405
Securities Lending Collateral	391,442,762	592,858,237	539,981,282	593,296,080	638,411,775	660,716,314	543,248,530	1,037,232,545	922,831,534	745,260,574
Cash and Equivalents	489,181	489,134	489,086	527,877	1,627,516	1,626,601	1,622,524	1,604,187	1,561,759	1,521,029
Other Assets	<u>223,686,169</u>	<u>224,564,273</u>	<u>226,587,896</u>	<u>215,833,416</u>	<u>232,682,629</u>	<u>239,678,632</u>	<u>232,950,921</u>	<u>279,358,299</u>	<u>271,427,722</u>	<u>233,654,445</u>
Total Assets	5,683,126,126	6,127,785,265	5,824,918,089	5,748,454,452	6,164,897,869	5,944,475,357	5,451,370,093	8,218,201,293	7,992,827,961	7,328,358,453
Less Current Liabilities	<u>503,639,830</u>	<u>706,108,970</u>	<u>642,248,430</u>	<u>695,205,583</u>	<u>729,304,447</u>	<u>778,250,863</u>	<u>711,756,338</u>	<u>1,208,677,350</u>	<u>1,151,700,096</u>	<u>971,469,719</u>
Net Present Assets	5,179,486,296	5,421,676,295	5,182,669,659	5,053,248,869	5,435,593,422	5,166,224,494	4,739,613,755	7,009,523,943	6,841,127,865	6,356,888,734
INVESTMENT DATA										
Fixed Income	25.4%	24.0%	25.8%	25.7%	23.8%	22.6%	29.1%	24.9%	25.0%	25.1%
Stocks	55.6%	58.1%	57.2%	57.3%	63.7%	63.7%	54.3%	64.6%	65.6%	65.3%
Short Term Investments	4.2%	4.0%	3.4%	4.5%	4.3%	6.9%	7.0%	4.0%	3.6%	3.9%
Real Estate	9.7%	9.2%	8.9%	8.2%	5.0%	4.2%	6.8%	4.8%	4.2%	4.1%
Alternative Investments	<u>5.0%</u>	<u>4.6%</u>	<u>4.7%</u>	<u>4.3%</u>	<u>3.2%</u>	<u>2.6%</u>	<u>2.8%</u>	<u>1.7%</u>	<u>1.6%</u>	<u>1.5%</u>
Total Invested Assets	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

County Employees' and Officers'
Annuity and Benefit Fund
Of Cook County

Illinois Pension Code
Article 9

County Employees' and Officers' Annuity and Benefit Fund Of Cook County

	<u>Tier 1</u>	<u>Tier 2</u>
Maximum Salary Cap:	FY13 None ¹ ,	\$109,971 ²
	FY14 None ¹	\$110,631 ²
Employee Contributions:	6.5% ^{3,15}	6.5% ^{3,15}
Spouse and Survivor Annuity:	1.5%	1.5%
Employer Share of Normal Cost:	FY13 8.68%	
	FY14 8.54%	
Statutory Rate of Interest:	FY13 3.0% ⁴	
	FY14 3.0% ⁴	
Source of Employer Funds:	Pegged levy. ⁵	
	<u>Age</u>	<u>Service</u>
Age and Length of Service:	<u>Tier 1</u>	<u>Tier 1</u>
	50 ⁶	10 ⁶
	<u>Tier 2</u>	<u>Tier 2</u>
	62	10 ⁷
Compulsory Retirement Age:	None	
Annuity Formula:	Fixed Benefit for Tier 1 and Tier 2.	
Basic Rate of Annuity:	2.4% for each of service ^{8, 9, 10, 11, 12, 13, 14}	
Maximum Annuity:	80% for all ages ¹⁰	
Spouse's Annuity:	Yes	
Child's Annuity:	Yes	
Parent's Annuity:	None	
Single-Sum Death Benefit:	\$1,000	
Occupational Disability Benefit:	75% duty disability (50% if pre-existing condition prevails)	
Non-		
Occupational Disability Benefit:	Temporary – 50% from 31 st day provided employee is not then in receipt of salary	

Endnotes:

1. For persons hired since January 1, 1996, compensation limits set under section 401(a)(17) of the Internal Revenue Code. The limit was \$260,000 for 2014.
2. For Tier 2 members, the compensation limit is \$110,631 in FY2014, increasing by 3% annually or half the rate of inflation (CPI-U), whichever is less.
3. County employees contribute $\frac{1}{2}$ of 1.0% of salary toward automatic increase in annuity after retirement and employers contribute the balance of cost.
4. Rate set January 1, 1954.
5. For years 1972 through 1977, tax is an amount not to exceed the total amount of contributions made by the employees in the calendar year two years prior to the year of levy multiplied by 0.8. After 1977, the rates are 0.87 for 1978; 0.94 for 1979; 1.02 for 1980; 1.10 for 1981; 1.18 for 1982; 1.36 for 1983; 1.54 for 1984 and each year thereafter.
6. For Tier 1 members, the minimum retirement age is 50 with 10 years of service.
7. Tier 2 members may begin an annuity as early as age 62 with 10 years of service.
8. Tier 1 - Payable in full upon retirement at age 60 or over. Reduce $\frac{1}{2}$ of 1% for each month below age 60 if retirement occurs between 50 and 60 years. No discount with over 30 years of service. Tier 2 – Payable in full upon retirement at age 67 or over. Reduce $\frac{1}{2}$ of 1% for each month below age 67 if retirement occurs between 62 and 67 years of age.
9. Upon attainment of age 65 with 15 years of service or more, an alternative is 1% of average salary per year of service plus \$25 per year.
10. Effective June 22, 1988, an elected county official can obtain alternative benefits in lieu of the regular retirement annuity of 3% for each of the first 8 years; 4% for the next 4 years; and, 5% thereafter up to a maximum of 80% of final salary by contributing 3% of salary plus interest for his service. Spousal annuity is 66 $\frac{2}{3}$ % of the employee's annuity.
11. For Tier 1 employees, the annuity is based on average salary for the highest four consecutive years. For Tier 2 employees, the annuity is based on the average for the highest consecutive 96 months within the last 10 years.
12. Members of County Police Department, if employed as Deputy Sheriffs, who withdraw from service after December 31, 1987, with at least 20 years of service are entitled to an annuity of 50% of average annual salary plus an additional 2% for each year or partial year in excess of 20 years up to a maximum of 75%.
13. The annuity is discounted by $\frac{1}{2}$ of 1% for the lesser of each month under age 60 at retirement for those retiring prior to age 60, unless 30 or more years of service.
14. Additional optional benefits of 1% per year of service are available if the employee contributes 3% of salary plus interest for all years of service.
15. Members of the County Police Department contribute 7%.

COUNTY EMPLOYEES' AND OFFICERS' ANNUITY & BENEFIT FUND OF COOK COUNTY

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Assets Held in Trust	9,068,398,780	8,927,366,656	8,059,935,628	7,441,243,250	7,574,653,612	6,929,485,914	6,069,280,072	8,069,709,709	7,670,787,063	6,963,954,756
Actuarial Liability	<u>15,318,790,688</u>	<u>14,812,087,677</u>	<u>14,630,250,955</u>	<u>13,724,012,399</u>	<u>13,142,137,175</u>	<u>12,575,515,749</u>	<u>11,073,181,349</u>	<u>10,423,729,900</u>	<u>9,904,578,174</u>	<u>9,269,944,133</u>
Unfunded Liability	6,250,391,908	5,884,721,021	6,570,315,327	6,282,769,149	5,567,483,563	5,646,029,835	5,003,901,277	2,354,020,191	2,233,791,111	2,305,989,377
Percent Funded	59.2%	60.3%	55.1%	54.2%	57.6%	55.1%	54.8%	77.4%	77.4%	75.1%
Change in unfunded liability	365,670,887	(685,594,306)	287,546,178	715,285,586	(78,546,272)	642,128,558	2,649,881,086	120,229,080	(72,198,266)	(525,853,640)
Active Participants	21,656	21,287	21,447	22,037	23,165	23,570	23,436	23,456	25,555	25,726
Beneficiaries	17,076	16,677	16,174	15,866	15,333	14,915	14,745	14,469	14,173	13,926
Active Participant Salaries	1,514,550,023	1,484,269,715	1,478,253,368	1,456,444,123	1,494,093,569	1,498,161,713	1,463,372,408	1,370,844,734	1,412,878,627	1,387,459,142
Average Salary	69,937	69,727	68,926	66,091	64,498	63,562	62,441	58,443	55,288	53,932
INCOME STATEMENT										
Operating Revenue - employer contributions	193,571,241	191,524,735	194,511,586	198,837,424	184,722,634	188,285,316	188,008,670	261,534,551	225,438,363	218,292,478
Operating Revenue - member contributions	129,325,318	127,593,220	130,570,599	127,577,473	129,449,866	127,795,881	123,776,705	123,047,516	121,672,773	174,213,741
Operating Revenue - other income	<u>6,203,693</u>	<u>4,840,638</u>	<u>6,399,879</u>	<u>14,114,513</u>	<u>9,582,535</u>	<u>7,170,448</u>	<u>2,988,937</u>	<u>6,609,231</u>	<u>5,004,847</u>	<u>3,534,477</u>
Operating Expenses - annuity payments	671,948,819	631,643,050	596,173,852	552,561,962	507,565,226	472,412,766	452,177,567	465,312,588	390,549,522	371,360,510
Operating Expenses - administrative expenses	<u>5,010,206</u>	<u>4,324,634</u>	<u>4,303,353</u>	<u>4,078,843</u>	<u>4,074,955</u>	<u>4,248,287</u>	<u>4,168,432</u>	<u>3,597,648</u>	<u>3,289,724</u>	<u>3,834,017</u>
Operating Income (deficit)	(347,858,773)	(312,009,091)	(268,995,141)	(216,111,395)	(187,885,146)	(153,409,408)	(141,571,687)	(77,718,938)	(41,723,263)	20,846,169
Investment Income	520,682,242	1,206,963,599	907,313,105	99,354,823	847,798,782	1,026,087,777	(1,848,760,350)	489,489,252	759,975,107	334,685,556
Investment Expenses	<u>31,791,345</u>	<u>27,523,480</u>	<u>19,625,586</u>	<u>16,653,790</u>	<u>14,745,938</u>	<u>12,472,527</u>	<u>10,097,600</u>	<u>12,847,668</u>	<u>11,419,537</u>	<u>10,518,037</u>
Net Investment Income	488,890,897	1,179,440,119	887,687,519	82,701,033	833,052,844	1,013,615,250	(1,858,857,950)	476,641,584	748,555,570	324,167,519
BALANCE SHEET										
Fixed Income	2,192,046,956	2,087,882,961	2,438,154,881	2,724,753,645	2,602,647,863	2,386,659,433	2,429,632,958	2,470,161,788	2,355,757,905	2,295,826,032
Stocks	4,167,518,043	4,290,062,499	3,190,171,197	2,859,421,747	4,303,515,428	3,918,495,271	3,046,965,620	4,938,933,250	4,566,051,871	3,883,657,516
Short Term Investments	587,544,323	555,524,046	635,490,514	908,806,760	364,252,693	173,788,743	145,275,775	159,290,440	254,543,535	324,086,495
Real Estate	996,357,345	951,853,950	858,231,319	686,186,244	123,913,566	55,146,231	69,100,727	68,823,917	65,658,597	88,061,552
Alternative Investments	<u>886,716,907</u>	<u>818,455,895</u>	<u>744,963,746</u>	<u>70,555,750</u>	<u>82,569,997</u>	<u>73,504,793</u>	<u>87,060,665</u>	<u>162,499,051</u>	<u>183,337,012</u>	<u>216,156,303</u>
Total invested assets	8,830,183,574	8,703,779,351	7,867,011,657	7,249,724,146	7,476,899,547	6,607,594,471	5,778,035,745	7,799,708,446	7,425,348,920	6,807,787,898
Securities Lending Collateral	1,308,676,647	1,296,354,976	512,631,466	749,798,729	746,721,396	670,257,559	488,583,531	724,348,555	1,415,599,598	1,143,631,643
Cash and Equivalents	-	-	-	3,651,478	3,247,028	2,287,512	14,458,423	32,750,758	30,473,262	28,318,628
Other Assets	<u>388,386,872</u>	<u>316,933,243</u>	<u>281,312,005</u>	<u>365,546,636</u>	<u>391,718,995</u>	<u>388,354,844</u>	<u>314,914,890</u>	<u>299,488,846</u>	<u>244,849,034</u>	<u>227,276,361</u>
Total Assets	10,527,247,093	10,317,067,570	8,660,955,128	8,368,720,989	8,618,586,966	7,668,494,386	6,595,992,589	8,856,296,605	9,116,270,814	8,207,014,530
Less Currrent Liabilities	<u>1,458,848,313</u>	<u>1,389,700,914</u>	<u>601,019,500</u>	<u>927,477,739</u>	<u>1,043,933,354</u>	<u>739,008,472</u>	<u>526,712,517</u>	<u>786,586,896</u>	<u>1,445,483,751</u>	<u>1,243,059,774</u>
Net Present Assets	9,068,398,780	8,927,366,656	8,059,935,628	7,441,243,250	7,574,653,612	6,929,485,914	6,069,280,072	8,069,709,709	7,670,787,063	6,963,954,756
INVESTMENT DATA										
Fixed Income	24.8%	24.0%	31.0%	37.6%	34.8%	36.1%	42.0%	31.7%	31.7%	33.7%
Stocks	47.2%	49.3%	40.6%	39.4%	57.6%	59.3%	52.7%	63.3%	61.5%	57.0%
Short Term Investments	6.7%	6.4%	8.1%	12.5%	4.9%	2.6%	2.5%	2.0%	3.4%	4.8%
Real Estate	11.3%	10.9%	10.9%	9.5%	1.7%	0.8%	1.2%	0.9%	0.9%	1.3%
Alternative Investments	<u>10.0%</u>	<u>9.4%</u>	<u>9.5%</u>	<u>1.0%</u>	<u>1.1%</u>	<u>1.1%</u>	<u>1.5%</u>	<u>2.1%</u>	<u>2.5%</u>	<u>3.2%</u>
Total Invested Assets	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Forest Preserve District
Employees' Annuity &
Benefit Fund

Illinois Pension Code
Article 10

Forest Preserve District Employees' Annuity and Benefit Fund

	<u>Tier 1</u>	<u>Tier 2</u>
Maximum Salary Cap:	FY13 None ¹	\$109,971 ²
	FY14 None ¹	\$110,631 ²
Employee Contributions:	6.5% ³	6.5% ³
Spouse and Survivor Annuity:	1.5%	1.5%
Employer Share of Normal Cost:	FY13 11.2%	
	FY14 11.2%	
Statutory Rate of Interest:	FY13 3.0% ⁴	
	FY14 3.0% ⁴	
Source of Employer Funds:	Pegged levy. ⁵	
	<u>Age</u>	<u>Service</u>
Age and Length of Service:	<u>Tier 1</u>	<u>Tier 1</u>
	50 ⁶	10 ⁶
	<u>Tier 2</u>	<u>Tier 2</u>
	62	10 ⁷
Compulsory Retirement Age:	None	
Annuity Formula:	Fixed Benefit for Tier 1 and Tier 2.	
Basic Rate of Annuity:	2.4% for each of service ^{8, 9, 10, 11, 12, 13}	
Maximum Annuity:	80% for all ages ¹⁰	
Spouse's Annuity:	Yes	
Child's Annuity:	Yes	
Parent's Annuity:	None	
Single-Sum Death Benefit:	\$1,000	
Occupational Disability Benefit:	75% duty disability (50% if pre-existing condition prevails)	
Non-		
Occupational Disability Benefit:	Temporary – 50% from 31 st day provided employee is not then in receipt of salary.	

Endnotes:

1. For persons hired since January 1, 1996, compensation limits set under section 401(a)(17) of the Internal Revenue Code. The limit was \$260,000 for 2014.
2. For Tier 2 members, the compensation limit is \$110,631 in FY2014, increasing by 3% annually or half the rate of inflation (CPI-U), whichever is less.
3. Forest Preserve District employees contribute $\frac{1}{2}$ of 1.0% of salary toward automatic increase in annuity after retirement and employers contribute the balance of cost.
4. Rate set January 1, 1954.
5. Tax is an amount equal to the total amount of contributions made by the employees to the fund made in the calendar year two years prior to the year of levy multiplied by 1.25 for the year 1973 and 1.30 for the years 1973 and each year thereafter.
6. For Tier 1 members, the minimum retirement age is 50 with 10 years of service.
7. Tier 2 members may begin an annuity as early as age 62 with 10 years of service.
8. Tier 1 - Payable in full upon retirement at age 60 or over. Reduce $\frac{1}{2}$ of 1% for each month below age 60 if retirement occurs between 50 and 60 years. No discount with over 30 years of service. Tier 2 – payable in full upon retirement at age 67 or over. Reduce $\frac{1}{2}$ of 1% for each month below age 67 if retirement occurs between age 62 and 67 years.
9. Upon attainment of age 65 with 15 years of service or more, an alternative is 1% of average salary per year of service plus \$25 per year.
10. Spousal annuity is $66\frac{2}{3}\%$ of the employee's annuity.
11. For Tier 1 employees, the annuity is based on average salary for the highest four consecutive years. For Tier 2 employees, the annuity is based on the average for the highest consecutive 96 months within the last 10 years.
12. The annuity is discounted by $\frac{1}{2}$ of 1% for the lesser of each month under age 60 at retirement for those retiring prior to age 60, unless 30 or more years of service.
13. Additional optional benefits of 1% per year of service are available if the employee contributes 3% of salary plus interest for all years of service.

FOREST PRESERVE DISTRICT EMPLOYEES' ANNUITY & BENEFIT FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Assets Held in Trust	201,309,174	199,740,742	180,287,412	167,995,703	173,898,700	162,057,788	145,319,547	200,160,357	197,230,303	186,792,426
Actuarial Liability	<u>315,234,847</u>	<u>306,919,270</u>	<u>304,451,002</u>	<u>289,321,074</u>	<u>282,391,153</u>	<u>274,032,351</u>	<u>237,927,630</u>	<u>234,120,194</u>	<u>226,580,893</u>	<u>217,588,298</u>
Unfunded Liability	113,925,673	107,178,528	124,163,590	121,325,371	108,492,453	111,974,563	92,608,083	33,959,837	29,350,590	30,795,872
Percent Funded	63.9%	65.1%	59.2%	58.1%	61.6%	59.1%	61.1%	85.5%	87.0%	85.8%
Change in unfunded liability	6,747,145	(16,985,062)	2,838,219	12,832,918	(3,482,110)	19,366,480	58,648,246	4,609,247	(1,445,282)	(29,558,415)
Active Participants	525	534	467	408	448	461	442	418	394	373
Beneficiaries	535	531	511	520	514	509	506	503	509	510
Active Participant Salaries	29,811,912	29,485,857	26,252,071	22,678,566	24,397,376	24,967,115	23,474,621	21,078,316	19,172,756	18,077,621
Average Salary	56,785	55,217	56,214	55,585	54,458	54,159	53,110	50,427	48,662	48,465
INCOME STATEMENT										
Operating Revenue - employer contributions	3,136,752	2,863,145	3,108,976	3,255,609	2,660,034	2,543,694	2,023,448	3,287,040	2,720,013	3,224,743
Operating Revenue - member contributions	2,645,164	2,687,211	2,426,776	2,289,027	2,452,696	2,418,794	2,119,208	1,986,605	1,690,781	2,632,225
Operating Revenue - other income	<u>204,853</u>	<u>265,395</u>	<u>212,447</u>	<u>841,295</u>	<u>227,553</u>	<u>219,919</u>	<u>127,464</u>	<u>245,951</u>	<u>175,844</u>	<u>-</u>
Operating Expenses - annuity payments	17,801,876	16,626,914	15,554,683	14,206,802	13,645,245	13,015,228	12,558,367	12,464,057	12,157,439	12,025,180
Operating Expenses - administrative expenses	<u>142,067</u>	<u>119,019</u>	<u>111,662</u>	<u>103,220</u>	<u>104,765</u>	<u>112,729</u>	<u>142,654</u>	<u>114,674</u>	<u>101,356</u>	<u>103,732</u>
Operating Income (deficit)	(11,957,174)	(10,930,182)	(9,918,146)	(7,924,091)	(8,409,727)	(7,945,550)	(8,430,901)	(7,059,135)	(7,672,157)	(6,271,944)
Investment Income	14,139,203	30,935,675	22,609,145	2,317,346	20,478,395	24,888,114	(46,239,277)	10,244,782	18,335,020	8,318,393
Investment Expenses	<u>613,597</u>	<u>552,163</u>	<u>399,290</u>	<u>296,252</u>	<u>227,756</u>	<u>204,323</u>	<u>170,632</u>	<u>255,593</u>	<u>224,986</u>	<u>220,761</u>
Net Investment Income	13,525,606	30,383,512	22,209,855	2,021,094	20,250,639	24,683,791	(46,409,909)	9,989,189	18,110,034	8,097,632
BALANCE SHEET										
Fixed Income	42,933,728	40,257,107	46,066,285	62,358,905	55,483,917	58,402,533	61,327,365	71,995,832	70,408,431	72,757,573
Stocks	115,610,142	118,038,117	94,482,554	83,523,420	107,284,305	96,583,047	74,215,249	121,020,084	119,719,784	106,049,071
Short Term Investments	2,209,864	5,934,727	4,144,057	4,721,216	5,044,831	5,690,413	7,680,461	4,088,275	4,436,742	6,421,100
Real Estate	13,629,833	15,620,132	17,219,595	15,210,355	-	-	-	-	-	-
Alternative Investments	<u>19,255,350</u>	<u>17,881,172</u>	<u>16,046,525</u>	<u>-</u>	<u>3,158,336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total invested assets	193,638,917	197,731,255	177,959,016	165,813,896	170,971,389	160,675,993	143,223,075	197,104,191	194,564,957	185,227,744
Securities Lending Collateral	19,192,658	15,956,754	3,755,244	10,003,128	9,993,747	9,835,451	6,521,062	12,842,092	74,981,988	52,730,087
Cash and Equivalents	-	-	-	6,069	73,928	80,373	1,053,712	1,191,286	1,178,551	1,041,544
Other Assets	<u>8,892,834</u>	<u>6,244,646</u>	<u>4,154,044</u>	<u>3,977,997</u>	<u>5,172,569</u>	<u>3,907,472</u>	<u>2,551,547</u>	<u>4,133,724</u>	<u>3,583,231</u>	<u>4,535,361</u>
Total Assets	221,724,409	219,932,655	185,868,304	179,801,090	186,211,633	174,499,289	153,349,396	215,271,293	274,308,727	243,534,736
Less Currrent Liabilities	<u>20,415,235</u>	<u>20,191,913</u>	<u>5,580,892</u>	<u>11,805,387</u>	<u>12,312,933</u>	<u>12,441,501</u>	<u>8,029,849</u>	<u>15,110,936</u>	<u>77,078,424</u>	<u>56,742,310</u>
Net Present Assets	201,309,174	199,740,742	180,287,412	167,995,703	173,898,700	162,057,788	145,319,547	200,160,357	197,230,303	186,792,426
INVESTMENT DATA										
Fixed Income	22.2%	20.4%	25.9%	37.6%	32.5%	36.3%	42.8%	36.5%	36.2%	39.3%
Stocks	59.7%	59.7%	53.1%	50.4%	62.7%	60.1%	51.8%	61.4%	61.5%	57.3%
Short Term Investments	1.1%	3.0%	2.3%	2.8%	3.0%	3.5%	5.4%	2.1%	2.3%	3.5%
Real Estate	7.0%	7.9%	9.7%	9.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Alternative Investments	<u>9.9%</u>	<u>9.0%</u>	<u>9.0%</u>	<u>0.0%</u>	<u>1.8%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>
Total Invested Assets	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Laborers' and Retirement Board
Employees' Annuity and
Benefit Fund of Chicago

Illinois Pension Code
Article 11

Laborers' and Retirement Board Employees' Annuity and Benefit Fund of Chicago

	<u>Tier 1</u>	<u>Tier 2</u>
Maximum Salary Cap:	FY13 None ¹	\$109,971 ²
	FY14 None ¹	\$110,631 ²
Employee Contributions:	7.0% ^{3,4}	7.0% ^{3,4}
Automatic Annuity Increases	0.5%	0.5%
Spouse and Survivor Annuity:	1.5%	1.5%
Employer Share of Normal Cost:	FY13 4.8%	
	FY14 4.8%	
Statutory Rate of Interest:	FY13 3.0%	
	FY14 3.0%	
Source of Employer Funds:	Tax levy. ⁵	
	<u>Age</u>	<u>Service</u>
Age and Length of Service ^{6,7}	<u>Tier 1</u>	<u>Tier 1</u>
	50	30
	55	20
	60	10
	<u>Tier 2</u>	<u>Tier 2</u>
	65	10
Compulsory Retirement Age:	None	
Annuity Formula:	Money Purchase and Fixed Benefit.	
Basic Rate of Annuity:	2.4% per year of service ^{6,7,8,9,10,11, 12}	
Maximum Annuity:	80%	
Spouse's Annuity:	Yes	
Child's Annuity:	Yes	
Parent's Annuity:	None	
Single-Sum Death Benefit:	None	
Occupational Disability Benefit:	75% duty disability (50% if pre-existing condition prevails).	

Non-

Occupational Disability Benefit: Temporary – 50% from 31st day provided the employee is not in receipt of salary.

Endnotes:

1. For persons hired since July 1, 1996, compensation limits set under section 401(a)(17) of the Internal Revenue Code. The limit was \$260,000 for 2014. For Tier 2 members, the compensation limit is \$110,631 in FY2014, increasing by 3% annually or half the rate of inflation (CPI-U), whichever is less.
2. As of January 1, 1964, Laborers' contribute an additional ½ of 1.0% of salary toward automatic increase in annuity after retirement and employers contribute the balance of cost.
3. Employees in the Chicago Municipal and Laborers' contribute 7% of salary for employee annuity beginning in 2015, with an additional increase of ½ of 1% of salary each year through 2019 to become 9% of salary for employee annuity plus ½ percent for automatic annuity increases and 1.5% for spouse/survivor annuity for a total of 11% in 2019.
4. An amount not to exceed the total amount of contributions made by the employees of the fund in the calendar year two years prior to the year of levy multiplied by 1.0 for the years 1999 through 2014; 1.6 for 2015; 1.9 for 2016; 2.2 for 2017; 2.5 for 2018; 3.8 for 2019; and, a contribution of normal cost plus amortization of the unfunded liability to funding of 90% by the end of 2055 for each year to 2055. For payment years after 2055, the contribution will be equal to amount needed to bring the funded ratio to 90% funded by the end of the year and each year thereafter.
5. Tier 1 – 2.4% per year of service at age 50 with at least 30 years of service. At age 55 (reduced) with at least 20 years of service. At age 60 with at least 10 years of service.
6. Tier 2 – 2.4% per year of service with at least 10 years or at age 60 reduced.
7. For Chicago Municipal and Laborers', reduce ¼ of 1% for each month below age 60 if retirement occurs between 55 and 60 years. For Tier 1 – No discount for 30 years of service at age 50 or 25 years of service at age 55 for retirement on or after June 27, 1997. For Chicago Municipal and Laborers' Tier 2, beginning January 1, 2015, reduce ½ of 1% for each month below age 65 if retirement occurs between age 60 and 65.
8. Based on average salary for the highest four consecutive years (Tier 1) or eight consecutive years (Tier 2) within the last ten years.
9. Upon attainment of age 65 with 15 years of service or more, an alternative is 1% of average salary per year of service, plus \$25 per year.
10. Beginning January 1, 2015, for Municipal and Laborers an automatic increase in annuity after retirement is provided in an amount equal to the lesser of 3% or by ½ of the percentage increase in the CPI-U for the preceding year. Increase is based on the original annuity or the 2014 annuity for those already receiving an annuity. The increase begins one later the January of the year of the first payment date following the earlier of: 1. the later of the 3rd anniversary of retirement and age 53; and, 2. the later of the first anniversary of retirement and age 60. Minimum increase of 1% of applicable annuity if annuity is less than \$22,000 per year. No increases in 2017, 2019, or 2025, except for those receiving less than \$22,000 per year.
11. For Laborers and Municipal Tier 2 members, an automatic increase in annuity in an amount equal to the lesser of 3% or ½ of the increase in the CPI-U for the preceding year. Beginning in January 2015, the increase begins in January following the later of age 65 or the second anniversary of retirement.
12. Public Act 98-0641 (SB-1922) was passed by the General Assembly effective June 9, 2014. The provisions of PA 98-0641 reduced the Actuarial Accrued Liabilities of the fund for FYE 2014. On July 24, 2015, PA 98-0641 was ruled unconstitutional by the Cook County Circuit Court.

LABORERS' AND RETIREMENT BOARD EMPLOYEES' ANNUITY & BENEFIT FUND OF CHICAGO

	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005	12/31/2004
KEY DATA										
Net Assets Held in Trust	1,457,672,608	1,371,077,046	1,313,603,639	1,427,214,175	1,332,929,412	1,188,580,489	1,782,817,538	1,739,660,664	1,659,061,366	1,637,369,008
Actuarial Liability	<u>2,390,573,128</u>	<u>2,374,842,631</u>	<u>2,191,181,762</u>	<u>2,071,385,832</u>	<u>2,017,487,076</u>	<u>1,957,387,833</u>	<u>1,849,706,518</u>	<u>1,809,236,143</u>	<u>1,742,300,488</u>	<u>1,674,614,651</u>
Unfunded Liability	932,900,520	1,003,765,585	877,578,123	644,171,657	684,557,664	768,807,344	66,888,980	69,575,479	83,239,122	37,245,643
Percent Funded	61.0%	57.7%	59.9%	68.9%	66.1%	60.7%	96.4%	96.2%	95.2%	97.8%
Change in unfunded liability	(70,865,065)	126,187,462	233,406,466	(40,386,007)	(84,249,680)	701,918,364	(2,686,499)	(13,663,643)	45,993,479	(38,956,419)
Active Participants	2,844	2,865	2,852	2,956	3,124	3,325	3,138	3,215	3,141	3,135
Beneficiaries	4,154	4,209	4,224	4,224	4,246	4,197	4,181	4,241	4,332	4,432
Active Participant Salaries	200,351,820	198,789,741	195,238,332	199,863,410	208,626,493	216,744,211	192,847,482	193,176,272	182,809,397	171,476,937
Average Salary	70,447	69,386	68,457	67,613	66,782	65,186	61,456	60,086	58,201	54,698
INCOME STATEMENT										
Operating Revenue - employer contributions	14,100,639	14,414,835	15,358,602	17,938,810	17,189,811	17,580,428	15,458,982	106,270	40,435	197,034
Operating Revenue - member contributions	16,392,800	16,559,017	16,068,655	16,319,992	17,538,297	19,418,435	18,413,407	18,791,442	16,256,802	22,591,435
Operating Revenue - other income	-	-	-	-	-	-	-	-	-	5,650
Operating Expenses - annuity payments	147,108,345	142,215,002	136,532,754	129,296,767	123,816,866	117,146,952	112,567,428	110,002,850	109,404,851	105,957,911
Operating Expenses - administrative expenses	<u>4,133,637</u>	<u>4,745,519</u>	<u>3,994,324</u>	<u>3,864,286</u>	<u>3,664,916</u>	<u>3,626,392</u>	<u>3,352,421</u>	<u>2,830,920</u>	<u>2,985,293</u>	<u>2,872,450</u>
Operating Income (deficit)	(120,748,543)	(115,986,669)	(109,099,821)	(98,902,251)	(92,753,674)	(83,774,481)	(82,047,460)	(93,936,058)	(96,092,907)	(86,036,242)
Investment Income	217,709,996	182,368,822	3,594,040	200,881,250	244,069,374	(503,072,149)	133,272,169	182,130,788	124,842,915	177,538,349
Investment Expenses	<u>10,365,891</u>	<u>8,908,746</u>	<u>8,104,755</u>	<u>7,694,236</u>	<u>6,966,777</u>	<u>7,390,419</u>	<u>8,067,835</u>	<u>7,595,432</u>	<u>7,057,650</u>	<u>6,494,070</u>
Net Investment Income	207,344,105	173,460,076	(4,510,715)	193,187,014	237,102,597	(510,462,568)	125,204,334	174,535,356	117,785,265	171,044,279
BALANCE SHEET										
Fixed Income	308,917,808	270,591,752	240,358,591	257,970,450	238,812,468	390,194,275	573,438,615	556,081,205	537,628,980	503,748,910
Stocks	893,880,215	755,217,549	881,286,838	973,498,850	909,636,311	669,700,075	1,090,796,460	1,026,817,966	958,250,619	954,485,549
Short Term Investments	25,556,698	28,298,840	39,876,699	61,748,019	57,193,008	58,441,543	64,419,398	129,360,791	152,197,214	133,136,678
Real Estate	44,320,319	39,159,549	37,705,952	34,591,721	32,109,854	42,652,970	38,993,633	34,471,302	37,457,923	49,461,955
Alternative Investments	<u>176,125,734</u>	<u>260,626,175</u>	<u>101,253,402</u>	<u>102,872,541</u>	<u>82,055,204</u>	<u>39,931,972</u>	<u>43,227,235</u>	<u>44,331,947</u>	<u>39,071,405</u>	<u>40,001,939</u>
Total invested assets	1,448,800,774	1,353,893,865	1,300,481,482	1,430,681,581	1,319,806,845	1,200,920,835	1,810,875,341	1,791,063,211	1,724,606,141	1,680,835,031
Securities Lending Collateral	180,924,383	169,286,689	165,838,425	151,718,173	169,346,248	145,705,526	200,893,526	257,139,049	188,062,540	252,669,191
Cash and Equivalents	12,828,723	13,573,538	11,901,676	14,623,312	12,571,320	11,007,888	11,677,953	15,404,815	10,619,058	13,873,688
Other Assets	<u>21,711,958</u>	<u>262,552,132</u>	<u>22,514,125</u>	<u>30,335,859</u>	<u>44,026,928</u>	<u>33,468,142</u>	<u>34,780,340</u>	<u>17,149,322</u>	<u>47,679,525</u>	<u>40,909,718</u>
Total Assets	1,664,265,838	1,799,306,224	1,500,735,708	1,627,358,925	1,545,751,341	1,391,102,391	2,058,227,160	2,080,756,397	1,970,967,264	1,988,287,628
Less Current Liabilities	<u>206,593,230</u>	<u>428,229,178</u>	<u>187,132,069</u>	<u>200,144,750</u>	<u>212,821,929</u>	<u>202,521,902</u>	<u>275,409,622</u>	<u>341,095,733</u>	<u>311,905,898</u>	<u>350,918,620</u>
Net Present Assets	1,457,672,608	1,371,077,046	1,313,603,639	1,427,214,175	1,332,929,412	1,188,580,489	1,782,817,538	1,739,660,664	1,659,061,366	1,637,369,008
INVESTMENT DATA										
Fixed Income	21.3%	20.0%	18.5%	18.0%	18.1%	32.5%	31.7%	31.0%	31.2%	30.0%
Stocks	61.7%	55.8%	67.8%	68.0%	68.9%	55.8%	60.2%	57.3%	55.6%	56.8%
Short Term Investments	1.8%	2.1%	3.1%	4.3%	4.3%	4.9%	3.6%	7.2%	8.8%	7.9%
Real Estate	3.1%	2.9%	2.9%	2.4%	2.4%	3.6%	2.2%	1.9%	2.2%	2.9%
Alternative Investments	<u>12.2%</u>	<u>19.3%</u>	<u>7.8%</u>	<u>7.2%</u>	<u>6.2%</u>	<u>3.3%</u>	<u>2.4%</u>	<u>2.5%</u>	<u>2.3%</u>	<u>2.4%</u>
Total Invested Assets	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Park Employees' &
Retirement Board Employees'
Annuity & Benefit Fund
Of Chicago

Illinois Pension Code
Article 12

Park Employees' & Retirement Board Employees' Annuity & Benefit Fund Of Chicago

		<u>Tier 1</u>	<u>Tier 2</u>
Maximum Salary Cap:	FY13	None ¹	\$109,971 ²
	FY14	None ¹	\$110,631 ²
		<u>Tier 1</u>	<u>Tier 2</u>
Employee Contributions:		8.0% ^{3,4}	8.0% ^{3,4}
Automatic Annuity Increases		0.5%	0.5%
Spouse and Survivor Annuity:		1.0%	1.0%
Employer Share of Normal Cost:	FY13	2.86%	
	FY14	1.87%	
Statutory Rate of Interest:	FY13	3.0%	
	FY14	3.0%	
Source of Employer Funds:		Tax levy. ⁵	
		<u>Age</u>	<u>Service</u>
Age and Length of Service ^{6,7}		<u>Tier 1</u>	<u>Tier 1</u>
		50	10
		60	4
		<u>Tier 2</u>	<u>Tier 2</u>
		62	10
Compulsory Retirement Age:		None	
Annuity Formula:		Money Purchase and Fixed Benefit.	
Basic Rate of Annuity:		2.4% per year of service ^{8,9,10,11}	
Maximum Annuity:		80%	
Spouse's Annuity:		Yes	
Child's Annuity:		Yes	
Parent's Annuity:		None	
Single-Sum Death Benefit:		Yes	
Occupational Disability Benefit:		75% duty disability ¹² .	
Non-			
Occupational Disability Benefit:		45% after eight consecutive days without pay.	

Endnotes:

1. Employees that became members of the Fund or who were contributing members of any reciprocal fund prior to January 1, 2011.
2. For Tier 2 members, the compensation limit is \$110,631 in FY2014, increasing by 3% annually or half the rate of inflation (CPI-U), whichever is less.
3. As of January 1, 1952, Municipal employees contribute $\frac{1}{2}$ of 1.0% of salary toward automatic increase in annuity after retirement and employers contribute the balance of cost.
4. Park Employees contribute 8% of salary for employee annuity and 1.0% for spouse/survivor annuity for a total of 9%.
5. Beginning in 1984 and each year thereafter, 1.1 times the employee contributions during the fiscal year two years prior to the year for which the applicable tax is levied.
6. Tier 1 – 2.4% per year of service at age 50 with at least 10 years of service. At age 60 with at least 4 years of service. At age 60 with at least 10 years of service.
7. Tier 2 – 2.4% per year of service with at least 10 years or at age 62 reduced.
8. For Chicago Park employees, the annuity is discounted $\frac{1}{4}$ of 1% for each month below age 60 with less than 30 years of service. For Tier 2 employees, annuity is discounted $\frac{1}{2}$ of 1% for each month below age 67.
9. Tier 1 annuitants with at least 30 years of service and age 50, or a retiree age 60 and over, receive a 3% automatic annual increase based on the granted annuity at the time of retirement payable following the first twelve months of benefits on either the next January or July.
10. If the annuitant is under age 60 with less than 30 years of service, the increase begins once they have reached age 60.
11. Tier 2 annuitants age 67 and over receive an automatic increase equal to the lesser of 3% or $\frac{1}{2}$ of the annual unadjusted percentage increase in the CPI-U (but not less than zero), payable after age 67 on the first January following one year of benefits.
12. The duty disability benefit is offset by any total disability benefits received under the Workers' Compensation Act (66 $\frac{2}{3}$ % paid by Workers' Compensation and 8 $\frac{1}{3}$ % paid by the fund).

PARK EMPLOYEES & RETIREMENT BOARD EMPLOYEES' ANNUITY & BENEFIT FUND OF CHICAGO

	12/31/2014	12/31/2013	12/31/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005	
KEY DATA											
Net Assets Held in Trust	413,421,716	435,768,679	412,389,017	452,810,488	412,373,355	414,319,847	562,269,564	621,625,700	573,387,500	577,728,818	
Actuarial Liability	<u>900,840,617</u>	<u>888,023,364</u>	<u>971,807,222</u>	<u>843,943,240</u>	<u>833,025,948</u>	<u>823,896,936</u>	<u>795,379,129</u>	<u>767,930,632</u>	<u>745,244,239</u>	<u>734,360,705</u>	Lunch
Unfunded Liability	487,418,901	452,254,685	559,418,205	391,132,752	420,652,593	409,577,089	233,109,565	146,304,932	171,856,739	156,631,887	
Percent Funded	45.9%	49.1%	42.4%	53.7%	49.5%	50.3%	70.7%	80.9%	76.9%	78.7%	
Change in unfunded liability	35,164,216	(107,163,520)	168,285,453	(29,519,841)	11,075,504	176,467,524	86,804,633	(25,551,807)	15,224,852	(8,076,805)	
Active Participants	2,973	3,076	3,053	2,795	2,816	2,865	3,031	3,040	3,035	2,881	
Beneficiaries	2,891	2,904	2,906	2,913	2,956	3,013	3,013	3,056	3,115	3,184	
Active Participant Salaries	115,156,033	109,832,571	111,435,926	101,601,676	101,054,303	103,210,079	104,649,807	99,518,171	94,058,802	87,924,082	
Average Salary	38,734	35,706	36,500	36,351	35,886	36,024	34,526	32,736	30,991	30,519	
INCOME STATEMENT											
Operating Revenue - employer contributions	11,225,438	15,804,452	5,268,363	10,981,419	10,829,339	9,677,765	8,998,687	9,594,593	5,173,860	4,768,605	
Operating Revenue - member contributions	10,831,434	10,732,730	5,371,084	9,791,650	9,829,998	10,141,146	10,264,805	9,719,082	9,117,032	8,515,799	
Operating Revenue - other income	<u>28,742</u>	<u>84,866</u>	<u>48,022</u>	<u>62,021</u>	<u>170,004</u>	<u>-</u>	<u>214,067</u>	<u>48,172</u>	<u>79,475</u>	<u>87,010</u>	
Operating Expenses - annuity payments	70,536,042	68,335,967	33,281,012	63,704,890	62,560,242	62,945,073	59,398,455	58,578,971	58,371,413	57,861,496	
Operating Expenses - administrative expenses	<u>1,458,831</u>	<u>1,464,081</u>	<u>723,802</u>	<u>1,498,905</u>	<u>1,465,562</u>	<u>1,335,180</u>	<u>1,289,579</u>	<u>1,237,899</u>	<u>1,231,485</u>	<u>1,185,866</u>	
Operating Income (deficit)	(49,909,259)	(43,178,000)	(23,317,345)	(44,368,705)	(43,196,463)	(44,461,342)	(41,210,475)	(40,455,023)	(45,232,531)	(45,675,948)	
Investment Income	29,982,309	68,906,793	26,174,882	87,596,388	44,197,458	(100,561,463)	(15,778,687)	90,630,358	42,817,741	51,516,458	
Investment Expenses	<u>2,420,013</u>	<u>2,349,131</u>	<u>1,266,108</u>	<u>2,790,550</u>	<u>2,947,487</u>	<u>2,926,912</u>	<u>1,826,974</u>	<u>1,937,135</u>	<u>1,926,528</u>	<u>1,981,830</u>	
Net Investment Income	27,562,296	66,557,662	24,908,774	84,805,838	41,249,971	(103,488,375)	(17,605,661)	88,693,223	40,891,213	49,534,628	
BALANCE SHEET											
Fixed Income	69,958,140	60,699,443	64,359,583	81,736,788	80,464,068	92,895,993	194,078,790	194,506,277	198,718,776	203,058,624	
Stocks	173,268,637	62,603,187	52,517,172	64,193,591	170,751,786	58,480,290	239,203,492	319,092,799	285,454,602	288,677,596	
Short Term Investments	22,968,749	7,119,889	6,500,064	12,474,656	15,669,242	15,864,575	27,391,398	15,946,109	16,798,487	31,190,630	
Real Estate	46,031,161	11,448,270	11,048,645	10,485,505	15,663,010	12,076,548	76,920,831	71,726,274	62,913,733	55,384,620	
Alternative Investments	<u>85,826,277</u>	<u>278,604,432</u>	<u>263,270,133</u>	<u>283,726,824</u>	<u>128,986,093</u>	<u>229,264,379</u>	<u>33,830,519</u>	<u>24,562,096</u>	<u>12,495,835</u>	<u>5,255,417</u>	
Total invested assets	398,052,964	420,475,221	397,695,597	452,617,364	411,534,199	408,581,785	571,425,030	625,833,555	576,381,433	583,566,887	
Securities Lending Collateral	45,579,952	42,261,762	41,180,970	41,247,636	38,527,702	4,891,085	46,951,553	49,447,775	45,519,144	49,739,145	
Cash and Equivalents	-	-	-	64,527	64,527	61,379	61,031	3,386,534	3,247,110	60,000	
Other Assets	<u>16,588,700</u>	<u>16,155,034</u>	<u>15,516,583</u>	<u>1,752,535</u>	<u>1,531,168</u>	<u>10,834,181</u>	<u>19,568,517</u>	<u>20,459,240</u>	<u>29,804,704</u>	<u>36,475,302</u>	
Total Assets	460,221,616	478,892,017	454,393,150	495,682,062	451,657,596	424,368,430	638,006,131	699,127,104	654,952,391	669,841,334	
Less Currrent Liabilities	<u>46,799,900</u>	<u>43,123,338</u>	<u>42,004,133</u>	<u>42,871,574</u>	<u>39,284,241</u>	<u>10,048,583</u>	<u>75,736,567</u>	<u>77,501,404</u>	<u>81,564,891</u>	<u>92,112,516</u>	
Net Present Assets	413,421,716	435,768,679	412,389,017	452,810,488	412,373,355	414,319,847	562,269,564	621,625,700	573,387,500	577,728,818	
INVESTMENT DATA											
Fixed Income	17.6%	14.4%	16.2%	18.1%	19.6%	22.7%	34.0%	31.1%	34.5%	34.8%	
Stocks	43.5%	14.9%	13.2%	14.2%	41.5%	14.3%	41.9%	51.0%	49.5%	49.5%	
Short Term Investments	5.8%	1.7%	1.6%	2.8%	3.8%	3.9%	4.8%	2.5%	2.9%	5.3%	
Real Estate	11.6%	2.7%	2.8%	2.3%	3.8%	3.0%	13.5%	11.5%	10.9%	9.5%	
Alternative Investments	<u>21.6%</u>	<u>66.3%</u>	<u>66.2%</u>	<u>62.7%</u>	<u>31.3%</u>	<u>56.1%</u>	<u>5.9%</u>	<u>3.9%</u>	<u>2.2%</u>	<u>0.9%</u>	
Total Invested Assets	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Metropolitan Water
Reclamation District
Retirement Fund

Illinois Pension Code
Article 13

Metropolitan Water Reclamation District Retirement Fund

		<u>Tier 1</u>	<u>Tier 2</u>
Maximum Salary Cap:	FY13	None ¹ ,	\$109,971 ²
	FY14	None ¹	\$110,631 ²
	FY 15	None ¹	\$111,572 ²
Employee Contributions:		10.0% ³	7.5% ³
Spouse and Survivor Annuity:		2.0%	1.5%
Employer Share of Normal Cost:	FY13	10.05%	
	FY14	8.59%	
	FY15	7.00%	
Statutory Rate of Interest:	FY13	3.0% ⁴	
	FY14	3.0% ⁴	
Source of Employer Funds:		Pegged levy.	
		<u>Age</u>	<u>Service</u>
Age and Length of Service:		<u>Tier 1</u>	<u>Tier 1</u>
		50 ⁵	5 or 10 ⁶
		55 ⁵	10 ⁶
		<u>Tier 2</u>	<u>Tier 2</u>
		62	10 ⁶
Compulsory Retirement Age:		None	
Annuity Formula:		Fixed Benefit for Tier 1 and Tier 2.	
Basic Rate of Annuity:		2.2% for each of first 20 years	
		2.4% each year thereafter ^{7,8,9,10}	
Maximum Annuity:		80% for all ages ⁷	
Spouse's Annuity:		Yes	
Child's Annuity:		Yes	
Parent's Annuity:		None	
Single-Sum Death Benefit:		None	
Occupational Disability Benefit:		75% duty disability (50% if pre-existing condition prevails)	

Non-

Occupational Disability Benefit:

Temporary – 50% from 31st day. For those hired after 6/13/97, no pay for first 3 days unless continuous disability for minimum of two weeks.

Endnotes:

1. For persons hired since July 1, 1996, compensation limits set under section 401(a)(17) of the Internal Revenue Code. The limit was \$260,000 for 2014.
2. For Tier 2 members, the compensation limit is \$110,631 in FY2014, increasing by 3% annually or half the rate of inflation (CPI-U), whichever is less.
3. Beginning in 2014 MWRD Tier 1 members contribute 1.5% of salary toward automatic increase in annuity after retirement. Tier 2 members contribute ½% of salary toward automatic increase in annuity after retirement.
4. Rate set July 14, 1949.
5. The minimum retirement age is 50 for those who entered service prior to June 13, 1997, and age 55 for those who entered service on or after June 13, 1997.
6. For Tier 1 members, the minimum service for an annuity is 10 years at age 50 (55 if hired after June 13, 1997). Members leaving service after age 50/55, but before age 60 with between 5 and 10 years of service may begin an annuity at age 62. Tier 2 members may begin an annuity as early as age 62 with 10 years of service.
7. Effective June 22, 1988, an elected county official can obtain alternative benefits in lieu of the regular retirement annuity of 3% for each of the first 8 years; 4% for the next 4 years; and, 5% thereafter up to a maximum of 80% of final salary by contributing 3% of salary plus interest for his service. Spousal annuity is the greater of 66 2/3% of the employee's annuity or 60% + 1% of years of service to the maximum of the employee's salary.
8. For Tier 1 employees, the annuity is based on average salary for the highest two consecutive years within the last ten years. For Tier 2 employees, the annuity is based on the average for the highest consecutive 96 months within the last 10 years.
9. For Tier 1 annuitants, an automatic increase of 3% of the then current annuity is payable on the first day of the month in which the first anniversary of retirement occurs and each year thereafter. For Tier 2 annuitants, an automatic increase of ½ of the CPI-U is applied starting with the annuity payment made January 1 after the 67th birthday or the first anniversary of retirement, whichever is later. This increase is not compounded.
10. For Tier 1 employees, the annuity is discounted by ½ of 1% for the lesser of each month under age 60 or under 30 years of service for retirement between age 50 and age 60 (for those hired after June 13, 1997, between the age of 55 and age 60). For Tier 2 employees, the annuity is discounted by ½ of 1% for each full month that the employee is less than age 67.

METROPOLITAN WATER RECLAMATION DISTRICT RETIREMENT FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Assets Held in Trust	1,337,795,620	1,298,613,827	1,092,402,602	1,021,470,611	1,092,648,055	1,014,819,248	878,797,192	1,232,068,414	1,223,296,794	1,159,313,053
Actuarial Liability	<u>2,296,438,698</u>	<u>2,194,911,693</u>	<u>2,136,508,223</u>	<u>2,101,319,098</u>	<u>2,036,679,763</u>	<u>1,939,172,047</u>	<u>1,852,279,634</u>	<u>1,795,176,667</u>	<u>1,724,705,199</u>	<u>1,654,188,382</u>
Unfunded Liability	958,643,078	896,297,866	1,044,105,621	1,079,848,487	944,031,708	924,352,799	973,482,442	563,108,253	501,408,405	494,875,329
Percent Funded	58.3%	59.2%	51.1%	48.6%	53.6%	52.3%	47.4%	68.6%	70.9%	70.1%
Change in unfunded liability	62,345,212	(147,807,755)	(35,742,866)	135,816,779	19,678,909	(49,129,643)	410,374,189	61,699,848	6,533,076	67,277,267
Active Participants	1,873	1,858	1,856	1,888	2,024	2,082	2,052	2,002	1,995	2,025
Beneficiaries	2,375	2,364	2,360	2,368	2,291	2,301	2,334	2,338	2,314	4,558
Active Participant Salaries	176,183,941	169,375,857	163,816,934	164,275,424	174,485,734	176,915,399	167,865,254	158,831,772	152,767,396	149,246,356
Average Salary	94,065	91,160	88,263	87,010	86,208	84,974	81,806	79,337	76,575	73,702
INCOME STATEMENT										
Operating Revenue - employer contributions	73,906,168	92,944,381	65,097,835	37,379,137	29,917,793	32,153,874	33,406,819	27,947,096	34,476,332	26,174,492
Operating Revenue - member contributions	18,974,954	16,890,798	14,714,496	15,031,961	15,872,560	15,690,322	14,778,404	15,627,673	14,955,252	14,468,188
Operating Revenue - other income	<u>4,460</u>	<u>6,833</u>	<u>40,046</u>	<u>42,126</u>	<u>34,214</u>	<u>8,379</u>	<u>18,089</u>	<u>54,884</u>	<u>2,609</u>	<u>4,526</u>
Operating Expenses - annuity payments	133,897,848	128,334,903	123,909,645	120,813,484	109,599,496	104,579,394	101,033,595	96,010,239	90,490,043	84,580,748
Operating Expenses - administrative expenses	<u>1,406,507</u>	<u>1,391,487</u>	<u>1,296,826</u>	<u>1,398,695</u>	<u>1,276,511</u>	<u>1,318,710</u>	<u>1,280,321</u>	<u>1,464,635</u>	<u>1,471,957</u>	<u>1,298,604</u>
Operating Income (deficit)	(42,418,773)	(19,884,378)	(45,354,094)	(69,758,955)	(65,051,440)	(58,045,529)	(54,110,604)	(53,845,221)	(42,527,807)	(45,232,146)
Investment Income	87,500,132	231,560,814	121,041,339	2,970,652	146,487,694	196,644,511	(296,653,132)	65,179,863	108,686,551	55,859,896
Investment Expenses	<u>5,899,566</u>	<u>5,465,211</u>	<u>4,755,254</u>	<u>4,389,141</u>	<u>3,607,447</u>	<u>2,576,926</u>	<u>2,507,486</u>	<u>2,563,022</u>	<u>2,175,003</u>	<u>2,083,143</u>
Net Investment Income	81,600,566	226,095,603	116,286,085	(1,418,489)	142,880,247	194,067,585	(299,160,618)	62,616,841	106,511,548	53,776,753
BALANCE SHEET										
Fixed Income	438,287,143	351,224,439	371,153,971	321,665,346	318,373,783	336,649,244	393,186,498	520,578,378	730,911,190	468,484,608
Stocks	808,448,546	843,885,095	663,897,484	639,574,123	721,991,772	626,169,357	442,778,016	660,323,395	449,589,152	647,411,701
Short Term Investments	34,620,768	51,788,805	29,535,352	17,847,741	20,525,953	19,444,932	14,486,714	14,516,444	12,491,708	20,894,301
Real Estate	-	-	-	-	-	-	-	-	-	-
Alternative Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total invested assets	1,281,356,457	1,246,898,339	1,064,586,807	979,087,210	1,060,891,508	982,263,533	850,451,228	1,195,418,217	1,192,992,050	1,136,790,610
Securities Lending Collateral	51,053,444	45,659,197	49,637,240	25,339,932	24,720,006	7,403,885	20,172,613	171,495,526	-	-
Cash and Equivalents	274,732	122,902	124,471	124,958	196,917	157,556	130,703	112,202	157,217	156,696
Other Assets	<u>104,241,298</u>	<u>106,256,395</u>	<u>62,339,808</u>	<u>60,147,575</u>	<u>35,651,193</u>	<u>44,178,447</u>	<u>35,177,234</u>	<u>39,266,027</u>	<u>62,779,846</u>	<u>33,470,861</u>
Total Assets	1,436,925,931	1,398,936,833	1,176,688,326	1,064,699,675	1,121,459,624	1,034,003,421	905,931,778	1,406,291,972	1,255,929,113	1,170,418,167
Less Currrent Liabilities	<u>99,130,311</u>	<u>100,323,006</u>	<u>84,285,724</u>	<u>43,229,064</u>	<u>28,811,569</u>	<u>19,184,173</u>	<u>27,134,586</u>	<u>174,223,558</u>	<u>32,632,319</u>	<u>11,105,114</u>
Net Present Assets	1,337,795,620	1,298,613,827	1,092,402,602	1,021,470,611	1,092,648,055	1,014,819,248	878,797,192	1,232,068,414	1,223,296,794	1,159,313,053
INVESTMENT DATA										
Fixed Income	34.2%	28.2%	34.9%	32.9%	30.0%	34.3%	46.2%	43.5%	61.3%	41.2%
Stocks	63.1%	67.7%	62.4%	65.3%	68.1%	63.7%	52.1%	55.2%	37.7%	57.0%
Short Term Investments	2.7%	4.2%	2.8%	1.8%	1.9%	2.0%	1.7%	1.2%	1.0%	1.8%
Real Estate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Alternative Investments	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>
Total Invested Assets	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

State Employees'
Retirement System
Regular Formula

Illinois Pension Code
Article 14

State Employees Retirement System (Regular Formula)

		<u>Tier 1</u>	<u>Tier 2¹</u>
Maximum Salary Cap:	FY13	None	\$109,971
	FY14	None	\$110,631

	<u>Tier 1</u>	<u>Tier 2</u>
Retirement Annuity/SS ²	7.0%/3.5%	7.0%/3.5%
Spouse and Survivor Annuity/SS ³	1.0%/0.5%	1.0%/0.5%

Employer Share of Normal Cost:	FY13	13.01%
	FY14	15.54%

Statutory Rate of Interest:	FY13	6.5%
	FY14	6.5%

Source of Employer Funds: State Appropriation.

	<u>Age</u>	<u>Service</u>
	<u>Tier 1</u>	
Age and Length of Service	55	30 ^{4,5}
	60	8
	<u>Tier 2</u>	
	67 ⁶	10

Compulsory Retirement Age: None

Annuity Formula: Fixed Benefit.

Basic Rate of Annuity: SERS only – 2.2% for each year of service and, 1.67% for each year of service with Social Security coverage.

Maximum Annuity: 75%

Spouse's Annuity: Yes^{7,8}

Child's Annuity: Yes

Parent's Annuity: None

Single-Sum Death Benefit: Yes

Occupational Disability:	Benefits are paid if you are unable to work due to a work-related illness or injury. Benefits begin when SERS determines you are disabled under Workers' Compensation or Occupational Diseases Act and are removed from the agency payroll. The benefit shall equal 75% of your final average compensation or your monthly rate of pay on the date you were removed from the payroll, whichever is greater.
Temporary:	This benefit is available in disputed Workers' Compensation cases when your agency has formally denied all benefits, and an appeal has been filed with the Illinois WCC. After meeting criteria, benefits shall begin on the 31 st day from the date you last received, or had a right to receive any compensation if your claim was denied by the Workers' Compensation Act and shall equal 50% of your final average compensation or your monthly rate of pay on the date you were removed from payroll, whichever is greater.
Non-Occupational Disability:	Requires 18 months of service credit, benefits start on the 31 st day after your absence from work. Your disability benefit equals 50% of your final average compensation or your monthly rate of pay on the date you were removed from the payroll, whichever is greater.

Endnotes:

1. Tier 2 applies to all members who started after January 1, 2011, and had no prior State service.
2. For retirement annuity, employee contribution is 7% without Social Security and 3.5% with Social Security coverage.
3. Spouse and survivor annuity is 1% without Social Security and 0.5% with Social Security.
4. Retirement at age 60 with 8 years of service credit, or at age 55 with 25 years of service credit reduced ½ of 1% for each month under age 60.
5. At any age with 35 years of service credit age or at any age when your age plus years of service equal 85 (Rule of 85).
6. For Tier 2 at age 67 with 10 years of service for full annuity. At age 62 with 10 years of service reduced by ½ of 1% for each month under age 67.
7. Surviving spouse.
8. Reduced by ½ the amount of Social Security benefit for those covered by Social Security.

State Employees'
Retirement System
Alternative Formula

Illinois Pension Code
Article 14

State Employees Retirement System (Alternative Formula)

		<u>Tier 1</u>	<u>Tier 2¹</u>
Maximum Salary Cap:	FY13	None	\$109,971
	FY14	None	\$110,631
		<u>Tier 1</u>	<u>Tier 2</u>
Retirement Annuity/SS ²		11.5%/8.0%	11.5%/8.0%
Spouse and Survivor Annuity/SS ³		1.0%/0.5%	1.0%/0.5%
Employer Share of Normal Cost:	FY13	13.01%	
	FY14	15.54%	
Statutory Rate of Interest:	FY13	6.5%	
	FY14	6.5%	
Source of Employer Funds:	State Appropriation.		
		<u>Age</u>	<u>Service</u>
		<u>Tier 1</u>	
Age and Length of Service		50-55	20-25 ^{4,5}
		<u>Tier 2</u>	
		60 ⁶	20
Compulsory Retirement Age:	None		
Annuity Formula:	Fixed Benefit.		
Basic Rate of Annuity:	SERS only – 3.0% for each year of service without Social Security and, 2.5% for each year of service with Social Security coverage.		
Maximum Annuity:	80%		
Spouse's Annuity:	Yes ^{7,8}		
Child's Annuity:	Yes		
Parent's Annuity:	None		
Single-Sum Death Benefit:	Yes		

Occupational Disability:	Benefits are paid if you are unable to work due to a work-related illness or injury. Benefits begin when SERS determines you are disabled under Workers' Compensation or Occupational Diseases Act and are removed from the agency payroll. The benefit shall equal 75% of your final average compensation or your monthly rate of pay on the date you were removed from the payroll, whichever is greater.
Temporary:	This benefit is available in disputed Workers' Compensation cases when your agency has formally denied all benefits, and an appeal has been filed with the Illinois WCC. After meeting criteria, benefits shall begin on the 31 st day from the date you last received, or had a right to receive any compensation if your claim was denied by the Workers' Compensation Act and shall equal 50% of your final average compensation or your monthly rate of pay on the date you were removed from payroll, whichever is greater.
Non-Occupational Disability:	Requires 18 months of service credit, benefits start on the 31 st day after your absence from work. Your disability benefit equals 50% of your final average compensation or your monthly rate of pay on the date you were removed from the payroll, whichever is greater.

Endnotes:

1. Tier 2 applies to all members who started after January 1, 2011, and had no prior State service.
2. For the retirement annuity, employee contribution is 11.5% without Social Security and 8.0% with Social Security coverage.
3. Spouse and survivor annuity is 1% without Social Security and 0.5% with Social Security.
4. Retirement between ages 50-55 with 20-25 years of service credit.
5. At any age upon the attainment of 35 years of service credit or when your age plus years of service equal 85 (Rule of 85). Additionally, a member may retire at age 60 with 8 years of service credit.
6. For Tier 2 at age 60 with 20 years of service for full annuity.
7. Surviving spouse.
8. Reduced by ½ the amount of Social Security benefit for those covered by Social Security.

STATE EMPLOYEES' RETIREMENT SYSTEM OF ILLINOIS

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Assets Held in Trust	14,581,566,241	12,400,300,474	10,960,687,824	10,970,752,686	9,201,830,655	8,477,852,088	10,995,366,485	12,078,908,954	10,899,853,065	10,494,147,953
Actuarial Liability	<u>39,526,862,967</u>	<u>34,720,764,557</u>	<u>33,091,186,194</u>	<u>31,395,007,782</u>	<u>29,309,464,296</u>	<u>25,298,346,092</u>	<u>23,841,280,102</u>	<u>22,280,916,665</u>	<u>20,874,541,910</u>	<u>19,304,646,648</u>
Unfunded Liability	24,945,296,726	22,320,464,083	22,130,498,370	20,424,255,096	20,107,633,641	16,820,494,004	12,845,913,617	10,202,007,711	9,974,688,845	8,810,498,695
Percent Funded	36.9%	35.7%	33.1%	34.9%	31.4%	33.5%	46.1%	54.2%	52.2%	54.4%
Change in unfunded liability	2,624,832,643	189,965,713	1,706,243,274	316,621,455	3,287,139,637	3,974,580,387	2,643,905,906	227,318,866	1,164,190,150	358,020,735
Active Participants	62,710	61,545	62,732	66,363	64,143	65,599	66,237	67,699	68,075	69,163
Beneficiaries	66,609	65,050	62,788	59,786	58,392	57,099	56,111	55,265	54,868	54,828
Active Participant Salaries	4,137,524,544	3,928,919,088	3,951,501,984	4,087,546,440	3,895,149,540	3,760,155,432	3,731,957,628	3,581,266,152	3,464,719,248	3,323,561,892
Average Salary	65,979	63,838	62,990	61,594	60,726	57,320	56,342	52,900	50,896	48,054
INCOME STATEMENT										
Operating Revenue - employer contributions	1,699,447,826	1,531,932,137	1,391,416,375	1,127,886,796	1,095,545,856	774,910,344	587,732,407	358,786,650	210,499,791	427,434,612
Operating Revenue - member contributions	269,232,241	248,169,706	259,122,881	254,201,379	246,172,971	242,227,432	249,955,208	224,722,599	214,108,896	209,334,207
Operating Revenue - other income	-	-	-	-	-	-	-	-	-	-
Operating Expenses - annuity payments	1,940,145,453	1,824,256,057	1,650,873,926	1,529,639,576	1,405,915,366	1,315,073,162	1,230,933,060	1,175,552,910	1,123,996,009	1,078,075,724
Operating Expenses - administrative expenses	<u>16,615,105</u>	<u>17,471,327</u>	<u>15,705,561</u>	<u>13,734,961</u>	<u>11,720,755</u>	<u>10,681,376</u>	<u>9,537,305</u>	<u>8,807,627</u>	<u>8,139,278</u>	<u>8,311,269</u>
Operating Income (deficit)	11,919,509	(61,625,541)	(16,040,231)	(161,286,362)	(75,917,294)	(308,616,762)	(402,782,750)	(600,851,288)	(707,526,600)	(449,618,174)
Investment Income	2,169,346,258	1,501,238,191	5,975,369	1,930,208,393	799,895,861	(2,208,897,635)	(680,759,719)	1,779,907,177	1,113,231,712	953,579,253
Investment Expenses	-	-	-	-	-	-	-	-	-	-
Net Investment Income	2,169,346,258	1,501,238,191	5,975,369	1,930,208,393	799,895,861	(2,208,897,635)	(680,759,719)	1,779,907,177	1,113,231,712	953,579,253
BALANCE SHEET										
Fixed Income	14,286,499,013	12,176,459,191	10,675,772,261	10,882,484,004	9,120,601,694	8,200,755,918	10,653,973,521	-	-	-
Stocks	-	-	-	-	-	-	-	11,810,137,495	10,654,863,723	10,271,356,795
Short Term Investments	-	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-	-
Alternative Investments	-	-	-	-	-	-	-	-	-	-
Total invested assets	14,286,499,013	12,176,459,191	10,675,772,261	10,882,484,004	9,120,601,694	8,200,755,918	10,653,973,521	11,810,137,495	10,654,863,723	10,271,356,795
Securities Lending Collateral	84,013,000	113,169,000	72,867,000	26,414,000	22,587,000	-	-	-	-	-
Cash and Equivalents	200,752,173	146,354,061	133,959,043	54,940,085	49,912,665	232,679,069	306,528,043	249,858,696	226,751,078	204,525,471
Other Assets	<u>105,524,502</u>	<u>148,233,265</u>	<u>163,530,472</u>	<u>43,844,215</u>	<u>42,141,963</u>	<u>60,010,229</u>	<u>51,182,149</u>	<u>33,567,987</u>	<u>32,392,009</u>	<u>40,009,455</u>
Total Assets	14,676,788,688	12,584,215,517	11,046,128,776	11,007,682,304	9,235,243,322	8,493,445,216	11,011,683,713	12,093,564,178	10,914,006,810	10,515,891,721
Less Current Liabilities	<u>95,222,447</u>	<u>183,915,043</u>	<u>85,440,952</u>	<u>36,929,618</u>	<u>33,412,667</u>	<u>15,593,128</u>	<u>16,317,228</u>	<u>14,655,224</u>	<u>14,153,745</u>	<u>21,743,768</u>
Net Present Assets	14,581,566,241	12,400,300,474	10,960,687,824	10,970,752,686	9,201,830,655	8,477,852,088	10,995,366,485	12,078,908,954	10,899,853,065	10,494,147,953
INVESTMENT DATA										
Fixed Income	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%
Stocks	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Short Term Investments	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Real Estate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Alternative Investments	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>
Total Invested Assets	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

State Universities
Retirement System

Illinois Pension Code
Article 15

State Universities Retirement System

	<u>Tier 1</u>	<u>Tier 2</u>
Maximum Salary Cap:	FY13 None ¹	\$109,971
	FY14 None ¹	\$110,631
Employee Contributions:	7.0% ²	7.0% ²
Spouse and Survivor Annuity:	1.0%	1.0%
Employer Share of Normal Cost:	FY13 12.04%	
	FY14 11.91%	
Statutory Rate of Interest:	FY13 7.5%	
	FY14 7.0%	
Source of Employer Funds:	State appropriations, Federal, trust funds and other contributions.	
	<u>Age</u>	<u>Service</u>
Age and Length of Service:	<u>Tier 1</u>	<u>Tier 1</u>
	Any age	30
	60	5
	55 ³	8 ³
	55	20
	<u>Tier 2</u>	<u>Tier 2</u>
	62	10 ³
	67	10
Compulsory Retirement Age:	None	
Annuity Formula:	Fixed Benefit for Tier 1 and Tier 2.	
Basic Rate of Annuity:	2.2% of service	
Maximum Annuity:	80% for all ages	
Spouse's Annuity:	Yes ⁴	
Child's Annuity:	Yes	
Parent's Annuity:	Yes	
Single-Sum Death Benefit:	Yes	

Occupational Disability Benefit: Temporary - 50% from 61st day less workers' compensation. Permanent – 35% of final salary, payable after maximum 50% disability benefit has been paid.

Non-Occupational Disability Benefit: Same as occupational.

Endnotes:

1. For persons hired since July 1, 1996, compensation limits under section 401(a)(17) of Internal Revenue Code. For Tier 2 members the compensation limit is \$110,631 in FY2014, increasing by 3% or half the rate of inflation, whichever is less.
2. Includes 1% for automatic increase in pension after age 62.
3. Retirement annuity reduced 1/2 of 1% for each month under age 60 for Tier 1 or age 67 for Tier 2. State Universities members retiring between June 1, 1981, and September 1, 1992, and Teachers members retiring after June 1, 1980, and before July 1, 2016, and within 6 months of the last day of employment and making a onetime lump sum payment to the system may receive unreduced annuity with an additional contribution from employer.
4. Surviving spouse.

STATE UNIVERSITIES RETIREMENT SYSTEM

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Assets Held in Trust	17,391,323,132	15,037,101,827	13,705,143,278	14,274,003,297	12,121,542,111	11,032,973,403	14,586,325,455	15,985,730,230	14,175,147,236	13,350,277,629
Actuarial Liability	<u>37,429,500,000</u>	<u>34,373,100,000</u>	<u>33,170,200,000</u>	<u>31,514,300,000</u>	<u>30,120,400,000</u>	<u>26,316,200,000</u>	<u>24,917,700,000</u>	<u>23,362,079,000</u>	<u>21,689,000,000</u>	<u>20,349,900,000</u>
Unfunded Liability	20,038,176,868	19,335,998,173	19,465,056,722	17,240,296,703	17,998,857,889	15,283,226,597	10,331,374,545	7,376,348,770	7,513,852,764	6,999,622,371
Percent Funded	46.5%	43.7%	41.3%	45.3%	40.2%	41.9%	58.5%	68.4%	65.4%	65.6%
Change in unfunded liability	702,178,695	(129,058,549)	2,224,760,019	(758,561,186)	2,715,631,292	4,951,852,052	2,955,025,775	(137,503,994)	514,230,393	507,327,034
Active Participants	69,436	70,556	71,056	71,888	72,996	73,699	73,086	72,092	71,759	71,662
Beneficiaries	59,406	57,229	54,532	51,370	48,903	46,810	45,346	43,375	41,638	39,800
Active Participant Salaries	3,394,934,348	3,406,161,456	3,351,498,352	3,335,746,976	3,356,940,048	3,331,489,596	3,176,317,560	3,054,754,316	2,920,304,204	2,810,655,302
Average Salary	48,893	48,276	47,167	46,402	45,988	45,204	43,460	42,373	40,696	39,221
INCOME STATEMENT										
Operating Revenue - employer contributions	1,502,863,618	1,401,481,111	985,814,621	Ilro	696,595,341	451,617,066	344,945,238	261,142,635	180,018,082	285,423,310
Operating Revenue - member contributions	283,081,326	245,141,327	258,236,014	260,177,436	274,999,557	273,292,053	264,149,354	262,350,838	252,921,802	251,939,562
Operating Revenue - other income	-	-	-	-	-	-	-	-	-	-
Operating Expenses - annuity payments	2,085,766,520	1,996,009,469	1,808,811,206	1,670,145,957	1,524,770,845	1,414,642,026	1,320,698,001	1,218,701,957	1,128,003,995	1,040,228,115
Operating Expenses - administrative expenses	<u>13,857,522</u>	<u>13,426,494</u>	<u>13,166,857</u>	<u>12,273,786</u>	<u>12,108,181</u>	<u>12,922,070</u>	<u>12,079,244</u>	<u>11,704,567</u>	<u>12,161,924</u>	<u>12,779,866</u>
Operating Income (deficit)	(313,679,098)	(362,813,525)	(577,927,428)	#VALUE!	(565,284,128)	(702,654,977)	(723,682,653)	(706,913,051)	(707,226,035)	(515,645,109)
Investment Income	2,719,802,036	1,744,320,272	52,364,250	2,853,201,496	1,708,029,853	(2,817,936,558)	(636,709,255)	2,555,607,671	1,561,781,484	1,306,148,328
Investment Expenses	<u>51,901,633</u>	<u>49,548,198</u>	<u>43,296,841</u>	<u>52,092,669</u>	<u>54,177,017</u>	<u>32,760,517</u>	<u>39,012,867</u>	<u>38,111,626</u>	<u>29,685,842</u>	<u>26,530,253</u>
Net Investment Income	2,667,900,403	1,694,772,074	9,067,409	2,801,108,827	1,653,852,836	(2,850,697,075)	(675,722,122)	2,517,496,045	1,532,095,642	1,279,618,075
BALANCE SHEET										
Fixed Income	4,070,551,894	3,802,118,087	3,641,674,426	3,189,219,461	3,580,179,337	3,552,427,529	4,796,631,614	5,164,684,235	3,804,222,889	4,187,209,930
Stocks	11,949,682,690	10,269,713,779	9,237,816,964	10,086,790,110	7,601,044,062	6,940,178,087	8,697,596,058	10,209,825,650	9,667,766,558	9,139,550,158
Short Term Investments	-	-	-	-	-	-	-	-	-	-
Real Estate	635,941,600	381,873,880	416,548,808	374,925,811	265,951,229	228,712,211	351,998,193	327,823,729	131,493,913	43,231,995
Alternative Investments	-	-	-	-	-	-	-	-	-	-
Total invested assets	16,656,176,184	14,453,705,746	13,296,040,198	13,650,935,382	11,447,174,628	10,721,317,827	13,846,225,865	15,702,333,614	13,603,483,360	13,369,992,083
Securities Lending Collateral	664,501,026	646,999,435	12,121,093	1,516,154,400	1,940,729,837	1,323,035,827	2,046,536,507	2,162,980,971	1,791,458,483	2,167,043,809
Cash and Equivalents	792,286,594	564,599,292	499,250,768	505,492,014	758,435,840	543,659,417	797,620,497	788,901,518	934,742,836	255,363,578
Other Assets	<u>608,741,690</u>	<u>719,129,610</u>	<u>630,346,458</u>	<u>656,938,053</u>	<u>789,310,125</u>	<u>667,220,418</u>	<u>2,147,715,827</u>	<u>2,242,433,595</u>	<u>302,325,857</u>	<u>441,258,841</u>
Total Assets	18,721,705,494	16,384,434,083	14,437,758,517	16,329,519,850	14,935,650,430	13,255,233,489	18,838,098,696	20,896,649,698	16,632,010,536	16,233,658,311
Less Currrent Liabilities	<u>1,330,382,362</u>	<u>1,347,332,256</u>	<u>732,615,239</u>	<u>2,055,516,553</u>	<u>2,814,108,319</u>	<u>2,222,260,086</u>	<u>4,251,773,241</u>	<u>4,910,919,468</u>	<u>2,456,863,300</u>	<u>2,883,380,682</u>
Net Present Assets	17,391,323,132	15,037,101,827	13,705,143,278	14,274,003,297	12,121,542,111	11,032,973,403	14,586,325,455	15,985,730,230	14,175,147,236	13,350,277,629
INVESTMENT DATA										
Fixed Income	24.4%	26.3%	27.4%	23.4%	31.3%	33.1%	34.6%	32.9%	28.0%	31.3%
Stocks	71.7%	71.1%	69.5%	73.9%	66.4%	64.7%	62.8%	65.0%	71.1%	68.4%
Short Term Investments	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Real Estate	3.8%	2.6%	3.1%	2.7%	2.3%	2.1%	2.5%	2.1%	1.0%	0.3%
Alternative Investments	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>
Total Invested Assets	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Teachers' Retirement System
Of the State of Illinois

Illinois Pension Code
Article 16

Teacher's Retirement System Of the State of Illinois

		<u>Tier 1¹</u>	<u>Tier 2²</u>	
Maximum Salary Cap:	FY13	None	\$109,971	
	FY14	None	\$110,631	
Employee Contributions:				
Retirement		8.0%	8.0%	
Survivor Benefit		1.0%	1.0%	
Early Retirement		<u>0.4%</u>	<u>0.4%</u>	
Total		9.4%	9.4%	
		<u>Tier 1</u>	<u>Tier 2</u>	<u>Combined</u>
Employer Share of Normal Cost:	FY13	9.22%	(1.35%)	8.23%
	FY14	9.35%	(3.51)%	7.89%
Statutory Rate of Interest:		6.0%		
Source of Employer Funds:		State appropriations, school districts, Federal and trust funds		
		<u>Age</u>	<u>Service</u>	
Age and Length of Service:		<u>Tier 1</u>	<u>Tier 1</u>	
(To receive annuity)		55 ⁴	20 ³	
		60	10	
		62	5	
		<u>Tier 2</u>	<u>Tier 2</u>	
		62 ⁴	10 ³	
		67	10	
Compulsory Retirement Age:		None		
Annuity Formula:		Fixed Benefit for Tier 1 and Tier 2.		
Basic Rate of Annuity:		2.2% per year of service		
Maximum Annuity:		75%		
Spouse's Annuity:		Yes ⁵		
Child's Annuity:		Yes		
Parent's Annuity:		Yes		
Single-Sum Death Benefit:		Yes		
Occupational Disability Benefit:		60% from first day less worker's compensation if applies within first 90 days: otherwise payable from date of application.		

Non-Occupational Disability Benefit: Temporary – 40% from 31st day or expiration of sick leave, whichever is later; three years of service required. Max duration equals 25% of credible service. Permanent – 35% of final salary at expiration of temporary disability.

Endnotes:

1. For Tier 1 persons hired since January 1, 1996, compensation limits set under section 401(a)(17) of Internal Revenue Code.
2. For Tier 2 members the compensation limit is \$110,631 in FY2014, increasing by 3% or half the rate of inflation (CPI-U), whichever is less.
3. Retirement annuity reduced 1/2 of 1% for each month under age 60 for Tier 1 or age 67 for Tier 2 for members retiring after June 1, 1980, and before July 1, 2016, and within 6 months of the last day of employment and making a onetime lump sum payment to the system may receive unreduced annuity with an additional contribution from the employer.
4. Beginning May 27, 1998, members can upgrade service earned under the graduated formula by making a specified optional contribution (1% of pay per year of service; maximum contribution of 20%) and retire under the 2.2% formula. For members continuing to teach, every three full years worked under the new 2.2% formula reduces the number of years to be upgraded by one year. Other provisions apply. All years of service for Tier 2 members accrue at 2.2%.
5. Surviving spouse.

TEACHERS RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Assets Held in Trust	45,824,382,514	39,858,768,499	36,516,825,339	37,471,267,194	31,323,784,214	28,497,729,443	38,430,723,287	41,909,317,751	36,584,889,427	34,085,218,477
Actuarial Liability	<u>103,740,377,267</u>	<u>93,886,988,000</u>	<u>90,024,945,000</u>	<u>81,299,745,000</u>	<u>77,293,198,000</u>	<u>73,027,198,000</u>	<u>68,632,367,000</u>	<u>65,648,395,000</u>	<u>58,996,913,000</u>	<u>56,075,029,000</u>
Unfunded Liability	57,915,994,753	54,028,219,501	53,508,119,661	43,828,477,806	45,969,413,786	44,529,468,557	30,201,643,713	23,739,077,249	22,412,023,573	21,989,810,523
Percent Funded	44.2%	42.5%	40.6%	46.1%	40.5%	39.0%	56.0%	63.8%	62.0%	60.8%
Change in unfunded liability	3,887,775,252	520,099,840	9,679,641,855	(2,140,935,980)	1,439,945,229	14,327,824,844	6,462,566,464	1,327,053,676	422,213,050	2,587,088,808
Active Participants	160,990	162,029	165,872	170,190	169,173	165,474	160,801	159,222	155,946	157,643
Beneficiaries	109,448	106,102	105,499	101,352	97,796	94,419	91,497	89,269	85,153	82,491
Active Participant Salaries	9,335,908,505	9,756,025,000	9,511,731,000	9,574,333,975	9,301,554,082	8,872,551,209	8,303,279,809	7,980,872,522	7,580,080,193	7,375,553,545
Average Salary	57,991	60,212	57,344	56,257	54,982	53,619	51,637	50,124	48,607	46,786
INCOME STATEMENT										
Operating Revenue - employer contributions	3,596,717,490	2,860,491,456	2,561,259,102	2,326,028,622	2,252,149,604	1,603,920,569	1,171,788,454	853,585,668	657,847,864	1,055,562,346
Operating Revenue - member contributions	928,745,853	921,422,657	917,661,328	909,577,109	899,401,028	876,182,122	865,400,168	826,249,007	799,034,336	761,790,009
Operating Revenue - other income	-	-	-	-	-	-	-	-	-	-
Operating Expenses - annuity payments	5,320,662,979	4,981,481,783	4,638,457,105	4,304,870,170	3,988,188,142	3,707,423,088	3,484,267,356	3,171,484,584	2,935,197,760	2,592,498,606
Operating Expenses - administrative expenses	<u>21,218,069</u>	<u>20,257,553</u>	<u>19,011,899</u>	<u>17,792,071</u>	<u>16,950,679</u>	<u>17,387,936</u>	<u>16,613,364</u>	<u>15,246,203</u>	<u>15,303,370</u>	<u>14,403,715</u>
Operating Income (deficit)	(816,417,705)	(1,219,825,223)	(1,178,548,574)	(1,087,056,510)	(853,588,189)	(1,244,708,333)	(1,463,692,098)	(1,506,896,112)	(1,493,618,930)	(789,549,966)
Investment Income	7,082,288,990	4,842,141,110	458,914,046	7,452,789,103	3,880,409,897	(8,495,471,065)	(1,825,987,354)	6,982,250,355	4,125,486,165	3,444,936,044
Investment Expenses	<u>300,257,270</u>	<u>280,372,727</u>	<u>234,807,327</u>	<u>218,249,613</u>	<u>200,766,937</u>	<u>192,814,446</u>	<u>188,915,012</u>	<u>150,925,919</u>	<u>132,196,285</u>	<u>114,896,886</u>
Net Investment Income	6,782,031,720	4,561,768,383	224,106,719	7,234,539,490	3,679,642,960	(8,688,285,511)	(2,014,902,366)	6,831,324,436	3,993,289,880	3,330,039,158
BALANCE SHEET										
Fixed Income	8,413,584,938	6,872,432,511	6,826,294,726	7,087,432,551	6,551,272,735	6,374,168,717	8,970,063,123	10,140,998,668	10,537,985,786	10,325,741,083
Stocks	19,151,133,896	17,116,072,384	15,764,857,982	17,395,697,752	14,411,659,754	13,519,469,802	19,343,733,243	23,487,980,117	20,031,392,346	18,787,194,875
Short Term Investments	1,432,002,394	1,448,944,819	885,036,978	1,299,196,172	748,806,563	1,091,866,797	1,078,150,208	1,246,271,265	1,273,184,193	1,163,168,990
Real Estate	5,638,680,343	4,680,490,237	4,480,390,766	3,991,533,162	3,252,463,291	3,380,826,272	4,794,916,293	4,693,519,131	3,946,280,351	3,525,456,881
Alternative Investments	<u>10,800,177,046</u>	<u>9,563,813,002</u>	<u>8,825,523,601</u>	<u>7,974,482,254</u>	<u>6,517,941,823</u>	<u>4,595,020,741</u>	<u>5,022,184,129</u>	<u>2,384,311,762</u>	<u>1,548,038,142</u>	<u>1,096,799,955</u>
Total invested assets	45,435,578,617	39,681,752,953	36,782,104,053	37,748,341,891	31,482,144,166	28,961,352,329	39,209,046,996	41,953,080,943	37,336,880,818	34,898,361,784
Securities Lending Collateral	2,798,549,336	1,932,554,323	2,617,763,246	3,104,528,064	3,501,404,035	4,251,858,945	4,445,553,283	5,020,184,465	4,401,016,409	4,386,594,663
Cash and Equivalents	60,859,067	14,659,145	17,092,564	36,799,319	11,878,310	3,849,113	3,668,043	3,548,548	3,867,280	3,777,107
Other Assets	<u>5,434,327,534</u>	<u>511,260,352</u>	<u>329,795,963</u>	<u>180,665,858</u>	<u>174,492,640</u>	<u>271,287,906</u>	<u>406,658,821</u>	<u>387,743,715</u>	<u>354,384,181</u>	<u>384,839,186</u>
Total Assets	53,729,314,554	42,140,226,773	39,746,755,826	41,070,335,132	35,169,919,151	33,488,348,293	44,064,927,143	47,364,557,671	42,096,148,688	39,673,572,740
Less Current Liabilities	<u>7,904,932,040</u>	<u>2,281,458,274</u>	<u>3,229,930,487</u>	<u>3,599,067,938</u>	<u>3,846,134,937</u>	<u>4,990,618,850</u>	<u>5,634,203,856</u>	<u>5,455,239,920</u>	<u>5,511,259,261</u>	<u>5,588,354,263</u>
Net Present Assets	45,824,382,514	39,858,768,499	36,516,825,339	37,471,267,194	31,323,784,214	28,497,729,443	38,430,723,287	41,909,317,751	36,584,889,427	34,085,218,477
INVESTMENT DATA										
Fixed Income	18.5%	17.3%	18.6%	18.8%	20.8%	22.0%	22.9%	24.2%	28.2%	29.6%
Stocks	42.2%	43.1%	42.9%	46.1%	45.8%	46.7%	49.3%	56.0%	53.7%	53.8%
Short Term Investments	3.2%	3.7%	2.4%	3.4%	2.4%	3.8%	2.7%	3.0%	3.4%	3.3%
Real Estate	12.4%	11.8%	12.2%	10.6%	10.3%	11.7%	12.2%	11.2%	10.6%	10.1%
Alternative Investments	<u>23.8%</u>	<u>24.1%</u>	<u>24.0%</u>	<u>21.1%</u>	<u>20.7%</u>	<u>15.9%</u>	<u>12.8%</u>	<u>5.7%</u>	<u>4.1%</u>	<u>3.1%</u>
Total Invested Assets	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Public School Teachers'
Pension & Retirement Fund
Of Chicago

Illinois Pension Code
Article 17

Public School Teachers' Pension and Retirement Fund of Chicago

		<u>Tier 1</u>	<u>Tier 2</u>
Maximum Salary Cap:	FY13	None	\$109,971
	FY14	None	\$110,631
Employee Contributions:		9.0%	9.0%
Spouse and Survivor Annuity:		1.0%	1.0%
Employer Share of Normal Cost:	FY13	8.98%	
	FY14	8.98%	
Statutory Rate of Interest:	FY13	7.0%	
	FY14	7.0%	
Source of Employer Funds:	Tax levy ¹ and State Appropriation		
		<u>Age</u>	<u>Service</u>
Age and Length of Service:		<u>Tier 1</u>	<u>Tier 1</u>
		62	5
		60	20
		55	20
		<u>Tier 2</u>	<u>Tier 2</u>
		67	10
		62	10 (reduced benefit)
Compulsory Retirement Age:	None		
Annuity Formula:	Fixed Benefit for Tier 1 and Tier 2		
Basic Rate of Annuity:	2.2% for all years after 1998 and all upgraded years.		
	Step rate prior to 7/1/98 without 2.2% formula upgrade:		
	1.56% first ten years		
	1.9% 2 nd ten years		
	2.1% 3 rd ten years		
	2.3% over 30 years		
	Tier 2		
	2.2% for each year of service		

Maximum Annuity:	75%
Spouse's Annuity:	Yes
Child's Annuity:	Yes
Parent's Annuity:	None
Single-Sum Death Benefit:	Yes

Occupational Disability Benefit: 75% Annuity – offset by workers' comp payments. Service retirement pension at age 65, one year of service credit for each year of duty disability.

Non-Occupational Disability Benefit: Permanent – 2.2% per year after ten years of service if upgrade elected. Without upgrade, step formula is used.

Endnotes:

1. Payable in full at age 60 and over. Reduce $\frac{1}{2}$ of 1% for each month below age 60 if retirement occurs between 50 and 60 years. For teachers no discount for 35 years of service at age 55 and over. Chicago teachers have an automatic 3% annual increase after first anniversary or age 62, whichever is later.
2. Tax levy suspended for four years, 1995 through 1999.

PUBLIC SCHOOL TEACHERS' PENSION & RETIREMENT FUND OF CHICAGO

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Assets Held in Trust	10,851,672,058	9,709,985,466	9,471,440,984	10,344,086,736	8,982,328,064	8,425,661,442	11,483,477,146	12,772,609,251	11,428,518,484	10,873,463,437
Actuarial Liability	<u>19,503,893,632</u>	<u>19,044,533,016</u>	<u>17,375,660,369</u>	<u>16,940,626,445</u>	<u>16,319,743,665</u>	<u>15,683,241,527</u>	<u>15,203,740,567</u>	<u>14,677,184,345</u>	<u>14,035,627,452</u>	<u>13,295,876,206</u>
Unfunded Liability	8,652,221,574	9,334,547,550	7,904,219,385	6,596,539,709	7,337,415,601	7,257,580,085	3,720,263,421	1,904,575,094	2,607,108,968	2,422,412,769
Percent Funded	55.6%	51.0%	54.5%	61.1%	55.0%	53.7%	75.5%	87.0%	81.4%	81.8%
Change in unfunded liability	(682,325,976)	1,430,328,165	1,307,679,676	(740,875,892)	79,835,516	3,537,316,664	1,815,688,327	(702,533,874)	184,696,199	638,287,683
Active Participants	30,654	30,969	30,366	30,133	33,983	31,455	32,089	32,968	34,682	37,521
Beneficiaries	27,722	27,440	25,926	25,199	24,601	24,218	23,920	23,623	22,105	20,956
Active Participant Salaries	2,149,856,982	2,146,802,049	2,118,235,482	2,090,131,858	2,107,931,507	1,996,194,224	1,914,558,916	1,863,182,086	1,944,358,215	1,968,614,307
Average Salary	70,133	69,321	69,757	69,364	62,029	63,462	59,664	56,515	56,062	52,467
INCOME STATEMENT										
Operating Revenue - employer contributions	650,416,141	207,654,000	203,729,011	208,589,994	355,759,950	263,069,327	229,270,412	168,761,750	117,789,706	73,917,164
Operating Revenue - member contributions	187,846,065	188,356,294	187,141,384	185,882,636	194,621,551	176,176,975	172,504,804	179,017,663	163,419,386	175,706,081
Operating Revenue - other income	<u>8,000,000</u>	<u>8,352,647</u>	<u>7,202,441</u>	<u>10,393,968</u>	<u>-</u>	<u>15,000,000</u>	<u>-</u>	<u>1,923</u>	<u>139,509</u>	<u>561,154</u>
Operating Expenses - annuity payments	1,379,216,449	1,328,863,889	1,222,515,087	1,156,872,629	1,092,487,785	1,039,403,317	992,942,734	898,037,488	810,071,260	733,542,464
Operating Expenses - administrative expenses	<u>10,494,139</u>	<u>11,537,394</u>	<u>10,120,434</u>	<u>9,527,938</u>	<u>8,800,848</u>	<u>8,751,945</u>	<u>7,827,576</u>	<u>8,434,688</u>	<u>66,608,240</u>	<u>7,484,148</u>
Operating Income (deficit)	(543,448,382)	(936,038,342)	(834,562,685)	(761,533,969)	(550,907,132)	(593,908,960)	(598,995,094)	(558,690,840)	(595,330,899)	(490,842,213)
Investment Income	1,726,213,073	1,216,901,580	3,993,539	2,165,485,938	1,147,312,534	(2,428,959,357)	(696,012,877)	1,947,810,351	1,131,956,799	1,068,924,722
Investment Expenses	<u>41,078,099</u>	<u>42,318,756</u>	<u>42,076,606</u>	<u>42,193,297</u>	<u>39,738,780</u>	<u>34,947,387</u>	<u>41,525,892</u>	<u>38,370,475</u>	<u>34,013,421</u>	<u>32,026,382</u>
Net Investment Income	1,685,134,974	1,174,582,824	(38,083,067)	2,123,292,641	1,107,573,754	(2,463,906,744)	(737,538,769)	1,909,439,876	1,097,943,378	1,036,898,340
BALANCE SHEET										
Fixed Income	2,050,952,387	1,691,741,517	2,235,479,657	1,814,912,919	1,856,683,945	2,100,014,469	2,585,752,780	2,696,170,921	2,691,741,585	2,739,290,003
Stocks	6,604,750,729	5,869,880,415	5,121,676,573	6,375,599,574	5,104,536,941	4,992,585,475	7,626,342,333	8,976,632,819	7,710,157,169	7,253,215,858
Short Term Investments	929,886,758	521,564,746	200,000	2,521,041	568,216,056	484,180,183	921,205,016	-	-	-
Real Estate	826,215,094	773,372,395	727,399,447	686,732,202	549,194,297	599,626,373	-	836,970,146	706,998,185	598,579,471
Alternative Investments	<u>772,976,801</u>	<u>904,256,581</u>	<u>1,491,319,918</u>	<u>1,557,986,751</u>	<u>860,120,891</u>	<u>401,538,810</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total invested assets	11,184,781,769	9,760,815,654	9,576,075,595	10,437,752,487	8,938,752,130	8,577,945,310	11,133,300,129	12,509,773,886	11,108,896,939	10,591,085,332
Securities Lending Collateral	505,301,189	648,873,113	588,095,853	578,003,044	590,740,626	1,424,843,642	2,160,174,876	2,485,185,205	1,972,243,566	1,785,429,586
Cash and Equivalents	12,572,682	15,766,922	13,428,219	19,159,631	10,838,653	7,531,374	503,326,360	386,269,106	418,269,986	391,242,445
Other Assets	<u>170,923,266</u>	<u>205,087,694</u>	<u>110,141,480</u>	<u>282,336,548</u>	<u>437,429,092</u>	<u>410,974,727</u>	<u>391,906,011</u>	<u>325,939,187</u>	<u>244,273,194</u>	<u>230,445,771</u>
Total Assets	11,873,578,906	10,630,543,383	10,287,741,147	11,317,251,710	9,977,760,501	10,421,295,053	14,188,707,376	15,707,167,384	13,743,683,685	12,998,203,134
Less Current Liabilities	<u>1,021,906,848</u>	<u>920,557,917</u>	<u>816,300,163</u>	<u>973,164,974</u>	<u>995,432,437</u>	<u>1,995,633,611</u>	<u>2,705,230,230</u>	<u>2,934,558,133</u>	<u>2,315,165,201</u>	<u>2,124,739,697</u>
Net Present Assets	10,851,672,058	9,709,985,466	9,471,440,984	10,344,086,736	8,982,328,064	8,425,661,442	11,483,477,146	12,772,609,251	11,428,518,484	10,873,463,437
INVESTMENT DATA										
Fixed Income	18.3%	17.3%	23.3%	17.4%	20.8%	24.5%	23.2%	21.6%	24.2%	25.9%
Stocks	59.1%	60.1%	53.5%	61.1%	57.1%	58.2%	68.5%	71.8%	69.4%	68.5%
Short Term Investments	8.3%	5.3%	0.0%	0.0%	6.4%	5.6%	8.3%	0.0%	0.0%	0.0%
Real Estate	7.4%	7.9%	7.6%	6.6%	6.1%	7.0%	0.0%	6.7%	6.4%	5.7%
Alternative Investments	<u>6.9%</u>	<u>9.3%</u>	<u>15.6%</u>	<u>14.9%</u>	<u>9.6%</u>	<u>4.7%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>
Total Invested Assets	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Judges' Retirement
System of Illinois

Illinois Pension Code
Article 18

Judges' Retirement System of Illinois

		<u>Tier 1</u>	<u>Tier 2¹</u>
Maximum Salary Cap:	FY13	None	\$112,204
	FY14	None	\$113,551

	<u>Tier 1</u>	<u>Tier 2</u>
Employee Contributions:	11.0% ²	11.0%
Retirement Annuity	7.5%	7.5%
Automatic Annuity Increases	1.0%	1.0%
Spouse and Survivor Annuity	2.5%	2.5%

Employer Share of Normal Cost:	FY13	25.40%
	FY14	24.46%

Statutory Rate of Interest:	FY13	4.0%
	FY14	4.0%

Source of Employer Funds: State Appropriation.

	<u>Age</u>	<u>Service</u>
Age and Length of Service	Tier 1 55 ³	26 ³
	Tier 2 67 ⁴	10 ⁴

Compulsory Retirement Age: None⁵

Annuity Formula: Fixed Benefit.

Basic Rate of Annuity: 3.5% for each of first 10 years
5.0% for each year over 10

Maximum Annuity: Tier 1 -85%
Tier 2 – 60%

Spouse's Annuity: Yes⁶

Child's Annuity: Yes

Parent's Annuity: None

Single-Sum Death Benefit: Yes

Occupational Disability Benefit: Same as non-occupational less Workers' Compensation.
No minimum age requirement.

Non-

Occupational Disability Benefit: With at least 2 years of service, 50% of salary until end of term. Permanently disabled, with 10 years of service credit, is same as retirement annuity. No minimum age.

Endnotes:

1. Tier 2 applies to judges who started after January 1, 2011, and had no prior State service.
2. Employee contribution is 11.0% with retirement annuity, automatic annuity increases, and spousal survivor benefit.
3. Tier 1 at age 55 begin full annuity with 26 years of service. At age 55 with 10 years of service credit, there is a $\frac{1}{2}$ of 1% reduction for each month under age 60. At age 60 with 10 years of service credit. At age 62 with 6 years of service credit.
4. Tier 2 at age 67 begin full annuity with 8 years of service. At age 62 with 8 years of service, annuity is reduced $\frac{1}{2}$ of 1% for each month under age 67.
5. Provisions covering compulsory retirement of judges are contained in 705 ILCS 55/1, Illinois Revised Statutes.
6. Surviving spouse.

JUDGES' RETIREMENT SYSTEM OF ILLINOIS

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Assets Held in Trust	776,013,028	643,329,968	577,976,367	605,960,208	523,276,152	478,876,077	612,680,574	670,090,950	599,234,149	564,999,447
Actuarial Liability	<u>2,229,277,180</u>	<u>2,156,804,991</u>	<u>2,021,715,796</u>	<u>1,952,539,400</u>	<u>1,819,447,826</u>	<u>1,548,509,535</u>	<u>1,457,336,054</u>	<u>1,385,339,573</u>	<u>1,291,394,861</u>	<u>1,236,512,156</u>
Unfunded Liability	1,453,264,152	1,513,475,023	1,443,739,429	1,346,579,192	1,296,171,674	1,069,633,458	844,655,480	715,248,623	692,160,712	671,512,709
Percent Funded	34.8%	29.8%	28.6%	31.0%	28.8%	30.9%	42.0%	48.4%	46.4%	45.7%
Change in unfunded liability	(60,210,871)	69,735,594	97,160,237	50,407,518	226,538,216	224,977,978	129,406,857	23,087,911	20,648,003	49,999,581
Active Participants	951	962	968	968	966	968	957	957	917	928
Beneficiaries	1,100	1,078	1,056	1,047	1,001	983	957	946	912	900
Active Participant Salaries	172,570,140	172,733,606	168,985,449	170,472,002	165,681,816	161,575,462	153,875,844	148,666,037	137,206,679	135,765,313
Average Salary	181,462	179,557	174,572	176,107	171,513	166,917	160,790	155,346	149,626	146,299
INCOME STATEMENT										
Operating Revenue - employer contributions	126,815,881	88,239,564	63,644,099	62,694,460	78,509,810	59,983,000	46,872,500	35,236,800	29,337,911	32,043,009
Operating Revenue - member contributions	15,918,732	16,368,637	16,444,796	16,725,191	16,001,619	15,763,410	15,548,575	14,152,973	13,833,096	13,268,530
Operating Revenue - other income	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Expenses - annuity payments	119,278,888	115,308,969	107,239,550	101,371,935	92,080,312	86,268,848	81,354,595	76,236,443	69,818,740	65,280,057
Operating Expenses - administrative expenses	<u>831,652</u>	<u>831,950</u>	<u>764,090</u>	<u>622,045</u>	<u>563,360</u>	<u>565,588</u>	<u>500,396</u>	<u>454,210</u>	<u>447,238</u>	<u>460,826</u>
Operating Income (deficit)	22,624,073	(11,532,718)	(27,914,745)	(22,569,329)	1,867,757	(11,088,026)	(19,433,916)	(27,300,880)	(27,094,971)	(20,429,344)
Investment Income	110,058,987	76,886,319	(69,096)	105,253,385	42,532,318	(122,716,471)	(37,976,460)	98,157,681	61,329,673	50,848,968
Investment Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Investment Income	110,058,987	76,886,319	(69,096)	105,253,385	42,532,318	(122,716,471)	(37,976,460)	98,157,681	61,329,673	50,848,968
BALANCE SHEET										
Fixed Income	-	-	-	-	-	-	-	-	-	-
Stocks	738,704,938	612,751,563	559,139,279	587,794,578	506,463,522	435,604,601	589,155,697	658,193,724	582,604,390	550,350,071
Short Term Investments	-	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-	-
Alternative Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total invested assets	738,704,938	612,751,563	559,139,279	587,794,578	506,463,522	435,604,601	589,155,697	658,193,724	582,604,390	550,350,071
Securities Lending Collateral	13,475,000	16,535,000	5,945,000	7,261,000	6,242,000	-	-	-	-	-
Cash and Equivalents	32,055,593	23,059,590	10,690,635	18,015,766	16,644,537	17,991,016	19,411,250	11,697,990	16,363,642	11,788,710
Other Assets	<u>5,495,197</u>	<u>7,629,507</u>	<u>8,220,900</u>	<u>224,693</u>	<u>265,323</u>	<u>25,375,403</u>	<u>4,190,898</u>	<u>265,658</u>	<u>305,864</u>	<u>2,948,604</u>
Total Assets	789,730,728	659,975,660	583,995,814	613,296,037	529,615,382	478,971,020	612,757,845	670,157,372	599,273,896	565,087,385
Less Currrent Liabilities	<u>13,717,700</u>	<u>16,645,692</u>	<u>6,019,447</u>	<u>7,335,829</u>	<u>6,339,230</u>	<u>94,943</u>	<u>77,271</u>	<u>66,422</u>	<u>39,747</u>	<u>87,938</u>
Net Present Assets	776,013,028	643,329,968	577,976,367	605,960,208	523,276,152	478,876,077	612,680,574	670,090,950	599,234,149	564,999,447
INVESTMENT DATA										
Fixed Income	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stocks	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Short Term Investments	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Real Estate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Alternative Investments	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>
Total Invested Assets	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Suburban and Downstate Police and Fire Pension Funds and Fire Protection Districts

Illinois Pension Code Articles 3 and 4

Suburban and Downstate
Police Pension Funds

Illinois Pension Code
Article 3

Suburban and Downstate Police Pension Funds

	<u>Tier 1</u>	<u>Tier 2</u>
Maximum Salary Cap:	FY13 None ¹	\$109,971 ²
	FY14 None ¹	\$110,631 ²
Employee Contributions:	9.91%	9.91%
Spouse and Survivor Annuity:	None	None
Employer Share of Normal Cost:	FY13 Actuarially determined	
	FY14 Actuarially determined	
Statutory Rate of Interest:	FY13 Unlimited	
	FY14 Unlimited	
Source of Employer Funds:	Tax levy ³	
	<u>Age</u>	<u>Service</u>
Age and Length of Service:	<u>Tier 1</u>	<u>Tier 1</u>
	50 ⁴	20
	60 ⁵	8
	<u>Tier 2</u>	<u>Tier 2</u>
	55 ⁶	10 ⁸
	50 ⁷	10 with penalty
Compulsory Retirement Age:	None	
Annuity Formula:	Defined benefit	
Basic Rate of Annuity:	2.5% for each year of service (must have attained 20 years)	
Maximum Annuity:	75%	
Spouse's Annuity:	Yes	
Child's Annuity:	Yes	
Parent's Annuity:	Yes	
Single-Sum Death Benefit:	No	
Occupational Disability Benefit:	65% annuity, less workers' compensation	
Non-		
Occupational Disability Benefit:	50% annuity	

Endnotes:

1. For participants after 1/1/1996, the maximum is set by IRC 401A17. For participants before 1/1/1996, there is no maximum.
2. Increases annually by the lesser of $\frac{1}{2}$ of 1% of the increase in the CPI-U for the preceding year or 3%.
3. An actuarial study is performed annually by the Department of Insurance to determine the tax levy for the next fiscal year. The fund may retain an independent actuarial consultant to do its study and use the lower actuarially recommended contribution to establish its tax levy for the next fiscal year in lieu of the Department's suggestion. The recommended levy includes the amortization of unfunded liabilities less the employees' contributions.
4. A Tier 1 police officer with at least 20 years of service may begin receiving an annuity equal to 2.5% for each year of service at age 50 years, but not more than 75%.
5. A Tier 1 police officer having at least 8 but less than 20 years of service may begin receiving an annuity equal to 2.5% for each year of service at age of 60 years.
6. A Tier 2 police officer age 55 or more who has 10 or more years of service in that capacity is entitled to a pension equal to 2.5% per year of service.
7. A Tier 2 police officer age 50 with 10 or more years of service will be entitled to a pension equal to 2.5% per year of service less $\frac{1}{2}$ of 1% for each month under age 55.
8. The monthly pension of a police officer who retires after January 1, 1986, shall be increased, upon either the first of the month following the first anniversary of the date of retirement if the officer is 55 years of age or over, or upon the first day of the month following attainment of age 55 if it occurs after the first anniversary of retirement, by $\frac{1}{12}$ of 3% of the originally granted pension for each full month that has elapsed since the pension began, and by an additional 3% of the originally granted pension in January of each year thereafter.
9. The monthly pension of a person who first becomes a police officer on or after January 1, 2011, (Tier 2) shall be increased on the January 1 occurring either on or after the attainment of age 60 or the first anniversary of the pension start date, whichever is later. Each annual increase shall be calculated at 3% or one-half the annual unadjusted percentage increase (but not less than zero) in the CPI-U for the 12 months ending with the September preceding each November 1, whichever is less, of the originally granted pension. If the annual unadjusted percentage change in the consumer price index-u for a 12-month period ending in September is zero or, when compared with the preceding period, decreases, then the pension shall not be increased.

Suburban and Downstate
Firefighters'
Pension Funds

Illinois Pension Code
Article 4

Suburban and Downstate Firefighters' Pension Funds

	<u>Tier 1</u>	<u>Tier 2</u>
Maximum Salary Cap:	FY13 None ¹	\$109,971 ²
	FY14 None ¹	\$110,631 ²
Employee Contributions:	9.455%	9.455%
Spouse and Survivor Annuity:	None	None
Employer Share of Normal Cost:	FY13 Actuarially determined	
	FY14 Actuarially determined	
Statutory Rate of Interest:	FY13 Unlimited	
	FY14 Unlimited	
Source of Employer Funds:	Tax levy ³	
	<u>Age</u>	<u>Service</u>
Age and Length of Service:	<u>Tier 1</u>	<u>Tier 1</u>
	50 ⁴	20 ⁸
	60 ⁵	10
	<u>Tier 2</u>	<u>Tier 2</u>
	55 ⁶	10 ⁹
	50 ⁷	10 with penalty
Compulsory Retirement Age:	None	
Annuity Formula:	Defined benefit	
Basic Rate of Annuity:	2.5% for each year of service (must have attained 20 years)	
Maximum Annuity:	75%	
Spouse's Annuity:	Yes	
Child's Annuity:	Yes	
Parent's Annuity:	Yes	
Single-Sum Death Benefit:	No	
Occupational Disability Benefit:	65% annuity, less workers' compensation	
Non-		
Occupational Disability Benefit:	50% annuity after 7 years of service	

Endnotes:

1. For participants after 1/1/1996, the maximum is set by IRC 401A17. For participants before 1/1/1996, there is no maximum.
2. Increases annually by the lesser of 3% or by $\frac{1}{2}$ of 1% of the increase in the CPI-U for the preceding year.
3. An actuarial study is performed annually by the Department of Insurance to determine the tax levy for the next fiscal year. The fund may retain an independent actuarial consultant to do its study and use the lower actuarially recommended contribution to establish its tax levy for the next fiscal year in lieu of the Department's suggestion. The recommended levy includes the amortization of unfunded liabilities less the employees' contributions.
4. A Tier 1 firefighter with at least 20 years of service may begin receiving an annuity equal to 2.5% for each year of service at age 50 years, but not more than 75%.
5. A firefighter who retires or is separated from service having at least 10 but less than 20 years of creditable service, who is not entitled to receive a disability pension, and who did not apply for a refund of contributions at his or her last separation from service shall receive a monthly pension upon attainment of age 60 based on the monthly salary attached to his or her rank in the fire service on the date of retirement or separation from service according to the following schedule:
For 10 years of service, 15% of salary;
For 11 years of service, 17.6% of salary;
For 12 years of service, 20.4% of salary;
For 13 years of service, 23.4% of salary;
For 14 years of service, 26.6% of salary;
For 15 years of service, 30% of salary;
For 16 years of service, 33.6% of salary;
For 17 years of service, 37.4% of salary;
For 18 years of service, 41.4% of salary;
For 19 years of service, 45.6% of salary.
6. A person who first becomes a firefighter after January 1, 2011, (Tier 2) at age 55 or more who has 10 or more years of service in that capacity is entitled to a pension equal to 2.5% per year of service.
7. A Tier 2 firefighter age 50 or more with 10 or more years of service will be entitled to a pension equal to 2.5% per year of service less $\frac{1}{2}$ of 1% for each month under age 55.
8. The monthly pension of a Tier 1 firefighter who retires after January 1, 1986, shall, upon either the first of the month following the first anniversary of the date of retirement if 55 years of age or over, or upon the first day of the month following attainment of age 55 if it occurs after the first anniversary of retirement, be increased by $\frac{1}{12}$ of 3% of the originally granted monthly pension for each full month that has elapsed since the pension began, and by an additional 3% in each January thereafter.
9. The monthly pension of a person who first becomes a firefighter (Tier 2) on or after January 1, 2011, shall be increased on the January 1 occurring either on or after the attainment of age 60 or the first anniversary of the pension start date, whichever is later. Each annual increase shall be calculated at 3% or one-half the annual unadjusted percentage increase (but not less than zero) in the consumer price index-u for the 12 months ending with the September preceding each November 1, whichever is less, of the originally granted pension. If the annual unadjusted percentage change in the CPI-U for a 12-month period ending in September is zero or, when compared with the preceding period, decreases, then the pension shall not be increased.

ADDISON FIREFIGHTERS PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	42,401,566	40,773,184	38,894,015	37,225,472	33,937,386	31,266,947	32,534,962	32,090,471	29,684,549	29,446,939
Net Present Assets - Actuarial Value *	41,708,252	39,856,779	38,131,612	36,260,762	33,215,124	31,168,290	32,575,152	32,318,494	30,165,160	27,674,395
Actuarial Accrued Liability - ("AAL")	67,244,700	65,042,843	62,704,918	58,302,607	53,896,591	51,236,332	48,553,528	42,955,598	39,719,004	37,221,463
Surplus/(Unfunded AAL)	(25,536,448)	(25,186,064)	(24,573,306)	(22,041,845)	(20,681,467)	(20,068,042)	(15,978,376)	(10,637,104)	(9,553,844)	(9,547,068)
Percent Funded at Actuarial Value	62.0%	61.3%	60.8%	62.2%	61.6%	60.8%	67.1%	75.2%	75.9%	74.4%
(Increase)/Decrease in Unfunded AAL	(350,384)	(612,758)	(2,531,461)	(1,360,378)	(613,425)	(4,089,666)	(5,341,272)	(1,083,260)	(6,776)	(2,682,689)
Active participants	51	51	52	56	54	56	58	59	58	60
Inactive participants	55	57	54	44	42	39	38	33	30	27
Average Active Salary	89,527	88,400	85,150	85,757	81,160	77,956	73,583	71,072	69,738	66,536
Total Salary	4,565,902	4,508,422	4,427,778	4,802,411	4,382,662	4,365,529	4,267,792	4,193,261	4,044,797	3,992,155
Internal Rate of Return - 10 years	6.17%									
Payroll Growth Rate - 10 years	1.72%									
ASSETS										
Cash , NOW, Money Market	3,590,231	1,696,688	2,679,168	1,890,505	726,642	1,662,286	2,098,441	340,617	1,117,166	655,458
Fixed Instruments	25,447,954	28,668,162	28,404,885	27,543,475	26,637,526	23,960,491	23,424,882	24,452,651	22,359,471	23,158,698
Equities	12,900,419	9,867,376	7,263,276	7,188,674	5,984,865	5,153,420	6,557,767	6,800,661	5,736,878	5,236,102
Receivables	468,245	535,318	542,242	602,818	588,353	484,242	447,454	498,834	473,325	398,973
Other	9,705	7,780	7,444	-	-	6,508	6,418	(1)	-	(1)
Total	42,416,554	40,775,324	38,897,015	37,225,472	33,937,386	31,266,947	32,534,962	32,092,762	29,686,840	29,449,230
INCOME										
From municipality	1,501,848	1,335,824	1,372,031	1,634,842	1,077,455	843,529	685,669	632,942	539,868	533,471
From members	425,134	414,006	440,292	413,062	400,235	408,575	362,094	396,192	381,359	451,283
Other revenue	(59,192)	(14,804)	(60,225)	602,851	100	300	2,716	-	1,050	100
Total Operating Revenue	1,867,790	1,735,026	1,752,098	2,650,755	1,477,790	1,252,404	1,050,479	1,029,134	922,277	984,854
EXPENSES										
Pensions and benefits	3,170,119	2,961,244	2,675,940	2,331,401	2,080,208	1,913,469	1,708,010	1,365,872	1,135,882	971,661
Professional services	28,896	36,922	52,062	34,163	17,837	20,246	13,204	11,329	8,175	11,025
Other expenses	20,285	18,494	9,482	9,735	18,131	21,452	8,783	6,951	6,723	7,687
Total Operating Expenses	3,219,300	3,016,660	2,737,484	2,375,299	2,116,176	1,955,167	1,729,997	1,384,152	1,150,780	990,373
Net Operating Income/(Loss)	(1,351,510)	(1,281,634)	(985,386)	275,456	(638,386)	(702,763)	(679,518)	(355,018)	(228,503)	(5,519)
INVESTMENT INCOME										
Investment income/(loss)	3,030,397	3,196,847	2,688,556	3,045,513	3,340,045	(535,362)	1,154,254	2,789,762	494,118	2,143,777
Investment fees	50,505	36,044	34,627	32,883	31,220	29,891	30,245	28,822	28,004	26,982
Net Investment Income	2,979,892	3,160,803	2,653,929	3,012,630	3,308,825	(565,253)	1,124,009	2,760,940	466,114	2,116,795
Change in Net Present Assets	1,628,382	1,879,169	1,668,543	3,288,086	2,670,439	(1,268,015)	444,491	2,405,922	237,610	2,111,277

ADDISON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	38,505,336	34,812,987	32,264,489	32,828,032	29,603,586	24,995,113	30,581,030	29,899,748	27,918,827	25,121,052
Net Present Assets - Actuarial Value *	38,340,701	36,330,405	34,744,244	32,264,371	29,027,708	24,440,525	30,289,018	29,920,496	28,173,244	25,149,145
Actuarial Accrued Liability - ("AAL")	65,756,281	62,577,053	58,877,261	56,036,435	53,555,203	50,577,370	47,486,931	45,140,987	40,932,258	38,211,154
Surplus/(Unfunded AAL)	(27,415,580)	(26,246,648)	(24,133,017)	(23,772,064)	(24,527,495)	(26,136,845)	(17,197,913)	(15,220,491)	(12,759,014)	(13,062,009)
Percent Funded at Actuarial Value	58.3%	58.1%	59.0%	57.6%	54.2%	48.3%	63.8%	66.3%	68.8%	65.8%
(Increase)/Decrease in Unfunded AAL	(1,168,932)	(2,113,631)	(360,953)	755,431	1,609,350	(8,938,932)	(1,977,422)	(2,461,477)	302,995	(1,657,534)
Active participants	65	63	65	68	70	72	72	70	66	64
Inactive participants	65	61	56	45	44	43	43	40	36	36
Average Active Salary	86,107	83,491	81,168	75,429	74,182	72,160	67,963	66,619	65,990	63,011
Total Salary	5,596,955	5,259,957	5,275,897	5,129,144	5,192,750	5,195,495	4,893,367	4,663,360	4,355,320	4,032,698
Internal Rate of Return - 10 years	5.35%									
Payroll Growth Rate - 10 years	3.48%									
ASSETS										
Cash , NOW, Money Market	461,648	699,661	2,221,877	3,497,504	1,905,446	2,495,616	2,011,106	122,308	511,308	335,205
Fixed Instruments	12,207,027	14,436,289	16,054,737	12,640,161	14,310,949	13,892,170	13,431,880	14,351,501	12,826,066	12,827,707
Equities	25,713,828	19,550,213	13,837,199	16,573,300	13,275,953	8,518,266	15,053,492	15,335,808	14,478,477	11,876,166
Receivables	122,832	132,020	150,677	117,621	111,238	89,060	84,552	90,131	102,976	81,974
Other	1	-	(1)	(1)	-	1	-	-	-	-
Total	38,505,336	34,818,183	32,264,489	32,828,585	29,603,586	24,995,113	30,581,030	29,899,748	27,918,827	25,121,052
INCOME										
From municipality	2,152,215	1,930,816	2,102,168	1,742,209	1,233,451	1,036,250	897,659	880,165	802,771	817,466
From members	536,974	542,158	523,855	511,079	520,314	498,586	477,751	444,857	537,063	380,255
Other revenue	-	(1)	1	50	-	-	-	-	1	51
Total Operating Revenue	2,689,189	2,472,973	2,626,024	2,253,338	1,753,765	1,534,836	1,375,410	1,325,022	1,339,835	1,197,772
EXPENSES										
Pensions and benefits	2,778,351	2,528,453	2,316,220	2,165,775	2,000,901	1,965,940	1,894,615	1,584,232	1,234,409	1,258,599
Professional services	22,699	17,179	5,012	4,141	3,391	4,538	13,726	17,749	12,135	27,454
Other expenses	11,224	8,219	8,063	11,757	10,301	9,229	12,143	10,448	11,468	9,463
Total Operating Expenses	2,812,274	2,553,851	2,329,295	2,181,673	2,014,593	1,979,707	1,920,484	1,612,429	1,258,012	1,295,516
Net Operating Income/(Loss)	(123,085)	(80,878)	296,729	71,665	(260,828)	(444,871)	(545,074)	(287,407)	81,823	(97,744)
INVESTMENT INCOME										
Investment income/(loss)	3,890,771	2,702,297	(788,619)	3,220,271	4,929,542	(5,076,858)	1,291,668	2,325,978	2,769,803	1,254,504
Investment fees	75,337	72,920	71,653	67,490	60,241	64,188	65,309	57,651	53,850	50,627
Net Investment Income	3,815,434	2,629,377	(860,272)	3,152,781	4,869,301	(5,141,046)	1,226,359	2,268,327	2,715,953	1,203,877
Change in Net Present Assets	3,692,349	2,548,498	(563,543)	3,224,446	4,608,473	(5,585,917)	681,282	1,980,921	2,797,775	1,106,133

ALGONQUIN LAKE IN THE HILLS FPD PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	16,598,994	14,613,660	12,662,894	11,249,232	9,511,239	7,601,973	7,708,675	6,849,240	5,666,576	4,732,583
Net Present Assets - Actuarial Value *	16,348,995	14,448,835	12,771,027	11,156,260	9,417,428	7,419,823	7,683,273	6,883,317	5,745,715	4,758,061
Actuarial Accrued Liability - ("AAL")	21,724,013	18,996,809	17,895,609	15,856,066	14,107,243	12,189,421	10,872,816	9,052,415	7,242,383	5,880,865
Surplus/(Unfunded AAL)	(5,375,018)	(4,547,974)	(5,124,582)	(4,699,806)	(4,689,815)	(4,769,598)	(3,189,543)	(2,169,098)	(1,496,668)	(1,122,804)
Percent Funded at Actuarial Value	75.3%	76.1%	71.4%	70.4%	66.8%	60.9%	70.7%	76.0%	79.3%	80.9%
(Increase)/Decrease in Unfunded AAL	(827,044)	576,608	(424,776)	(9,991)	79,783	(1,580,055)	(1,020,445)	(672,430)	(373,864)	(299,775)
Active participants	46	45	45	43	45	46	45	44	39	35
Inactive participants	16	15	16	15	14	8	8	7	5	3
Average Active Salary	85,844	79,430	79,232	77,348	70,899	71,453	69,565	65,076	61,464	60,131
Total Salary	3,948,802	3,574,355	3,565,457	3,325,945	3,190,443	3,286,831	3,130,415	2,863,365	2,397,093	2,104,583
Internal Rate of Return - 10 years	6.22%									
Payroll Growth Rate - 10 years	7.28%									
ASSETS										
Cash , NOW, Money Market	68,459	96,118	180,520	915,850	1,562,596	1,404,301	3,062,291	1,348,549	757,853	215,961
Fixed Instruments	7,619,264	6,743,773	6,103,233	5,508,510	3,884,546	3,940,035	2,049,624	2,958,954	3,257,639	3,280,057
Equities	8,847,359	7,714,345	6,310,553	4,777,386	4,043,801	2,227,966	2,547,069	2,521,013	1,627,145	1,219,254
Receivables	65,238	59,507	56,532	45,760	20,070	29,185	51,933	23,591	24,302	17,781
Other	3,581	517	12,056	5,191	5,453	4,809	1	(1)	(1)	-
Total	16,603,901	14,614,260	12,662,894	11,252,697	9,516,466	7,606,296	7,710,918	6,852,106	5,666,938	4,733,053
INCOME										
From municipality	943,136	901,621	935,737	964,159	816,252	725,269	626,343	651,696	497,070	286,893
From members	373,760	348,744	334,711	325,969	313,642	306,150	282,725	249,235	220,357	196,542
Other revenue	9,607	3,074	51	25,703	(9,022)	8,110	314	51	294	125
Total Operating Revenue	1,326,503	1,253,439	1,270,499	1,315,831	1,120,872	1,039,529	909,382	900,982	717,721	483,560
EXPENSES										
Pensions and benefits	495,242	487,497	506,720	469,946	415,652	285,482	307,397	198,970	166,780	167,456
Professional services	20,445	24,308	22,895	19,991	34,224	15,391	12,545	20,090	12,615	6,440
Other expenses	4,058	4,189	4,825	2,719	3,757	1,509	1,262	1,203	991	1,373
Total Operating Expenses	519,745	515,994	534,440	492,656	453,633	302,382	321,204	220,263	180,386	175,269
Net Operating Income/(Loss)	806,758	737,445	736,059	823,175	667,239	737,147	588,178	680,719	537,335	308,291
INVESTMENT INCOME										
Investment income/(loss)	1,229,267	1,260,195	711,139	938,171	1,273,177	(820,549)	273,757	504,445	399,158	158,624
Investment fees	50,691	46,874	33,537	23,353	31,150	23,301	2,500	2,500	2,500	2,500
Net Investment Income	1,178,576	1,213,321	677,602	914,818	1,242,027	(843,850)	271,257	501,945	396,658	156,124
Change in Net Present Assets	1,985,334	1,950,766	1,413,662	1,737,993	1,909,266	(106,702)	859,435	1,182,664	933,993	464,415

ALGONQUIN POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	19,452,869	17,104,596	14,724,128	12,957,159	10,875,019	8,910,341	8,968,446	8,086,876	6,846,477	5,744,425
Net Present Assets - Actuarial Value *	19,412,347	17,156,643	14,992,999	12,933,533	10,945,059	8,786,237	8,843,121	8,014,656	6,846,477	5,744,425
Actuarial Accrued Liability - ("AAL")	30,474,578	26,373,824	23,337,990	22,844,209	20,763,796	19,314,408	17,199,193	15,331,266	12,813,182	10,958,092
Surplus/(Unfunded AAL)	(11,062,231)	(9,217,181)	(8,344,991)	(9,910,676)	(9,818,737)	(10,528,171)	(8,356,072)	(7,316,610)	(5,966,705)	(5,213,667)
Percent Funded at Actuarial Value	63.7%	65.1%	64.2%	56.6%	52.7%	45.5%	51.4%	52.3%	53.4%	52.4%
(Increase)/Decrease in Unfunded AAL	(1,845,050)	(872,190)	1,565,685	(91,939)	709,434	(2,172,099)	(1,039,462)	(1,349,905)	(753,038)	(1,254,523)
Active participants	46	48	49	49	49	50	49	45	46	42
Inactive participants	10	8	7	5	5	5	5	5	3	3
Average Active Salary	91,169	87,959	84,607	81,804	78,883	75,986	72,026	69,306	65,862	60,197
Total Salary	4,193,768	4,222,049	4,145,760	4,008,376	3,865,273	3,799,289	3,529,291	3,118,789	3,029,641	2,528,253
Internal Rate of Return - 10 years	5.77%									
Payroll Growth Rate - 10 years	6.12%									
ASSETS										
Cash , NOW, Money Market	665,049	293,229	433,366	987,519	1,118,163	409,044	552,064	451,482	156,998	60,432
Fixed Instruments	7,712,967	9,183,567	8,384,685	5,924,496	4,739,299	5,164,535	4,848,671	4,230,898	3,454,293	3,173,137
Equities	11,005,972	7,551,614	5,819,772	5,988,622	4,968,345	3,289,912	3,507,529	3,364,497	3,195,722	2,476,793
Receivables	68,882	76,187	86,305	56,522	49,211	46,850	60,182	39,999	39,464	34,063
Other	(1)	(1)	-	-	1	-	-	-	-	-
Total	19,452,869	17,104,596	14,724,128	12,957,159	10,875,019	8,910,341	8,968,446	8,086,876	6,846,477	5,744,425
INCOME										
From municipality	1,025,000	978,923	937,750	916,349	767,532	677,063	445,268	490,085	420,788	354,643
From members	413,584	419,322	479,734	411,126	378,468	375,497	334,703	312,957	341,964	241,962
Other revenue	(7,305)	(9,850)	-	-	1	1	-	-	(1)	-
Total Operating Revenue	1,431,279	1,388,395	1,417,484	1,327,475	1,146,001	1,052,561	779,971	803,042	762,751	596,605
EXPENSES										
Pensions and benefits	359,724	237,827	229,141	220,451	219,180	245,716	216,748	133,234	264,925	65,627
Professional services	9,730	4,393	3,829	2,654	3,350	4,790	3,350	8,461	9,785	5,095
Other expenses	8,749	9,706	8,138	4,937	6,251	2,060	1,827	3,046	1,418	955
Total Operating Expenses	378,203	251,926	241,108	228,042	228,781	252,566	221,925	144,741	276,128	71,677
Net Operating Income/(Loss)	1,053,076	1,136,469	1,176,376	1,099,433	917,220	799,995	558,046	658,301	486,623	524,928
INVESTMENT INCOME										
Investment income/(loss)	1,369,915	1,319,469	658,055	1,048,283	1,103,478	(806,232)	377,885	623,835	641,628	290,092
Investment fees	74,718	75,469	67,463	65,576	56,019	51,869	54,361	41,737	26,200	28,277
Net Investment Income	1,295,197	1,244,000	590,592	982,707	1,047,459	(858,101)	323,524	582,098	615,428	261,815
Change in Net Present Assets	2,348,273	2,380,468	1,766,969	2,082,140	1,964,678	(58,105)	881,570	1,240,399	1,102,052	786,743

ALSIP FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	21,596,932	19,876,326	18,590,714	17,994,677	16,451,411	14,655,392	16,099,425	15,253,135	13,862,998	12,643,083
Net Present Assets - Actuarial Value *	21,534,721	20,270,951	19,190,898	17,416,887	15,961,112	14,171,338	15,721,646	15,253,135	13,862,998	12,643,083
Actuarial Accrued Liability - ("AAL")	38,349,393	35,654,624	33,773,541	30,565,134	29,285,775	25,998,248	24,757,355	22,372,209	20,410,714	20,125,387
Surplus/(Unfunded AAL)	(16,814,672)	(15,383,673)	(14,582,643)	(13,148,247)	(13,324,663)	(11,826,910)	(9,035,709)	(7,119,074)	(6,547,716)	(7,482,304)
Percent Funded at Actuarial Value	56.2%	56.9%	56.8%	57.0%	54.5%	54.5%	63.5%	68.2%	67.9%	62.8%
(Increase)/Decrease in Unfunded AAL	(1,430,999)	(801,030)	(1,434,396)	176,416	(1,497,753)	(2,791,201)	(1,916,635)	(571,358)	934,588	575,085
Active participants	35	35	34	32	36	38	37	38	36	38
Inactive participants	35	34	33	31	30	25	25	23	24	24
Average Active Salary	81,344	79,154	78,052	77,104	74,464	71,660	69,385	67,341	62,440	62,373
Total Salary	2,847,052	2,770,376	2,653,763	2,467,342	2,680,721	2,723,064	2,567,263	2,558,973	2,247,854	2,370,182
Internal Rate of Return - 10 years	5.23%									
Payroll Growth Rate - 10 years	1.78%									
ASSETS										
Cash , NOW, Money Market	390,216	366,521	1,429,383	1,039,281	2,506,492	2,934,255	2,129,981	1,056,021	1,120,977	770,420
Fixed Instruments	9,538,390	8,820,695	10,433,318	10,211,819	7,817,126	7,247,066	7,840,134	8,101,410	7,152,106	6,917,201
Equities	11,688,024	10,710,848	6,745,545	6,760,288	6,144,710	4,501,442	6,140,723	6,094,319	5,520,550	4,943,485
Receivables	61,702	59,664	64,188	64,691	779,663	699,122	540,096	520,256	532,577	505,170
Other	1	(1)	-	(1)	1	1	-	-	-	1
Total	21,678,333	19,957,727	18,672,434	18,076,078	17,247,992	15,381,886	16,650,934	15,772,006	14,326,210	13,136,277
INCOME										
From municipality	1,301,138	1,222,157	1,272,947	1,203,145	1,059,651	792,881	735,091	795,694	822,812	756,181
From members	287,254	255,960	253,254	262,218	256,330	265,278	255,897	307,898	307,244	221,134
Other revenue	8	25	89	178	669	259	245	-	-	-
Total Operating Revenue	1,588,400	1,478,142	1,526,290	1,465,541	1,316,650	1,058,418	991,233	1,103,592	1,130,056	977,315
EXPENSES										
Pensions and benefits	1,609,559	1,515,507	1,398,872	1,352,047	1,161,533	913,151	854,032	791,560	763,464	754,584
Professional services	4,800	6,800	3,000	8,000	3,600	4,950	9,190	-	-	-
Other expenses	5,966	6,640	5,168	3,976	4,106	3,154	3,116	-	-	-
Total Operating Expenses	1,620,325	1,528,947	1,407,040	1,364,023	1,169,239	921,255	866,338	791,560	763,464	754,584
Net Operating Income/(Loss)	(31,925)	(50,805)	119,250	101,518	147,411	137,163	124,895	312,032	366,592	222,731
INVESTMENT INCOME										
Investment income/(loss)	1,843,321	1,421,778	557,473	1,515,769	1,723,583	(1,507,292)	798,512	1,147,493	908,747	763,728
Investment fees	90,790	85,361	80,686	74,020	74,975	73,904	77,117	69,389	55,424	60,056
Net Investment Income	1,752,531	1,336,417	476,787	1,441,749	1,648,608	(1,581,196)	721,395	1,078,104	853,323	703,672
Change in Net Present Assets	1,720,606	1,285,612	596,037	1,543,266	1,796,019	(1,444,033)	846,290	1,390,137	1,219,915	926,403

ALSIP POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	17,022,967	16,003,250	15,198,174	15,120,768	13,897,458	12,073,668	14,442,626	14,790,406	14,030,356	13,393,892
Net Present Assets - Actuarial Value *	17,099,116	16,419,399	15,865,845	15,120,768	13,897,458	12,073,668	14,442,626	14,790,406	14,030,355	13,393,892
Actuarial Accrued Liability - ("AAL")	48,482,847	46,212,874	45,054,762	41,289,356	39,449,479	38,700,876	37,843,224	32,492,366	32,678,836	28,999,241
Surplus/(Unfunded AAL)	(31,383,731)	(29,793,475)	(29,188,917)	(26,168,588)	(25,552,021)	(26,627,208)	(23,400,598)	(17,701,960)	(18,648,481)	(15,605,349)
Percent Funded at Actuarial Value	35.3%	35.5%	35.2%	36.6%	35.2%	31.2%	38.2%	45.5%	42.9%	46.2%
(Increase)/Decrease in Unfunded AAL	(1,590,256)	(604,558)	(3,020,329)	(616,567)	1,075,187	(3,226,610)	(5,698,638)	946,521	(3,043,132)	(121,949)
Active participants	40	38	40	37	38	41	42	40	39	41
Inactive participants	37	37	35	32	32	30	31	31	27	26
Average Active Salary	79,614	77,119	73,031	71,417	70,226	69,687	67,204	63,466	63,669	60,522
Total Salary	3,184,560	2,930,511	2,921,239	2,642,412	2,668,605	2,857,149	2,822,581	2,538,657	2,483,080	2,481,395
Internal Rate of Return - 10 years	4.67%									
Payroll Growth Rate - 10 years	2.10%									
ASSETS										
Cash , NOW, Money Market	3,125,667	3,742,862	3,518,697	3,421,619	2,270,155	1,334,463	526,259	876,248	589,837	503,699
Fixed Instruments	4,391,085	4,452,673	4,794,614	4,986,734	5,906,448	6,413,894	7,119,186	7,016,011	7,974,119	7,917,710
Equities	9,364,396	7,644,185	6,725,951	6,535,099	5,451,912	4,064,083	6,456,194	6,552,523	5,327,665	4,820,166
Receivables	46,149	73,994	66,771	71,378	1,073,490	1,244,905	869,444	718,514	582,402	575,302
Other	95,670	89,536	92,141	105,938	177,323	164,779	191,409	165,871	28,043	49,629
Total	17,022,967	16,003,250	15,198,174	15,120,768	14,879,328	13,222,124	15,162,492	15,329,167	14,502,066	13,866,506
INCOME										
From municipality	1,973,625	1,716,750	1,774,722	1,731,455	1,864,246	1,121,895	863,954	911,359	879,953	737,263
From members	332,713	285,568	280,863	268,253	266,794	282,146	268,855	243,984	252,976	211,604
Other revenue	-	-	(1)	-	(1)	-	-	-	-	(1)
Total Operating Revenue	2,306,338	2,002,318	2,055,584	1,999,708	2,131,039	1,404,041	1,132,809	1,155,343	1,132,929	948,866
EXPENSES										
Pensions and benefits	2,599,730	2,318,212	2,160,693	2,056,405	2,090,339	1,925,387	1,783,893	1,542,215	1,383,216	1,205,241
Professional services	25,261	10,940	11,464	-	-	-	-	-	-	-
Other expenses	9,367	21,093	9,872	8,685	15,956	18,210	10,450	42,688	12,256	6,043
Total Operating Expenses	2,634,358	2,350,245	2,182,029	2,065,090	2,106,295	1,943,597	1,794,343	1,584,903	1,395,472	1,211,284
Net Operating Income/(Loss)	(328,020)	(347,927)	(126,445)	(65,382)	24,744	(539,556)	(661,534)	(429,560)	(262,543)	(262,418)
INVESTMENT INCOME										
Investment income/(loss)	1,442,011	1,227,332	268,722	1,346,929	1,851,814	(1,777,337)	385,392	1,256,870	958,726	460,536
Investment fees	94,274	74,329	64,871	58,238	52,768	52,065	71,637	67,260	59,720	42,630
Net Investment Income	1,347,737	1,153,003	203,851	1,288,691	1,799,046	(1,829,402)	313,755	1,189,610	899,006	417,906
Change in Net Present Assets	1,019,717	805,076	77,406	1,223,310	1,823,790	(2,368,958)	(347,780)	760,050	636,464	155,488

ALTON FIREFIGHTERS PENSION FUND

	3/31/2014	3/31/2013	3/31/2012	3/31/2011	3/31/2010	3/31/2009	3/30/2008	3/31/2007	3/31/2006	3/31/2005
KEY DATA										
Net Present Assets - Market Value	19,247,389	18,529,412	19,189,379	18,003,498	16,653,524	14,299,030	17,251,053	17,497,503	18,151,457	18,031,598
Net Present Assets - Actuarial Value *	19,283,660	18,962,373	18,932,081	17,546,017	16,270,217	13,750,633	16,815,779	17,588,478	18,423,068	18,479,538
Actuarial Accrued Liability - ("AAL")	63,230,836	62,217,174	59,880,235	55,033,635	53,808,703	54,638,915	52,681,566	48,675,351	47,313,588	42,557,863
Surplus/(Unfunded AAL)	(43,947,176)	(43,254,801)	(40,948,154)	(37,487,618)	(37,538,486)	(40,888,282)	(35,865,787)	(31,086,873)	(28,890,520)	(24,078,325)
Percent Funded at Actuarial Value	30.5%	30.5%	31.6%	31.9%	30.2%	25.2%	31.9%	36.1%	38.9%	43.4%
(Increase)/Decrease in Unfunded AAL	(692,375)	(2,306,647)	(3,460,536)	50,868	3,349,796	(5,022,495)	(4,778,914)	(2,196,353)	(4,812,195)	(1,814,314)
Active participants	47	48	50	50	57	59	63	64	64	63
Inactive participants	88	91	92	92	88	86	84	85	84	80
Average Active Salary	65,119	64,734	63,921	62,203	59,586	58,946	57,096	54,931	55,279	52,309
Total Salary	3,060,583	3,107,239	3,196,041	3,110,150	3,396,427	3,477,786	3,597,051	3,515,586	3,537,880	3,295,493
Internal Rate of Return - 10 years	5.72%									
Payroll Growth Rate - 10 years	-0.42%									
ASSETS										
Cash , NOW, Money Market	877,058	1,686,681	1,657,827	1,296,405	1,337,777	1,376,381	1,654,799	1,234,356	1,177,357	1,400,155
Fixed Instruments	7,742,938	7,771,123	9,179,108	8,598,668	8,000,098	8,187,037	8,832,391	8,847,942	9,197,891	8,526,786
Equities	10,579,431	9,031,400	8,326,100	8,029,228	7,204,781	4,647,656	6,671,482	7,326,670	7,702,507	7,991,039
Receivables	47,962	40,208	26,344	1,782,460	1,743,983	1,180,284	854,685	825,510	690,244	717,826
Other	-	-	-	-	-	-	(1)	223	223	222
Total	19,247,389	18,529,412	19,189,379	19,706,761	18,286,639	15,391,358	18,013,356	18,234,701	18,768,222	18,636,028
INCOME										
From municipality	2,302,503	2,034,358	2,633,907	2,613,119	2,261,820	2,169,342	987,649	812,226	748,229	723,005
From members	291,197	299,709	315,231	305,638	331,481	331,326	344,616	332,660	325,778	303,696
Other revenue	36,197	(350,289)	-	50	-	-	1	138	61	50
Total Operating Revenue	2,629,897	1,983,778	2,949,138	2,918,807	2,593,301	2,500,668	1,332,266	1,145,024	1,074,068	1,026,751
EXPENSES										
Pensions and benefits	3,477,300	3,468,609	3,288,656	3,172,804	3,050,204	2,936,559	2,775,499	2,634,540	2,415,435	2,241,859
Professional services	26,085	22,130	2,797	16,887	7,211	27,852	66,727	2,807	9,222	-
Other expenses	29,043	27,826	28,058	25,191	23,839	30,424	23,756	21,453	19,919	20,324
Total Operating Expenses	3,532,428	3,518,565	3,319,511	3,214,882	3,081,254	2,994,835	2,865,982	2,658,800	2,444,576	2,262,183
Net Operating Income/(Loss)	(902,531)	(1,534,787)	(370,373)	(296,075)	(487,953)	(494,167)	(1,533,716)	(1,513,776)	(1,370,508)	(1,235,432)
INVESTMENT INCOME										
Investment income/(loss)	1,697,061	949,755	1,621,811	1,708,308	2,899,810	(2,396,550)	1,347,594	927,265	1,568,663	329,133
Investment fees	76,552	74,935	65,558	62,259	57,363	61,306	60,328	67,443	78,296	51,776
Net Investment Income	1,620,509	874,820	1,556,253	1,646,049	2,842,447	(2,457,856)	1,287,266	859,822	1,490,367	277,357
Change in Net Present Assets	717,977	(659,967)	1,185,881	1,349,974	2,354,494	(2,952,023)	(246,450)	(653,954)	119,859	(838,562)

ALTON POLICE PENSION FUND

	3/31/2014	3/31/2013	3/31/2012	3/31/2011	3/31/2010	3/31/2009	3/31/2008	3/31/2007	3/31/2006	3/31/2005
KEY DATA										
Net Present Assets - Market Value	21,245,785	19,829,840	19,572,810	18,276,622	16,723,921	14,125,997	16,355,528	17,057,752	16,887,460	16,669,100
Net Present Assets - Actuarial Value *	21,126,968	20,145,469	19,591,726	18,097,771	16,421,008	13,685,454	15,919,429	16,994,450	16,397,883	15,245,775
Actuarial Accrued Liability - ("AAL")	66,116,484	65,020,894	61,860,983	59,543,776	56,025,625	53,581,647	51,511,843	49,176,657	46,895,016	44,246,283
Surplus/(Unfunded AAL)	(44,989,516)	(44,875,425)	(42,269,257)	(41,446,005)	(39,604,617)	(39,896,193)	(35,592,414)	(32,182,207)	(30,497,133)	(29,000,508)
Percent Funded at Actuarial Value	32.0%	31.0%	31.7%	30.4%	29.3%	25.5%	30.9%	34.6%	35.0%	34.5%
(Increase)/Decrease in Unfunded AAL	(114,091)	(2,606,168)	(823,252)	(1,841,388)	291,576	(4,303,779)	(3,410,207)	(1,685,074)	(1,496,625)	(3,266,713)
Active participants	60	61	62	59	62	65	65	65	64	67
Inactive participants	76	77	76	72	69	69	70	68	68	69
Average Active Salary	72,413	70,784	67,998	68,705	66,319	63,219	60,800	58,070	56,148	53,697
Total Salary	4,344,793	4,317,802	4,215,856	4,053,603	4,111,802	4,109,257	3,952,030	3,774,525	3,593,468	3,597,668
Internal Rate of Return - 10 years	5.29%									
Payroll Growth Rate - 10 years	2.26%									
ASSETS										
Cash , NOW, Money Market	800,508	1,040,139	1,896,766	2,399,556	2,076,258	1,786,189	1,880,311	2,189,157	2,699,378	1,048,417
Fixed Instruments	8,413,806	8,185,133	8,747,140	8,370,439	7,902,299	8,109,995	8,372,686	8,194,584	8,443,571	9,626,653
Equities	12,006,632	10,547,874	8,899,183	7,460,209	6,666,996	4,172,061	6,042,396	6,637,071	5,703,225	5,911,936
Receivables	55,021	56,694	29,720	1,763,883	1,722,903	1,189,091	714,140	667,714	528,813	559,870
Other	1	-	1	-	(1)	1	1	-	(1)	(1)
Total	21,275,968	19,829,840	19,572,810	19,994,087	18,368,455	15,257,337	17,009,534	17,688,526	17,374,986	17,146,875
INCOME										
From municipality	2,529,427	2,011,975	2,596,836	2,523,729	2,286,366	1,980,619	931,128	721,847	684,187	617,637
From members	411,535	417,204	456,332	411,295	476,035	416,440	381,721	379,172	373,553	332,106
Other revenue	42,969	33,172	1,324	(1)	433	374	1,355	902	-	-
Total Operating Revenue	2,983,931	2,462,351	3,054,492	2,935,023	2,762,834	2,397,433	1,314,204	1,101,921	1,057,740	949,743
EXPENSES										
Pensions and benefits	3,294,544	3,094,071	2,969,820	2,727,627	2,560,768	2,463,185	2,401,298	2,273,808	2,225,835	2,146,368
Professional services	6,990	6,650	12,325	17,305	17,828	17,579	18,714	6,933	5,683	3,300
Other expenses	28,432	27,670	22,271	40,193	34,647	23,207	20,650	18,699	17,930	18,439
Total Operating Expenses	3,329,966	3,128,391	3,004,416	2,785,125	2,613,243	2,503,971	2,440,662	2,299,440	2,249,448	2,168,107
Net Operating Income/(Loss)	(346,035)	(666,040)	50,076	149,898	149,591	(106,538)	(1,126,458)	(1,197,519)	(1,191,708)	(1,218,364)
INVESTMENT INCOME										
Investment income/(loss)	1,848,675	1,008,799	1,323,091	1,465,101	2,511,177	(2,055,583)	461,110	1,425,527	1,427,678	440,970
Investment fees	86,695	85,729	76,979	62,298	62,844	67,410	36,875	57,716	17,610	12,475
Net Investment Income	1,761,980	923,070	1,246,112	1,402,803	2,448,333	(2,122,993)	424,235	1,367,811	1,410,068	428,495
Change in Net Present Assets	1,415,945	257,030	1,296,188	1,552,701	2,597,924	(2,229,531)	(702,224)	170,292	218,360	(780,652)

ANNA FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,808,525	1,787,531	1,786,787	1,734,733	1,681,827	1,561,755	1,426,845	1,286,899	1,158,770	1,048,014
Net Present Assets - Actuarial Value *	1,899,028	1,851,077	1,822,008	1,736,063	1,681,827	1,561,755	1,426,845	1,286,899	1,158,770	1,048,014
Actuarial Accrued Liability - ("AAL")	3,946,369	3,923,284	3,435,306	2,559,475	2,238,440	2,076,366	1,960,212	1,752,952	1,630,284	1,435,817
Surplus/(Unfunded AAL)	(2,047,341)	(2,072,207)	(1,613,298)	(823,412)	(556,613)	(514,611)	(533,367)	(466,053)	(471,514)	(387,803)
Percent Funded at Actuarial Value	48.1%	47.2%	53.0%	67.8%	75.1%	75.2%	72.8%	73.4%	71.1%	73.0%
(Increase)/Decrease in Unfunded AAL	24,866	(458,909)	(789,886)	(266,799)	(42,002)	18,756	(67,314)	5,461	(83,711)	(74,842)
Active participants	2	2	4	4	5	6	6	6	6	6
Inactive participants	4	4	2	2	1	-	-	-	-	-
Average Active Salary	51,818	49,867	48,565	46,809	47,331	44,949	43,191	41,163	39,465	36,865
Total Salary	103,635	99,734	194,258	187,234	236,653	269,691	259,147	246,977	236,788	221,187
Internal Rate of Return - 10 years	2.83%									
Payroll Growth Rate - 10 years	-6.76%									
ASSETS										
Cash , NOW, Money Market	1,277,025	1,361,530	1,558,011	1,587,648	1,601,972	1,481,187	1,348,735	1,216,137	1,094,417	995,099
Fixed Instruments	125,807	137,350	133,505	50,676	-	-	-	-	-	-
Equities	314,063	201,690	24,460	24,065	-	-	-	-	-	-
Receivables	91,780	88,117	70,811	72,614	79,905	80,619	78,110	70,761	64,353	52,916
Other	-	(1)	-	-	-	(1)	-	1	-	(1)
Total	1,808,675	1,788,686	1,786,787	1,735,003	1,681,877	1,561,805	1,426,845	1,286,899	1,158,770	1,048,014
INCOME										
From municipality	121,824	80,603	68,799	71,123	72,079	66,645	66,568	59,885	54,545	45,498
From members	9,458	10,780	17,163	17,380	23,619	24,221	23,905	23,679	21,092	19,690
Other revenue	-	-	-	-	-	-	1	1	-	1
Total Operating Revenue	131,282	91,383	85,962	88,503	95,698	90,866	90,474	83,565	75,637	65,189
EXPENSES										
Pensions and benefits	143,064	132,537	76,847	64,446	14,513	-	-	-	-	-
Professional services	4,388	4,370	3,905	3,480	2,435	2,650	1,600	1,500	1,000	1,000
Other expenses	3,069	555	561	327	285	257	231	210	193	177
Total Operating Expenses	150,521	137,462	81,313	68,253	17,233	2,907	1,831	1,710	1,193	1,177
Net Operating Income/(Loss)	(19,239)	(46,079)	4,649	20,250	78,465	87,959	88,643	81,855	74,444	64,012
INVESTMENT INCOME										
Investment income/(loss)	40,291	46,870	47,448	32,676	41,627	46,972	51,327	46,294	36,331	21,092
Investment fees	59	47	43	20	20	20	24	20	20	20
Net Investment Income	40,232	46,823	47,405	32,656	41,607	46,952	51,303	46,274	36,311	21,072
Change in Net Present Assets	20,994	744	52,054	52,906	120,072	134,910	139,946	128,129	110,756	85,083

ANNA POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,058,579	1,949,406	1,869,786	1,802,183	1,722,910	1,643,341	1,553,618	1,478,217	1,408,559	1,349,994
Net Present Assets - Actuarial Value *	2,153,901	2,008,964	1,899,138	1,789,278	1,709,599	1,626,052	1,545,168	1,477,179	1,411,244	1,342,260
Actuarial Accrued Liability - ("AAL")	4,800,409	4,890,717	4,926,112	3,706,371	3,463,586	3,294,474	3,070,003	2,822,776	2,626,327	2,305,349
Surplus/(Unfunded AAL)	(2,646,508)	(2,881,753)	(3,026,974)	(1,917,093)	(1,753,987)	(1,668,422)	(1,524,835)	(1,345,597)	(1,215,083)	(963,089)
Percent Funded at Actuarial Value	44.9%	41.1%	38.6%	48.3%	49.4%	49.4%	50.3%	52.3%	53.7%	58.2%
(Increase)/Decrease in Unfunded AAL	235,245	145,221	(1,109,881)	(163,106)	(85,565)	(143,587)	(179,238)	(130,514)	(251,994)	(275,824)
Active participants	5	6	7	8	8	8	8	8	7	8
Inactive participants	7	7	6	5	5	5	5	5	5	4
Average Active Salary	50,057	50,519	48,218	46,917	45,163	43,835	42,093	39,283	37,973	35,586
Total Salary	250,286	303,116	337,525	375,335	361,300	350,678	336,746	314,260	265,813	284,690
Internal Rate of Return - 10 years	3.22%									
Payroll Growth Rate - 10 years	-1.18%									
ASSETS										
Cash , NOW, Money Market	1,084,350	1,091,011	1,214,120	1,367,637	1,447,844	1,374,716	1,320,347	1,265,168	1,169,295	1,092,845
Fixed Instruments	415,827	430,623	423,503	262,300	153,808	150,893	135,161	120,838	159,938	187,945
Equities	388,088	263,716	99,513	48,305	-	-	-	-	-	-
Receivables	172,048	165,096	132,650	124,210	121,333	117,820	98,185	92,512	79,400	69,254
Other	1	-	-	1	-	(1)	-	(1)	1	-
Total	2,060,314	1,950,446	1,869,786	1,802,453	1,722,985	1,643,428	1,553,693	1,478,517	1,408,634	1,350,044
INCOME										
From municipality	224,945	152,586	130,234	122,039	113,473	103,777	88,786	81,894	71,277	64,688
From members	25,280	32,660	32,371	35,993	34,857	32,618	31,829	29,860	28,678	26,306
Other revenue	-	-	-	-	-	-	-	-	(1)	1
Total Operating Revenue	250,225	185,246	162,605	158,032	148,330	136,395	120,615	111,754	99,954	90,995
EXPENSES										
Pensions and benefits	174,798	152,992	148,766	114,798	111,454	108,208	112,625	100,573	73,334	61,804
Professional services	5,045	4,980	4,975	4,680	3,825	4,190	3,000	3,460	2,345	2,070
Other expenses	2,787	569	570	425	311	296	301	270	256	403
Total Operating Expenses	182,630	158,541	154,311	119,903	115,590	112,694	115,926	104,303	75,935	64,277
Net Operating Income/(Loss)	67,595	26,705	8,294	38,129	32,740	23,701	4,689	7,451	24,019	26,718
INVESTMENT INCOME										
Investment income/(loss)	41,733	52,975	59,386	41,163	46,849	66,042	70,712	62,268	34,566	40,058
Investment fees	156	60	76	20	20	20	-	60	20	20
Net Investment Income	41,577	52,915	59,310	41,143	46,829	66,022	70,712	62,208	34,546	40,038
Change in Net Present Assets	109,173	79,620	67,603	79,273	79,569	89,723	75,401	69,658	58,565	66,756

ANTIOCH POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	7,410,242	6,972,172	6,444,894	5,814,629	5,296,018	4,610,930	4,240,727	3,876,623	3,503,173	3,591,437
Net Present Assets - Actuarial Value *	7,714,253	7,140,188	6,537,073	-	5,277,811	4,588,677	4,204,291	3,866,277	3,503,173	3,591,437
Actuarial Accrued Liability - ("AAL")	22,748,077	19,685,104	18,852,798	15,128,595	15,128,595	13,875,430	12,279,464	11,393,833	10,076,619	9,202,132
Surplus/(Unfunded AAL)	(15,033,824)	(12,544,916)	(12,315,725)	(15,128,595)	(9,850,784)	(9,286,753)	(8,075,173)	(7,527,556)	(6,573,446)	(5,610,695)
Percent Funded at Actuarial Value	33.9%	36.3%	34.7%	0.0%	34.9%	33.1%	34.2%	33.9%	34.8%	39.0%
(Increase)/Decrease in Unfunded AAL	(2,488,908)	(229,191)	2,812,870	(5,277,811)	(564,031)	(1,211,580)	(547,617)	(954,110)	(962,751)	(1,185,869)
Active participants	27	28	27	30	30	28	29	26	25	25
Inactive participants	16	13	13	9	9	9	8	7	7	6
Average Active Salary	77,766	74,088	73,938	67,113	67,113	64,432	61,309	63,004	57,612	60,051
Total Salary	2,099,670	2,074,458	1,996,332	2,013,390	2,013,390	1,804,096	1,777,960	1,638,113	1,440,289	1,501,283
Internal Rate of Return - 10 years	3.92%									
Payroll Growth Rate - 10 years	7.57%									
ASSETS										
Cash , NOW, Money Market	60,098	101,265	820,337	920,206	1,564,500	2,927,111	3,011,008	2,174,278	1,657,628	1,908,692
Fixed Instruments	2,943,280	3,001,465	2,052,732	2,656,313	1,924,221	657,391	1,063,725	1,691,999	1,879,391	1,368,045
Equities	4,406,864	3,869,442	3,537,605	2,238,111	1,807,298	1,026,428	215,994	-	-	-
Receivables	26,835	30,528	34,221	-	-	-	-	-	-	314,700
Other	-	(1)	(1)	(1)	(1)	-	-	10,346	(33,846)	-
Total	7,437,077	7,002,699	6,444,894	5,814,629	5,296,018	4,610,930	4,290,727	3,876,623	3,503,173	3,591,437
INCOME										
From municipality	784,690	741,158	717,207	673,650	673,889	607,851	398,328	348,091	10,768	357,180
From members	216,294	205,770	252,204	189,163	182,669	161,802	149,412	135,183	135,245	123,165
Other revenue	-	-	1	-	-	-	-	-	-	-
Total Operating Revenue	1,000,984	946,928	969,412	862,813	856,558	769,653	547,740	483,274	146,013	480,345
EXPENSES										
Pensions and benefits	793,159	722,268	613,442	490,279	480,560	456,641	384,367	284,449	288,480	216,519
Professional services	2,310	4,035	1,225	6,158	4,467	500	5,607	200	-	238
Other expenses	2,299	2,658	2,384	1,571	1,608	1,526	1,763	718	1,959	(1)
Total Operating Expenses	797,768	728,961	617,051	498,008	486,635	458,667	391,737	285,367	290,439	216,756
Net Operating Income/(Loss)	203,216	217,967	352,361	364,805	369,923	310,986	156,003	197,907	(144,426)	263,589
INVESTMENT INCOME										
Investment income/(loss)	261,023	368,283	301,281	175,922	335,934	78,055	222,258	175,544	56,162	104,752
Investment fees	26,169	25,021	23,377	22,116	20,768	18,839	14,157	-	-	-
Net Investment Income	234,854	343,262	277,904	153,806	315,166	59,216	208,101	175,544	56,162	104,752
Change in Net Present Assets	438,070	527,278	630,265	518,611	685,088	370,203	364,104	373,450	(88,264)	368,341

ARLINGTON HEIGHTS FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	85,488,073	76,050,049	68,729,460	65,949,238	58,904,940	49,317,817	55,879,538	53,208,326	49,380,238	46,118,203
Net Present Assets - Actuarial Value *	81,668,367	75,475,150	70,434,943	64,216,534	57,301,581	47,608,868	54,785,027	52,889,003	49,623,297	45,040,548
Actuarial Accrued Liability - ("AAL")	125,752,382	117,098,514	111,575,576	105,358,970	99,063,900	94,823,133	88,917,856	78,404,663	75,178,863	69,920,662
Surplus/(Unfunded AAL)	(44,084,015)	(41,623,364)	(41,140,633)	(41,142,436)	(41,762,319)	(47,214,265)	(34,132,829)	(25,515,660)	(25,555,566)	(24,880,114)
Percent Funded at Actuarial Value	64.9%	64.5%	63.1%	61.0%	57.8%	50.2%	61.6%	67.5%	66.0%	64.4%
(Increase)/Decrease in Unfunded AAL	(2,460,651)	(482,731)	1,803	619,883	5,451,946	(13,081,436)	(8,617,169)	39,906	(675,452)	(1,003,347)
Active participants	108	108	108	105	109	110	110	111	102	101
Inactive participants	99	96	95	92	86	80	78	77	76	73
Average Active Salary	92,802	90,502	86,637	85,616	83,846	80,833	76,455	72,719	72,649	69,493
Total Salary	10,022,659	9,774,246	9,356,784	8,989,722	9,139,243	8,891,600	8,410,031	8,071,755	7,410,161	7,018,789
Internal Rate of Return - 10 years	6.84%									
Payroll Growth Rate - 10 years	3.56%									
ASSETS										
Cash , NOW, Money Market	5,347,652	4,483,024	4,391,834	4,380,768	4,163,749	3,147,528	3,689,358	2,299,258	1,403,830	2,986,813
Fixed Instruments	26,364,053	22,928,265	31,198,137	31,992,824	44,524,154	38,734,484	41,787,430	32,368,459	29,159,262	27,158,216
Equities	56,047,425	50,837,027	35,166,217	31,214,540	11,646,959	8,642,436	11,482,450	19,592,377	19,703,547	16,650,814
Receivables	224,681	210,687	332,872	349,317	310,634	269,133	292,462	268,680	214,380	208,461
Other	-	-	-	2	-	343	(1)	-	-	-
Total	87,983,811	78,459,003	71,089,060	67,937,451	60,645,496	50,793,924	57,251,699	54,528,774	50,481,019	47,004,304
INCOME										
From municipality	4,701,000	4,588,000	4,470,608	3,948,000	3,244,000	3,109,350	2,856,000	2,679,241	2,134,800	1,881,200
From members	939,893	911,619	874,164	870,358	868,019	842,032	797,936	737,386	704,023	656,854
Other revenue	822	7,358	1,700	5,847	18,339	1	8,348	1,842	27,137	-
Total Operating Revenue	5,641,715	5,506,977	5,346,472	4,824,205	4,130,358	3,951,383	3,662,284	3,418,469	2,865,960	2,538,054
EXPENSES										
Pensions and benefits	5,445,274	5,147,661	4,899,304	4,446,637	4,106,487	3,912,502	3,590,076	3,395,591	3,250,883	3,010,789
Professional services	18,976	8,503	18,119	6,615	40,530	9,656	14,988	3,013	12,744	2,000
Other expenses	15,953	15,138	17,163	17,168	15,698	12,663	12,206	16,701	16,500	10,669
Total Operating Expenses	5,480,203	5,171,302	4,934,586	4,470,420	4,162,715	3,934,821	3,617,270	3,415,305	3,280,127	3,023,458
Net Operating Income/(Loss)	161,512	335,675	411,886	353,785	(32,357)	16,562	45,014	3,164	(414,167)	(485,404)
INVESTMENT INCOME										
Investment income/(loss)	9,457,057	7,189,507	2,521,883	6,860,468	9,779,730	(6,425,597)	2,781,807	3,989,601	3,761,018	2,535,852
Investment fees	180,545	204,594	153,547	169,955	160,250	152,686	155,610	164,677	84,817	104,616
Net Investment Income	9,276,512	6,984,913	2,368,336	6,690,513	9,619,480	(6,578,283)	2,626,197	3,824,924	3,676,201	2,431,236
Change in Net Present Assets	9,438,024	7,320,589	2,780,222	7,044,298	9,587,123	(6,561,721)	2,671,212	3,828,088	3,262,035	1,945,831

ARLINGTON HEIGHTS POLICE FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	99,863,906	90,013,909	81,568,661	78,337,151	71,334,367	61,643,295	71,005,207	69,758,782	63,718,878	57,572,153
Net Present Assets - Actuarial Value *	97,715,062	90,557,367	84,089,771	77,038,430	70,563,038	61,690,143	71,723,802	71,972,127	66,460,961	59,428,248
Actuarial Accrued Liability - ("AAL")	130,056,206	119,705,890	114,737,214	112,318,912	106,977,687	99,892,496	92,845,473	85,702,629	82,307,758	77,190,963
Surplus/(Unfunded AAL)	(32,341,144)	(29,148,523)	(30,647,443)	(35,280,482)	(36,414,649)	(38,202,353)	(21,121,671)	(13,730,502)	(15,846,797)	(17,762,715)
Percent Funded at Actuarial Value	75.1%	75.6%	73.3%	68.6%	66.0%	61.8%	77.3%	84.0%	80.7%	77.0%
(Increase)/Decrease in Unfunded AAL	(3,192,621)	1,498,920	4,633,039	1,134,167	1,787,704	(17,080,682)	(7,391,169)	2,116,295	1,915,918	1,989,327
Active participants	106	111	108	111	111	114	110	113	112	114
Inactive participants	89	85	85	75	74	71	70	69	67	67
Average Active Salary	93,552	90,705	88,354	88,547	85,722	82,775	79,815	73,251	72,531	68,350
Total Salary	9,916,473	10,068,241	9,542,237	9,828,699	9,515,150	9,436,305	8,779,683	8,277,378	8,123,457	7,791,856
Internal Rate of Return - 10 years	6.82%									
Payroll Growth Rate - 10 years	2.49%									
ASSETS										
Cash , NOW, Money Market	7,798,598	5,236,614	5,526,093	5,417,453	3,856,570	3,632,887	4,818,166	3,099,466	4,127,572	2,179,459
Fixed Instruments	60,219,677	58,901,933	61,676,850	50,589,950	47,456,414	43,985,095	41,232,974	40,382,594	36,294,241	37,358,464
Equities	33,878,028	27,897,809	16,300,807	23,803,401	21,094,347	14,737,723	25,665,310	26,874,167	23,819,126	18,473,382
Receivables	279,039	233,151	193,922	238,419	227,643	382,796	375,616	403,963	410,482	417,562
Other	-	(1)	1	-	-	-	1	1	-	1
Total	102,175,342	92,269,506	83,697,673	80,049,223	72,634,974	62,738,501	72,092,067	70,760,191	64,651,421	58,428,868
INCOME										
From municipality	4,330,880	4,288,000	4,038,031	3,379,573	2,442,000	2,307,800	2,285,000	2,256,000	2,064,300	1,811,700
From members	1,322,676	1,324,666	1,207,183	948,741	951,678	1,233,859	897,666	841,210	893,771	769,719
Other revenue	3,155	34,076	1,951	30,860	3,421	16,699	(1)	(1)	2,003	2,417
Total Operating Revenue	5,656,711	5,646,742	5,247,165	4,359,174	3,397,099	3,558,358	3,182,665	3,097,209	2,960,074	2,583,836
EXPENSES										
Pensions and benefits	4,903,400	4,398,500	4,185,829	3,778,118	3,514,679	3,294,082	3,262,708	3,043,475	2,766,007	2,611,721
Professional services	14,851	14,731	40,994	30,248	16,382	4,465	3,608	17,671	6,162	2,508
Other expenses	23,814	24,084	23,092	24,354	26,258	28,481	24,422	33,522	29,526	31,435
Total Operating Expenses	4,942,065	4,437,315	4,249,915	3,832,720	3,557,319	3,327,028	3,290,738	3,094,668	2,801,695	2,645,664
Net Operating Income/(Loss)	714,646	1,209,427	997,250	526,454	(160,220)	231,330	(108,073)	2,541	158,379	(61,828)
INVESTMENT INCOME										
Investment income/(loss)	9,400,427	7,488,101	9,439,876	6,709,520	10,040,143	(9,355,301)	1,627,318	6,263,503	6,231,710	3,718,778
Investment fees	265,075	252,279	202,832	233,190	188,851	237,941	272,821	226,140	243,365	173,333
Net Investment Income	9,135,352	7,235,822	9,237,044	6,476,330	9,851,292	(9,593,242)	1,354,497	6,037,363	5,988,345	3,545,445
Change in Net Present Assets	9,849,997	8,445,248	3,231,510	7,002,784	9,691,072	(9,361,912)	1,246,425	6,039,904	6,146,725	3,483,617

ATWOOD FPD FIREFIGHTERS PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	28	(6,785)	7,126	21,024	28,572	11,604	13,625	11,277	1,482	23,207
Net Present Assets - Actuarial Value *	(10,006)	-	8,412	22,003	-	11,604	13,625	11,277	1,482	23,207
Actuarial Accrued Liability - ("AAL")	89,180	98,095	98,095	102,616	141,825	141,825	148,377	146,127	151,748	145,428
Surplus/(Unfunded AAL)	(99,186)	(98,095)	(89,683)	(80,613)	(141,825)	(130,221)	(134,752)	(134,850)	(150,266)	(122,221)
Percent Funded at Actuarial Value	-11.2%	0.0%	8.6%	21.4%	0.0%	8.2%	9.2%	7.7%	1.0%	16.0%
(Increase)/Decrease in Unfunded AAL	(1,091)	(8,412)	(9,070)	61,212	(11,604)	4,531	98	15,416	(28,045)	(14,877)
Active participants	-	-	-	-	-	-	-	-	-	-
Inactive participants	2	2	2	2	2	2	2	2	2	2
Average Active Salary	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total Salary	-	-	-	-	-	-	-	-	-	-
Internal Rate of Return - 10 years	1.87%									
Payroll Growth Rate - 10 years	N/A									
ASSETS										
Cash , NOW, Money Market	28	215	7,126	21,024	28,572	11,871	13,891	11,277	1,482	23,207
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	28	215	7,126	21,024	28,572	11,871	13,891	11,277	1,482	23,207
INCOME										
From municipality	7,525	-	-	6,347	35,318	25,782	30,024	35,794	3,660	2,920
From members	-	-	-	-	-	-	-	-	-	-
Other revenue	13,200	-	-	-	-	-	-	-	(1)	-
Total Operating Revenue	20,725	-	-	6,347	35,318	25,782	30,024	35,794	3,659	2,920
EXPENSES										
Pensions and benefits	13,911	13,911	13,911	13,911	19,069	27,822	27,822	26,226	26,098	24,967
Professional services	-	-	-	-	-	-	-	-	-	-
Other expenses	2	-	-	-	-	-	-	-	-	-
Total Operating Expenses	13,913	13,911	13,911	13,911	19,069	27,822	27,822	26,226	26,098	24,967
Net Operating Income/(Loss)	6,812	(13,911)	(13,911)	(7,564)	16,249	(2,040)	2,202	9,568	(22,439)	(22,047)
INVESTMENT INCOME										
Investment income/(loss)	1	1	13	16	24	20	146	226	714	1,218
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	1	1	13	16	24	20	146	226	714	1,218
Change in Net Present Assets	6,813	(13,911)	(13,898)	(7,548)	16,968	(2,021)	2,348	9,795	(21,725)	(20,829)

AURORA FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	139,595,737	132,575,572	117,268,887	106,721,205	103,639,598	93,631,042	83,184,467	92,696,906	85,053,243	77,065,831
Net Present Assets - Actuarial Value *	136,517,946	127,276,751	118,370,539	111,407,879	101,867,062	92,039,656	79,640,472	90,841,429	85,001,986	76,935,684
Actuarial Accrued Liability - ("AAL")	255,089,345	243,693,086	226,327,616	213,935,029	203,659,353	191,532,306	176,768,558	163,335,277	149,224,423	137,250,943
Surplus/(Unfunded AAL)	(118,571,399)	(116,416,335)	(107,957,077)	(102,527,150)	(101,792,291)	(99,492,650)	(97,128,086)	(72,493,848)	(64,222,437)	(60,315,259)
Percent Funded at Actuarial Value	53.5%	52.2%	52.3%	52.1%	50.0%	48.1%	45.1%	55.6%	57.0%	56.1%
(Increase)/Decrease in Unfunded AAL	(2,155,064)	(8,459,258)	(5,429,927)	(734,859)	(2,299,641)	(2,364,564)	(24,634,238)	(8,271,411)	(3,907,178)	(13,476,338)
Active participants	191	194	193	191	193	197	206	207	204	207
Inactive participants	169	163	158	164	165	149	136	129	129	127
Average Active Salary	105,380	102,976	99,753	97,660	96,948	96,968	88,516	84,737	85,621	78,763
Total Salary	20,127,607	19,977,316	19,252,373	18,653,043	18,711,049	19,102,729	18,234,386	17,540,467	17,466,630	16,303,941
Internal Rate of Return - 10 years	5.40%									
Payroll Growth Rate - 10 years	3.52%									
ASSETS										
Cash , NOW, Money Market	11,550,186	10,558,479	9,658,882	9,515,471	18,077,242	17,505,485	18,942,868	4,344,067	4,025,713	4,915,435
Fixed Instruments	43,335,815	41,589,604	44,675,855	46,072,958	34,457,090	30,857,620	37,061,517	48,107,918	42,452,154	37,022,056
Equities	83,680,768	79,606,171	62,179,918	50,322,393	50,389,611	44,597,333	26,754,453	39,660,431	38,015,806	34,673,165
Receivables	1,074,633	869,413	792,365	789,964	749,685	499,576	441,093	607,570	577,062	519,626
Other	5,740	7,364	16,854	50,927	(1)	193,051	2,519	(1)	-	(1)
Total	139,647,142	132,631,031	117,323,874	106,751,713	103,673,627	93,653,065	83,202,450	92,719,985	85,070,735	77,130,281
INCOME										
From municipality	8,014,740	7,597,704	7,380,005	8,574,474	8,268,900	6,729,000	6,570,934	5,511,901	4,890,688	4,333,756
From members	1,973,576	2,036,724	1,838,447	1,811,672	1,928,705	1,997,642	1,712,288	1,637,110	1,625,784	1,544,805
Other revenue	-	(1)	-	-	-	-	(1)	-	-	3,543
Total Operating Revenue	9,988,316	9,634,427	9,218,452	10,386,146	10,197,605	8,726,642	8,283,221	7,149,011	6,516,472	5,882,104
EXPENSES										
Pensions and benefits	10,244,211	9,536,863	8,901,828	8,757,956	7,922,547	6,951,303	6,311,909	5,679,493	5,386,503	4,893,808
Professional services	36,197	36,573	24,639	40,645	30,846	24,796	8,193	9,032	24,354	35,416
Other expenses	19,965	21,190	21,635	20,114	22,520	13,561	13,097	11,657	13,619	12,587
Total Operating Expenses	10,300,373	9,594,626	8,948,102	8,818,715	7,975,913	6,989,660	6,333,199	5,700,182	5,424,476	4,941,811
Net Operating Income/(Loss)	(312,057)	39,801	270,350	1,567,431	2,221,692	1,736,982	1,950,022	1,448,829	1,091,996	940,293
INVESTMENT INCOME										
Investment income/(loss)	7,702,650	15,646,663	10,652,895	1,874,907	8,144,020	9,010,039	(11,074,430)	6,639,477	7,271,314	2,979,080
Investment fees	370,428	379,779	375,563	360,731	357,156	300,447	388,031	444,643	375,898	345,474
Net Investment Income	7,332,222	15,266,884	10,277,332	1,514,176	7,786,864	8,709,592	(11,462,461)	6,194,834	6,895,416	2,633,606
Change in Net Present Assets	7,020,165	15,306,685	10,547,682	3,081,607	10,008,556	10,446,575	(9,512,439)	7,643,663	7,987,412	3,573,899

AURORA POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	174,076,297	163,795,849	144,783,442	131,842,905	126,755,289	114,040,909	102,471,498	115,624,188	106,945,254	96,519,585
Net Present Assets - Actuarial Value *	169,737,348	156,558,007	145,335,654	136,898,111	124,727,833	112,168,568	97,852,942	113,343,546	107,142,761	96,355,646
Actuarial Accrued Liability - ("AAL")	313,767,273	294,322,074	282,568,498	266,467,215	254,184,246	242,240,866	227,312,937	207,187,410	193,227,714	176,977,635
Surplus/(Unfunded AAL)	(144,029,925)	(137,764,067)	(137,232,844)	(129,569,104)	(129,456,413)	(130,072,298)	(129,459,995)	(93,843,864)	(86,084,953)	(80,621,989)
Percent Funded at Actuarial Value	54.1%	53.2%	51.4%	51.4%	49.1%	46.3%	43.0%	54.7%	55.4%	54.4%
(Increase)/Decrease in Unfunded AAL	(6,265,858)	(531,223)	(7,663,740)	(112,691)	615,885	(612,303)	(35,616,131)	(7,758,911)	(5,462,964)	(15,453,513)
Active participants	289	288	289	283	282	300	297	301	291	281
Inactive participants	198	191	190	188	182	179	177	170	153	140
Average Active Salary	98,341	93,445	92,415	91,598	88,680	87,194	83,885	76,632	76,635	74,237
Total Salary	28,420,501	26,912,214	26,708,019	25,922,346	25,007,816	26,158,149	24,913,911	23,066,349	22,300,758	20,860,606
Internal Rate of Return - 10 years	5.53%									
Payroll Growth Rate - 10 years	4.00%									
ASSETS										
Cash , NOW, Money Market	13,251,120	11,503,310	10,392,952	10,501,211	20,005,703	18,808,751	20,368,839	5,013,396	5,833,717	5,901,844
Fixed Instruments	53,109,623	50,921,659	55,049,222	55,313,014	39,798,023	39,793,287	48,363,702	60,153,598	52,154,584	46,937,671
Equities	106,537,096	100,480,531	78,503,448	65,089,583	66,148,400	54,207,534	33,193,602	49,713,731	48,250,026	43,108,846
Receivables	1,161,680	956,641	906,428	958,277	837,247	596,005	570,225	772,008	730,517	640,961
Other	84,993	4,820	4,679	4,547	1	659,781	2,520	-	-	(1)
Total	174,144,512	163,866,961	144,856,729	131,866,632	126,789,374	114,065,358	102,498,888	115,652,733	106,968,844	96,589,321
INCOME										
From municipality	10,092,419	8,858,531	8,270,619	10,364,821	9,901,400	7,821,000	7,152,523	6,145,484	5,513,677	4,664,740
From members	2,936,722	2,784,505	2,904,235	2,569,070	2,734,923	2,888,475	2,681,006	2,318,406	2,590,928	2,258,515
Other revenue	-	19	83	6,853	5,024	14,331	-	(1)	-	3,874
Total Operating Revenue	13,029,141	11,643,055	11,174,937	12,940,744	12,641,347	10,723,806	9,833,529	8,463,889	8,104,605	6,927,129
EXPENSES										
Pensions and benefits	11,942,967	11,575,843	11,182,448	10,485,821	10,019,458	9,259,862	8,747,900	7,664,187	6,298,604	5,298,381
Professional services	60,914	60,426	40,940	45,439	22,857	32,431	18,429	22,837	30,155	38,758
Other expenses	20,960	20,475	19,925	22,020	19,971	18,584	16,818	18,096	17,902	16,762
Total Operating Expenses	12,024,841	11,656,744	11,243,313	10,553,280	10,062,286	9,310,877	8,783,147	7,705,120	6,346,661	5,353,901
Net Operating Income/(Loss)	1,004,300	(13,689)	(68,376)	2,387,464	2,579,061	1,412,929	1,050,382	758,769	1,757,944	1,573,228
INVESTMENT INCOME										
Investment income/(loss)	9,725,498	19,481,241	13,462,992	3,172,054	10,576,122	10,530,711	(13,729,464)	8,451,480	9,115,357	3,696,673
Investment fees	449,350	455,145	454,079	471,903	440,802	374,229	473,608	531,316	447,632	409,367
Net Investment Income	9,276,148	19,026,096	13,008,913	2,700,151	10,135,320	10,156,482	(14,203,072)	7,920,164	8,667,725	3,287,306
Change in Net Present Assets	10,280,448	19,012,407	12,940,537	5,087,616	12,714,380	11,569,411	(13,152,690)	8,678,934	10,425,669	4,860,534

BARRINGTON FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	14,811,824	13,969,128	12,162,987	10,654,012	9,660,535	8,162,314	6,791,616	6,709,825	5,687,212	4,610,677
Net Present Assets - Actuarial Value *	14,736,045	13,793,231	12,287,011	10,923,734	9,488,073	8,136,722	6,745,377	6,670,054	5,702,263	4,631,581
Actuarial Accrued Liability - ("AAL")	16,207,682	17,058,502	15,328,658	13,883,458	12,585,511	9,793,124	8,969,353	7,313,676	5,898,953	4,863,633
Surplus/(Unfunded AAL)	(1,471,637)	(3,265,271)	(3,041,647)	(2,959,724)	(3,097,438)	(1,656,402)	(2,223,976)	(643,622)	(196,690)	(232,052)
Percent Funded at Actuarial Value	90.9%	80.9%	80.2%	78.7%	75.4%	83.1%	75.2%	91.2%	96.7%	95.2%
(Increase)/Decrease in Unfunded AAL	1,793,634	(223,624)	(81,923)	137,714	(1,441,036)	567,574	(1,580,354)	(446,932)	35,362	789,680
Active participants	18	31	39	39	37	37	36	37	37	34
Inactive participants	32	22	15	16	16	5	2	-	-	-
Average Active Salary	91,293	85,870	82,483	79,977	77,150	75,452	75,601	71,606	67,960	65,736
Total Salary	1,643,281	2,661,974	3,216,856	3,119,096	2,854,538	2,791,730	2,721,637	2,649,421	2,514,520	2,235,039
Internal Rate of Return - 10 years	6.06%									
Payroll Growth Rate - 10 years	-2.68%									
ASSETS										
Cash , NOW, Money Market	107,753	131,090	153,615	92,444	345,139	88,565	2,317,769	1,640,667	2,202,375	570,700
Fixed Instruments	7,804,711	7,229,520	6,995,192	6,141,901	5,812,463	5,126,137	3,280,691	2,700,123	2,203,263	2,908,699
Equities	6,877,348	6,547,947	4,913,540	4,261,547	3,389,136	2,881,359	1,142,127	2,315,972	1,244,316	1,114,962
Receivables	42,671	64,999	102,655	159,795	115,331	83,214	55,491	54,122	37,069	22,741
Other	2,243	1,925	1,089	1,118	1,116	-	220	525	495	-
Total	14,834,726	13,975,481	12,166,091	10,656,805	9,663,185	8,179,275	6,796,298	6,711,409	5,687,518	4,617,102
INCOME										
From municipality	289,913	687,642	623,143	607,313	609,827	499,149	487,767	494,909	455,008	1,337,974
From members	170,143	296,375	300,117	285,208	266,113	256,665	247,619	247,210	222,352	208,617
Other revenue	5,682	(2,818)	(3,941)	6,979	9,493	2,292	8,706	2,799	(2,620)	-
Total Operating Revenue	465,738	981,199	919,319	899,500	885,433	758,106	744,092	744,918	674,740	1,546,591
EXPENSES										
Pensions and benefits	454,263	335,826	253,858	260,259	154,193	95,885	23,273	1,301	-	3,087
Professional services	72,999	72,872	19,555	21,800	60,590	57,238	43,574	8,450	10,635	6,855
Other expenses	10,689	8,351	10,114	7,629	8,732	10,267	7,931	4,558	3,527	3,635
Total Operating Expenses	537,951	417,049	283,527	289,688	223,515	163,390	74,778	14,309	14,162	13,577
Net Operating Income/(Loss)	(72,213)	564,150	635,792	609,812	661,918	594,716	669,314	730,609	660,578	1,533,014
INVESTMENT INCOME										
Investment income/(loss)	957,735	1,280,115	906,881	413,341	861,980	787,612	(564,869)	311,990	431,421	191,655
Investment fees	42,825	38,125	33,698	29,676	25,677	11,629	22,654	19,985	15,464	10,446
Net Investment Income	914,910	1,241,990	873,183	383,665	836,303	775,983	(587,523)	292,005	415,957	181,209
Change in Net Present Assets	842,696	1,806,141	1,508,975	993,477	1,498,221	1,370,698	81,791	1,022,613	1,076,535	1,714,223

BARRINGTON HILLS POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	7,995,422	7,146,077	6,028,110	4,922,356	4,209,906	3,400,774	2,656,317	2,025,432	1,329,945	587,520
Net Present Assets - Actuarial Value *	8,181,023	7,304,071	6,258,880	5,247,002	4,083,169	3,320,252	2,570,165	2,025,432	1,329,945	587,520
Actuarial Accrued Liability - ("AAL")	13,884,929	12,978,523	11,610,129	11,789,179	10,011,924	9,566,019	8,812,288	7,808,949	7,318,569	5,912,750
Surplus/(Unfunded AAL)	(5,703,906)	(5,674,452)	(5,351,249)	(6,542,177)	(5,928,755)	(6,245,767)	(6,242,123)	(5,783,517)	(5,988,624)	(5,325,230)
Percent Funded at Actuarial Value	58.9%	56.3%	53.9%	44.5%	40.8%	34.7%	29.2%	25.9%	18.2%	9.9%
(Increase)/Decrease in Unfunded AAL	(29,454)	(323,203)	1,190,928	(613,422)	317,012	(3,644)	(458,606)	205,107	(663,394)	(5,325,230)
Active participants	16	19	19	19	19	19	19	19	19	18
Inactive participants	7	5	6	6	4	4	4	4	4	3
Average Active Salary	95,138	94,160	88,999	87,324	85,869	83,156	80,057	72,073	70,432	63,125
Total Salary	1,522,210	1,789,031	1,690,976	1,659,147	1,631,516	1,579,973	1,521,080	1,369,386	1,338,214	1,136,254
Internal Rate of Return - 10 years	0.00%									
Payroll Growth Rate - 10 years	N/A									
ASSETS										
Cash , NOW, Money Market	391,750	628,802	284,707	755,852	304,514	228,115	396,869	1,355,020	825,308	144,800
Fixed Instruments	4,117,305	3,592,185	3,410,417	2,647,600	2,567,399	2,503,908	2,263,109	-	-	-
Equities	3,472,843	2,913,251	2,339,131	1,571,791	1,282,694	677,972	42,008	598,769	469,148	417,709
Receivables	20,859	22,218	15,292	10,864	58,888	13,285	14,941	73,363	39,591	-
Other	2,960	1,928	225	2,155	2,707	-	(1)	(1)	-	30,736
Total	8,005,717	7,158,384	6,049,772	4,988,262	4,216,202	3,423,280	2,716,926	2,027,151	1,334,047	593,245
INCOME										
From municipality	637,596	762,171	834,565	856,690	727,534	647,219	804,650	753,829	278,087	145,167
From members	175,420	186,410	167,504	164,185	167,677	159,511	154,357	144,996	169,744	540,644
Other revenue	(1,308)	3,233	4,427	2,576	(4,999)	(1,656)	14,940	-	-	-
Total Operating Revenue	811,708	951,814	1,006,496	1,023,451	890,212	805,074	973,947	898,825	447,831	685,811
EXPENSES										
Pensions and benefits	310,872	238,994	230,691	225,161	289,611	214,579	301,599	264,753	132,721	77,461
Professional services	22,778	25,962	14,756	15,392	15,611	22,920	11,694	11,604	12,376	14,017
Other expenses	5,707	3,330	6,907	4,594	2,988	3,405	3,531	948	4,368	3,570
Total Operating Expenses	339,357	268,286	252,354	245,147	308,210	240,904	316,824	277,305	149,465	95,048
Net Operating Income/(Loss)	472,351	683,528	754,142	778,304	582,002	564,170	657,123	621,520	298,366	590,763
INVESTMENT INCOME										
Investment income/(loss)	398,833	453,057	365,115	(52,540)	238,243	189,242	(23,035)	77,364	45,014	551
Investment fees	21,839	18,618	13,503	13,314	11,113	8,956	3,203	3,397	-	3,794
Net Investment Income	376,994	434,439	351,612	(65,854)	227,130	180,286	(26,238)	73,967	45,014	(3,243)
Change in Net Present Assets	849,345	1,117,967	1,105,754	712,450	809,132	744,457	630,885	695,487	742,425	587,520

BARRINGTON POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	19,522,682	19,114,805	17,624,537	16,676,875	17,218,079	16,051,086	14,752,796	17,068,141	15,755,552	14,600,968
Net Present Assets - Actuarial Value *	19,044,997	18,426,969	17,841,836	17,519,922	16,882,368	15,763,062	14,492,339	16,970,585	15,713,371	14,500,372
Actuarial Accrued Liability - ("AAL")	32,773,363	31,777,841	30,494,832	29,931,512	29,225,405	27,972,557	25,543,928	24,040,901	22,131,679	20,903,359
Surplus/(Unfunded AAL)	(13,728,366)	(13,350,872)	(12,652,996)	(12,411,590)	(12,343,037)	(12,209,495)	(11,051,589)	(7,070,316)	(6,418,308)	(6,402,987)
Percent Funded at Actuarial Value	58.1%	58.0%	58.5%	58.5%	57.8%	56.4%	56.7%	70.6%	71.0%	69.4%
(Increase)/Decrease in Unfunded AAL	(377,494)	(697,876)	(241,406)	(68,553)	(133,542)	(1,157,906)	(3,981,273)	(652,008)	(15,321)	(801,835)
Active participants	22	23	23	23	23	23	32	32	34	34
Inactive participants	28	26	26	27	26	25	18	17	15	15
Average Active Salary	85,904	85,101	85,354	83,042	82,068	79,022	78,280	75,243	72,293	68,728
Total Salary	1,889,887	1,957,322	1,963,146	1,909,960	1,887,558	1,817,504	2,504,965	2,407,787	2,457,978	2,336,746
Internal Rate of Return - 10 years	5.76%									
Payroll Growth Rate - 10 years	-1.41%									
ASSETS										
Cash , NOW, Money Market	759,883	1,349,930	677,403	821,895	897,824	799,287	1,523,124	502,634	707,026	680,752
Fixed Instruments	6,264,228	5,871,123	8,294,930	5,655,867	7,766,466	8,169,513	8,581,789	5,859,630	5,223,777	4,673,600
Equities	12,457,923	11,846,892	8,581,321	10,132,852	8,439,733	7,034,563	4,580,821	10,662,408	9,792,162	9,206,496
Receivables	50,128	54,369	83,912	77,727	129,763	66,893	79,278	66,500	49,738	66,039
Other	1,742	1,725	775	775	774	-	(1)	(1)	577	578
Total	19,533,904	19,124,039	17,638,341	16,689,116	17,234,560	16,070,256	14,765,011	17,091,171	15,773,280	14,627,465
INCOME										
From municipality	720,206	651,331	582,977	654,232	611,830	397,409	443,057	430,751	398,321	362,068
From members	195,374	192,280	191,913	182,608	183,768	209,968	241,676	323,906	242,130	245,723
Other revenue	(4,515)	(14,070)	(3,889)	28,930	(17,747)	(14,011)	29,925	(285)	(12,549)	2,097
Total Operating Revenue	911,065	829,541	771,001	865,770	777,851	593,366	714,658	754,372	627,902	609,888
EXPENSES										
Pensions and benefits	1,626,900	1,517,892	1,448,902	1,506,077	1,377,983	1,117,910	778,494	651,538	593,047	573,913
Professional services	26,850	24,359	23,530	23,957	22,049	16,935	16,107	18,419	10,550	11,643
Other expenses	8,601	7,998	8,639	8,373	6,782	6,896	6,972	8,157	6,960	7,124
Total Operating Expenses	1,662,351	1,550,249	1,481,071	1,538,407	1,406,814	1,141,741	801,573	678,114	610,557	592,680
Net Operating Income/(Loss)	(751,286)	(720,708)	(710,070)	(672,637)	(628,963)	(548,375)	(86,915)	76,258	17,345	17,208
INVESTMENT INCOME										
Investment income/(loss)	1,226,602	2,263,942	1,735,670	202,718	1,868,965	1,916,456	(2,164,864)	1,298,837	1,207,133	821,082
Investment fees	67,439	52,965	77,939	71,284	73,009	69,791	63,567	62,506	69,894	71,613
Net Investment Income	1,159,163	2,210,977	1,657,731	131,434	1,795,956	1,846,665	(2,228,431)	1,236,331	1,137,239	749,469
Change in Net Present Assets	407,877	1,490,268	947,662	(541,204)	1,166,993	1,298,290	(2,315,345)	1,312,589	1,154,584	766,677

BARTLETT FPD FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	13,295,695	12,081,452	10,072,694	8,437,945	7,578,085	6,119,251	4,850,725	4,683,944	3,970,546	3,527,859
Net Present Assets - Actuarial Value *	13,570,934	11,886,186	10,311,887	8,975,136	7,313,444	5,959,857	4,621,497	4,740,780	4,049,168	3,520,681
Actuarial Accrued Liability - ("AAL")	20,619,938	18,900,059	16,501,044	15,248,754	12,352,844	10,547,201	8,958,806	6,518,479	5,649,677	4,953,407
Surplus/(Unfunded AAL)	(7,049,004)	(7,013,873)	(6,189,157)	(6,273,618)	(5,039,400)	(4,587,344)	(4,337,309)	(1,777,699)	(1,600,509)	(1,432,726)
Percent Funded at Actuarial Value	65.8%	62.9%	62.5%	58.9%	59.2%	56.5%	51.6%	72.7%	71.7%	71.1%
(Increase)/Decrease in Unfunded AAL	(35,131)	(824,716)	84,461	(1,234,218)	(452,056)	(250,035)	(2,559,610)	(177,190)	(167,783)	(940,687)
Active participants	43	43	43	44	44	44	44	31	23	20
Inactive participants	9	7	7	6	5	5	3	2	2	2
Average Active Salary	87,781	86,064	82,942	79,886	74,648	69,420	64,227	59,588	61,268	62,183
Total Salary	3,774,576	3,700,742	3,566,490	3,514,988	3,284,529	3,054,498	2,825,979	1,847,219	1,409,171	1,243,652
Internal Rate of Return - 10 years	5.52%									
Payroll Growth Rate - 10 years	12.89%									
ASSETS										
Cash , NOW, Money Market	377,263	575,917	325,051	489,372	539,560	745,288	391,951	355,493	449,879	207,137
Fixed Instruments	4,611,865	5,019,619	5,154,641	4,374,645	3,841,770	2,686,107	2,854,228	2,438,164	1,929,378	1,918,768
Equities	8,278,722	6,453,433	4,557,332	3,545,931	3,165,658	2,662,260	1,581,827	1,868,231	1,552,626	1,377,188
Receivables	28,631	35,678	37,090	36,392	35,910	30,881	32,042	26,065	41,471	29,164
Other	3,318	3,332	3,980	774	-	200	-	795	706	625
Total	13,299,799	12,087,979	10,078,094	8,447,114	7,582,898	6,124,736	4,860,048	4,688,748	3,974,060	3,532,882
INCOME										
From municipality	941,131	857,849	837,929	939,292	742,583	480,775	153,856	251,135	240,055	242,390
From members	356,532	345,344	337,133	323,636	346,207	283,618	131,391	146,892	124,046	110,383
Other revenue	(7,188)	(1,672)	(1,698)	483	5,029	(1,161)	2,752	5,699	12,308	(10,563)
Total Operating Revenue	1,290,475	1,201,521	1,173,364	1,263,411	1,093,819	763,232	287,999	403,726	376,409	342,210
EXPENSES										
Pensions and benefits	333,211	330,166	321,156	295,891	241,034	146,675	70,537	95,737	98,655	87,886
Professional services	24,090	24,023	22,565	33,540	22,970	32,393	9,210	13,255	15,190	22,052
Other expenses	8,801	9,463	6,987	3,978	3,054	1,519	199	1,219	1,291	961
Total Operating Expenses	366,102	363,652	350,708	333,409	267,058	180,587	79,946	110,211	115,136	110,899
Net Operating Income/(Loss)	924,373	837,869	822,656	930,002	826,761	582,645	208,053	293,515	261,273	231,311
INVESTMENT INCOME										
Investment income/(loss)	317,126	1,201,433	840,780	(41,445)	648,950	707,704	(350,013)	437,505	192,763	191,163
Investment fees	27,255	30,544	28,687	28,697	16,877	21,822	9,655	17,621	11,349	12,234
Net Investment Income	289,871	1,170,889	812,093	(70,142)	632,073	685,882	(359,668)	419,884	181,414	178,929
Change in Net Present Assets	1,214,243	2,008,758	1,634,749	859,860	1,458,834	1,268,526	166,781	713,398	442,687	410,241

BARTLETT POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	31,295,454	29,092,192	26,339,905	23,047,993	20,357,016	17,894,604	17,894,176	16,590,242	14,468,712	13,475,543
Net Present Assets - Actuarial Value *	31,193,979	28,400,919	25,579,610	23,047,993	19,449,352	17,894,604	17,318,852	16,478,253	14,828,206	13,288,005
Actuarial Accrued Liability - ("AAL")	39,552,596	35,863,025	32,798,841	31,969,149	29,265,939	26,411,622	23,691,034	21,835,851	19,437,168	18,492,890
Surplus/(Unfunded AAL)	(8,358,617)	(7,462,106)	(7,219,231)	(8,921,156)	(9,816,587)	(8,517,018)	(6,372,182)	(5,357,598)	(4,608,962)	(5,204,885)
Percent Funded at Actuarial Value	78.9%	79.2%	78.0%	72.1%	66.5%	67.8%	73.1%	75.5%	76.3%	71.9%
(Increase)/Decrease in Unfunded AAL	(896,511)	(242,875)	1,701,925	895,431	(1,299,569)	(2,144,836)	(1,014,584)	(748,636)	595,923	(466,451)
Active participants	57	55	53	54	53	55	53	52	51	52
Inactive participants	23	24	23	18	17	14	12	12	11	11
Average Active Salary	88,883	86,265	84,650	80,796	79,819	75,508	76,188	72,547	69,350	67,567
Total Salary	5,066,337	4,744,554	4,486,469	4,362,986	4,230,419	4,152,916	4,037,968	3,772,418	3,536,860	3,513,476
Internal Rate of Return - 10 years	5.86%									
Payroll Growth Rate - 10 years	4.52%									
ASSETS										
Cash , NOW, Money Market	2,793,573	2,182,488	2,138,919	786,304	1,756,849	1,652,114	878,427	642,960	999,529	692,160
Fixed Instruments	15,310,718	15,899,851	15,377,613	14,564,693	13,435,237	12,624,301	11,648,965	10,901,228	9,835,964	9,738,185
Equities	13,110,277	10,930,953	8,744,675	7,609,337	5,077,026	3,542,452	5,261,503	4,932,195	3,578,039	2,952,971
Receivables	74,793	69,052	89,848	105,358	103,952	91,764	119,180	123,856	108,620	107,007
Other	9,875	14,956	-	-	-	-	-	-	-	-
Total	31,299,236	29,097,300	26,351,055	23,065,692	20,373,064	17,910,631	17,908,075	16,600,239	14,522,152	13,490,323
INCOME										
From municipality	1,240,236	1,308,261	1,214,215	1,125,357	1,042,774	959,258	979,595	878,342	841,068	782,853
From members	476,822	449,565	437,328	472,461	419,356	437,960	374,168	401,960	331,122	308,661
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	1,717,058	1,757,826	1,651,543	1,597,818	1,462,130	1,397,218	1,353,763	1,280,302	1,172,190	1,091,514
EXPENSES										
Pensions and benefits	1,038,590	961,668	891,395	780,206	623,100	541,839	632,071	474,684	538,156	325,988
Professional services	6,182	7,113	11,832	2,800	2,801	2,483	3,000	2,992	2,699	-
Other expenses	13,450	7,871	5,581	7,379	-	-	7,100	2,390	3,300	-
Total Operating Expenses	1,058,222	976,652	908,808	790,385	625,901	544,322	642,171	480,066	544,155	325,988
Net Operating Income/(Loss)	658,836	781,174	742,735	807,433	836,229	852,896	711,592	800,236	628,035	765,526
INVESTMENT INCOME										
Investment income/(loss)	1,616,715	2,048,019	2,620,313	1,956,503	1,695,850	(781,654)	661,543	1,387,359	424,806	842,099
Investment fees	72,289	76,906	71,136	72,959	69,667	70,814	69,201	66,065	59,671	65,090
Net Investment Income	1,544,426	1,971,113	2,549,177	1,883,544	1,626,183	(852,468)	592,342	1,321,294	365,135	777,009
Change in Net Present Assets	2,203,262	2,752,287	3,291,912	2,690,977	2,462,412	428	1,303,934	2,121,530	993,169	1,542,535

BARTONVILLE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,470,409	2,341,549	2,172,195	2,049,302	1,851,900	1,743,143	1,801,974	1,679,757	1,556,899	1,528,357
Net Present Assets - Actuarial Value *	2,590,111	2,400,596	2,206,412	-	1,849,293	1,717,643	1,768,254	1,675,978	1,582,487	1,547,718
Actuarial Accrued Liability - ("AAL")	4,126,639	3,496,771	3,237,544	2,367,722	2,367,722	2,377,551	2,156,682	1,893,935	1,771,128	1,627,216
Surplus/(Unfunded AAL)	(1,536,528)	(1,096,175)	(1,031,132)	(2,367,722)	(518,429)	(659,908)	(388,428)	(217,957)	(188,641)	(79,498)
Percent Funded at Actuarial Value	62.8%	68.7%	68.2%	0.0%	78.1%	72.2%	82.0%	88.5%	89.3%	95.1%
(Increase)/Decrease in Unfunded AAL	(440,353)	(65,043)	1,336,590	(1,849,293)	141,479	(271,480)	(170,471)	(29,316)	(109,143)	(23,666)
Active participants	12	12	11	10	10	11	11	11	11	11
Inactive participants	11	11	14	5	5	5	5	5	5	5
Average Active Salary	56,703	51,025	49,006	47,866	47,866	47,311	44,938	38,857	39,937	33,411
Total Salary	680,430	612,294	539,071	478,659	478,659	520,424	494,315	427,428	439,304	367,524
Internal Rate of Return - 10 years	4.12%									
Payroll Growth Rate - 10 years	5.94%									
ASSETS										
Cash , NOW, Money Market	169,280	58,467	200,074	125,840	123,992	109,911	123,198	60,827	157,771	36,090
Fixed Instruments	1,649,848	1,635,109	1,468,272	1,300,560	844,567	842,787	969,997	1,214,785	794,712	1,195,353
Equities	726,984	724,675	576,377	700,477	971,232	792,700	711,551	404,503	640,761	305,355
Receivables	6,049	5,049	9,287	8,094	8,764	11,843	11,325	13,741	9,445	14,498
Other	-	1	-	(1)	(1)	-	1	-	-	-
Total	2,552,161	2,423,301	2,254,010	2,134,970	1,948,554	1,757,241	1,816,072	1,693,856	1,602,689	1,551,296
INCOME										
From municipality	114,381	111,650	112,394	112,337	75,750	63,692	58,797	58,916	59,837	48,689
From members	64,240	59,875	54,956	52,873	54,112	62,072	46,131	42,743	38,534	51,864
Other revenue	-	-	1	10,986	1	1	-	-	-	-
Total Operating Revenue	178,621	171,525	167,351	176,196	129,863	125,765	104,928	101,659	98,371	100,553
EXPENSES										
Pensions and benefits	72,545	71,549	105,694	73,783	174,348	113,434	87,421	93,215	105,942	151,485
Professional services	6,975	-	1,750	2,825	-	-	1,685	1,715	700	725
Other expenses	15,033	12,383	12,370	11,052	7,863	7,839	7,821	7,820	7,909	7,799
Total Operating Expenses	94,553	83,932	119,814	87,660	182,211	121,273	96,927	102,750	114,551	160,009
Net Operating Income/(Loss)	84,068	87,593	47,537	88,536	(52,348)	4,492	8,001	(1,091)	(16,180)	(59,456)
INVESTMENT INCOME										
Investment income/(loss)	51,719	90,181	82,244	115,235	166,859	(57,887)	119,547	128,900	49,598	58,766
Investment fees	6,927	7,059	6,887	6,369	5,754	5,436	5,332	4,951	4,876	5,000
Net Investment Income	44,792	83,122	75,357	108,866	161,105	(63,323)	114,215	123,949	44,722	53,766
Change in Net Present Assets	128,860	169,354	122,893	197,402	108,757	(58,831)	122,217	122,858	28,542	(5,690)

BATAVIA FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	13,865,841	12,704,487	10,954,616	9,773,775	9,109,979	8,005,355	6,868,129	7,460,092	6,724,772	5,949,885
Net Present Assets - Actuarial Value *	13,591,205	12,326,287	11,165,367	10,156,987	9,151,379	8,022,827	6,820,604	7,437,198	6,756,317	5,999,191
Actuarial Accrued Liability - ("AAL")	19,844,581	18,671,953	16,375,687	15,771,445	14,541,998	13,813,673	12,827,662	11,692,977	9,923,038	8,294,025
Surplus/(Unfunded AAL)	(6,253,376)	(6,345,666)	(5,210,320)	(5,614,458)	(5,390,619)	(5,790,846)	(6,007,058)	(4,255,779)	(3,166,721)	(2,294,834)
Percent Funded at Actuarial Value	68.5%	66.0%	68.2%	64.4%	62.9%	58.1%	53.2%	63.6%	68.1%	72.3%
(Increase)/Decrease in Unfunded AAL	92,290	(1,135,346)	404,138	(223,839)	400,227	216,212	(1,751,279)	(1,089,058)	(871,887)	(33,200)
Active participants	22	23	23	22	22	23	24	24	24	22
Inactive participants	15	14	13	13	12	11	10	9	9	7
Average Active Salary	91,762	87,931	84,593	82,564	79,719	80,240	78,002	73,605	66,575	65,636
Total Salary	2,018,760	2,022,404	1,945,642	1,816,406	1,753,824	1,845,520	1,872,055	1,766,514	1,597,810	1,443,988
Internal Rate of Return - 10 years	5.33%									
Payroll Growth Rate - 10 years	3.89%									
ASSETS										
Cash , NOW, Money Market	137,090	57,057	91,731	189,128	126,555	946,557	1,869,294	1,280,152	699,054	174,490
Fixed Instruments	6,228,865	6,051,216	5,715,892	5,721,835	5,279,820	4,267,379	3,195,437	3,635,893	3,526,913	3,784,283
Equities	7,482,864	6,573,281	5,121,330	3,838,748	3,687,252	2,784,567	1,789,411	2,524,421	2,467,044	1,973,000
Receivables	25,587	24,976	24,585	21,939	18,321	7,972	18,244	21,474	32,355	18,113
Other	258	774	3,653	3,652	1	-	(1)	-	1	(1)
Total	13,874,664	12,707,304	10,957,191	9,775,302	9,111,949	8,006,475	6,872,385	7,461,940	6,725,367	5,949,885
INCOME										
From municipality	688,992	655,325	667,656	697,602	691,688	594,921	510,365	429,415	429,456	403,554
From members	187,285	189,531	183,236	199,267	170,066	175,987	179,650	167,811	166,669	145,733
Other revenue	610	391	2,647	3,618	10,373	(10,270)	1,483	(9,507)	8,156	6,022
Total Operating Revenue	876,887	845,247	853,539	900,487	872,127	760,638	691,498	587,719	604,281	555,309
EXPENSES										
Pensions and benefits	519,366	486,894	415,324	408,839	415,321	369,169	278,402	275,246	233,627	154,197
Professional services	52,276	27,514	18,571	18,013	16,644	18,615	17,964	14,294	39,641	11,282
Other expenses	7,636	6,596	7,872	3,974	1,494	2,243	1,346	1,190	1,202	1,723
Total Operating Expenses	579,278	521,004	441,767	430,826	433,459	390,027	297,712	290,730	274,470	167,202
Net Operating Income/(Loss)	297,609	324,243	411,772	469,661	438,668	370,611	393,786	296,989	329,811	388,107
INVESTMENT INCOME										
Investment income/(loss)	900,806	1,451,446	789,811	211,862	668,446	767,060	(985,208)	438,744	445,567	213,117
Investment fees	37,061	25,819	20,742	17,727	2,490	444	541	413	491	600
Net Investment Income	863,745	1,425,627	769,069	194,135	665,956	766,616	(985,749)	438,331	445,076	212,517
Change in Net Present Assets	1,161,354	1,749,871	1,180,841	663,796	1,104,624	1,137,226	(591,963)	735,320	774,887	600,624

BATAVIA POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	26,424,523	25,013,117	23,225,042	21,258,165	20,694,374	18,360,332	15,803,262	17,522,683	15,879,599	14,202,255
Net Present Assets - Actuarial Value *	27,071,734	25,486,179	23,906,533	22,388,561	20,310,074	18,119,177	15,235,612	17,362,407	15,917,760	14,205,395
Actuarial Accrued Liability - ("AAL")	44,750,643	41,783,090	38,724,688	35,651,014	33,882,134	30,844,944	28,545,850	26,382,981	24,817,123	22,282,635
Surplus/(Unfunded AAL)	(17,678,909)	(16,296,911)	(14,818,155)	(13,262,453)	(13,572,060)	(12,725,767)	(13,310,238)	(9,020,574)	(8,899,363)	(8,077,240)
Percent Funded at Actuarial Value	60.5%	61.0%	61.7%	62.8%	59.9%	58.7%	53.4%	65.8%	64.1%	63.8%
(Increase)/Decrease in Unfunded AAL	(1,381,998)	(1,478,756)	(1,555,702)	309,607	(846,293)	584,471	(4,289,664)	(121,211)	(822,123)	(506,487)
Active participants	39	39	40	39	41	44	45	43	43	42
Inactive participants	32	29	26	24	21	18	17	16	16	16
Average Active Salary	93,799	91,418	89,384	88,358	86,564	83,469	79,060	76,047	72,278	68,064
Total Salary	3,658,156	3,565,299	3,575,344	3,445,952	3,549,116	3,672,631	3,557,722	3,270,023	3,107,967	2,858,700
Internal Rate of Return - 10 years	4.60%									
Payroll Growth Rate - 10 years	2.85%									
ASSETS										
Cash , NOW, Money Market	1,149,987	859,892	3,230,747	2,306,623	1,269,163	1,244,264	1,125,566	3,390,009	744,479	2,286,130
Fixed Instruments	8,171,541	7,666,691	8,132,286	8,241,674	9,649,162	9,095,272	9,978,596	6,290,076	8,122,748	5,733,810
Equities	17,048,085	16,442,032	11,820,990	10,651,009	9,725,973	7,974,565	4,637,295	7,776,316	6,952,963	6,139,326
Receivables	56,136	48,263	47,829	55,383	50,286	51,771	62,305	67,972	61,808	42,989
Other	774	(1)	1,500	4,226	4,745	-	-	-	1	-
Total	26,426,523	25,016,877	23,233,352	21,258,915	20,699,329	18,365,872	15,803,762	17,524,373	15,881,999	14,202,255
INCOME										
From municipality	1,357,815	1,310,582	1,284,032	1,221,174	1,192,835	949,429	913,896	844,258	777,012	721,691
From members	421,125	348,811	345,914	406,049	351,060	431,066	344,910	367,216	376,445	290,060
Other revenue	8,123	23,745	(4,331)	4,866	(1,434)	(5,929)	4,121	6,553	8,859	(528)
Total Operating Revenue	1,787,063	1,683,138	1,625,615	1,632,089	1,542,461	1,374,566	1,262,927	1,218,027	1,162,316	1,011,223
EXPENSES										
Pensions and benefits	1,535,002	1,406,793	1,316,458	1,116,904	866,003	735,394	676,418	634,935	588,030	491,858
Professional services	37,066	36,027	35,106	46,894	41,033	25,147	37,943	17,479	17,648	15,440
Other expenses	14,426	11,990	13,961	13,521	9,715	7,622	10,488	4,403	9,021	4,906
Total Operating Expenses	1,586,494	1,454,810	1,365,525	1,177,319	916,751	768,163	724,849	656,817	614,699	512,204
Net Operating Income/(Loss)	200,569	228,328	260,090	454,770	625,710	606,403	538,078	561,210	547,617	499,019
INVESTMENT INCOME										
Investment income/(loss)	1,383,155	1,728,920	1,884,732	271,647	1,852,296	2,073,063	(2,127,297)	1,211,438	1,253,532	716,510
Investment fees	172,318	169,173	177,945	162,627	143,964	122,396	130,202	129,564	123,806	110,224
Net Investment Income	1,210,837	1,559,747	1,706,787	109,020	1,708,332	1,950,667	(2,257,499)	1,081,874	1,129,726	606,286
Change in Net Present Assets	1,411,406	1,788,075	1,966,877	563,791	2,334,042	2,557,070	(1,719,421)	1,643,084	1,677,344	1,105,304

BEACH PARK FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	764,301	567,009	389,956	330,265	229,838	169,403	78,446	38,842	24,589	32,702
Net Present Assets - Actuarial Value *	821,479	591,610	401,486	-	229,838	169,403	78,446	38,842	24,589	32,702
Actuarial Accrued Liability - ("AAL")	1,506,786	1,241,726	1,092,079	532,630	532,630	545,976	488,178	403,208	457,216	22,705
Surplus/(Unfunded AAL)	(685,307)	(650,116)	(690,593)	(532,630)	(302,792)	(376,573)	(409,732)	(364,366)	(432,627)	9,997
Percent Funded at Actuarial Value	54.5%	47.6%	36.8%	0.0%	43.2%	31.0%	16.1%	9.6%	5.4%	144.0%
(Increase)/Decrease in Unfunded AAL	(35,191)	40,477	(157,963)	(229,838)	73,781	33,159	(45,366)	68,261	(442,624)	(5,439)
Active participants	7	7	6	7	7	6	3	3	-	2
Inactive participants	5	4	6	1	1	1	1	1	-	-
Average Active Salary	64,013	61,330	59,888	56,806	56,806	57,380	49,156	44,198	#DIV/0!	42,900
Total Salary	448,092	429,308	359,329	397,643	397,643	344,280	147,468	132,594	85,800	85,800
Internal Rate of Return - 10 years	1.88%									
Payroll Growth Rate - 10 years	14.45%									
ASSETS										
Cash , NOW, Money Market	50,502	11,457	22,008	81,770	228,138	142,702	51,746	36,755	22,889	32,702
Fixed Instruments	555,310	492,696	327,203	219,678	-	-	-	-	-	-
Equities	66,936	56,626	37,078	27,331	-	-	-	-	-	-
Receivables	91,730	7,260	6,067	5,386	1,700	26,700	26,700	2,088	1,700	-
Other	358	-	-	-	-	1	-	(1)	-	-
Total	764,836	568,039	392,356	334,165	229,838	169,403	78,446	38,842	24,589	32,702
INCOME										
From municipality	198,273	185,000	52,377	104,895	100,098	102,737	57,528	40,779	36,845	12,748
From members	42,548	36,262	38,281	36,243	37,627	28,191	12,890	4,907	78	7,685
Other revenue	(3,803)	1,337	680	3,685	-	-	-	-	(1)	-
Total Operating Revenue	237,018	222,599	91,338	144,823	137,725	130,928	70,418	45,686	36,922	20,433
EXPENSES										
Pensions and benefits	27,892	48,094	34,473	27,891	44,410	30,212	27,892	25,567	35,904	-
Professional services	8,538	9,537	12,204	10,908	6,003	8,310	2,895	6,519	9,627	-
Other expenses	3,857	3,506	5,007	7,296	1,992	1,708	1,571	-	143	-
Total Operating Expenses	40,287	61,137	51,684	46,095	52,405	40,230	32,358	32,086	45,674	-
Net Operating Income/(Loss)	196,731	161,462	39,654	98,728	85,320	90,698	38,060	13,600	(8,752)	20,433
INVESTMENT INCOME										
Investment income/(loss)	3,140	18,090	22,718	1,835	207	498	1,544	654	639	192
Investment fees	2,579	2,500	2,681	137	91	240	-	-	-	-
Net Investment Income	561	15,590	20,037	1,698	116	258	1,544	654	639	192
Change in Net Present Assets	197,292	177,053	59,691	100,427	60,435	90,957	39,604	14,253	(8,113)	20,626

BEARDSTOWN FIREFIGHTERS PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	896,821	829,638	756,495	718,199	691,783	664,075	632,183	607,088	575,322	539,229
Net Present Assets - Actuarial Value *	962,373	881,035	792,626	742,377	-	664,075	632,183	607,088	575,322	539,229
Actuarial Accrued Liability - ("AAL")	1,662,439	1,551,410	1,391,825	1,456,583	1,013,728	1,013,728	951,098	910,902	831,657	740,387
Surplus/(Unfunded AAL)	(700,066)	(670,375)	(599,199)	(714,206)	(1,013,728)	(349,653)	(318,915)	(303,814)	(256,335)	(201,158)
Percent Funded at Actuarial Value	57.9%	56.8%	56.9%	51.0%	0.0%	65.5%	66.5%	66.6%	69.2%	72.8%
(Increase)/Decrease in Unfunded AAL	(29,691)	(71,176)	115,007	299,522	(664,075)	(30,738)	(15,101)	(47,479)	(55,177)	(43,503)
Active participants	4	4	3	3	3	3	3	3	3	3
Inactive participants	1	1	1	2	2	2	2	2	2	2
Average Active Salary	45,396	40,055	41,748	40,624	39,737	39,737	38,393	38,393	38,183	35,020
Total Salary	181,582	160,221	125,244	121,873	119,212	119,212	115,179	115,179	114,548	105,059
Internal Rate of Return - 10 years	2.43%									
Payroll Growth Rate - 10 years	5.99%									
ASSETS										
Cash , NOW, Money Market	162,522	151,849	128,526	485,722	654,993	626,875	594,911	569,303	533,994	504,487
Fixed Instruments	635,267	587,763	550,886	194,180	35,074	35,074	35,074	35,074	37,280	32,811
Equities	99,032	90,025	77,083	35,536	-	-	-	-	-	-
Receivables	-	-	-	2,801	593	1,003	2,198	2,710	4,047	1,932
Other	-	1	-	1	1,123	1,123	-	1	1	(1)
Total	896,821	829,638	756,495	718,240	691,783	664,075	632,183	607,088	575,322	539,229
INCOME										
From municipality	67,455	72,855	45,765	43,879	42,342	40,175	37,874	29,031	29,937	28,156
From members	15,845	12,724	11,882	11,523	11,271	11,193	10,879	10,427	10,082	9,702
Other revenue	-	1	1,123	-	-	-	-	-	(1)	-
Total Operating Revenue	83,300	85,580	58,770	55,402	53,613	51,368	48,753	39,458	40,018	37,858
EXPENSES										
Pensions and benefits	20,237	19,647	33,370	33,891	33,114	32,353	44,150	30,875	30,158	47,234
Professional services	8,139	-	-	544	919	885	465	-	-	-
Other expenses	2,302	1,529	2,413	1,943	1,938	121	115	108	107	103
Total Operating Expenses	30,678	21,176	35,783	36,378	35,971	33,359	44,730	30,983	30,265	47,337
Net Operating Income/(Loss)	52,622	64,404	22,987	19,024	17,642	18,009	4,023	8,475	9,753	(9,479)
INVESTMENT INCOME										
Investment income/(loss)	21,017	14,749	15,309	9,653	10,066	13,883	21,073	23,291	26,339	16,348
Investment fees	6,456	6,010	-	2,261	-	-	-	-	-	-
Net Investment Income	14,561	8,739	15,309	7,392	10,066	13,883	21,073	23,291	26,339	16,348
Change in Net Present Assets	67,183	73,143	38,296	26,416	27,708	31,892	25,095	31,766	36,093	6,868

BEARDSTOWN POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	1,384,912	1,343,097	1,304,592	1,306,580	1,344,175	1,390,002	1,420,158	1,397,563	1,409,173	1,364,963
Net Present Assets - Actuarial Value *	1,498,747	1,425,745	1,365,973	1,356,746	-	1,390,002	1,420,158	1,397,563	1,409,173	1,364,963
Actuarial Accrued Liability - ("AAL")	2,927,691	3,125,695	3,138,470	3,235,427	2,324,600	2,324,600	2,121,706	2,140,131	2,139,459	1,510,561
Surplus/(Unfunded AAL)	(1,428,944)	(1,699,950)	(1,772,497)	(1,878,681)	(2,324,600)	(934,598)	(701,548)	(742,568)	(730,286)	(145,598)
Percent Funded at Actuarial Value	51.2%	45.6%	43.5%	41.9%	0.0%	59.8%	66.9%	65.3%	65.9%	90.4%
(Increase)/Decrease in Unfunded AAL	271,006	72,547	106,184	445,919	(1,390,002)	(233,050)	41,020	(12,282)	(584,688)	361,325
Active participants	6	8	7	6	6	6	7	5	7	7
Inactive participants	9	7	8	9	6	6	5	5	5	3
Average Active Salary	36,788	38,682	36,983	35,931	34,841	34,841	33,459	33,903	29,719	28,486
Total Salary	220,725	309,458	258,883	215,586	209,048	209,048	234,214	169,513	208,035	199,401
Internal Rate of Return - 10 years	2.62%									
Payroll Growth Rate - 10 years	-1.55%									
ASSETS										
Cash , NOW, Money Market	218,976	117,000	239,170	750,444	1,233,404	1,278,711	1,307,801	1,285,054	1,288,471	1,259,567
Fixed Instruments	986,627	1,059,389	921,383	433,225	108,442	108,442	108,442	108,442	115,168	101,270
Equities	179,309	166,708	144,039	125,298	-	-	-	-	-	-
Receivables	-	-	-	1,642	2,498	3,018	4,083	4,236	5,702	4,294
Other	-	-	-	1	(1)	-	-	(1)	-	-
Total	1,384,912	1,343,097	1,304,592	1,310,610	1,344,343	1,390,171	1,420,326	1,397,731	1,409,341	1,365,131
INCOME										
From municipality	165,215	158,289	88,508	84,840	76,195	63,256	66,651	63,427	67,461	64,179
From members	29,574	27,512	22,058	17,692	36,970	20,359	20,712	65,802	18,191	18,938
Other revenue	-	-	-	-	-	(1)	-	-	-	1
Total Operating Revenue	194,789	185,801	110,566	102,532	113,165	83,614	87,363	129,229	85,652	83,118
EXPENSES										
Pensions and benefits	146,822	163,401	147,269	143,602	175,436	140,941	109,323	193,540	104,788	97,226
Professional services	8,097	-	-	769	1,731	485	465	-	-	500
Other expenses	25,054	1,647	1,743	2,163	2,245	279	282	273	267	264
Total Operating Expenses	179,973	165,048	149,012	146,534	179,412	141,705	110,070	193,813	105,055	97,990
Net Operating Income/(Loss)	14,816	20,753	(38,446)	(44,002)	(66,247)	(58,091)	(22,707)	(64,584)	(19,403)	(14,872)
INVESTMENT INCOME										
Investment income/(loss)	36,608	27,182	43,656	7,769	20,420	27,936	45,302	52,974	63,613	46,477
Investment fees	9,609	9,430	7,197	1,362	-	-	-	-	-	-
Net Investment Income	26,999	17,752	36,459	6,407	20,420	27,936	45,302	52,974	63,613	46,477
Change in Net Present Assets	41,815	38,505	(1,988)	(37,595)	(45,827)	(30,156)	22,595	(11,610)	44,210	31,605

BELLEVILLE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	23,987,056	22,052,154	20,387,825	19,855,079	18,156,056	15,823,428	17,898,632	17,747,701	16,665,143	15,843,558
Net Present Assets - Actuarial Value *	23,523,929	22,165,671	20,952,101	19,623,745	17,876,812	15,420,492	17,841,516	17,822,856	16,875,429	15,920,855
Actuarial Accrued Liability - ("AAL")	56,572,462	51,792,328	50,673,471	45,343,266	45,017,159	45,817,959	43,947,391	39,912,683	38,403,927	36,914,799
Surplus/(Unfunded AAL)	(33,048,533)	(29,626,657)	(29,721,370)	(25,719,521)	(27,140,347)	(30,397,467)	(26,105,875)	(22,089,827)	(21,528,498)	(20,993,944)
Percent Funded at Actuarial Value	41.6%	42.8%	41.3%	43.3%	39.7%	33.7%	40.6%	44.7%	43.9%	43.1%
(Increase)/Decrease in Unfunded AAL	(3,421,876)	94,713	(4,001,849)	1,420,826	3,257,120	(4,291,592)	(4,016,048)	(561,329)	(534,554)	(1,245,842)
Active participants	61	64	63	63	64	59	55	53	55	55
Inactive participants	67	67	67	66	65	67	68	68	65	64
Average Active Salary	65,936	62,279	62,184	59,306	56,922	57,739	53,767	52,117	51,639	50,878
Total Salary	4,022,075	3,985,868	3,917,573	3,736,309	3,643,002	3,406,621	2,957,161	2,762,196	2,840,167	2,798,305
Internal Rate of Return - 10 years	5.16%									
Payroll Growth Rate - 10 years	4.07%									
ASSETS										
Cash , NOW, Money Market	1,030,926	1,169,293	1,322,562	1,492,075	974,508	465,561	5,148,304	1,520,843	1,144,649	1,000,585
Fixed Instruments	8,316,451	7,749,287	9,365,945	7,694,732	7,535,300	8,148,827	5,538,970	10,068,505	8,798,527	9,031,391
Equities	12,379,425	10,866,894	7,628,869	8,429,206	7,324,690	5,258,072	5,560,269	4,620,539	5,226,220	4,282,673
Receivables	2,260,254	2,266,680	2,070,448	2,239,066	2,321,557	1,950,968	1,651,089	1,537,813	1,502,307	1,528,910
Other	-	-	1	-	1	-	-	1	-	(1)
Total	23,987,056	22,052,154	20,387,825	19,855,079	18,156,056	15,823,428	17,898,632	17,747,701	16,671,703	15,843,558
INCOME										
From municipality	2,269,406	2,266,245	2,108,642	2,252,520	2,313,723	1,939,256	1,739,498	1,583,468	1,471,157	1,482,827
From members	386,322	381,891	387,646	369,873	351,006	320,156	288,527	273,624	268,922	258,651
Other revenue	1	-	-	1,917	-	(1)	(1)	-	-	-
Total Operating Revenue	2,655,729	2,648,136	2,496,288	2,624,310	2,664,729	2,259,411	2,028,024	1,857,092	1,740,079	1,741,478
EXPENSES										
Pensions and benefits	2,844,232	2,743,866	2,595,081	2,514,241	2,352,379	2,299,530	2,233,248	2,097,515	1,993,557	1,819,850
Professional services	9,417	9,354	8,827	18,781	8,555	10,883	8,219	11,488	13,267	12,115
Other expenses	16,644	15,150	12,159	11,385	5,313	11,347	15,929	12,134	3,871	9,219
Total Operating Expenses	2,870,293	2,768,370	2,616,067	2,544,407	2,366,247	2,321,760	2,257,396	2,121,137	2,010,695	1,841,184
Net Operating Income/(Loss)	(214,564)	(120,234)	(119,779)	79,903	298,482	(62,349)	(229,372)	(264,045)	(270,616)	(99,706)
INVESTMENT INCOME										
Investment income/(loss)	2,241,152	1,852,127	707,224	1,671,721	2,081,546	(1,976,142)	399,052	1,362,958	1,109,911	632,174
Investment fees	91,685	67,564	54,699	52,601	47,400	36,714	18,750	16,355	17,710	17,710
Net Investment Income	2,149,467	1,784,563	652,525	1,619,120	2,034,146	(2,012,856)	380,302	1,346,603	1,092,201	614,464
Change in Net Present Assets	1,934,902	1,664,329	532,746	1,699,023	2,332,628	(2,075,204)	150,931	1,082,558	821,585	514,758

BELLEVILLE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	33,656,359	31,093,347	29,375,758	29,295,581	27,277,583	24,679,354	26,714,360	25,778,971	23,765,713	21,870,030
Net Present Assets - Actuarial Value *	34,137,047	32,375,175	30,926,820	29,239,961	27,237,432	24,749,786	26,714,683	25,908,985	24,129,838	21,744,548
Actuarial Accrued Liability - ("AAL")	63,281,956	61,244,568	58,227,095	57,228,303	53,298,794	51,593,156	50,286,200	47,441,193	45,985,765	42,875,777
Surplus/(Unfunded AAL)	(29,144,909)	(28,869,393)	(27,300,275)	(27,988,342)	(26,061,362)	(26,843,370)	(23,571,517)	(21,532,208)	(21,855,927)	(21,131,229)
Percent Funded at Actuarial Value	53.9%	52.9%	53.1%	51.1%	51.1%	48.0%	53.1%	54.6%	52.5%	50.7%
(Increase)/Decrease in Unfunded AAL	(275,516)	(1,569,118)	688,067	(1,926,980)	782,008	(3,271,853)	(2,039,309)	323,719	(724,698)	(1,608,269)
Active participants	84	84	80	82	78	81	81	82	83	80
Inactive participants	67	66	67	65	67	64	64	64	62	61
Average Active Salary	64,388	69,184	61,967	61,624	56,296	57,176	56,908	55,174	55,204	51,833
Total Salary	5,408,604	5,811,476	4,957,327	5,053,175	4,391,064	4,631,274	4,609,585	4,524,231	4,581,939	4,146,643
Internal Rate of Return - 10 years	5.03%									
Payroll Growth Rate - 10 years	3.72%									
ASSETS										
Cash , NOW, Money Market	2,583,007	3,051,484	2,447,404	4,554,163	4,802,524	5,516,720	8,487,399	6,825,092	4,550,112	4,051,805
Fixed Instruments	11,672,431	12,355,081	12,962,299	11,389,051	11,118,747	10,724,257	8,168,930	8,817,016	9,570,070	9,810,561
Equities	17,016,204	13,513,686	11,768,727	11,149,497	9,203,367	6,498,850	8,287,278	8,460,028	8,091,536	6,440,231
Receivables	2,384,862	2,173,096	2,197,327	2,202,870	2,152,945	1,939,528	1,770,753	1,676,835	1,553,995	1,567,433
Other	-	-	1	-	-	(1)	-	-	-	-
Total	33,656,504	31,093,347	29,375,758	29,295,581	27,277,583	24,679,354	26,714,360	25,778,971	23,765,713	21,870,030
INCOME										
From municipality	2,376,374	2,146,673	2,203,025	2,108,152	2,118,884	1,895,256	1,827,843	1,688,470	1,475,787	1,471,130
From members	519,223	543,388	492,674	521,179	476,101	481,704	501,236	455,089	466,385	398,505
Other revenue	-	-	21	-	700	(1)	-	-	1	-
Total Operating Revenue	2,895,597	2,690,061	2,695,720	2,629,331	2,595,685	2,376,959	2,329,079	2,143,559	1,942,173	1,869,635
EXPENSES										
Pensions and benefits	2,910,559	2,803,348	2,655,502	2,583,330	2,476,415	2,296,225	2,285,662	2,101,940	1,911,099	1,741,109
Professional services	21,739	23,415	16,862	14,489	14,050	17,665	18,047	20,796	20,260	37,275
Other expenses	19,151	17,339	17,224	14,968	13,492	13,746	6,087	18,200	11,146	10,184
Total Operating Expenses	2,951,449	2,844,102	2,689,588	2,612,787	2,503,957	2,327,636	2,309,796	2,140,936	1,942,505	1,788,568
Net Operating Income/(Loss)	(55,852)	(154,041)	6,132	16,544	91,728	49,323	19,283	2,623	(332)	81,067
INVESTMENT INCOME										
Investment income/(loss)	2,656,066	1,925,775	130,184	2,075,500	2,574,721	(2,017,846)	988,110	2,032,162	1,896,015	1,267,549
Investment fees	37,201	54,145	56,139	74,046	68,221	66,483	72,004	21,527	-	-
Net Investment Income	2,618,865	1,871,630	74,045	2,001,454	2,506,500	(2,084,329)	916,106	2,010,635	1,896,015	1,267,549
Change in Net Present Assets	2,563,012	1,717,589	80,177	2,017,998	2,598,229	(2,035,006)	935,389	2,013,258	1,895,683	1,348,616

BELLWOOD FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	22,352,717	21,713,789	20,056,810	19,029,999	18,727,350	17,452,798	16,145,483	17,909,745	17,215,468	16,228,901
Net Present Assets - Actuarial Value *	21,742,731	20,919,824	20,140,944	19,511,493	18,143,232	17,058,237	15,398,260	17,623,616	17,328,971	16,251,447
Actuarial Accrued Liability - ("AAL")	33,975,309	32,546,291	30,630,155	30,075,026	28,050,323	26,893,985	26,296,904	25,396,337	22,903,225	16,039,342
Surplus/(Unfunded AAL)	(12,232,578)	(11,626,467)	(10,489,211)	(10,563,533)	(9,907,091)	(9,835,748)	(10,898,644)	(7,772,721)	(5,574,254)	212,105
Percent Funded at Actuarial Value	64.0%	64.3%	65.8%	64.9%	64.7%	63.4%	58.6%	69.4%	75.7%	101.3%
(Increase)/Decrease in Unfunded AAL	(606,111)	(1,137,256)	74,322	(656,442)	(71,343)	1,062,896	(3,125,923)	(2,198,467)	(5,786,359)	3,392,360
Active participants	24	24	25	24	25	25	24	25	26	29
Inactive participants	31	29	28	29	26	26	25	26	25	19
Average Active Salary	80,884	86,552	79,032	81,490	81,149	77,090	77,677	74,188	71,860	65,625
Total Salary	1,941,223	2,077,254	1,975,804	1,955,770	2,028,736	1,927,240	1,864,239	1,854,699	1,868,347	1,903,136
Internal Rate of Return - 10 years	6.08%									
Payroll Growth Rate - 10 years	1.52%									
ASSETS										
Cash , NOW, Money Market	155,624	467,880	503,924	478,372	509,778	483,715	479,334	292,613	654,112	166,291
Fixed Instruments	11,698,964	10,361,072	9,836,000	9,947,163	11,560,177	10,545,652	10,289,692	11,114,655	10,799,787	10,882,009
Equities	10,429,956	10,814,151	9,643,782	8,473,992	6,564,778	6,331,846	5,284,378	6,386,479	5,822,753	4,983,278
Receivables	77,143	80,174	83,750	143,619	110,046	105,712	105,551	124,353	123,494	197,321
Other	5,713	4,832	4,539	776	775	-	-	-	-	2
Total	22,367,400	21,728,109	20,071,995	19,043,922	18,745,554	17,466,925	16,158,955	17,918,100	17,400,146	16,228,901
INCOME										
From municipality	859,570	684,751	749,586	912,524	742,747	665,739	666,586	425,241	697,015	367,774
From members	188,103	199,145	189,386	186,872	190,637	182,477	189,800	183,946	177,966	157,664
Other revenue	7,349	4,741	(58,879)	37,777	5,799	3,716	(5,059)	(8,980)	123,494	-
Total Operating Revenue	1,055,022	888,637	880,093	1,137,173	939,183	851,932	851,327	600,207	998,475	525,438
EXPENSES										
Pensions and benefits	1,813,137	1,590,614	1,523,202	1,492,051	1,359,010	1,301,692	1,237,642	1,376,782	1,080,774	1,012,474
Professional services	29,133	22,960	19,900	16,225	27,691	17,710	15,585	10,700	2,045	72,414
Other expenses	13,485	17,308	15,889	11,951	15,782	9,758	8,210	6,160	5,959	21,190
Total Operating Expenses	1,855,755	1,630,882	1,558,991	1,520,227	1,402,483	1,329,160	1,261,437	1,393,642	1,088,778	1,106,078
Net Operating Income/(Loss)	(800,733)	(742,245)	(678,898)	(383,054)	(463,300)	(477,228)	(410,110)	(793,435)	(90,303)	(580,640)
INVESTMENT INCOME										
Investment income/(loss)	1,495,007	2,452,020	1,755,631	732,740	1,783,081	1,825,948	(1,303,432)	1,542,596	1,097,511	490,536
Investment fees	55,346	52,796	49,923	47,036	45,229	41,405	50,719	54,884	20,641	26,460
Net Investment Income	1,439,661	2,399,224	1,705,708	685,704	1,737,852	1,784,543	(1,354,151)	1,487,712	1,076,870	464,076
Change in Net Present Assets	638,928	1,656,979	1,026,811	302,649	1,274,552	1,307,315	(1,764,262)	694,277	986,567	(118,564)

BELLWOOD POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	29,289,550	28,592,707	27,400,277	25,784,880	24,757,879	22,932,476	21,817,616	21,818,035	21,009,481	18,660,800
Net Present Assets - Actuarial Value *	29,810,021	28,761,362	27,557,788	26,144,642	23,850,597	22,419,923	20,388,220	21,811,502	21,408,345	18,584,498
Actuarial Accrued Liability - ("AAL")	45,963,402	45,158,979	43,072,157	41,484,582	39,579,529	38,074,315	36,018,682	34,093,108	32,315,286	31,711,624
Surplus/(Unfunded AAL)	(16,153,381)	(16,397,617)	(15,514,369)	(15,339,940)	(15,728,932)	(15,654,392)	(15,630,462)	(12,281,606)	(10,906,941)	(13,127,126)
Percent Funded at Actuarial Value	64.9%	63.7%	64.0%	63.0%	60.3%	58.9%	56.6%	64.0%	66.2%	58.6%
(Increase)/Decrease in Unfunded AAL	244,236	(883,248)	(174,429)	388,992	(74,540)	(23,930)	(3,348,856)	(1,374,665)	2,220,185	(2,218,647)
Active participants	35	37	39	40	39	40	40	41	39	36
Inactive participants	41	38	37	37	37	36	37	36	36	37
Average Active Salary	78,802	81,171	77,453	77,712	77,878	76,206	68,988	63,154	60,770	62,619
Total Salary	2,758,059	3,003,336	3,020,662	3,108,474	3,037,252	3,048,222	2,759,537	2,589,322	2,370,012	2,254,301
Internal Rate of Return - 10 years	5.29%									
Payroll Growth Rate - 10 years	2.96%									
ASSETS										
Cash , NOW, Money Market	1,121,964	439,803	598,918	382,477	852,808	773,214	667,052	277,548	29,256	152,909
Fixed Instruments	18,248,616	12,105,296	13,372,913	14,033,728	16,976,816	16,092,627	16,934,363	15,798,410	15,495,455	13,639,760
Equities	9,710,565	15,816,262	13,215,838	11,096,013	6,759,638	5,902,507	4,052,539	5,629,239	5,355,007	4,791,504
Receivables	211,054	233,431	218,301	272,662	168,617	164,128	163,662	192,315	209,240	156,104
Other	775	775	-	-	-	-	-	-	-	-
Total	29,292,974	28,595,567	27,405,970	25,784,880	24,757,879	22,932,476	21,817,616	21,897,512	21,088,958	18,740,277
INCOME										
From municipality	1,223,040	1,248,212	1,401,949	1,358,818	1,083,468	1,121,098	971,407	481,623	2,453,427	354,151
From members	297,658	319,212	318,591	326,878	461,328	410,282	135,883	217,468	240,970	211,988
Other revenue	100	-	50	24,112	-	-	-	-	-	-
Total Operating Revenue	1,520,798	1,567,424	1,720,590	1,709,808	1,544,796	1,531,380	1,107,290	699,091	2,694,397	566,139
EXPENSES										
Pensions and benefits	2,191,316	2,114,780	1,977,344	1,933,375	1,857,387	1,983,982	1,151,664	1,601,362	1,535,202	1,477,614
Professional services	21,584	35,343	21,393	14,510	16,115	20,255	5,615	14,943	20,917	28,014
Other expenses	9,390	6,063	6,093	6,886	7,414	6,039	4,887	4,512	4,643	4,879
Total Operating Expenses	2,222,290	2,156,186	2,004,830	1,954,771	1,880,916	2,010,276	1,162,166	1,620,817	1,560,762	1,510,507
Net Operating Income/(Loss)	(701,492)	(588,762)	(284,240)	(244,963)	(336,120)	(478,896)	(54,876)	(921,726)	1,133,635	(944,368)
INVESTMENT INCOME										
Investment income/(loss)	1,447,828	1,829,337	1,945,787	1,194,232	2,202,412	1,631,407	(652,715)	1,767,006	1,250,362	1,011,858
Investment fees	49,489	48,145	46,150	43,684	40,889	37,654	27,996	36,726	35,316	32,198
Net Investment Income	1,398,339	1,781,192	1,899,637	1,150,548	2,161,523	1,593,753	(680,711)	1,730,280	1,215,046	979,660
Change in Net Present Assets	696,843	1,192,430	1,615,397	1,027,001	1,825,403	1,114,860	(419)	808,554	2,348,681	35,292

BELVIDERE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	13,324,704	12,241,929	11,323,742	11,209,033	10,210,767	8,731,837	10,383,224	10,392,871	9,868,917	9,444,266
Net Present Assets - Actuarial Value *	13,361,471	12,730,668	11,978,116	10,898,124	9,994,840	8,629,931	10,363,002	10,423,908	9,868,917	9,444,266
Actuarial Accrued Liability - ("AAL")	21,688,965	20,834,239	20,184,467	19,033,961	19,081,563	17,925,165	17,072,790	15,169,756	14,397,208	13,697,531
Surplus/(Unfunded AAL)	(8,327,494)	(8,103,571)	(8,206,351)	(8,135,837)	(9,086,723)	(9,295,234)	(6,709,788)	(4,745,848)	(4,528,291)	(4,253,265)
Percent Funded at Actuarial Value	61.6%	61.1%	59.3%	57.3%	52.4%	48.1%	60.7%	68.7%	68.5%	68.9%
(Increase)/Decrease in Unfunded AAL	(223,923)	102,780	(70,514)	950,886	208,511	(2,585,446)	(1,963,940)	(217,557)	(275,026)	(648,353)
Active participants	27	29	27	29	30	32	32	30	26	27
Inactive participants	31	30	32	28	26	26	26	25	25	25
Average Active Salary	67,545	64,952	64,244	60,054	63,083	56,105	53,900	52,422	51,179	48,889
Total Salary	1,823,707	1,883,617	1,734,581	1,741,571	1,892,482	1,795,369	1,724,802	1,572,663	1,330,644	1,320,012
Internal Rate of Return - 10 years	5.34%									
Payroll Growth Rate - 10 years	4.61%									
ASSETS										
Cash , NOW, Money Market	1,025,083	563,388	2,332,011	662,223	1,200,836	1,273,813	760,569	1,035,149	518,021	276,868
Fixed Instruments	6,243,858	6,053,941	5,752,336	5,914,548	5,031,447	4,227,143	5,754,963	5,588,781	7,854,887	7,722,456
Equities	6,022,677	5,591,626	3,213,478	4,605,512	3,953,503	3,201,261	3,805,145	3,728,953	1,507,344	1,441,966
Receivables	22,626	24,149	16,646	17,788	18,167	23,753	54,511	49,057	43,478	55,948
Other	15,377	13,085	10,006	10,432	9,865	5,867	8,036	(1)	1	1
Total	13,329,621	12,246,189	11,324,477	11,210,503	10,213,818	8,731,837	10,383,224	10,401,939	9,923,731	9,497,239
INCOME										
From municipality	628,800	835,979	882,299	425,700	409,403	379,268	348,029	324,056	253,141	241,914
From members	180,173	185,842	164,180	166,858	181,617	169,842	155,856	142,627	129,957	153,635
Other revenue	(1,522)	1	(1)	(380)	(5,586)	(30,094)	5,454	5,613	-	1
Total Operating Revenue	807,451	1,021,822	1,046,478	592,178	585,434	519,016	509,339	472,296	383,098	395,550
EXPENSES										
Pensions and benefits	910,221	875,480	876,160	870,563	775,908	787,004	713,779	676,880	649,714	620,559
Professional services	27,979	19,615	8,820	11,365	24,560	9,570	11,150	6,825	500	-
Other expenses	3,252	7,348	3,607	2,550	3,111	10,367	4,902	2,482	2,728	2,747
Total Operating Expenses	941,452	902,443	888,587	884,478	803,579	806,941	729,831	686,187	652,942	623,306
Net Operating Income/(Loss)	(134,001)	119,379	157,891	(292,300)	(218,145)	(287,925)	(220,492)	(213,891)	(269,844)	(227,756)
INVESTMENT INCOME										
Investment income/(loss)	1,305,523	867,474	9,205	1,340,667	1,744,511	(1,327,672)	248,358	800,944	752,181	471,012
Investment fees	88,746	68,666	52,387	50,100	47,437	35,790	37,513	63,099	57,687	55,987
Net Investment Income	1,216,777	798,808	(43,182)	1,290,567	1,697,074	(1,363,462)	210,845	737,845	694,494	415,025
Change in Net Present Assets	1,082,775	918,187	114,709	998,266	1,478,930	(1,651,387)	(9,647)	523,954	424,651	187,269

BELVIDERE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	17,247,854	15,926,498	14,313,423	13,326,936	12,173,011	10,584,727	11,798,469	11,482,679	10,671,421	9,850,256
Net Present Assets - Actuarial Value *	17,194,663	15,922,606	14,575,176	12,905,909	11,809,698	10,246,401	11,554,956	11,438,731	10,671,421	9,850,256
Actuarial Accrued Liability - ("AAL")	26,157,848	23,750,244	22,170,160	21,394,206	20,930,524	19,120,826	17,853,258	15,958,363	14,988,429	13,903,174
Surplus/(Unfunded AAL)	(8,963,185)	(7,827,638)	(7,594,984)	(8,488,297)	(9,120,826)	(8,874,425)	(6,298,302)	(4,519,632)	(4,317,008)	(4,052,918)
Percent Funded at Actuarial Value	65.7%	67.0%	65.7%	60.3%	56.4%	53.6%	64.7%	71.7%	71.2%	70.8%
(Increase)/Decrease in Unfunded AAL	(1,135,547)	(232,654)	893,313	632,529	(246,401)	(2,576,123)	(1,778,670)	(202,624)	(264,090)	(387,678)
Active participants	41	42	39	38	43	42	43	42	39	36
Inactive participants	27	26	23	21	20	20	18	17	19	20
Average Active Salary	69,310	67,110	67,267	63,155	61,379	56,438	54,476	51,324	49,900	48,407
Total Salary	2,841,724	2,818,628	2,623,403	2,399,889	2,639,305	2,370,392	2,342,464	2,155,617	1,946,104	1,742,639
Internal Rate of Return - 10 years	5.65%									
Payroll Growth Rate - 10 years	5.98%									
ASSETS										
Cash , NOW, Money Market	162,596	117,605	144,953	153,231	239,183	538,410	61,242	1,074,348	855,238	332,634
Fixed Instruments	7,989,304	8,445,201	7,644,529	7,460,947	7,358,290	7,422,376	8,234,542	5,454,486	4,804,160	5,320,873
Equities	9,022,900	7,291,488	6,457,838	5,639,845	4,512,607	2,547,286	3,435,704	4,938,927	5,008,240	4,191,601
Receivables	78,834	76,702	71,296	76,997	71,482	84,314	82,437	57,479	48,369	50,421
Other	517	517	3,686	4,202	500	500	1,024	1	-	-
Total	17,254,151	15,931,513	14,322,302	13,335,222	12,182,062	10,592,886	11,814,949	11,525,241	10,716,007	9,895,529
INCOME										
From municipality	858,260	830,789	885,875	428,075	409,403	379,268	348,029	324,056	253,141	241,914
From members	279,902	308,038	255,558	254,527	264,836	239,017	250,597	241,847	257,214	163,653
Other revenue	(38,239)	5,406	(94)	5,515	(12,832)	1,877	35,278	9,110	1	(1)
Total Operating Revenue	1,099,923	1,144,233	1,141,339	688,117	661,407	620,162	633,904	575,013	510,356	405,566
EXPENSES										
Pensions and benefits	940,892	755,117	740,843	708,322	650,881	640,949	580,568	521,289	547,144	535,275
Professional services	20,732	26,525	23,789	13,765	13,830	12,380	14,316	1,500	2,000	1,400
Other expenses	3,640	3,475	4,442	5,877	3,113	2,931	2,643	2,793	2,670	2,479
Total Operating Expenses	965,264	785,117	769,074	727,964	667,824	656,260	597,527	525,582	551,814	539,154
Net Operating Income/(Loss)	134,659	359,116	372,265	(39,847)	(6,417)	(36,098)	36,377	49,431	(41,458)	(133,588)
INVESTMENT INCOME										
Investment income/(loss)	1,248,204	1,307,362	665,515	1,240,510	1,636,725	(1,141,188)	310,301	816,096	913,888	475,813
Investment fees	61,507	53,403	51,294	46,737	42,024	36,457	30,888	54,269	51,265	48,969
Net Investment Income	1,186,697	1,253,959	614,221	1,193,773	1,594,701	(1,177,645)	279,413	761,827	862,623	426,844
Change in Net Present Assets	1,321,356	1,613,075	986,487	1,153,925	1,588,284	(1,213,742)	315,790	811,258	821,165	293,256

BEMENT FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	231,742	256,395	265,476	253,295	238,386	226,822	214,027	201,230	197,470	186,530
Net Present Assets - Actuarial Value *	255,455	274,909	275,725	-	238,386	226,822	214,027	201,230	197,470	186,530
Actuarial Accrued Liability - ("AAL")	779,115	798,774	747,538	620,985	620,985	638,688	592,113	543,607	539,774	534,969
Surplus/(Unfunded AAL)	(523,660)	(523,865)	(471,813)	(620,985)	(382,599)	(411,866)	(378,086)	(342,377)	(342,304)	(348,439)
Percent Funded at Actuarial Value	32.8%	34.4%	36.9%	0.0%	38.4%	35.5%	36.1%	37.0%	36.6%	34.9%
(Increase)/Decrease in Unfunded AAL	205	(52,052)	149,172	(238,386)	29,267	(33,780)	(35,709)	(73)	6,135	(3,422)
Active participants	-	-	1	1	1	1	1	1	1	1
Inactive participants	1	1	1	1	1	1	1	1	1	1
Average Active Salary	#DIV/0!	#DIV/0!	40,000	40,000	40,000	40,000	36,000	36,000	36,000	37,000
Total Salary	40,000	40,000	40,000	40,000	40,000	40,000	36,000	36,000	36,000	37,000
Internal Rate of Return - 10 years	1.32%									
Payroll Growth Rate - 10 years	1.06%									
ASSETS										
Cash , NOW, Money Market	231,674	256,280	265,317	252,962	237,955	226,247	212,895	196,528	196,706	186,113
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	68	116	159	333	431	575	1,132	4,702	764	417
Other	-	(1)	-	-	-	-	-	-	-	-
Total	231,742	256,395	265,476	253,295	238,386	226,822	214,027	201,230	197,470	186,530
INCOME										
From municipality	28,425	28,396	28,403	29,357	26,165	24,153	23,678	14,700	22,891	20,444
From members	-	1,261	3,782	3,782	3,782	3,782	3,776	3,630	3,089	11,599
Other revenue	1	-	-	-	-	-	-	1	-	1
Total Operating Revenue	28,426	29,657	32,185	33,139	29,947	27,935	27,454	18,331	25,980	32,044
EXPENSES										
Pensions and benefits	52,219	38,262	20,158	19,571	19,001	18,447	17,910	17,388	16,882	16,390
Professional services	250	250	250	-	600	575	550	500	-	-
Other expenses	1,237	1,235	1,231	1,229	2,022	1,225	1,421	1,180	1,218	1,184
Total Operating Expenses	53,706	39,747	21,639	20,800	21,623	20,247	19,881	19,068	18,100	17,574
Net Operating Income/(Loss)	(25,280)	(10,090)	10,546	12,339	8,324	7,688	7,573	(737)	7,880	14,470
INVESTMENT INCOME										
Investment income/(loss)	627	1,010	1,635	2,570	3,241	5,106	5,223	4,497	3,059	2,022
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	627	1,010	1,635	2,570	3,241	5,106	5,223	4,497	3,059	2,022
Change in Net Present Assets	(24,653)	(9,081)	12,181	14,909	11,564	12,795	12,797	3,760	10,940	16,491

BENSENVILLE FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	10,602,811	10,631,130	9,891,945	9,453,400	9,970,281	9,931,727	9,684,804	9,700,900	8,930,083	8,363,505
Net Present Assets - Actuarial Value *	10,409,307	10,278,621	10,080,120	10,038,558	9,692,076	9,676,023	9,411,217	9,769,257	9,143,628	8,383,264
Actuarial Accrued Liability - ("AAL")	27,264,575	25,870,001	25,927,790	24,205,860	21,701,389	20,520,145	19,259,668	14,201,870	12,744,492	12,658,080
Surplus/(Unfunded AAL)	(16,855,268)	(15,591,380)	(15,847,670)	(14,167,302)	(12,009,313)	(10,844,122)	(9,848,451)	(4,432,613)	(3,600,864)	(4,274,816)
Percent Funded at Actuarial Value	38.2%	39.7%	38.9%	41.5%	44.7%	47.2%	48.9%	68.8%	71.7%	66.2%
(Increase)/Decrease in Unfunded AAL	(1,263,888)	256,290	(1,680,368)	(2,157,989)	(1,165,191)	(995,671)	(5,415,838)	(831,749)	673,952	(770,992)
Active participants	19	19	19	19	19	19	17	17	17	19
Inactive participants	24	24	23	23	21	20	17	7	7	6
Average Active Salary	93,018	86,230	82,707	77,391	71,515	66,200	63,545	69,703	62,082	62,710
Total Salary	1,767,347	1,638,369	1,571,425	1,470,431	1,358,785	1,257,798	1,080,271	1,184,948	1,055,396	1,191,492
Internal Rate of Return - 10 years	4.60%									
Payroll Growth Rate - 10 years	4.82%									
ASSETS										
Cash , NOW, Money Market	692,601	642,039	503,891	434,725	524,778	174,887	582,614	541,987	556,245	2,833,637
Fixed Instruments	3,176,206	4,091,689	5,653,729	3,664,980	5,707,165	6,443,958	6,425,968	5,665,727	4,846,818	3,859,154
Equities	6,694,760	5,846,516	3,680,474	5,295,888	3,693,537	3,270,078	2,629,187	3,545,663	3,483,201	1,631,320
Receivables	38,916	54,628	62,481	71,922	62,045	57,119	60,202	54,330	59,534	65,595
Other	4,119	3,212	3,062	2,816	-	(1)	-	2	-	(1)
Total	10,606,602	10,638,084	9,903,637	9,470,331	9,987,525	9,946,041	9,697,971	9,807,709	8,945,798	8,389,705
INCOME										
From municipality	591,714	603,069	472,123	456,332	319,098	362,135	386,298	125,294	224,708	242,972
From members	162,911	157,501	148,578	138,078	129,918	125,940	84,317	99,745	110,510	96,713
Other revenue	(10,156)	(12,889)	(9,441)	10,592	4,975	(3,258)	(14,896)	24,721	-	11,979
Total Operating Revenue	744,469	747,681	611,260	605,002	453,991	484,817	455,719	249,760	335,218	351,664
EXPENSES										
Pensions and benefits	1,320,988	1,220,740	1,094,594	1,061,417	1,039,589	934,393	443,214	253,772	227,978	192,792
Professional services	38,428	38,453	22,573	19,225	21,004	30,090	19,978	34,010	40,371	72,782
Other expenses	8,880	7,660	7,018	3,961	2,980	3,184	2,126	1,817	1,717	1,570
Total Operating Expenses	1,368,296	1,266,853	1,124,185	1,084,603	1,063,573	967,667	465,318	289,599	270,066	267,144
Net Operating Income/(Loss)	(623,827)	(519,172)	(512,925)	(479,601)	(609,582)	(482,850)	(9,599)	(39,839)	65,152	84,520
INVESTMENT INCOME										
Investment income/(loss)	611,368	1,276,703	978,779	12,810	698,009	776,820	(825,380)	863,741	552,818	295,728
Investment fees	15,860	18,346	27,310	50,090	49,873	47,046	32,954	53,085	51,392	1,854
Net Investment Income	595,508	1,258,357	951,469	(37,280)	648,136	729,774	(858,334)	810,656	501,426	293,874
Change in Net Present Assets	(28,319)	739,185	438,545	(516,881)	38,554	246,923	(16,096)	770,817	566,578	378,394

BENSENVILLE POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	16,735,665	15,972,011	13,661,446	12,593,974	12,539,774	10,448,151	13,065,169	13,160,332	12,619,030	11,844,646
Net Present Assets - Actuarial Value *	15,974,231	14,896,828	13,790,442	13,167,096	12,362,706	10,353,568	13,021,118	13,147,625	12,621,256	11,852,306
Actuarial Accrued Liability - ("AAL")	29,614,996	28,184,125	25,927,058	25,141,886	25,299,674	22,579,844	22,257,693	19,810,363	19,078,237	18,009,043
Surplus/(Unfunded AAL)	(13,640,765)	(13,287,297)	(12,136,616)	(11,974,790)	(12,936,968)	(12,226,276)	(9,236,575)	(6,662,738)	(6,456,981)	(6,156,737)
Percent Funded at Actuarial Value	53.9%	52.9%	53.2%	52.4%	48.9%	45.9%	58.5%	66.4%	66.2%	65.8%
(Increase)/Decrease in Unfunded AAL	(353,468)	(1,150,681)	(161,826)	962,178	(710,692)	(2,989,701)	(2,573,837)	(205,757)	(300,244)	(1,468,791)
Active participants	35	35	32	33	32	32	29	35	34	35
Inactive participants	38	38	37	36	31	32	31	29	28	27
Average Active Salary	84,586	81,323	79,688	76,681	76,399	70,459	74,707	59,853	61,505	63,361
Total Salary	2,960,503	2,846,306	2,550,031	2,530,466	2,444,783	2,254,672	2,166,492	2,094,854	2,091,172	2,217,633
Internal Rate of Return - 10 years	5.00%									
Payroll Growth Rate - 10 years	3.18%									
ASSETS										
Cash , NOW, Money Market	2,270,360	2,293,830	1,837,652	517,782	1,553,211	641,201	1,055,989	1,649,069	918,034	223,502
Fixed Instruments	3,385,609	3,830,229	4,850,516	5,609,436	5,364,515	6,034,469	6,071,304	4,963,561	5,909,026	6,458,047
Equities	10,485,179	9,261,774	6,965,463	5,970,721	5,632,398	3,773,697	5,920,244	6,593,744	5,785,073	5,155,584
Receivables	598,206	586,174	16,642	507,410	-	-	23,864	39,813	10,393	7,661
Other	2,458	2,425	1,584	-	775	499	501	625	624	624
Total	16,741,812	15,974,432	13,671,857	12,605,349	12,550,899	10,449,866	13,071,902	13,246,812	12,623,150	11,845,418
INCOME										
From municipality	895,110	886,842	821,067	789,231	865,812	116,814	109,367	103,726	89,041	117,859
From members	334,139	261,581	308,514	285,713	154,303	205,701	463,875	169,506	199,096	199,420
Other revenue	8,595	(11,080)	(911)	18,338	50	(2,539)	(15,950)	18,489	20	-
Total Operating Revenue	1,237,844	1,137,343	1,128,670	1,093,282	1,020,165	319,976	557,292	291,721	288,157	317,279
EXPENSES										
Pensions and benefits	1,415,192	1,179,106	1,283,080	1,178,501	671,029	1,046,175	948,890	846,907	829,286	656,957
Professional services	26,733	36,525	28,358	21,300	30,073	23,350	28,186	28,684	24,598	28,611
Other expenses	8,637	8,706	7,448	11,767	8,404	4,166	12,646	5,722	8,810	5,571
Total Operating Expenses	1,450,562	1,224,337	1,318,886	1,211,568	709,506	1,073,691	989,722	881,313	862,694	691,139
Net Operating Income/(Loss)	(212,718)	(86,994)	(190,216)	(118,286)	310,659	(753,715)	(432,430)	(589,592)	(574,537)	(373,860)
INVESTMENT INCOME										
Investment income/(loss)	997,524	2,423,289	1,284,424	197,219	694,829	(1,841,257)	337,272	1,131,026	1,348,945	600,758
Investment fees	21,153	25,730	26,736	24,733	16,465	22,046	4	132	25	-
Net Investment Income	976,371	2,397,559	1,257,688	172,486	678,364	(1,863,303)	337,268	1,130,894	1,348,920	600,758
Change in Net Present Assets	763,654	2,310,565	1,067,472	54,200	2,091,623	(2,617,018)	(95,163)	541,302	774,384	226,899

BENTON FIREFIGHTERS PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	3,716,618	3,604,865	3,426,545	3,247,898	3,255,577	3,078,896	2,838,773	2,769,576	2,592,853	2,447,770
Net Present Assets - Actuarial Value *	3,698,689	3,567,418	3,448,637	3,340,258	3,112,521	2,963,314	2,758,068	2,732,569	2,611,032	2,499,574
Actuarial Accrued Liability - ("AAL")	4,259,707	4,197,681	4,243,702	4,094,946	3,367,264	3,594,852	3,602,032	3,531,938	3,348,829	3,101,400
Surplus/(Unfunded AAL)	(561,018)	(630,263)	(795,065)	(754,688)	(254,743)	(631,538)	(843,964)	(799,369)	(737,797)	(601,826)
Percent Funded at Actuarial Value	86.8%	85.0%	81.3%	81.6%	92.4%	82.4%	76.6%	77.4%	78.0%	80.6%
(Increase)/Decrease in Unfunded AAL	69,245	164,802	(40,377)	(499,945)	376,795	212,426	(44,595)	(61,572)	(135,971)	(59,451)
Active participants	5	6	6	6	6	5	6	6	6	6
Inactive participants	7	8	8	8	7	7	6	6	6	6
Average Active Salary	57,256	55,052	53,181	52,727	53,176	50,020	49,370	51,352	48,633	43,422
Total Salary	286,282	330,309	319,084	316,364	319,057	250,101	296,217	308,109	291,797	260,533
Internal Rate of Return - 10 years	6.28%									
Payroll Growth Rate - 10 years	1.33%									
ASSETS										
Cash , NOW, Money Market	432,420	301,955	362,437	293,686	374,789	565,622	703,589	427,797	296,133	272,005
Fixed Instruments	1,587,611	1,637,096	1,454,046	1,522,981	1,602,972	1,642,962	1,798,224	2,038,715	1,958,679	1,860,437
Equities	1,683,896	1,653,950	1,597,979	1,421,192	1,252,119	858,443	320,956	286,433	321,913	299,203
Receivables	69,377	69,894	70,084	68,038	83,698	69,869	74,004	74,630	74,128	74,125
Other	1,314	-	(1)	1	(1)	-	-	1	-	-
Total	3,774,618	3,662,895	3,484,545	3,305,898	3,313,577	3,136,896	2,896,773	2,827,576	2,650,853	2,505,770
INCOME										
From municipality	131,098	135,070	127,907	125,321	86,023	106,382	110,938	133,083	79,599	80,145
From members	31,106	31,035	29,673	30,836	26,826	28,567	29,451	28,603	25,850	24,533
Other revenue	-	(1)	-	701	-	-	3,301	-	(1)	-
Total Operating Revenue	162,204	166,104	157,580	156,858	112,849	134,949	143,690	161,686	105,448	104,678
EXPENSES										
Pensions and benefits	240,940	251,131	230,590	241,170	217,450	159,041	142,663	139,321	137,700	136,138
Professional services	6,000	8,793	10,965	10,552	13,519	16,272	2,222	-	-	2,018
Other expenses	1,609	2,165	1,262	828	580	565	530	500	492	477
Total Operating Expenses	248,549	262,089	242,817	252,550	231,549	175,878	145,415	139,821	138,192	138,633
Net Operating Income/(Loss)	(86,345)	(95,985)	(85,237)	(95,692)	(118,700)	(40,929)	(1,725)	21,865	(32,744)	(33,955)
INVESTMENT INCOME										
Investment income/(loss)	207,346	283,143	272,211	96,506	306,000	289,319	78,062	161,550	183,995	82,645
Investment fees	9,249	8,838	8,326	8,494	10,619	8,267	7,140	6,692	6,168	6,136
Net Investment Income	198,097	274,305	263,885	88,012	295,381	281,052	70,922	154,858	177,827	76,509
Change in Net Present Assets	111,753	178,320	178,647	(7,679)	176,681	240,123	69,197	176,723	145,083	42,554

BENTON POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	2,401,620	2,233,571	2,080,770	1,935,170	1,747,792	1,698,525	1,588,567	1,587,988	1,509,094	1,426,075
Net Present Assets - Actuarial Value *	2,464,486	2,281,303	2,092,082	1,913,674	1,717,393	1,654,206	1,538,183	1,572,571	1,527,010	1,439,504
Actuarial Accrued Liability - ("AAL")	6,189,467	5,902,034	5,686,675	5,329,118	4,107,169	3,978,484	3,728,376	3,560,089	3,466,242	3,427,637
Surplus/(Unfunded AAL)	(3,724,981)	(3,620,731)	(3,594,593)	(3,415,444)	(2,389,776)	(2,324,278)	(2,190,193)	(1,987,518)	(1,939,232)	(1,988,133)
Percent Funded at Actuarial Value	39.8%	38.7%	36.8%	35.9%	41.8%	41.6%	41.3%	44.2%	44.1%	42.0%
(Increase)/Decrease in Unfunded AAL	(104,250)	(26,138)	(179,149)	(1,025,668)	(65,498)	(134,085)	(202,675)	(48,286)	48,901	(32,691)
Active participants	10	10	10	10	9	9	9	9	8	7
Inactive participants	11	11	11	11	11	11	11	11	11	11
Average Active Salary	51,496	50,171	48,606	47,672	45,241	43,817	41,859	39,361	37,877	36,777
Total Salary	514,957	501,711	486,056	476,720	407,168	394,351	376,728	354,247	303,016	257,436
Internal Rate of Return - 10 years	4.51%									
Payroll Growth Rate - 10 years	7.45%									
ASSETS										
Cash , NOW, Money Market	441,907	292,725	363,829	195,133	74,216	94,834	50,699	65,077	68,988	570,093
Fixed Instruments	1,403,192	1,403,979	1,221,381	1,414,031	1,411,045	1,364,142	1,350,183	1,256,473	1,160,462	614,770
Equities	548,084	532,858	490,339	326,006	263,035	239,347	185,001	264,419	276,756	238,450
Receivables	175,836	175,285	176,498	171,277	171,277	139,722	111,964	83,448	54,888	53,761
Other	3,878	1	-	-	-	-	-	(1)	-	1
Total	2,572,897	2,404,848	2,252,047	2,106,447	1,919,573	1,838,045	1,697,847	1,669,416	1,561,094	1,477,075
INCOME										
From municipality	316,889	318,857	293,879	278,083	213,346	191,638	181,063	210,699	196,139	120,636
From members	50,971	49,307	47,994	45,546	39,515	40,283	36,854	31,487	27,324	24,242
Other revenue	-	(1)	-	-	-	-	-	(1)	-	1
Total Operating Revenue	367,860	368,163	341,873	323,629	252,861	231,921	217,917	242,185	223,463	144,879
EXPENSES										
Pensions and benefits	281,042	274,365	260,767	252,294	266,976	233,659	225,418	250,369	238,711	247,952
Professional services	6,750	9,823	3,719	3,150	3,059	1,774	2,624	300	-	1,458
Other expenses	1,725	589	383	368	339	334	312	294	306	314
Total Operating Expenses	289,517	284,777	264,869	255,812	270,374	235,767	228,354	250,963	239,017	249,724
Net Operating Income/(Loss)	78,343	83,386	77,004	67,817	(17,513)	(3,846)	(10,437)	(8,778)	(15,554)	(104,845)
INVESTMENT INCOME										
Investment income/(loss)	95,555	74,934	73,877	119,855	67,065	114,041	11,345	88,041	98,870	50,454
Investment fees	5,849	5,519	5,281	294	285	237	329	368	297	227
Net Investment Income	89,706	69,415	68,596	119,561	66,780	113,804	11,016	87,673	98,573	50,227
Change in Net Present Assets	168,049	152,801	145,600	187,378	49,267	109,958	579	78,894	83,019	(54,618)

BERKELEY POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	7,767,361	7,711,030	7,396,742	7,371,932	6,742,993	5,936,304	6,878,096	6,810,200	6,348,802	5,834,598
Net Present Assets - Actuarial Value *	7,809,981	7,744,417	7,551,968	7,371,932	6,742,993	5,908,815	6,689,238	6,748,780	6,352,424	5,648,415
Actuarial Accrued Liability - ("AAL")	12,900,813	12,915,979	12,180,993	10,789,880	10,187,017	10,009,820	9,122,292	8,854,591	8,232,724	7,698,554
Surplus/(Unfunded AAL)	(5,090,832)	(5,171,562)	(4,629,025)	(3,417,948)	(3,444,024)	(4,101,005)	(2,433,054)	(2,105,811)	(1,880,300)	(2,050,139)
Percent Funded at Actuarial Value	60.5%	60.0%	62.0%	68.3%	66.2%	59.0%	73.3%	76.2%	77.2%	73.4%
(Increase)/Decrease in Unfunded AAL	80,730	(542,537)	(1,211,077)	26,076	656,981	(1,667,951)	(327,243)	(225,511)	169,839	(706,009)
Active participants	14	14	14	15	15	16	16	16	16	16
Inactive participants	14	15	13	12	12	10	10	9	8	8
Average Active Salary	75,500	71,482	72,295	70,107	68,210	69,038	64,531	62,806	61,690	58,292
Total Salary	1,056,997	1,000,753	1,012,132	1,051,604	1,023,152	1,104,603	1,032,494	1,004,888	987,032	932,673
Internal Rate of Return - 10 years	6.13%									
Payroll Growth Rate - 10 years	2.03%									
ASSETS										
Cash , NOW, Money Market	284,794	498,135	383,795	396,619	631,315	182,245	253,819	287,486	158,402	114,207
Fixed Instruments	3,976,166	3,787,822	3,725,668	3,474,482	3,143,669	3,374,732	3,715,213	3,405,726	3,124,058	3,171,117
Equities	3,402,108	3,388,481	3,247,434	3,452,968	2,926,590	2,331,767	2,854,992	3,062,060	3,022,357	2,498,351
Receivables	106,075	36,593	39,844	47,863	41,420	47,560	54,072	54,928	43,985	50,923
Other	517	(1)	1	-	(1)	-	-	-	-	-
Total	7,769,660	7,711,030	7,396,742	7,371,932	6,742,993	5,936,304	6,878,096	6,810,200	6,348,802	5,834,598
INCOME										
From municipality	348,445	303,167	265,000	260,000	215,000	150,000	122,397	103,500	99,527	94,709
From members	103,333	104,195	104,217	115,311	119,265	107,549	101,378	87,720	97,307	88,887
Other revenue	11,774	-	-	(1)	-	-	-	-	-	-
Total Operating Revenue	463,552	407,362	369,217	375,310	334,265	257,549	223,775	191,220	196,834	183,596
EXPENSES										
Pensions and benefits	849,632	669,145	621,355	512,531	619,210	362,478	335,447	339,592	284,759	304,151
Professional services	-	2,300	2,200	-	-	-	-	-	-	250
Other expenses	3,472	3,214	-	-	1	3,328	-	-	-	-
Total Operating Expenses	853,104	674,659	623,555	512,531	619,211	365,806	335,447	339,592	284,759	304,401
Net Operating Income/(Loss)	(389,552)	(267,297)	(254,338)	(137,221)	(284,946)	(108,257)	(111,672)	(148,372)	(87,925)	(120,805)
INVESTMENT INCOME										
Investment income/(loss)	461,409	594,368	292,992	783,580	1,106,412	(822,656)	196,468	622,908	616,682	342,647
Investment fees	15,526	12,783	13,844	17,421	14,777	10,879	16,900	13,138	14,553	11,769
Net Investment Income	445,883	581,585	279,148	766,159	1,091,635	(833,535)	179,568	609,770	602,129	330,878
Change in Net Present Assets	56,331	314,288	24,810	628,939	806,689	(941,792)	67,896	461,398	514,204	210,073

BERWYN FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	37,792,917	37,512,194	20,468,210	19,673,396	19,315,520	18,199,886	16,925,476	19,155,476	17,721,978	16,340,306
Net Present Assets - Actuarial Value *	37,777,756	36,760,160	20,609,589	20,199,250	19,159,200	18,082,899	16,925,476	19,155,476	17,721,978	16,425,367
Actuarial Accrued Liability - ("AAL")	83,479,777	80,046,305	78,621,820	71,830,673	66,143,292	63,566,822	60,449,743	56,732,334	51,734,568	49,165,979
Surplus/(Unfunded AAL)	(45,702,021)	(43,286,145)	(58,012,231)	(51,631,423)	(46,984,092)	(45,483,923)	(43,524,267)	(37,576,858)	(34,012,590)	(32,740,612)
Percent Funded at Actuarial Value	45.3%	45.9%	26.2%	28.1%	29.0%	28.4%	28.0%	33.8%	34.3%	33.4%
(Increase)/Decrease in Unfunded AAL	(2,415,876)	14,726,086	(6,380,808)	(4,647,331)	(1,500,169)	(1,959,656)	(5,947,409)	(3,564,268)	(1,271,978)	(2,130,157)
Active participants	81	82	80	78	66	67	67	66	66	67
Inactive participants	77	75	79	72	66	66	65	62	60	56
Average Active Salary	85,605	79,709	75,681	75,068	81,065	76,622	75,732	73,663	71,680	69,203
Total Salary	6,933,999	6,536,111	6,054,497	5,855,296	5,350,300	5,133,665	5,074,057	4,861,734	4,730,881	4,636,587
Internal Rate of Return - 10 years	4.86%									
Payroll Growth Rate - 10 years	4.71%									
ASSETS										
Cash , NOW, Money Market	1,844,132	8,898,112	1,417,534	1,540,722	2,934,300	4,318,895	4,902,012	6,286,938	7,998,739	7,438,264
Fixed Instruments	11,598,312	8,825,923	8,223,654	8,420,502	8,054,896	6,881,002	4,479,307	3,832,866	2,113,699	2,349,230
Equities	24,266,457	19,722,946	10,775,975	9,145,486	8,232,735	6,867,571	7,444,175	8,823,369	7,605,389	6,479,489
Receivables	100,834	85,985	69,553	589,804	113,258	136,093	100,177	212,509	2,532,576	73,465
Other	774	776	775	(1)	773	(2)	-	-	-	(1)
Total	37,810,509	37,533,742	20,487,491	19,696,513	19,335,962	18,203,559	16,925,671	19,155,682	20,250,403	16,340,447
INCOME										
From municipality	2,036,570	17,538,697	2,549,375	2,544,473	2,395,918	2,024,856	2,050,549	2,327,797	2,129,607	1,798,790
From members	639,271	635,870	575,935	582,045	490,967	492,384	497,502	471,950	447,307	435,688
Other revenue	22,557	27,589	5,375	205,578	(22,978)	25,942	759	993	-	-
Total Operating Revenue	2,698,398	18,202,156	3,130,685	3,332,096	2,863,907	2,543,182	2,548,810	2,800,740	2,576,914	2,234,478
EXPENSES										
Pensions and benefits	4,129,646	4,021,361	3,946,984	3,452,018	3,089,957	2,970,617	2,606,254	2,322,599	2,099,701	1,944,121
Professional services	55,133	39,901	52,342	59,878	42,554	41,841	24,243	21,122	21,694	18,977
Other expenses	9,006	18,857	19,677	18,323	19,097	6,863	7,192	5,718	5,029	6,189
Total Operating Expenses	4,193,785	4,080,119	4,019,003	3,530,219	3,151,608	3,019,321	2,637,689	2,349,439	2,126,424	1,969,287
Net Operating Income/(Loss)	(1,495,387)	14,122,037	(888,318)	(198,123)	(287,701)	(476,139)	(88,879)	451,301	450,490	265,191
INVESTMENT INCOME										
Investment income/(loss)	1,879,200	2,979,291	1,741,589	616,159	1,449,793	1,788,351	(2,095,541)	1,028,789	977,968	718,973
Investment fees	103,090	57,343	58,457	60,160	46,457	37,802	45,580	46,592	46,785	38,793
Net Investment Income	1,776,110	2,921,948	1,683,132	555,999	1,403,336	1,750,549	(2,141,121)	982,197	931,183	680,180
Change in Net Present Assets	280,723	17,043,984	794,814	357,876	1,115,634	1,274,410	(2,230,000)	1,433,498	1,381,672	945,371

BERWYN POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	62,097,006	61,523,349	41,668,037	38,527,301	37,667,859	33,709,410	30,474,443	33,394,593	29,622,334	27,108,107
Net Present Assets - Actuarial Value *	62,669,591	59,892,588	41,906,033	39,925,839	37,233,237	33,184,738	28,872,652	32,790,232	29,465,755	26,814,527
Actuarial Accrued Liability - ("AAL")	101,901,393	96,936,862	89,078,644	82,932,595	80,860,910	72,189,978	68,377,414	64,619,454	61,739,663	57,601,313
Surplus/(Unfunded AAL)	(39,231,802)	(37,044,274)	(47,172,611)	(43,006,756)	(43,627,673)	(39,005,240)	(39,504,762)	(31,829,222)	(32,273,908)	(30,786,786)
Percent Funded at Actuarial Value	61.5%	61.8%	47.0%	48.1%	46.0%	46.0%	42.2%	50.7%	47.7%	46.6%
(Increase)/Decrease in Unfunded AAL	(2,187,528)	10,128,337	(4,165,855)	620,917	(4,622,433)	499,522	(7,675,540)	444,686	(1,487,122)	(3,473,261)
Active participants	109	106	107	97	108	101	107	102	98	91
Inactive participants	74	76	76	76	66	61	56	57	60	60
Average Active Salary	85,861	83,368	80,675	79,755	77,356	74,464	73,835	71,221	68,967	67,418
Total Salary	9,358,885	8,837,005	8,632,208	7,736,213	8,354,445	7,520,822	7,900,326	7,264,574	6,758,728	6,135,034
Internal Rate of Return - 10 years	5.56%									
Payroll Growth Rate - 10 years	4.66%									
ASSETS										
Cash , NOW, Money Market	2,281,999	6,615,236	792,465	1,411,035	1,811,822	1,785,455	1,549,511	1,848,110	1,922,178	2,363,431
Fixed Instruments	21,170,454	19,378,215	18,787,041	10,944,173	17,805,132	17,208,886	18,748,467	16,129,699	14,038,640	12,688,274
Equities	38,471,519	35,365,473	21,939,290	25,490,470	17,750,428	14,512,472	9,958,340	14,698,649	13,492,216	11,818,215
Receivables	197,854	184,414	173,298	703,794	314,498	216,779	229,059	722,633	176,174	251,880
Other	-	1,525	1,524	-	1,649	750	-	1	1,124	5,284
Total	62,121,826	61,544,863	41,693,618	38,549,472	37,683,529	33,724,342	30,485,377	33,399,092	29,630,332	27,127,084
INCOME										
From municipality	1,936,262	17,431,789	2,440,664	2,443,805	2,447,616	1,956,891	1,895,617	2,096,646	1,923,606	1,863,929
From members	1,227,194	1,094,027	840,979	894,178	1,026,486	803,909	934,142	1,130,553	648,905	596,307
Other revenue	20,996	(18,656)	(12,955)	28,682	(26,193)	(23,139)	(4,350)	23,045	12,159	43,835
Total Operating Revenue	3,184,452	18,507,160	3,268,688	3,366,665	3,447,909	2,737,661	2,825,409	3,250,244	2,584,670	2,504,071
EXPENSES										
Pensions and benefits	4,304,380	4,121,553	3,739,676	3,366,133	2,884,380	2,349,061	2,316,565	2,222,768	2,125,821	1,971,881
Professional services	61,548	44,804	80,794	86,769	55,123	37,854	25,639	51,932	33,386	31,457
Other expenses	12,780	27,434	24,438	25,463	24,207	21,521	7,414	8,749	10,531	5,907
Total Operating Expenses	4,378,708	4,193,791	3,844,908	3,478,365	2,963,710	2,408,436	2,349,618	2,283,449	2,169,738	2,009,245
Net Operating Income/(Loss)	(1,194,256)	14,313,369	(576,220)	(111,700)	484,199	329,225	475,791	966,795	414,932	494,826
INVESTMENT INCOME										
Investment income/(loss)	1,896,337	5,638,852	3,798,550	1,067,696	3,558,636	2,993,117	(3,272,411)	2,828,458	2,161,618	1,104,807
Investment fees	128,424	96,909	81,594	96,554	84,385	87,376	123,530	22,994	62,323	55,686
Net Investment Income	1,767,913	5,541,943	3,716,956	971,142	3,474,251	2,905,741	(3,395,941)	2,805,464	2,099,295	1,049,121
Change in Net Present Assets	573,657	19,855,312	3,140,736	859,442	3,958,449	3,234,967	(2,920,150)	3,772,259	2,514,227	1,543,948

BETHALTO POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	6,006,046	5,770,389	5,509,174	5,376,839	4,996,429	4,522,736	4,895,470	4,655,082	4,225,363	3,773,464
Net Present Assets - Actuarial Value *	6,435,556	6,115,766	5,782,990	5,355,758	4,952,200	4,451,350	4,858,577	4,660,757	4,260,420	3,730,665
Actuarial Accrued Liability - ("AAL")	10,479,943	9,264,095	8,623,226	8,162,957	7,594,628	7,628,552	6,775,429	6,266,155	5,753,401	5,260,299
Surplus/(Unfunded AAL)	(4,044,387)	(3,148,329)	(2,840,236)	(2,807,199)	(2,642,428)	(3,177,202)	(1,916,852)	(1,605,398)	(1,492,981)	(1,529,634)
Percent Funded at Actuarial Value	61.4%	66.0%	67.1%	65.6%	65.2%	58.4%	71.7%	74.4%	74.1%	70.9%
(Increase)/Decrease in Unfunded AAL	(896,058)	(308,093)	(33,037)	(164,771)	534,774	(1,260,350)	(311,454)	(112,417)	36,653	(767,023)
Active participants	15	13	14	14	15	16	17	16	16	16
Inactive participants	10	10	9	8	7	7	5	5	5	4
Average Active Salary	63,302	59,317	58,258	58,221	56,240	60,052	57,301	57,331	52,642	52,427
Total Salary	949,523	771,127	815,606	815,091	843,595	960,839	974,120	917,290	842,274	838,826
Internal Rate of Return - 10 years	3.57%									
Payroll Growth Rate - 10 years	2.93%									
ASSETS										
Cash , NOW, Money Market	1,383,306	1,037,008	628,687	715,146	708,483	730,347	962,830	1,559,142	153,042	162,389
Fixed Instruments	2,698,537	2,546,305	2,756,320	2,583,567	2,535,047	2,566,665	2,363,549	2,113,958	2,472,261	2,323,543
Equities	1,884,374	2,148,240	2,096,578	2,031,826	1,720,176	1,173,311	1,528,118	953,556	1,556,900	1,251,205
Receivables	414,029	376,036	348,589	352,100	294,073	272,113	252,073	228,526	240,259	243,350
Other	-	-	-	-	-	-	-	-	1	-
Total	6,380,246	6,107,589	5,830,174	5,682,639	5,257,779	4,742,436	5,106,570	4,855,182	4,422,463	3,980,487
INCOME										
From municipality	341,176	324,292	306,855	262,933	248,071	213,318	206,913	194,372	208,152	190,241
From members	84,726	80,894	85,525	83,588	85,406	85,064	89,663	83,635	107,390	85,518
Other revenue	-	-	-	-	-	-	-	1	(1)	(1)
Total Operating Revenue	425,902	405,186	392,380	346,521	333,477	298,382	296,576	278,008	315,541	275,758
EXPENSES										
Pensions and benefits	333,824	329,508	271,208	260,822	268,858	226,575	183,013	155,747	188,760	135,062
Professional services	14,394	10,710	8,950	8,675	8,591	15,808	16,171	10,223	11,095	11,705
Other expenses	9,057	6,979	6,445	6,326	7,683	4,021	3,164	3,196	2,712	1,933
Total Operating Expenses	357,275	347,197	286,603	275,823	285,132	246,404	202,348	169,166	202,567	148,700
Net Operating Income/(Loss)	68,627	57,989	105,777	70,698	48,345	51,978	94,228	108,842	112,974	127,058
INVESTMENT INCOME										
Investment income/(loss)	178,071	215,134	40,989	328,888	444,096	(404,295)	164,605	336,770	350,851	153,329
Investment fees	11,041	14,029	14,431	19,176	18,748	20,414	18,445	15,892	8,908	8,102
Net Investment Income	167,030	201,105	26,558	309,712	425,348	(424,709)	146,160	320,878	341,943	145,227
Change in Net Present Assets	235,657	261,215	132,335	380,410	473,693	(372,734)	240,388	429,719	451,899	272,286

BLOOMINGDALE FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	25,412,942	24,283,646	22,289,002	22,134,701	19,881,521	17,085,869	19,005,135	18,061,917	16,214,585	14,742,081
Net Present Assets - Actuarial Value *	26,029,773	24,858,135	23,381,465	-	19,437,161	16,688,976	18,709,066	18,074,152	17,752,780	14,763,068
Actuarial Accrued Liability - ("AAL")	40,094,779	37,169,217	34,625,947	29,369,442	29,369,442	27,316,447	25,110,840	23,281,545	20,100,295	18,173,633
Surplus/(Unfunded AAL)	(14,065,006)	(12,311,082)	(11,244,482)	(29,369,442)	(9,932,281)	(10,627,471)	(6,401,774)	(5,207,393)	(2,347,515)	(3,410,565)
Percent Funded at Actuarial Value	64.9%	66.9%	67.5%	0.0%	66.2%	61.1%	74.5%	77.6%	88.3%	81.2%
(Increase)/Decrease in Unfunded AAL	(1,753,924)	(1,066,600)	18,124,960	(19,437,161)	695,190	(4,225,697)	(1,194,381)	(2,859,878)	1,063,050	(1,382,760)
Active participants	44	43	44	44	44	45	44	43	44	43
Inactive participants	23	20	16	13	13	10	7	6	5	5
Average Active Salary	89,986	88,348	86,502	82,813	82,813	78,556	77,151	75,271	71,890	67,710
Total Salary	3,959,402	3,798,945	3,806,105	3,643,762	3,643,762	3,535,018	3,394,642	3,236,651	3,163,174	2,911,550
Internal Rate of Return - 10 years	4.67%									
Payroll Growth Rate - 10 years	3.96%									
ASSETS										
Cash , NOW, Money Market	578,644	1,545,837	1,111,510	1,213,029	1,696,604	2,556,082	2,296,828	1,109,079	1,504,544	621,425
Fixed Instruments	10,785,475	10,311,145	11,538,322	10,673,080	9,228,866	9,467,071	8,854,062	8,918,656	8,110,527	7,413,820
Equities	13,888,009	12,299,978	9,512,815	10,151,688	8,872,412	4,998,752	7,773,601	8,301,989	6,867,321	6,625,105
Receivables	157,583	96,465	100,545	70,504	61,589	45,541	57,924	-	-	81,730
Other	4,481	31,436	31,160	28,750	23,467	19,553	22,750	-	-	1
Total	25,414,192	24,284,861	22,294,352	22,137,051	19,882,938	17,086,999	19,005,165	18,329,724	16,482,392	14,742,081
INCOME										
From municipality	958,175	1,101,028	648,000	646,129	633,412	657,077	621,045	595,051	525,147	500,203
From members	381,573	356,208	359,926	350,709	339,328	326,835	318,254	305,183	324,063	333,974
Other revenue	36,182	(4,079)	33,444	3,024	19,597	(12,383)	57,835	-	-	-
Total Operating Revenue	1,375,930	1,453,157	1,041,370	999,862	992,337	971,529	997,134	900,234	849,210	834,177
EXPENSES										
Pensions and benefits	1,525,526	1,279,181	982,980	853,744	768,586	605,542	469,754	375,000	326,791	169,102
Professional services	23,690	22,641	22,500	20,824	20,679	16,125	24,380	-	-	-
Other expenses	8,895	7,843	9,113	6,775	7,449	6,845	12,434	4,790	-	4,276
Total Operating Expenses	1,558,111	1,309,665	1,014,593	881,343	796,714	628,512	506,568	379,790	326,791	173,378
Net Operating Income/(Loss)	(182,181)	143,492	26,777	118,519	195,623	343,017	490,566	520,444	522,419	660,799
INVESTMENT INCOME										
Investment income/(loss)	1,353,610	2,028,874	294,009	2,277,973	2,719,959	(2,130,437)	569,641	1,446,938	1,011,677	549,992
Investment fees	42,134	177,721	166,486	143,312	119,930	131,845	116,990	120,050	61,592	36,285
Net Investment Income	1,311,476	1,851,153	127,523	2,134,661	2,600,029	(2,262,282)	452,651	1,326,888	950,085	513,707
Change in Net Present Assets	1,129,296	1,994,644	154,301	2,253,180	2,795,652	(1,919,266)	943,218	1,847,332	1,472,504	1,174,507

BLOOMINGDALE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	27,802,406	25,224,883	23,253,625	22,342,144	20,463,550	17,295,243	19,247,900	18,327,418	16,215,031	14,059,353
Net Present Assets - Actuarial Value *	27,218,678	25,462,338	23,885,753	22,316,260	20,364,465	16,313,663	19,024,759	18,150,856	16,169,772	13,587,404
Actuarial Accrued Liability - ("AAL")	47,976,403	43,213,266	40,864,682	39,269,439	37,408,158	33,785,093	30,970,614	28,662,181	26,127,919	24,062,826
Surplus/(Unfunded AAL)	(20,757,725)	(17,750,928)	(16,978,929)	(16,953,179)	(17,043,693)	(17,471,430)	(11,945,855)	(10,511,325)	(9,958,147)	(10,475,422)
Percent Funded at Actuarial Value	56.7%	58.9%	58.5%	56.8%	54.4%	48.3%	61.4%	63.3%	61.9%	56.5%
(Increase)/Decrease in Unfunded AAL	(3,006,797)	(771,999)	(25,750)	90,514	427,737	(5,525,575)	(1,434,530)	(553,178)	517,275	(1,087,189)
Active participants	45	45	46	45	45	48	47	48	48	48
Inactive participants	19	19	16	16	16	13	11	10	7	7
Average Active Salary	88,492	83,359	84,164	81,211	80,166	77,984	76,666	72,689	72,573	68,881
Total Salary	3,982,137	3,751,168	3,871,529	3,654,498	3,607,490	3,743,230	3,603,297	3,489,060	3,483,503	3,306,298
Internal Rate of Return - 10 years	6.56%									
Payroll Growth Rate - 10 years	2.54%									
ASSETS										
Cash , NOW, Money Market	4,098,093	4,185,773	5,448,053	3,604,284	1,610,810	4,069,343	3,753,192	324,182	180,139	636,344
Fixed Instruments	8,494,301	6,937,743	5,679,371	8,822,086	8,813,646	6,407,426	7,237,013	8,816,467	7,385,645	6,358,825
Equities	15,208,465	14,152,136	12,167,649	9,936,274	10,044,808	6,793,365	8,251,881	9,138,399	8,610,560	7,043,727
Receivables	130,927	66,687	52,731	70,728	78,680	89,873	56,565	95,971	60,641	39,328
Other	1	-	-	(2)	1	(1)	-	1	-	2,528
Total	27,931,787	25,342,339	23,347,804	22,433,370	20,547,945	17,360,006	19,298,651	18,375,020	16,236,985	14,080,752
INCOME										
From municipality	1,026,982	1,013,213	912,058	787,868	670,302	626,129	551,275	628,488	587,616	453,102
From members	421,105	425,666	372,272	357,192	377,323	368,904	389,897	369,381	339,798	321,808
Other revenue	-	50	100	2,454	14,207	51	-	-	-	-
Total Operating Revenue	1,448,087	1,438,929	1,284,430	1,147,514	1,061,832	995,084	941,172	997,869	927,414	774,910
EXPENSES										
Pensions and benefits	1,475,218	1,336,497	1,097,103	1,064,295	864,588	761,251	597,069	532,688	254,885	253,097
Professional services	15,729	5,257	7,661	6,987	6,628	7,025	6,358	6,467	5,330	4,701
Other expenses	22,312	13,495	12,118	10,979	10,135	10,354	9,489	8,470	8,594	8,091
Total Operating Expenses	1,513,259	1,355,249	1,116,882	1,082,261	881,351	778,630	612,916	547,625	268,809	265,889
Net Operating Income/(Loss)	(65,172)	83,680	167,548	65,253	180,481	216,454	328,256	450,244	658,605	509,021
INVESTMENT INCOME										
Investment income/(loss)	2,642,748	1,887,600	743,967	1,813,419	2,987,829	(2,169,111)	592,226	1,662,143	1,497,073	1,009,388
Investment fees	53	21	34	78	-	-	-	-	-	35
Net Investment Income	2,642,695	1,887,579	743,933	1,813,341	2,987,829	(2,169,111)	592,226	1,662,143	1,497,073	1,009,353
Change in Net Present Assets	2,577,523	1,971,258	911,481	1,878,594	3,168,307	(1,952,657)	920,482	2,112,387	2,155,678	1,518,375

BLOOMINGTON FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	47,335,995	43,242,943	39,061,980	38,295,604	34,231,927	29,067,213	35,599,602	37,732,573	34,408,977	31,579,001
Net Present Assets - Actuarial Value *	45,910,483	43,170,208	40,739,597	-	34,246,039	29,088,088	33,134,821	37,936,750	35,735,097	31,593,504
Actuarial Accrued Liability - ("AAL")	97,041,142	89,686,828	86,119,331	74,549,335	74,549,335	72,703,999	67,939,033	59,178,741	61,324,791	53,142,615
Surplus/(Unfunded AAL)	(51,130,659)	(46,516,620)	(45,379,734)	(74,549,335)	(40,303,296)	(43,615,911)	(34,804,212)	(21,241,991)	(25,589,694)	(21,549,111)
Percent Funded at Actuarial Value	47.3%	48.1%	47.3%	0.0%	45.9%	40.0%	48.8%	64.1%	58.3%	59.5%
(Increase)/Decrease in Unfunded AAL	(4,614,039)	(1,136,886)	29,169,601	(34,246,039)	3,312,615	(8,811,699)	(13,562,221)	4,347,703	(4,040,583)	(1,831,903)
Active participants	108	104	103	100	100	99	103	96	98	93
Inactive participants	90	90	89	82	82	83	76	74	73	71
Average Active Salary	76,641	71,093	71,455	67,291	67,291	65,355	61,941	58,238	67,209	55,519
Total Salary	8,277,184	7,393,703	7,359,893	6,729,123	6,729,123	6,470,111	6,379,893	5,590,815	6,586,507	5,163,224
Internal Rate of Return - 10 years	5.99%									
Payroll Growth Rate - 10 years	5.40%									
ASSETS										
Cash , NOW, Money Market	4,708,740	1,058,825	5,106,169	1,347,963	6,286,991	3,435,184	2,256,035	2,090,491	1,886,884	3,124,855
Fixed Instruments	14,158,655	13,448,738	15,100,800	15,581,224	12,689,041	12,297,462	16,928,441	16,222,595	10,460,152	11,922,494
Equities	28,430,029	28,730,156	18,833,007	21,297,381	15,223,653	13,300,626	16,390,900	17,651,078	20,266,173	15,003,980
Receivables	39,004	6,384	23,288	72,121	32,453	57,061	29,974	1,794,380	1,798,235	1,531,449
Other	(1)	(1)	-	-	(1)	-	-	-	(1)	-
Total	47,336,427	43,244,102	39,063,264	38,298,689	34,232,137	29,090,333	35,605,350	37,758,544	34,411,443	31,582,778
INCOME										
From municipality	2,910,842	3,115,854	3,460,505	3,140,710	2,364,899	2,640,429	1,904,995	1,909,591	1,851,299	1,533,448
From members	802,467	694,258	677,666	692,076	616,708	626,934	606,955	519,884	510,024	465,390
Other revenue	50	(1)	-	469	(1)	37	1,686	-	-	-
Total Operating Revenue	3,713,359	3,810,111	4,138,171	3,833,255	2,981,606	3,267,400	2,513,636	2,429,475	2,361,323	1,998,838
EXPENSES										
Pensions and benefits	4,108,457	3,925,618	3,868,818	3,585,856	3,576,468	3,323,404	2,808,463	2,647,543	2,372,644	2,230,926
Professional services	60,616	59,276	83,319	62,049	40,918	67,657	76,336	32,041	35,561	32,064
Other expenses	12,390	14,350	12,949	15,542	6,188	21,319	11,218	10,034	10,806	8,945
Total Operating Expenses	4,181,463	3,999,244	3,965,086	3,663,447	3,623,574	3,412,380	2,896,017	2,689,618	2,419,011	2,271,935
Net Operating Income/(Loss)	(468,104)	(189,133)	173,085	169,808	(641,968)	(144,980)	(382,381)	(260,143)	(57,688)	(273,097)
INVESTMENT INCOME										
Investment income/(loss)	4,563,197	4,370,096	593,577	3,870,865	5,806,682	(6,387,342)	1,170,608	3,583,769	2,887,717	1,305,634
Investment fees	2,040	-	286	-	-	68	3	31	53	838
Net Investment Income	4,561,157	4,370,096	593,291	3,870,865	5,806,682	(6,387,410)	1,170,605	3,583,738	2,887,664	1,304,796
Change in Net Present Assets	4,093,052	4,180,963	766,376	4,063,677	5,164,714	(6,532,389)	(2,132,971)	3,323,596	2,829,976	1,031,699

BLOOMINGTON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	59,449,698	54,115,852	49,599,850	47,470,940	41,744,214	35,102,847	43,124,752	42,123,789	38,044,419	33,939,624
Net Present Assets - Actuarial Value *	58,260,462	54,599,210	51,349,476	-	40,913,765	34,165,753	42,644,814	42,209,136	38,835,300	33,935,803
Actuarial Accrued Liability - ("AAL")	111,110,809	99,214,462	95,038,639	90,435,881	90,435,881	84,700,087	77,092,449	73,599,407	68,403,693	61,166,707
Surplus/(Unfunded AAL)	(52,850,347)	(44,615,252)	(43,689,163)	(90,435,881)	(49,522,116)	(50,534,334)	(34,447,635)	(31,390,271)	(29,568,393)	(27,230,904)
Percent Funded at Actuarial Value	52.4%	55.0%	54.0%	0.0%	45.2%	40.3%	55.3%	57.3%	56.8%	55.5%
(Increase)/Decrease in Unfunded AAL	(8,235,095)	(926,089)	46,746,718	(40,913,765)	1,012,218	(16,086,699)	(3,057,364)	(1,821,878)	(2,337,489)	(4,117,038)
Active participants	124	126	121	124	124	124	121	121	122	119
Inactive participants	101	97	94	78	78	78	78	73	69	68
Average Active Salary	80,960	77,160	75,812	76,655	76,655	70,873	66,386	68,409	65,617	58,722
Total Salary	10,039,004	9,722,153	9,173,296	9,505,164	9,505,164	8,788,252	8,032,683	8,277,459	8,005,324	6,987,972
Internal Rate of Return - 10 years	5.89%									
Payroll Growth Rate - 10 years	4.44%									
ASSETS										
Cash , NOW, Money Market	992,452	748,347	1,983,900	1,849,927	1,081,675	1,717,196	1,594,164	9,747,452	969,320	1,336,940
Fixed Instruments	21,988,158	22,671,978	22,812,677	21,585,757	20,035,945	20,264,463	19,304,859	10,282,187	16,265,427	15,476,708
Equities	36,215,281	30,296,804	24,481,361	23,820,690	20,420,262	12,905,882	19,632,503	20,103,619	18,704,485	15,417,930
Receivables	259,407	403,462	324,342	222,236	212,636	222,603	2,620,672	1,996,352	2,121,099	1,721,234
Other	-	1	(1)	2	-	(1)	(1)	1	1	1
Total	59,455,298	54,120,592	49,602,279	47,478,612	41,750,518	35,110,143	43,152,197	42,129,611	38,060,332	33,952,813
INCOME										
From municipality	3,183,834	3,311,122	4,111,770	3,867,777	3,128,358	2,528,566	2,533,401	2,029,154	1,953,492	1,615,608
From members	1,275,344	963,523	1,024,189	1,015,643	909,333	868,417	805,800	852,599	717,417	713,313
Other revenue	-	1	(1)	162	4,461	17,813	106,001	1,790	325,057	-
Total Operating Revenue	4,459,178	4,274,646	5,135,958	4,883,582	4,042,152	3,414,796	3,445,202	2,883,543	2,995,966	2,328,921
EXPENSES										
Pensions and benefits	4,577,174	4,147,017	4,060,598	3,465,873	3,429,031	3,206,249	2,995,822	2,571,416	2,412,257	2,210,488
Professional services	58,423	66,246	67,665	49,922	34,984	62,304	63,502	64,288	46,521	48,857
Other expenses	19,574	18,683	20,457	16,818	18,983	2,412,280	18,041	14,434	16,257	14,314
Total Operating Expenses	4,655,171	4,231,946	4,148,720	3,532,613	3,482,998	5,680,833	3,077,365	2,650,138	2,475,035	2,273,659
Net Operating Income/(Loss)	(195,993)	42,700	987,238	1,350,969	559,154	(2,266,037)	367,837	233,405	520,931	55,262
INVESTMENT INCOME										
Investment income/(loss)	5,580,500	4,531,003	1,185,073	4,415,817	6,122,441	(5,708,913)	677,339	3,899,350	3,651,602	1,571,919
Investment fees	50,660	57,701	43,401	40,060	40,228	46,955	44,213	53,384	67,738	40,052
Net Investment Income	5,529,840	4,473,302	1,141,672	4,375,757	6,082,213	(5,755,868)	633,126	3,845,966	3,583,864	1,531,867
Change in Net Present Assets	5,333,846	4,516,002	2,128,910	5,726,726	6,641,367	(8,021,905)	1,000,963	4,079,370	4,104,795	1,587,129

BLUE ISLAND FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	5,899,425	5,679,819	5,597,294	5,491,966	5,297,459	4,787,469	5,397,549	5,488,895	5,126,605	4,931,874
Net Present Assets - Actuarial Value *	6,052,519	5,837,978	5,761,100	-	6,022,327	5,608,999	6,310,033	6,534,213	6,207,250	5,860,940
Actuarial Accrued Liability - ("AAL")	20,036,939	18,668,453	18,284,077	15,672,586	15,672,586	15,263,970	14,321,185	12,729,764	11,622,066	11,128,729
Surplus/(Unfunded AAL)	(13,984,420)	(12,830,475)	(12,522,977)	(15,672,586)	(9,650,259)	(9,654,971)	(8,011,152)	(6,195,551)	(5,414,816)	(5,267,789)
Percent Funded at Actuarial Value	30.2%	31.3%	31.5%	0.0%	38.4%	36.7%	44.1%	51.3%	53.4%	52.7%
(Increase)/Decrease in Unfunded AAL	(1,153,945)	(307,498)	3,149,609	(6,022,327)	4,712	(1,643,819)	(1,815,601)	(780,735)	(147,027)	381,093
Active participants	20	22	22	23	23	24	22	21	20	21
Inactive participants	27	26	25	23	23	23	22	20	19	19
Average Active Salary	66,449	61,854	59,059	54,965	54,965	52,118	51,065	51,150	53,244	51,849
Total Salary	1,328,982	1,360,796	1,299,300	1,264,204	1,264,204	1,250,821	1,123,431	1,074,155	1,064,883	1,088,834
Internal Rate of Return - 10 years	4.21%									
Payroll Growth Rate - 10 years	1.36%									
ASSETS										
Cash , NOW, Money Market	208,376	133,034	770,173	533,913	236,141	363,800	327,853	785,208	609,224	431,807
Fixed Instruments	2,656,567	2,715,552	2,113,635	2,228,624	2,543,535	2,103,324	2,825,856	3,255,518	3,849,662	3,476,319
Equities	2,361,370	2,343,342	2,340,682	2,409,917	2,130,587	1,956,420	2,000,885	1,163,960	368,967	548,747
Receivables	673,112	487,891	372,803	319,513	385,590	363,924	242,955	284,485	298,777	475,001
Other	-	-	1	(1)	1,606	1	-	(1)	-	-
Total	5,899,425	5,679,819	5,597,294	5,491,966	5,297,459	4,787,469	5,397,549	5,489,170	5,126,630	4,931,874
INCOME										
From municipality	851,682	620,840	692,448	409,257	547,866	667,987	414,382	526,678	412,325	400,963
From members	127,344	128,951	131,609	129,915	127,099	114,902	109,627	111,809	105,842	129,641
Other revenue	4,321	238	541	257	190	731	136	(1)	1	-
Total Operating Revenue	983,347	750,029	824,598	539,429	675,155	783,620	524,145	638,486	518,168	530,604
EXPENSES										
Pensions and benefits	1,069,767	979,495	869,472	875,917	861,982	840,587	706,449	541,725	453,200	450,145
Professional services	24,223	15,430	17,939	14,273	18,827	21,356	42,345	22,895	19,133	17,200
Other expenses	8,257	3,022	1,127	2,101	1,079	1,143	1,575	1,875	947	844
Total Operating Expenses	1,102,247	997,947	888,538	892,291	881,888	863,086	750,369	566,495	473,280	468,189
Net Operating Income/(Loss)	(118,900)	(247,918)	(63,940)	(352,862)	(206,733)	(79,466)	(226,224)	71,991	44,888	62,415
INVESTMENT INCOME										
Investment income/(loss)	359,180	350,840	189,040	566,465	735,110	(512,205)	153,113	307,205	173,810	158,273
Investment fees	20,673	20,397	19,772	19,097	18,386	18,410	18,235	16,906	23,967	23,362
Net Investment Income	338,507	330,443	169,268	547,368	716,724	(530,615)	134,878	290,299	149,843	134,911
Change in Net Present Assets	219,606	82,525	105,328	194,507	509,990	(610,080)	(91,346)	362,290	194,731	197,326

BLUE ISLAND POLICE PENSION FUND

	12/31/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	9,983,133	9,076,419	8,454,517	8,721,320	8,011,864	6,670,561	7,666,244	7,263,846	6,771,713	6,119,514
Net Present Assets - Actuarial Value *	10,307,851	9,580,140	9,119,275	-	7,904,507	6,492,305	7,564,366	7,248,279	6,833,706	6,129,987
Actuarial Accrued Liability - ("AAL")	34,515,537	32,575,242	30,945,043	28,286,831	28,286,831	26,012,690	23,968,381	22,460,776	21,146,894	20,105,636
Surplus/(Unfunded AAL)	(24,207,686)	(22,995,102)	(21,825,768)	(28,286,831)	(20,382,324)	(19,520,385)	(16,404,015)	(15,212,497)	(14,313,188)	(13,975,649)
Percent Funded at Actuarial Value	29.9%	29.4%	29.5%	0.0%	27.9%	25.0%	31.6%	32.3%	32.3%	30.5%
(Increase)/Decrease in Unfunded AAL	(1,212,584)	(1,169,334)	6,461,063	(7,904,507)	(861,939)	(3,116,370)	(1,191,518)	(899,309)	(337,539)	(620,101)
Active participants	34	37	39	38	38	39	40	40	38	37
Inactive participants	37	35	32	29	29	30	28	27	25	23
Average Active Salary	73,618	71,711	70,465	67,963	67,963	61,281	58,600	55,991	55,699	56,726
Total Salary	2,503,013	2,653,307	2,748,150	2,582,605	2,582,605	2,389,965	2,344,008	2,239,621	2,116,563	2,098,853
Internal Rate of Return - 10 years	3.87%									
Payroll Growth Rate - 10 years	1.44%									
ASSETS										
Cash , NOW, Money Market	500,918	577,193	993,294	727,640	838,850	617,837	613,992	577,943	547,865	171,367
Fixed Instruments	4,258,948	4,589,383	4,261,883	4,256,071	4,086,731	3,904,165	3,502,458	3,093,501	2,970,038	2,921,184
Equities	5,205,502	3,890,628	3,187,219	3,730,723	3,087,206	2,121,134	3,519,921	3,573,070	3,235,127	2,653,195
Receivables	32,094	21,517	20,500	15,148	7,457	27,425	29,873	882,419	844,141	1,092,809
Other	776	501	-	517	(1)	-	-	-	(1)	(1)
Total	9,998,238	9,079,222	8,462,896	8,730,099	8,020,243	6,670,561	7,666,244	8,126,933	7,597,170	6,838,554
INCOME										
From municipality	698,837	1,176,332	1,009,391	983,155	1,153,394	1,049,976	927,008	720,832	677,748	753,204
From members	157,311	262,347	259,295	253,510	256,678	249,515	218,710	221,012	215,990	201,838
Other revenue	40,210	9,945	-	7,726	(19,919)	(1)	-	(1)	(1)	(1)
Total Operating Revenue	896,358	1,448,624	1,268,686	1,244,391	1,390,153	1,299,490	1,145,718	941,843	893,737	955,041
EXPENSES										
Pensions and benefits	1,027,217	1,362,361	1,271,341	1,206,523	1,170,282	1,082,830	1,007,999	956,029	822,817	739,255
Professional services	32,524	37,072	26,152	26,224	30,529	10,556	19,350	15,698	15,416	17,241
Other expenses	6,553	9,746	35,864	8,427	2,321	2,575	3,787	2,517	4,808	4,188
Total Operating Expenses	1,066,294	1,409,179	1,333,357	1,241,174	1,203,132	1,095,961	1,031,136	974,244	843,041	760,684
Net Operating Income/(Loss)	(169,936)	39,445	(64,671)	3,217	187,021	203,529	114,582	(32,401)	50,696	194,357
INVESTMENT INCOME										
Investment income/(loss)	397,101	605,884	(172,600)	733,658	1,178,105	(1,177,443)	309,213	546,534	624,514	290,337
Investment fees	15,864	23,428	29,532	27,419	23,823	21,768	21,397	22,000	23,012	16,913
Net Investment Income	381,237	582,456	(202,132)	706,239	1,154,282	(1,199,211)	287,816	524,534	601,502	273,424
Change in Net Present Assets	906,714	621,902	(266,803)	709,456	1,341,303	(995,683)	402,398	492,133	652,199	467,781

BOLINGBROOK FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	44,738,115	42,789,299	40,581,748	40,203,506	36,228,834	31,014,189	35,625,638	33,872,830	30,618,121	26,971,803
Net Present Assets - Actuarial Value *	44,804,569	43,219,236	41,652,628	-	35,297,417	30,083,695	35,210,625	34,007,158	30,940,408	27,033,539
Actuarial Accrued Liability - ("AAL")	83,052,910	77,195,800	73,241,261	62,609,696	62,609,696	60,035,506	55,133,063	48,364,471	44,414,357	40,767,170
Surplus/(Unfunded AAL)	(38,248,341)	(33,976,564)	(31,588,633)	(62,609,696)	(27,312,279)	(29,951,811)	(19,922,438)	(14,357,313)	(13,473,949)	(13,733,631)
Percent Funded at Actuarial Value	53.9%	56.0%	56.9%	0.0%	56.4%	50.1%	63.9%	70.3%	69.7%	66.3%
(Increase)/Decrease in Unfunded AAL	(4,271,777)	(2,387,931)	31,021,063	(35,297,417)	2,639,532	(10,029,373)	(5,565,125)	(883,364)	259,682	(1,226,350)
Active participants	86	85	87	91	91	93	93	88	84	85
Inactive participants	64	62	59	50	50	43	41	38	36	34
Average Active Salary	87,890	86,949	83,193	79,659	79,659	78,841	75,240	71,733	70,093	66,530
Total Salary	7,558,524	7,390,704	7,237,771	7,248,931	7,248,931	7,332,257	6,997,301	6,312,513	5,887,772	5,655,075
Internal Rate of Return - 10 years	6.00%									
Payroll Growth Rate - 10 years	3.19%									
ASSETS										
Cash , NOW, Money Market	1,700,012	777,709	1,494,112	1,615,951	1,011,031	2,762,053	2,422,177	2,146,798	2,031,544	2,202,003
Fixed Instruments	17,488,529	17,018,403	17,656,280	17,870,859	17,764,959	16,989,543	16,395,999	14,670,116	12,980,992	11,978,736
Equities	24,576,997	24,143,087	20,568,547	19,921,436	16,709,162	10,455,066	15,633,323	16,018,045	14,694,329	11,876,477
Receivables	992,241	861,315	878,878	819,185	746,877	814,901	1,163,185	1,027,312	897,511	920,170
Other	515	516	516	7,183	7,166	(1)	11,279	14,725	13,811	652
Total	44,758,294	42,801,030	40,598,333	40,234,614	36,239,195	31,021,562	35,625,963	33,876,996	30,618,187	26,978,038
INCOME										
From municipality	1,357,869	1,259,475	1,176,703	1,162,812	1,344,052	1,297,330	1,689,217	1,581,110	1,564,776	1,517,744
From members	704,656	706,551	681,142	674,862	741,038	692,442	647,601	617,366	664,400	511,453
Other revenue	131,377	(17,414)	608	(1,839)	(2,484)	13,970	13,552	2,810	29,495	84,419
Total Operating Revenue	2,193,902	1,948,612	1,858,453	1,835,835	2,082,606	2,003,742	2,350,370	2,201,286	2,258,671	2,113,616
EXPENSES										
Pensions and benefits	3,199,935	2,931,681	2,822,193	2,458,078	2,141,553	1,970,031	1,706,507	1,600,420	1,370,711	1,284,586
Professional services	22,657	26,150	31,746	18,750	17,610	16,979	16,349	15,230	20,795	31,295
Other expenses	21,836	19,880	21,987	19,010	9,757	7,905	7,127	6,403	6,564	12,766
Total Operating Expenses	3,244,428	2,977,711	2,875,926	2,495,838	2,168,920	1,994,915	1,729,983	1,622,053	1,398,070	1,328,647
Net Operating Income/(Loss)	(1,050,526)	(1,029,099)	(1,017,473)	(660,003)	(86,314)	8,827	620,387	579,233	860,601	784,969
INVESTMENT INCOME										
Investment income/(loss)	3,227,522	3,445,060	1,587,549	4,868,161	5,573,163	(4,378,805)	1,304,894	2,832,829	2,903,853	1,465,647
Investment fees	228,180	208,410	191,835	233,486	272,204	241,472	172,472	157,353	118,136	99,534
Net Investment Income	2,999,342	3,236,650	1,395,714	4,634,675	5,300,959	(4,620,277)	1,132,422	2,675,476	2,785,717	1,366,113
Change in Net Present Assets	1,948,816	2,207,551	378,242	3,974,672	5,214,645	(4,611,449)	1,752,808	3,254,709	3,646,318	2,151,082

BOLINGBROOK POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	51,982,153	49,552,385	46,735,314	45,070,631	41,589,533	36,059,364	39,347,604	36,957,713	33,223,450	30,371,303
Net Present Assets - Actuarial Value *	52,908,426	50,225,458	47,657,745	-	40,515,761	34,956,775	38,531,197	37,080,612	33,582,931	30,130,432
Actuarial Accrued Liability - ("AAL")	99,407,287	92,328,004	85,878,887	76,617,708	76,617,708	72,386,889	65,855,626	58,990,726	53,507,484	48,407,095
Surplus/(Unfunded AAL)	(46,498,861)	(42,102,546)	(38,221,142)	(76,617,708)	(36,101,947)	(37,430,114)	(27,324,429)	(21,910,114)	(19,924,553)	(18,276,663)
Percent Funded at Actuarial Value	53.2%	54.4%	55.5%	0.0%	52.9%	48.3%	58.5%	62.9%	62.8%	62.2%
(Increase)/Decrease in Unfunded AAL	(4,396,315)	(3,881,404)	38,396,566	(40,515,761)	1,328,167	(10,105,685)	(5,414,315)	(1,985,561)	(1,647,890)	(1,568,065)
Active participants	109	113	111	118	118	121	117	115	111	108
Inactive participants	65	60	61	43	43	42	41	36	32	28
Average Active Salary	94,625	93,396	89,012	83,675	83,675	82,065	77,628	73,659	70,451	68,031
Total Salary	10,314,129	10,553,738	9,880,330	9,873,606	9,873,606	9,929,865	9,082,425	8,470,735	7,820,065	7,347,307
Internal Rate of Return - 10 years	5.31%									
Payroll Growth Rate - 10 years	4.08%									
ASSETS										
Cash , NOW, Money Market	924,230	523,703	1,613,453	2,428,129	1,844,364	1,642,973	952,807	2,232,444	1,440,995	4,275,222
Fixed Instruments	28,730,054	28,768,889	27,609,415	26,078,788	24,602,872	22,121,616	23,545,786	22,074,328	18,493,051	14,933,936
Equities	21,051,948	19,085,251	16,328,344	15,499,148	14,159,393	11,266,229	13,439,895	11,305,431	12,465,784	10,397,934
Receivables	1,301,289	1,158,375	1,163,863	1,057,168	970,987	1,019,601	1,452,904	1,362,331	836,159	786,880
Other	25,212	22,304	25,964	16,468	16,167	13,843	501	459	-	4,026
Total	52,032,733	49,558,522	46,741,039	45,079,701	41,593,783	36,064,262	39,391,893	36,974,993	33,235,989	30,397,998
INCOME										
From municipality	1,773,304	1,667,448	1,503,477	1,440,144	1,625,619	1,502,252	2,037,101	1,881,291	1,304,510	1,266,831
From members	1,048,698	957,477	1,099,726	994,634	1,077,427	1,173,873	1,088,690	873,557	732,711	778,788
Other revenue	147,064	(5,473)	-	4,908	9,301	13,613	45,108	71,624	72,599	19,422
Total Operating Revenue	2,969,066	2,619,452	2,603,203	2,439,686	2,712,347	2,689,738	3,170,899	2,826,472	2,109,820	2,065,041
EXPENSES										
Pensions and benefits	3,127,800	2,974,139	2,820,419	2,715,897	2,428,798	2,210,539	2,069,915	1,681,431	1,426,975	1,113,337
Professional services	61,237	29,399	45,193	32,122	17,237	41,504	45,363	51,017	33,313	34,199
Other expenses	35,997	32,631	20,089	19,035	16,979	8,447	7,865	10,981	12,082	7,814
Total Operating Expenses	3,225,034	3,036,169	2,885,701	2,767,054	2,463,014	2,260,490	2,123,143	1,743,429	1,472,370	1,155,350
Net Operating Income/(Loss)	(255,968)	(416,717)	(282,498)	(327,368)	249,333	429,248	1,047,756	1,083,043	637,450	909,691
INVESTMENT INCOME										
Investment income/(loss)	2,916,541	3,453,110	2,140,099	3,988,766	5,449,472	(3,599,126)	1,448,259	2,736,850	2,286,449	1,489,193
Investment fees	230,806	219,322	192,918	180,300	168,637	118,362	106,125	85,630	71,751	32,118
Net Investment Income	2,685,735	3,233,788	1,947,181	3,808,466	5,280,835	(3,717,488)	1,342,134	2,651,220	2,214,698	1,457,075
Change in Net Present Assets	2,429,768	2,817,071	1,664,683	3,481,098	5,530,169	(3,288,240)	2,389,891	3,734,263	2,852,147	2,366,766

BOURBONNAIS FPD FIREFIGHTERS PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	1,473,701	1,188,734	1,016,202	853,212	689,071	540,127	418,245	331,321	191,669	152,673
Net Present Assets - Actuarial Value *	1,563,847	1,235,304	1,045,329	866,122	677,606	534,433	425,382	331,321	191,669	152,673
Actuarial Accrued Liability - ("AAL")	2,480,322	1,822,233	1,506,914	1,240,141	600,838	541,628	1,190,680	356,181	296,074	251,459
Surplus/(Unfunded AAL)	(916,475)	(586,929)	(461,585)	(374,019)	76,768	(7,195)	(765,298)	(24,860)	(104,405)	(98,786)
Percent Funded at Actuarial Value	63.1%	67.8%	69.4%	69.8%	112.8%	98.7%	35.7%	93.0%	64.7%	60.7%
(Increase)/Decrease in Unfunded AAL	(329,546)	(125,344)	(87,566)	(450,787)	83,963	758,103	(740,438)	79,545	(5,619)	(26,911)
Active participants	12	12	9	9	9	9	6	3	2	2
Inactive participants	2	1	1	1	-	-	-	-	-	-
Average Active Salary	54,131	63,460	54,987	53,004	50,558	46,116	50,655	58,792	53,045	51,234
Total Salary	649,569	761,515	494,886	477,035	455,025	415,046	303,928	176,377	106,090	102,468
Internal Rate of Return - 10 years	2.44%									
Payroll Growth Rate - 10 years	22.26%									
ASSETS										
Cash , NOW, Money Market	259,263	184,541	134,894	168,599	47,591	129,149	42,829	330,539	182,646	152,250
Fixed Instruments	986,959	876,851	779,592	591,495	566,967	365,076	321,914	-	-	-
Equities	152,480	127,341	101,716	93,118	74,514	45,901	42,528	-	-	-
Receivables	75,000	-	-	9,361	-	-	10,973	781	55,047	27,039
Other	(1)	1	-	-	(1)	1	1	1	-	(1)
Total	1,473,701	1,188,734	1,016,202	862,573	689,071	540,127	418,245	331,321	237,693	179,288
INCOME										
From municipality	232,419	100,046	96,182	92,220	89,493	69,618	53,591	118,775	26,471	17,932
From members	58,400	49,844	44,925	43,052	40,372	36,095	26,510	10,676	7,345	8,263
Other revenue	(1)	-	1	-	-	(1)	1	-	-	(1)
Total Operating Revenue	290,818	149,890	141,108	135,272	129,865	105,712	80,102	129,451	33,816	26,194
EXPENSES										
Pensions and benefits	-	-	-	7,693	-	-	-	-	-	-
Professional services	1,500	1,250	1,000	750	964	450	425	406	-	-
Other expenses	538	484	172	419	108	1,184	766	83	25	-
Total Operating Expenses	2,038	1,734	1,172	8,862	1,072	1,634	1,191	489	25	-
Net Operating Income/(Loss)	288,780	148,156	139,936	126,410	128,793	104,078	78,911	128,962	33,791	26,194
INVESTMENT INCOME										
Investment income/(loss)	6,317	34,566	31,900	44,880	25,162	22,905	9,796	10,690	5,205	2,341
Investment fees	10,130	10,190	8,846	7,149	5,011	5,102	1,782	-	-	-
Net Investment Income	(3,813)	24,376	23,054	37,731	20,151	17,803	8,014	10,690	5,205	2,341
Change in Net Present Assets	284,967	172,532	162,990	164,141	148,944	121,882	86,924	139,652	38,996	28,536

BOURBONNAIS POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	11,144,879	10,147,093	9,416,218	9,031,964	8,109,407	7,092,522	7,537,709	7,131,826	6,485,063	5,972,287
Net Present Assets - Actuarial Value *	11,004,384	10,171,618	9,596,915	-	8,109,407	7,092,522	7,537,709	7,131,827	6,487,063	5,972,288
Actuarial Accrued Liability - ("AAL")	15,036,841	13,891,882	12,353,234	11,037,178	11,037,178	10,301,449	8,668,490	8,147,663	8,254,909	7,364,067
Surplus/(Unfunded AAL)	(4,032,457)	(3,720,264)	(2,756,319)	(11,037,178)	(2,927,771)	(3,208,927)	(1,130,781)	(1,015,836)	(1,767,846)	(1,391,779)
Percent Funded at Actuarial Value	73.2%	73.2%	77.7%	0.0%	73.5%	68.8%	87.0%	87.5%	78.6%	81.1%
(Increase)/Decrease in Unfunded AAL	(312,193)	(963,945)	8,280,859	(8,109,407)	281,156	(2,078,146)	(114,945)	752,010	(376,067)	(283,957)
Active participants	24	23	25	24	24	22	24	22	20	20
Inactive participants	11	11	9	7	7	7	5	5	5	4
Average Active Salary	69,349	66,703	64,472	65,849	65,849	62,529	55,065	52,670	56,144	53,074
Total Salary	1,664,364	1,534,174	1,611,804	1,580,364	1,580,364	1,375,632	1,321,565	1,158,731	1,122,881	1,061,479
Internal Rate of Return - 10 years	5.68%									
Payroll Growth Rate - 10 years	4.47%									
ASSETS										
Cash , NOW, Money Market	695,066	796,292	909,236	975,177	683,511	608,188	670,867	1,960,211	392,384	284,110
Fixed Instruments	3,748,344	4,632,376	5,131,011	4,933,770	5,138,830	4,811,533	4,298,716	4,799,564	5,758,278	5,404,097
Equities	6,665,859	4,751,191	3,336,301	3,105,776	2,264,983	1,667,775	2,570,956	374,907	336,405	285,434
Receivables	9,239	12,232	14,632	20,641	24,584	22,977	-	-	-	-
Other	31,406	29,871	28,897	1	-	(1)	-	-	-	(1)
Total	11,149,914	10,221,962	9,420,077	9,035,365	8,111,908	7,110,472	7,540,539	7,134,682	6,487,067	5,973,640
INCOME										
From municipality	427,079	400,000	355,000	389,722	366,956	255,144	225,387	254,289	225,518	210,767
From members	203,809	166,136	149,613	152,101	153,475	136,325	124,567	115,982	112,457	111,342
Other revenue	-	(1)	(1)	1	-	1	(1)	-	(1)	-
Total Operating Revenue	630,888	566,135	504,612	541,824	520,431	391,470	349,953	370,271	337,974	322,109
EXPENSES										
Pensions and benefits	506,715	585,436	482,291	323,190	302,990	292,420	271,563	248,149	178,283	93,709
Professional services	15,667	11,081	7,460	12,765	1,750	1,900	1,450	1,400	1,350	1,300
Other expenses	3,676	4,405	3,161	4,223	1,508	2,177	1,935	1,945	1,855	1,729
Total Operating Expenses	526,058	600,922	492,912	340,178	306,248	296,497	274,948	251,494	181,488	96,738
Net Operating Income/(Loss)	104,830	(34,787)	11,700	201,646	214,183	94,973	75,005	118,777	156,486	225,371
INVESTMENT INCOME										
Investment income/(loss)	897,508	769,324	375,823	724,007	805,461	(537,478)	334,689	527,986	358,614	280,275
Investment fees	4,552	3,662	3,269	3,096	2,759	2,682	3,810	-	2,325	3
Net Investment Income	892,956	765,662	372,554	720,911	802,702	(540,160)	330,879	527,986	356,289	280,272
Change in Net Present Assets	997,786	730,875	384,254	922,557	1,016,885	(445,187)	405,883	646,763	512,776	505,642

ADDISON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	38,505,336	34,812,987	32,264,489	32,828,032	29,603,586	24,995,113	30,581,030	29,899,748	27,918,827	25,121,052
Net Present Assets - Actuarial Value *	38,340,701	36,330,405	34,744,244	32,264,371	29,027,708	24,440,525	30,289,018	29,920,496	28,173,244	25,149,145
Actuarial Accrued Liability - ("AAL")	65,756,281	62,577,053	58,877,261	56,036,435	53,555,203	50,577,370	47,486,931	45,140,987	40,932,258	38,211,154
Surplus/(Unfunded AAL)	(27,415,580)	(26,246,648)	(24,133,017)	(23,772,064)	(24,527,495)	(26,136,845)	(17,197,913)	(15,220,491)	(12,759,014)	(13,062,009)
Percent Funded at Actuarial Value	58.3%	58.1%	59.0%	57.6%	54.2%	48.3%	63.8%	66.3%	68.8%	65.8%
(Increase)/Decrease in Unfunded AAL	(1,168,932)	(2,113,631)	(360,953)	755,431	1,609,350	(8,938,932)	(1,977,422)	(2,461,477)	302,995	(1,657,534)
Active participants	65	63	65	68	70	72	72	70	66	64
Inactive participants	65	61	56	45	44	43	43	40	36	36
Average Active Salary	86,107	83,491	81,168	75,429	74,182	72,160	67,963	66,619	65,990	63,011
Total Salary	5,596,955	5,259,957	5,275,897	5,129,144	5,192,750	5,195,495	4,893,367	4,663,360	4,355,320	4,032,698
Internal Rate of Return - 10 years	5.35%									
Payroll Growth Rate - 10 years	3.48%									
ASSETS										
Cash , NOW, Money Market	461,648	699,661	2,221,877	3,497,504	1,905,446	2,495,616	2,011,106	122,308	511,308	335,205
Fixed Instruments	12,207,027	14,436,289	16,054,737	12,640,161	14,310,949	13,892,170	13,431,880	14,351,501	12,826,066	12,827,707
Equities	25,713,828	19,550,213	13,837,199	16,573,300	13,275,953	8,518,266	15,053,492	15,335,808	14,478,477	11,876,166
Receivables	122,832	132,020	150,677	117,621	111,238	89,060	84,552	90,131	102,976	81,974
Other	1	-	(1)	(1)	-	1	-	-	-	-
Total	38,505,336	34,818,183	32,264,489	32,828,585	29,603,586	24,995,113	30,581,030	29,899,748	27,918,827	25,121,052
INCOME										
From municipality	2,152,215	1,930,816	2,102,168	1,742,209	1,233,451	1,036,250	897,659	880,165	802,771	817,466
From members	536,974	542,158	523,855	511,079	520,314	498,586	477,751	444,857	537,063	380,255
Other revenue	-	(1)	1	50	-	-	-	-	1	51
Total Operating Revenue	2,689,189	2,472,973	2,626,024	2,253,338	1,753,765	1,534,836	1,375,410	1,325,022	1,339,835	1,197,772
EXPENSES										
Pensions and benefits	2,778,351	2,528,453	2,316,220	2,165,775	2,000,901	1,965,940	1,894,615	1,584,232	1,234,409	1,258,599
Professional services	22,699	17,179	5,012	4,141	3,391	4,538	13,726	17,749	12,135	27,454
Other expenses	11,224	8,219	8,063	11,757	10,301	9,229	12,143	10,448	11,468	9,463
Total Operating Expenses	2,812,274	2,553,851	2,329,295	2,181,673	2,014,593	1,979,707	1,920,484	1,612,429	1,258,012	1,295,516
Net Operating Income/(Loss)	(123,085)	(80,878)	296,729	71,665	(260,828)	(444,871)	(545,074)	(287,407)	81,823	(97,744)
INVESTMENT INCOME										
Investment income/(loss)	3,890,771	2,702,297	(788,619)	3,220,271	4,929,542	(5,076,858)	1,291,668	2,325,978	2,769,803	1,254,504
Investment fees	75,337	72,920	71,653	67,490	60,241	64,188	65,309	57,651	53,850	50,627
Net Investment Income	3,815,434	2,629,377	(860,272)	3,152,781	4,869,301	(5,141,046)	1,226,359	2,268,327	2,715,953	1,203,877
Change in Net Present Assets	3,692,349	2,548,498	(563,543)	3,224,446	4,608,473	(5,585,917)	681,282	1,980,921	2,797,775	1,106,133

BRADLEY FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	521,141	444,176	340,616	262,587	215,418	171,239	127,988	83,297	61,578	34,999
Net Present Assets - Actuarial Value *	563,948	466,345	353,549	262,587	215,418	171,239	127,988	83,297	61,578	34,999
Actuarial Accrued Liability - ("AAL")	1,414,063	1,192,082	960,510	526,310	539,719	459,039	344,491	223,068	170,672	106,662
Surplus/(Unfunded AAL)	(850,115)	(725,737)	(606,961)	(263,723)	(324,301)	(287,800)	(216,503)	(139,771)	(109,094)	(71,663)
Percent Funded at Actuarial Value	39.9%	39.1%	36.8%	49.9%	39.9%	37.3%	37.2%	37.3%	36.1%	32.8%
(Increase)/Decrease in Unfunded AAL	(124,378)	(118,776)	(343,238)	60,578	(36,501)	(71,297)	(76,732)	(30,677)	(37,431)	(39,571)
Active participants	6	6	6	6	6	6	6	6	6	6
Inactive participants	2	1	1	-	-	-	-	-	-	-
Average Active Salary	51,707	50,223	45,670	44,967	46,620	44,616	41,384	38,448	34,894	33,938
Total Salary	310,239	301,337	274,020	269,804	279,720	267,696	248,302	230,688	209,364	203,628
Internal Rate of Return - 10 years	0.90%									
Payroll Growth Rate - 10 years	4.93%									
ASSETS										
Cash , NOW, Money Market	164,387	70,371	340,516	262,587	215,418	171,239	127,988	83,297	61,578	34,999
Fixed Instruments	324,768	338,812	-	-	-	-	-	-	-	-
Equities	32,686	34,994	-	-	-	-	-	-	-	-
Receivables	-	-	100	-	-	17,024	-	16,588	10,605	5,000
Other	-	(1)	-	-	-	1	-	-	-	-
Total	521,841	444,176	340,616	262,587	215,418	188,264	127,988	99,885	72,183	39,999
INCOME										
From municipality	73,920	72,967	53,180	20,547	17,043	18,107	16,586	10,587	5,772	-
From members	26,117	26,658	25,908	26,718	26,224	23,675	22,727	20,708	19,969	19,820
Other revenue	-	-	-	-	-	-	-	(1)	-	-
Total Operating Revenue	100,037	99,625	79,088	47,265	43,267	41,782	39,313	31,294	25,741	19,820
EXPENSES										
Pensions and benefits	13,703	-	-	-	-	-	-	10,856	-	-
Professional services	600	600	600	1,150	325	300	287	273	-	-
Other expenses	4,529	1,720	1,750	1,166	781	-	-	-	-	-
Total Operating Expenses	18,832	2,320	2,350	2,316	1,106	300	287	11,129	-	-
Net Operating Income/(Loss)	81,205	97,305	76,738	44,949	42,161	41,482	39,026	20,165	25,741	19,820
INVESTMENT INCOME										
Investment income/(loss)	(4,240)	6,255	1,291	2,220	2,018	1,769	5,665	1,696	838	242
Investment fees	-	-	-	-	-	-	-	142	-	-
Net Investment Income	(4,240)	6,255	1,291	2,220	2,018	1,769	5,665	1,554	838	242
Change in Net Present Assets	76,965	103,560	78,029	47,169	44,179	43,251	44,691	21,719	26,579	20,062

BRADLEY POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	13,337,267	11,961,330	10,839,664	10,289,518	9,517,459	8,396,293	9,339,888	8,731,798	7,851,610	7,024,774
Net Present Assets - Actuarial Value *	13,135,577	12,008,716	11,069,927	-	9,517,459	8,265,480	9,251,183	8,746,534	7,851,610	7,106,861
Actuarial Accrued Liability - ("AAL")	19,584,625	18,305,969	17,324,899	15,604,617	15,604,617	14,663,921	13,172,650	12,201,071	11,233,292	10,478,816
Surplus/(Unfunded AAL)	(6,449,048)	(6,297,253)	(6,254,972)	(15,604,617)	(6,087,158)	(6,398,441)	(3,921,467)	(3,454,537)	(3,381,682)	(3,371,955)
Percent Funded at Actuarial Value	67.1%	65.6%	63.9%	0.0%	61.0%	56.4%	70.2%	71.7%	69.9%	67.8%
(Increase)/Decrease in Unfunded AAL	(151,795)	(42,281)	9,349,645	(9,517,459)	311,283	(2,476,974)	(466,930)	(72,855)	(9,727)	(864,494)
Active participants	34	31	32	31	31	32	32	31	30	29
Inactive participants	18	19	18	17	17	14	12	11	11	11
Average Active Salary	66,492	67,466	62,573	56,527	56,527	61,042	58,226	56,613	54,667	53,219
Total Salary	2,260,718	2,091,450	2,002,323	1,752,346	1,752,346	1,953,328	1,863,243	1,755,000	1,640,018	1,543,342
Internal Rate of Return - 10 years	5.81%									
Payroll Growth Rate - 10 years	4.94%									
ASSETS										
Cash , NOW, Money Market	944,675	820,379	627,434	1,185,343	410,746	583,922	526,679	555,819	362,243	392,596
Fixed Instruments	4,708,873	5,418,976	5,090,991	3,102,034	4,972,754	4,874,083	4,723,710	4,123,336	3,505,115	3,351,997
Equities	7,680,255	5,722,166	5,121,774	6,004,071	4,139,744	2,900,164	4,038,229	4,010,934	3,954,370	3,244,724
Receivables	4,208	4,208	4,208	4,208	-	481,817	51,723	430,369	350,189	35,456
Other	1	1	-	1	-	(1)	(1)	1	-	1
Total	13,338,012	11,965,730	10,844,407	10,295,657	9,523,244	8,839,985	9,340,340	9,120,459	8,171,917	7,024,774
INCOME										
From municipality	804,949	673,584	602,737	431,298	440,293	418,657	388,612	320,454	254,301	254,565
From members	220,626	207,273	198,886	192,385	181,812	194,972	186,734	167,987	160,021	152,945
Other revenue	-	-	-	-	-	(1)	-	-	-	-
Total Operating Revenue	1,025,575	880,857	801,623	623,683	622,105	613,628	575,346	488,441	414,322	407,510
EXPENSES										
Pensions and benefits	745,043	655,126	662,873	656,404	664,183	439,612	358,020	349,795	328,595	321,175
Professional services	4,062	3,904	2,153	2,564	6,097	8,468	1,275	787	1,500	8,801
Other expenses	11,872	12,336	9,622	9,161	28,783	2,574	4,923	4,135	2,291	5,726
Total Operating Expenses	760,977	671,366	674,648	668,129	699,063	450,654	364,218	354,717	332,386	335,702
Net Operating Income/(Loss)	264,598	209,491	126,975	(44,446)	(76,958)	162,974	211,128	133,724	81,936	71,808
INVESTMENT INCOME										
Investment income/(loss)	1,246,667	1,046,803	538,738	900,371	1,257,790	(1,067,048)	450,155	786,954	773,080	248,029
Investment fees	135,328	134,628	115,567	83,866	59,666	39,521	53,193	40,490	28,179	34,823
Net Investment Income	1,111,339	912,175	423,171	816,505	1,198,124	(1,106,569)	396,962	746,464	744,901	213,206
Change in Net Present Assets	1,375,937	1,121,666	550,146	772,059	1,121,166	(943,595)	608,090	880,188	826,836	285,015

BRAIDWOOD POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,875,511	2,611,618	2,269,812	1,925,086	1,700,786	1,445,914	1,252,401	1,066,025	839,828	639,013
Net Present Assets - Actuarial Value *	2,906,307	2,524,593	2,133,530	-	1,696,459	1,447,346	1,256,914	1,084,695	864,507	645,670
Actuarial Accrued Liability - ("AAL")	5,227,062	4,901,357	5,040,544	3,837,588	3,837,588	3,423,892	3,647,977	2,591,522	2,364,850	1,852,672
Surplus/(Unfunded AAL)	(2,320,755)	(2,376,764)	(2,907,014)	(3,837,588)	(2,141,129)	(1,976,546)	(2,391,063)	(1,506,827)	(1,500,343)	(1,207,002)
Percent Funded at Actuarial Value	55.6%	51.5%	42.3%	0.0%	44.2%	42.3%	34.5%	41.9%	36.6%	34.9%
(Increase)/Decrease in Unfunded AAL	56,009	530,250	930,574	(1,696,459)	(164,583)	414,517	(884,236)	(6,484)	(293,341)	(442,129)
Active participants	14	11	8	10	10	10	12	14	15	14
Inactive participants	4	4	2	2	2	2	2	1	1	1
Average Active Salary	59,986	62,661	60,508	58,582	58,582	55,401	63,169	52,493	51,966	44,948
Total Salary	839,800	689,270	484,067	585,821	585,821	554,008	758,026	734,906	779,483	629,269
Internal Rate of Return - 10 years	6.00%									
Payroll Growth Rate - 10 years	2.50%									
ASSETS										
Cash , NOW, Money Market	138,042	88,419	810,182	136,206	280,957	388,908	363,622	398,240	373,810	203,534
Fixed Instruments	1,715,441	1,865,874	1,233,379	1,584,097	1,250,908	818,285	726,826	556,472	371,493	369,511
Equities	1,009,611	650,119	226,907	190,728	162,646	152,790	154,551	103,020	94,525	65,968
Receivables	14,659	14,453	11,210	17,633	8,426	88,080	10,252	8,292	-	-
Other	516	-	-	517	(1)	1	-	1	-	-
Total	2,878,269	2,618,865	2,281,678	1,929,181	1,702,936	1,448,064	1,255,251	1,066,025	839,828	639,013
INCOME										
From municipality	274,792	264,008	221,741	184,176	196,444	245,221	145,810	159,263	152,827	192,319
From members	80,814	77,509	53,902	56,721	58,860	60,625	74,831	78,915	75,726	-
Other revenue	206	3,638	390	9,707	(1)	(2,326)	2,167	8,292	(1)	-
Total Operating Revenue	355,812	345,155	276,033	250,604	255,303	303,520	222,808	246,470	228,552	192,319
EXPENSES										
Pensions and benefits	145,286	100,250	199,429	118,719	93,099	104,835	72,589	77,835	30,059	57,135
Professional services	16,450	21,349	23,521	16,640	11,315	11,805	35,214	7,466	6,135	7,061
Other expenses	8,928	4,313	5,368	5,534	6,005	463	1,426	1,425	1,570	1,758
Total Operating Expenses	170,664	125,912	228,318	140,893	110,419	117,103	109,229	86,726	37,764	65,954
Net Operating Income/(Loss)	185,148	219,243	47,715	109,711	144,884	186,417	113,579	159,744	190,788	126,365
INVESTMENT INCOME										
Investment income/(loss)	90,450	132,223	297,080	114,644	110,063	7,121	72,802	66,953	10,026	29,887
Investment fees	11,704	9,660	70	55	74	25	5	500	-	-
Net Investment Income	78,746	122,563	297,010	114,589	109,989	7,096	72,797	66,453	10,026	29,887
Change in Net Present Assets	263,893	341,806	344,726	224,300	254,872	193,513	186,376	226,197	200,815	156,252

BRIDGEVIEW FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	22,008,081	20,991,531	19,894,597	18,895,286	18,066,030	16,408,459	14,981,276	15,793,584	14,400,855	12,177,130
Net Present Assets - Actuarial Value *	22,052,148	21,057,042	20,151,957	19,312,120	17,477,859	16,032,258	14,263,963	15,521,940	14,417,759	12,116,452
Actuarial Accrued Liability - ("AAL")	42,174,066	40,815,794	39,561,661	37,447,070	32,562,448	31,587,637	31,219,194	29,357,496	26,811,323	23,608,596
Surplus/(Unfunded AAL)	(20,121,918)	(19,758,752)	(19,409,704)	(18,134,950)	(15,084,589)	(15,555,379)	(16,955,231)	(13,835,556)	(12,393,564)	(11,492,144)
Percent Funded at Actuarial Value	52.3%	51.6%	50.9%	51.6%	53.7%	50.8%	45.7%	52.9%	53.8%	51.3%
(Increase)/Decrease in Unfunded AAL	(363,166)	(349,048)	(1,274,754)	(3,050,361)	470,790	1,399,852	(3,119,675)	(1,441,992)	(901,420)	(471,551)
Active participants	25	27	27	28	32	33	33	35	38	37
Inactive participants	43	41	41	40	33	31	30	29	27	21
Average Active Salary	90,422	88,489	87,242	86,239	84,908	83,040	80,326	72,422	68,927	66,227
Total Salary	2,260,558	2,389,194	2,355,541	2,414,679	2,717,071	2,740,323	2,650,757	2,534,768	2,619,237	2,450,395
Internal Rate of Return - 10 years	4.85%									
Payroll Growth Rate - 10 years	-0.61%									
ASSETS										
Cash , NOW, Money Market	580,946	503,919	426,329	506,288	565,573	728,423	1,675,661	522,328	241,920	1,523,724
Fixed Instruments	12,984,978	12,351,259	12,842,907	12,389,007	11,578,182	10,986,629	10,007,880	9,625,537	9,055,834	5,174,306
Equities	8,368,295	8,065,819	6,547,226	5,891,856	5,811,960	4,582,949	3,201,573	5,531,436	5,004,777	5,413,224
Receivables	80,252	79,612	82,550	108,135	111,173	110,515	102,226	114,282	106,295	65,917
Other	-	-	-	-	-	-	(1)	1	-	(1)
Total	22,014,471	21,000,609	19,899,012	18,895,286	18,066,888	16,408,516	14,987,339	15,793,584	14,408,826	12,177,170
INCOME										
From municipality	1,310,298	1,191,095	1,083,524	1,306,104	1,074,674	1,129,973	1,176,375	954,013	357,900	711,379
From members	223,164	226,971	287,424	246,629	263,925	264,053	264,701	253,320	164,695	222,185
Other revenue	(1)	214	51	(1)	66	8,347	9,453	1	674	3,104
Total Operating Revenue	1,533,461	1,418,280	1,370,999	1,552,732	1,338,665	1,402,373	1,450,529	1,207,334	523,269	936,668
EXPENSES										
Pensions and benefits	1,868,066	1,778,668	1,704,881	1,469,952	1,237,012	1,129,545	1,081,855	1,022,297	603,266	747,555
Professional services	9,170	10,477	23,354	5,971	12,664	13,632	13,475	13,743	10,284	13,687
Other expenses	20,283	16,072	12,857	13,569	11,501	9,076	6,177	6,025	4,694	4,556
Total Operating Expenses	1,897,519	1,805,217	1,741,092	1,489,492	1,261,177	1,152,253	1,101,507	1,042,065	618,244	765,798
Net Operating Income/(Loss)	(364,058)	(386,937)	(370,093)	63,240	77,488	250,120	349,022	165,269	(94,975)	170,870
INVESTMENT INCOME										
Investment income/(loss)	1,437,783	1,538,611	1,421,819	813,470	1,623,364	1,214,679	(1,133,963)	1,261,644	709,379	417,390
Investment fees	57,175	54,536	52,415	47,455	43,280	37,616	27,367	34,173	28,938	2,441
Net Investment Income	1,380,608	1,484,075	1,369,404	766,015	1,580,084	1,177,063	(1,161,330)	1,227,471	680,441	414,949
Change in Net Present Assets	1,016,550	1,096,934	999,311	829,256	1,657,571	1,427,183	(812,308)	1,392,729	2,223,725	585,819

BRIDGEVIEW POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	20,372,874	19,309,448	18,461,828	17,368,427	16,359,859	14,983,639	13,550,444	13,757,395	12,567,822	11,215,268
Net Present Assets - Actuarial Value *	20,722,444	19,755,814	18,811,385	17,677,631	15,814,881	14,610,728	12,890,074	13,368,483	12,442,981	11,188,058
Actuarial Accrued Liability - ("AAL")	39,081,843	37,766,244	34,778,516	32,474,967	31,465,342	30,069,861	27,717,704	26,242,477	24,735,506	22,210,508
Surplus/(Unfunded AAL)	(18,359,399)	(18,010,430)	(15,967,131)	(14,797,336)	(15,650,461)	(15,459,133)	(14,827,630)	(12,873,994)	(12,292,525)	(11,022,450)
Percent Funded at Actuarial Value	53.0%	52.3%	54.1%	54.4%	50.3%	48.6%	46.5%	50.9%	50.3%	50.4%
(Increase)/Decrease in Unfunded AAL	(348,969)	(2,043,299)	(1,169,795)	853,125	(191,328)	(631,503)	(1,953,636)	(581,469)	(1,270,075)	(801,740)
Active participants	33	33	36	37	41	42	45	45	45	43
Inactive participants	35	35	31	30	25	24	22	22	21	19
Average Active Salary	81,651	82,799	82,025	79,380	76,589	73,741	70,858	67,216	62,851	60,747
Total Salary	2,694,499	2,732,378	2,952,913	2,937,045	3,140,129	3,097,101	3,188,612	3,024,721	2,828,308	2,612,139
Internal Rate of Return - 10 years	4.65%									
Payroll Growth Rate - 10 years	0.67%									
ASSETS										
Cash , NOW, Money Market	1,332,433	1,316,037	1,382,935	1,805,321	1,757,115	2,514,771	3,251,079	2,552,429	3,219,762	4,604,970
Fixed Instruments	10,835,411	11,826,366	12,279,314	11,418,581	10,686,691	8,919,050	7,496,923	7,930,466	6,994,985	4,429,301
Equities	8,136,275	6,089,584	4,716,241	4,033,110	3,804,007	3,460,579	2,728,087	3,180,515	2,275,449	2,145,475
Receivables	69,292	77,461	83,337	111,615	112,834	89,239	74,355	94,003	77,627	35,584
Other	-	-	1	-	(1)	-	-	-	(1)	1
Total	20,373,411	19,309,448	18,461,828	17,368,627	16,360,646	14,983,639	13,550,444	13,757,413	12,567,822	11,215,331
INCOME										
From municipality	1,168,821	955,530	969,037	1,169,553	958,956	1,008,627	1,139,296	764,541	462,771	666,617
From members	269,336	283,761	374,115	304,317	306,777	317,394	307,797	299,588	175,935	255,384
Other revenue	-	74	25	50	50	955	-	2,819	561	-
Total Operating Revenue	1,438,157	1,239,365	1,343,177	1,473,920	1,265,783	1,326,976	1,447,093	1,066,948	639,267	922,001
EXPENSES										
Pensions and benefits	1,596,766	1,378,734	1,277,275	1,232,437	1,081,366	928,927	841,862	813,590	485,599	606,499
Professional services	10,108	15,274	29,440	14,468	8,405	23,891	13,934	12,276	8,713	10,214
Other expenses	13,639	8,879	21,033	6,262	6,295	7,644	8,017	9,500	4,891	9,074
Total Operating Expenses	1,620,513	1,402,887	1,327,748	1,253,167	1,096,066	960,462	863,813	835,366	499,203	625,787
Net Operating Income/(Loss)	(182,356)	(163,522)	15,429	220,753	169,717	366,514	583,280	231,582	140,064	296,214
INVESTMENT INCOME										
Investment income/(loss)	1,296,886	1,059,876	1,123,856	829,468	1,243,974	1,098,232	(764,587)	988,588	637,740	364,689
Investment fees	51,103	48,734	45,885	41,652	37,471	31,551	25,644	30,597	56,573	152
Net Investment Income	1,245,783	1,011,142	1,077,971	787,816	1,206,503	1,066,681	(790,231)	957,991	581,167	364,537
Change in Net Present Assets	1,063,426	847,620	1,093,401	1,008,568	1,376,220	1,433,195	(206,951)	1,189,573	1,352,554	705,373

BRISTOL-KENDALL FIREFIGHTER'S PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010
KEY DATA						
Net Present Assets - Market Value	296,517	205,503	131,245	90,647	50,577	-
Net Present Assets - Actuarial Value *	308,800	219,249	140,033	94,666	50,577	-
Actuarial Accrued Liability - ("AAL")	334,487	272,331	200,251	142,946	(3,189)	(3,270)
Surplus/(Unfunded AAL)	(25,687)	(53,082)	(60,218)	(48,280)	53,766	3,270
Percent Funded at Actuarial Value	92.3%	80.5%	69.9%	66.2%	-1586.0%	0.0%
(Increase)/Decrease in Unfunded AAL	27,395	7,136	(11,938)	(102,046)	50,496	NA
Active participants	1	1	1	1	1	1
Inactive participants	-	-	-	-	-	-
Average Active Salary	121,014	117,489	114,067	114,067	110,210	113,000
Total Salary	121,014	117,489	114,067	114,067	110,210	113,000
Internal Rate of Return - 10 years	NA					
Payroll Growth Rate - 10 years	NA					
ASSETS						
Cash , NOW, Money Market	5,967	13,843	131,245	90,647	50,577	-
Fixed Instruments	259,950	171,213	-	-	-	-
Equities	28,935	20,446	-	-	-	-
Receivables	1,665	-	-	-	-	-
Other	-	1	-	-	-	-
Total	296,517	205,503	131,245	90,647	50,577	-
INCOME						
From municipality	70,800	-	31,027	31,027	42,500	-
From members	11,429	75,077	11,200	10,500	9,728	-
Other revenue	-	-	-	-	-	-
Total Operating Revenue	82,229	75,077	42,227	41,527	52,228	-
EXPENSES						
Pensions and benefits	-	-	-	-	-	-
Professional services	850	1,305	825	1,600	1,725	-
Other expenses	1,432	2,050	955	-	-	-
Total Operating Expenses	2,282	3,355	1,780	1,600	1,725	-
Net Operating Income/(Loss)	79,947	71,722	40,447	39,927	50,503	-
INVESTMENT INCOME						
Investment income/(loss)	12,145	2,873	151	143	74	-
Investment fees	1,078	337	-	-	-	-
Net Investment Income	11,067	2,536	151	143	74	-
Change in Net Present Assets	91,014	74,258	40,598	40,070	50,577	NA

BROADVIEW FIREFIGHTERS PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	19,042,658	19,061,057	18,366,104	18,143,053	18,222,345	16,916,677	14,997,238	18,169,113	17,443,599	16,339,622
Net Present Assets - Actuarial Value *	19,928,657	19,656,462	19,283,688	19,151,834	18,222,345	16,819,312	14,972,744	18,354,936	18,019,534	16,768,003
Actuarial Accrued Liability - ("AAL")	36,997,870	36,165,275	35,561,299	34,986,055	32,523,605	31,346,515	30,491,159	30,386,023	29,161,000	28,241,359
Surplus/(Unfunded AAL)	(17,069,213)	(16,508,813)	(16,277,611)	(15,834,221)	(14,301,260)	(14,527,203)	(15,518,415)	(12,031,087)	(11,141,466)	(11,473,356)
Percent Funded at Actuarial Value	53.9%	54.4%	54.2%	54.7%	56.0%	53.7%	49.1%	60.4%	61.8%	59.4%
(Increase)/Decrease in Unfunded AAL	(560,400)	(231,202)	(443,390)	(1,532,961)	225,943	991,212	(3,487,328)	(889,621)	331,890	266,082
Active participants	25	25	18	19	19	20	20	33	36	36
Inactive participants	44	42	41	41	35	32	32	32	30	30
Average Active Salary	74,470	73,868	82,829	82,892	82,236	82,664	76,630	71,851	71,347	70,524
Total Salary	1,861,758	1,846,698	1,490,917	1,574,942	1,562,483	1,653,276	1,532,597	2,371,083	2,568,488	2,538,873
Internal Rate of Return - 10 years	4.09%									
Payroll Growth Rate - 10 years	-2.63%									
ASSETS										
Cash , NOW, Money Market	609,528	773,937	1,192,267	1,185,120	1,048,782	875,654	787,599	1,672,471	1,599,502	896,607
Fixed Instruments	8,069,565	7,818,638	7,797,285	8,962,401	8,417,072	9,018,311	9,672,597	8,121,883	10,596,862	11,111,642
Equities	10,314,889	10,419,546	9,324,156	7,936,653	8,715,773	6,942,218	4,430,259	8,322,303	5,130,228	4,217,358
Receivables	46,910	49,297	52,711	66,217	44,457	84,831	108,245	90,488	133,944	114,541
Other	1,934	(1)	-	-	-	-	-	1	1	(1)
Total	19,042,826	19,061,417	18,366,419	18,150,391	18,226,084	16,921,014	14,998,700	18,207,146	17,460,537	16,340,147
INCOME										
From municipality	1,356,664	1,260,441	969,097	1,604,738	1,408,109	1,139,357	1,301,876	1,296,572	1,269,972	1,098,148
From members	176,999	158,953	151,054	151,348	172,674	155,633	170,334	198,675	171,767	229,896
Other revenue	50	(1)	-	-	125	50	-	-	(1)	-
Total Operating Revenue	1,533,713	1,419,393	1,120,151	1,756,086	1,580,908	1,295,040	1,472,210	1,495,247	1,441,738	1,328,044
EXPENSES										
Pensions and benefits	2,100,060	1,982,321	1,894,378	1,802,833	1,742,473	1,558,563	1,696,719	1,452,879	1,425,143	1,301,227
Professional services	41,776	42,035	40,057	58,197	44,307	75,521	40,010	43,412	7,825	8,258
Other expenses	8,048	9,589	9,863	7,888	6,948	10,944	13,313	6,813	18,043	15,403
Total Operating Expenses	2,149,884	2,033,945	1,944,298	1,868,918	1,793,728	1,645,028	1,750,042	1,503,104	1,451,011	1,324,888
Net Operating Income/(Loss)	(616,171)	(614,552)	(824,147)	(112,832)	(212,820)	(349,988)	(277,832)	(7,857)	(9,273)	3,156
INVESTMENT INCOME										
Investment income/(loss)	653,898	1,364,331	1,100,376	84,096	1,872,155	2,315,966	(2,850,307)	782,655	1,162,831	1,108,155
Investment fees	56,125	54,827	53,178	50,556	50,553	46,541	43,736	49,284	49,582	54,239
Net Investment Income	597,773	1,309,504	1,047,198	33,540	1,821,602	2,269,425	(2,894,043)	733,371	1,113,249	1,053,916
Change in Net Present Assets	(18,399)	694,953	223,051	(79,292)	1,305,668	1,919,439	(3,171,875)	725,514	1,103,977	1,057,071

BROADVIEW POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	24,111,085	23,157,349	21,901,541	20,949,213	18,865,105	16,023,845	18,928,283	18,850,668	17,618,055	16,232,545
Net Present Assets - Actuarial Value *	23,849,245	23,105,225	22,362,855	-	18,358,319	15,531,927	18,585,922	18,877,262	17,792,186	16,036,025
Actuarial Accrued Liability - ("AAL")	36,194,392	34,811,388	31,809,717	30,071,899	30,071,899	29,879,512	28,493,910	28,713,271	26,506,015	24,221,855
Surplus/(Unfunded AAL)	(12,345,147)	(11,706,163)	(9,446,862)	(30,071,899)	(11,713,580)	(14,347,585)	(9,907,988)	(9,836,009)	(8,713,829)	(8,185,830)
Percent Funded at Actuarial Value	65.9%	66.4%	70.3%	0.0%	61.0%	52.0%	65.2%	65.7%	67.1%	66.2%
(Increase)/Decrease in Unfunded AAL	(638,984)	(2,259,301)	20,625,037	(18,358,319)	2,634,005	(4,439,597)	(71,979)	(1,122,180)	(527,999)	(1,836,329)
Active participants	28	27	25	25	25	25	27	23	34	38
Inactive participants	33	31	29	27	27	29	28	27	24	21
Average Active Salary	78,934	79,500	77,387	76,723	76,723	70,235	68,448	79,932	72,755	69,649
Total Salary	2,210,159	2,146,493	1,934,673	1,918,066	1,918,066	1,755,886	1,848,100	1,838,433	2,473,667	2,646,671
Internal Rate of Return - 10 years	6.40%									
Payroll Growth Rate - 10 years	-1.01%									
ASSETS										
Cash , NOW, Money Market	652,220	199,275	639,597	875,281	421,555	695,775	516,368	668,471	339,469	241,029
Fixed Instruments	10,368,087	10,282,957	11,067,198	10,396,851	9,695,077	8,560,958	9,383,402	9,629,077	8,923,695	8,780,483
Equities	12,992,901	12,574,835	10,078,819	9,559,822	8,614,175	6,639,444	8,927,091	8,388,309	8,235,830	6,990,542
Receivables	85,396	90,659	680,323	107,986	124,782	125,571	166,228	175,555	132,405	227,835
Other	14,896	13,863	12,892	12,788	12,576	6,934	834	-	(1)	-
Total	24,113,500	23,161,589	22,478,829	20,952,728	18,868,165	16,028,682	18,993,923	18,861,412	17,631,398	16,239,889
INCOME										
From municipality	694,738	761,078	1,443,218	1,265,971	927,076	907,305	774,104	746,304	608,800	470,324
From members	314,280	202,453	197,346	198,741	209,474	193,103	182,503	178,489	245,935	249,428
Other revenue	(5,242)	(18,568)	-	(12,941)	(3,962)	46,912	(12,559)	7,013	(5,704)	20,995
Total Operating Revenue	1,003,776	944,963	1,640,564	1,451,771	1,132,588	1,147,320	944,048	931,806	849,031	740,747
EXPENSES										
Pensions and benefits	1,832,989	1,660,200	1,529,417	1,436,508	1,430,248	1,429,451	1,392,112	1,320,474	983,547	793,189
Professional services	36,179	26,686	26,009	26,784	25,283	29,745	23,674	23,258	18,901	22,821
Other expenses	23,232	22,996	20,846	22,951	15,710	16,791	15,535	18,608	13,704	12,249
Total Operating Expenses	1,892,400	1,709,882	1,576,272	1,486,243	1,471,241	1,475,987	1,431,321	1,362,340	1,016,152	828,259
Net Operating Income/(Loss)	(888,624)	(764,919)	64,292	(34,472)	(338,653)	(328,667)	(487,273)	(430,534)	(167,121)	(87,512)
INVESTMENT INCOME										
Investment income/(loss)	1,900,652	2,075,542	938,919	2,166,047	3,222,326	(2,540,419)	598,446	1,694,150	1,584,421	975,536
Investment fees	58,292	54,816	50,883	47,467	42,413	35,352	33,558	31,002	31,790	30,395
Net Investment Income	1,842,360	2,020,726	888,036	2,118,580	3,179,913	(2,575,771)	564,888	1,663,148	1,552,631	945,141
Change in Net Present Assets	953,736	1,255,808	952,328	2,084,108	2,841,260	(2,904,438)	77,615	1,232,613	1,385,510	857,629

BROOKFIELD FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	13,570,952	12,676,318	11,501,090	10,792,877	10,313,836	9,340,955	8,495,058	9,107,208	7,635,004	7,208,987
Net Present Assets - Actuarial Value *	13,525,274	12,565,154	11,687,708	11,066,875	9,944,619	9,123,759	8,123,105	9,107,204	7,653,954	7,105,056
Actuarial Accrued Liability - ("AAL")	20,915,736	19,761,744	18,626,215	17,286,786	15,479,254	15,524,806	14,927,273	13,970,186	11,036,317	10,944,582
Surplus/(Unfunded AAL)	(7,390,462)	(7,196,590)	(6,938,507)	(6,219,911)	(5,534,635)	(6,401,047)	(6,804,168)	(4,862,982)	(3,382,363)	(3,839,526)
Percent Funded at Actuarial Value	64.7%	63.6%	62.7%	64.0%	64.2%	58.8%	54.4%	65.2%	69.4%	64.9%
(Increase)/Decrease in Unfunded AAL	(193,872)	(258,083)	(718,596)	(685,276)	866,412	403,121	(1,941,186)	(1,480,619)	457,163	(380,668)
Active participants	24	24	24	23	21	24	24	24	24	25
Inactive participants	23	21	21	16	13	12	12	14	13	11
Average Active Salary	87,278	81,769	79,337	78,389	76,791	78,360	73,619	68,462	65,247	62,621
Total Salary	2,094,676	1,962,466	1,904,095	1,802,941	1,612,602	1,880,636	1,766,852	1,643,091	1,565,923	1,565,532
Internal Rate of Return - 10 years	5.21%									
Payroll Growth Rate - 10 years	3.65%									
ASSETS										
Cash , NOW, Money Market	222,613	43,338	76,877	123,214	109,621	127,122	358,533	294,411	217,255	300,958
Fixed Instruments	7,074,327	6,524,451	6,476,652	6,555,198	6,787,028	6,017,116	5,325,179	5,903,402	4,822,867	4,814,431
Equities	6,236,933	5,677,565	4,527,724	3,687,161	2,982,549	2,760,261	2,383,994	2,451,782	2,465,129	2,020,235
Receivables	38,890	419,352	423,195	428,748	434,263	432,686	428,702	457,613	129,753	73,363
Other	11,885	11,852	-	-	774	3,770	-	-	-	-
Total	13,584,648	12,676,558	11,504,448	10,794,321	10,314,235	9,340,955	8,496,408	9,107,208	7,635,004	7,208,987
INCOME										
From municipality	777,356	705,566	537,446	635,461	555,673	464,098	382,731	243,962	271,337	187,020
From members	203,196	186,809	182,241	161,513	161,622	174,724	176,281	113,728	122,594	140,467
Other revenue	(958)	(5,083)	(5,541)	33,874	2,845	161	(15,716)	-	-	(1)
Total Operating Revenue	979,594	887,292	714,146	830,848	720,140	638,983	543,296	357,690	393,931	327,486
EXPENSES										
Pensions and benefits	857,274	789,447	762,161	700,772	597,096	550,722	592,680	361,064	396,762	351,315
Professional services	20,476	25,697	32,059	24,440	19,323	13,805	10,325	1,000	182	2,838
Other expenses	15,467	8,818	12,264	4,217	13,784	9,289	3,522	2,719	17,936	2,157
Total Operating Expenses	893,217	823,962	806,484	729,429	630,203	573,816	606,527	364,783	414,880	356,310
Net Operating Income/(Loss)	86,377	63,330	(92,338)	101,419	89,937	65,167	(63,231)	(7,093)	(20,949)	(28,824)
INVESTMENT INCOME										
Investment income/(loss)	872,698	1,158,188	844,092	417,989	920,107	812,978	(523,400)	545,019	454,317	377,999
Investment fees	64,441	46,290	43,542	40,367	37,164	32,248	25,518	25,321	7,351	28,120
Net Investment Income	808,257	1,111,898	800,550	377,622	882,943	780,730	(548,918)	519,698	446,966	349,879
Change in Net Present Assets	894,634	1,175,228	708,213	479,041	972,881	845,897	(612,150)	1,472,204	426,017	321,055

BROOKFIELD POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	14,824,223	14,529,447	13,053,825	12,196,433	11,942,049	10,887,898	10,072,457	11,365,735	10,048,994	9,751,370
Net Present Assets - Actuarial Value *	14,638,511	13,989,163	13,135,854	12,551,748	11,942,049	10,887,898	10,072,457	11,365,736	10,180,516	9,473,457
Actuarial Accrued Liability - ("AAL")	32,054,707	30,884,369	30,223,076	28,853,758	27,375,992	26,531,905	25,509,712	23,137,120	21,449,382	20,427,417
Surplus/(Unfunded AAL)	(17,416,196)	(16,895,206)	(17,087,222)	(16,302,010)	(15,433,943)	(15,644,007)	(15,437,255)	(11,771,384)	(11,268,866)	(10,953,960)
Percent Funded at Actuarial Value	45.7%	45.3%	43.5%	43.5%	43.6%	41.0%	39.5%	49.1%	47.5%	46.4%
(Increase)/Decrease in Unfunded AAL	(520,990)	192,016	(785,212)	(868,067)	210,064	(206,752)	(3,665,871)	(502,518)	(314,906)	(1,418,635)
Active participants	30	30	28	30	29	31	32	31	30	32
Inactive participants	30	31	29	25	23	24	25	22	18	19
Average Active Salary	83,329	79,370	80,877	76,320	73,499	74,046	71,992	65,779	70,480	66,109
Total Salary	2,499,877	2,381,102	2,264,546	2,289,588	2,131,461	2,295,416	2,303,756	2,039,156	2,114,398	2,115,497
Internal Rate of Return - 10 years	4.61%									
Payroll Growth Rate - 10 years	2.16%									
ASSETS										
Cash , NOW, Money Market	455,802	317,002	261,804	371,735	467,648	668,162	446,813	108,313	323,943	169,370
Fixed Instruments	5,566,154	5,854,149	6,201,156	6,904,918	6,705,967	6,216,365	6,868,545	6,751,611	7,314,955	7,689,749
Equities	8,681,944	8,226,358	6,519,350	4,856,310	4,627,565	3,929,884	2,689,495	4,016,710	2,093,000	1,792,844
Receivables	120,324	133,578	73,155	65,111	68,020	73,486	67,604	489,101	99,431	99,406
Other	(1)	-	-	-	72,849	1	-	-	217,665	1
Total	14,824,223	14,531,087	13,055,465	12,198,074	11,942,049	10,887,898	10,072,457	11,365,735	10,048,994	9,751,370
INCOME										
From municipality	1,247,036	1,137,180	1,013,858	1,026,607	979,623	771,667	665,462	442,747	596,688	373,308
From members	253,390	247,316	242,127	235,992	229,055	236,781	232,875	153,050	205,001	212,370
Other revenue	656	2,369	50	224	-	1,371	15	-	1	-
Total Operating Revenue	1,501,082	1,386,865	1,256,035	1,262,823	1,208,678	1,009,819	898,352	595,797	801,690	585,678
EXPENSES										
Pensions and benefits	1,858,808	1,510,260	1,446,011	1,395,367	1,271,718	1,226,788	1,161,387	669,746	840,389	708,313
Professional services	13,236	-	-	-	2,393	9,415	5,826	5,448	5,396	444
Other expenses	5,731	5,137	4,380	6,396	4,091	4,398	2,472	3,285	3,530	2,979
Total Operating Expenses	1,877,775	1,515,397	1,450,391	1,401,763	1,278,202	1,240,601	1,169,685	678,479	849,315	711,736
Net Operating Income/(Loss)	(376,693)	(128,532)	(194,356)	(138,940)	(69,524)	(230,782)	(271,333)	(82,682)	(47,625)	(126,058)
INVESTMENT INCOME										
Investment income/(loss)	718,240	1,648,572	1,100,287	442,945	1,167,904	1,087,725	(978,089)	402,516	387,608	483,462
Investment fees	51,579	44,418	48,540	49,620	44,229	41,502	43,856	32,740	42,359	60,200
Net Investment Income	666,661	1,604,154	1,051,747	393,325	1,123,675	1,046,223	(1,021,945)	369,776	345,249	423,262
Change in Net Present Assets	294,776	1,475,622	857,392	254,384	1,054,151	815,441	(1,293,278)	1,316,741	297,624	297,204

BUFFALO GROVE FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	49,156,716	45,275,721	40,108,736	35,572,790	33,498,856	29,149,597	24,553,283	26,549,472	21,406,226	18,764,563
Net Present Assets - Actuarial Value *	48,220,709	44,306,133	40,617,449	37,092,312	33,498,856	29,149,597	23,948,503	26,225,134	21,474,065	18,519,218
Actuarial Accrued Liability - ("AAL")	64,448,574	60,394,592	56,045,704	50,177,843	44,812,481	41,101,624	39,997,897	36,340,585	29,076,462	25,906,550
Surplus/(Unfunded AAL)	(16,227,865)	(16,088,459)	(15,428,255)	(13,085,531)	(11,313,625)	(11,952,027)	(16,049,394)	(10,115,451)	(7,602,397)	(7,387,332)
Percent Funded at Actuarial Value	74.8%	73.4%	72.5%	73.9%	74.8%	70.9%	59.9%	72.2%	73.9%	71.5%
(Increase)/Decrease in Unfunded AAL	(139,406)	(660,204)	(2,342,724)	(1,771,906)	638,402	4,097,367	(5,933,943)	(2,513,054)	(215,065)	(1,715,651)
Active participants	55	56	59	54	62	62	62	61	62	61
Inactive participants	34	33	28	24	12	12	10	9	5	5
Average Active Salary	94,999	90,308	89,658	88,452	88,494	87,572	84,009	79,656	73,960	69,394
Total Salary	5,224,950	5,057,260	5,289,831	4,776,411	5,486,606	5,429,462	5,208,552	4,859,001	4,585,548	4,233,048
Internal Rate of Return - 10 years	5.15%									
Payroll Growth Rate - 10 years	2.26%									
ASSETS										
Cash , NOW, Money Market	308,016	827,885	3,266,747	10,518,795	16,401,205	16,340,655	11,396,927	9,120,902	6,110,172	8,461,941
Fixed Instruments	21,127,968	17,251,090	13,981,697	6,485,270	1,347,893	-	4,150,500	6,506,208	7,654,609	4,830,092
Equities	27,631,661	27,120,071	21,265,118	16,975,200	14,169,720	11,229,185	7,434,068	9,498,603	6,534,382	4,544,904
Receivables	121,663	82,723	1,611,274	1,596,695	1,582,208	1,580,373	1,572,618	1,425,469	1,107,063	941,875
Other	-	-	-	-	-	-	-	-	-	-
Total	49,189,308	45,281,769	40,124,836	35,575,960	33,501,026	29,150,213	24,554,113	26,551,182	21,406,226	18,778,812
INCOME										
From municipality	2,168,844	2,049,868	2,022,537	2,033,998	1,918,365	1,489,611	1,580,625	1,342,531	1,145,712	1,020,259
From members	502,014	493,080	506,070	505,291	518,788	506,386	465,251	331,255	496,266	383,471
Other revenue	35,086	(5,964)	14,628	-	7,330	61,655	-	-	-	-
Total Operating Revenue	2,705,944	2,536,984	2,543,235	2,539,289	2,444,483	2,057,652	2,045,876	1,673,786	1,641,978	1,403,730
EXPENSES										
Pensions and benefits	1,943,411	1,682,532	1,226,434	965,939	584,172	579,870	434,524	229,911	231,162	210,648
Professional services	31,842	38,864	91,853	37,383	22,572	20,281	21,586	24,562	29,235	51,281
Other expenses	10,526	8,611	9,345	7,809	7,808	7,849	5,188	6,298	4,600	3,144
Total Operating Expenses	1,985,779	1,730,007	1,327,632	1,011,131	614,552	608,000	461,298	260,771	264,997	265,073
Net Operating Income/(Loss)	720,165	806,977	1,215,603	1,528,158	1,829,931	1,449,652	1,584,578	1,413,015	1,376,981	1,138,657
INVESTMENT INCOME										
Investment income/(loss)	3,308,193	5,981,390	3,407,394	624,870	2,551,604	3,190,997	(3,533,259)	601,960	1,288,493	950,275
Investment fees	147,363	102,304	87,052	79,094	32,276	44,335	47,507	29,233	23,811	19,531
Net Investment Income	3,160,830	5,879,086	3,320,342	545,776	2,519,328	3,146,662	(3,580,766)	572,727	1,264,682	930,744
Change in Net Present Assets	3,880,995	5,166,985	4,535,946	2,073,934	4,349,259	4,596,314	(1,996,189)	5,143,246	2,641,663	2,069,401

BUFFALO GROVE POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	56,254,453	52,540,447	48,507,002	44,494,808	41,427,183	36,896,831	33,736,412	34,503,602	29,227,995	27,639,960
Net Present Assets - Actuarial Value *	55,964,910	52,469,718	48,959,914	45,347,198	41,427,183	36,896,831	31,975,126	33,839,851	29,473,062	26,787,308
Actuarial Accrued Liability - ("AAL")	80,022,700	74,460,752	69,165,393	64,245,153	61,080,069	57,904,789	54,880,775	51,490,910	45,363,633	41,233,286
Surplus/(Unfunded AAL)	(24,057,790)	(21,991,034)	(20,205,479)	(18,897,955)	(19,652,886)	(21,007,958)	(22,905,649)	(17,651,059)	(15,890,571)	(14,445,978)
Percent Funded at Actuarial Value	69.9%	70.5%	70.8%	70.6%	67.8%	63.7%	58.3%	65.7%	65.0%	65.0%
(Increase)/Decrease in Unfunded AAL	(2,066,756)	(1,785,555)	(1,307,524)	754,931	1,355,072	1,897,691	(5,254,590)	(1,760,488)	(1,444,593)	(2,784,995)
Active participants	63	64	66	68	69	70	71	71	68	69
Inactive participants	50	47	44	36	30	29	29	28	24	20
Average Active Salary	94,987	90,517	87,161	86,600	85,841	85,687	82,133	78,602	74,328	72,409
Total Salary	5,984,159	5,793,092	5,752,633	5,888,767	5,923,012	5,998,088	5,831,457	5,580,751	5,054,280	4,996,214
Internal Rate of Return - 10 years	4.88%									
Payroll Growth Rate - 10 years	2.12%									
ASSETS										
Cash , NOW, Money Market	3,063,641	4,167,011	5,077,532	7,325,701	5,693,199	4,878,643	9,217,389	9,816,035	7,943,974	5,081,930
Fixed Instruments	21,543,660	21,166,556	20,896,574	17,102,484	17,060,995	16,208,045	17,060,976	16,815,524	16,584,975	18,804,579
Equities	31,871,702	27,382,630	20,770,894	18,279,115	16,885,481	14,032,133	5,710,757	6,234,653	3,441,888	2,867,262
Receivables	42,254	42,544	1,787,679	1,803,064	1,803,064	1,801,583	1,754,664	1,637,390	1,257,157	886,189
Other	774	-	775	-	-	-	-	-	1	-
Total	56,522,031	52,758,741	48,533,454	44,510,364	41,442,739	36,920,404	33,743,786	34,503,602	29,227,995	27,639,960
INCOME										
From municipality	2,083,757	2,228,447	2,192,860	2,293,162	2,063,130	1,722,986	1,868,998	1,571,265	1,401,979	1,030,521
From members	654,674	568,266	672,100	720,653	636,117	601,882	556,685	400,527	557,044	501,472
Other revenue	(3,361)	21,831	88	-	1,482	31,743	-	-	-	-
Total Operating Revenue	2,735,070	2,818,544	2,865,048	3,013,815	2,700,729	2,356,611	2,425,683	1,971,792	1,959,023	1,531,993
EXPENSES										
Pensions and benefits	2,747,592	2,494,126	2,114,471	1,822,308	1,560,080	1,458,840	1,394,971	902,961	1,096,056	899,370
Professional services	21,088	24,391	22,538	3,742	6,115	9,489	3,063	-	6,029	355
Other expenses	12,255	22,830	19,353	34,573	10,073	10,084	8,280	6,223	7,287	5,679
Total Operating Expenses	2,780,935	2,541,347	2,156,362	1,860,623	1,576,268	1,478,413	1,406,314	909,184	1,109,372	905,404
Net Operating Income/(Loss)	(45,865)	277,197	708,686	1,153,192	1,124,461	878,198	1,019,369	1,062,608	849,651	626,589
INVESTMENT INCOME										
Investment income/(loss)	3,984,406	5,669,482	3,428,665	2,018,826	3,521,388	2,402,029	(1,734,771)	1,376,364	801,707	823,700
Investment fees	224,535	143,394	125,158	104,393	115,496	119,808	51,787	20,941	63,316	37,550
Net Investment Income	3,759,871	5,526,088	3,303,507	1,914,433	3,405,892	2,282,221	(1,786,558)	1,355,423	738,391	786,150
Change in Net Present Assets	3,714,006	4,033,445	4,012,194	3,067,625	4,530,352	3,160,419	(767,190)	5,275,607	1,588,035	1,412,746

BURBANK FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	24,131,011	23,129,140	21,060,920	19,447,837	18,654,061	17,128,325	15,874,699	15,917,973	14,505,561	13,576,723
Net Present Assets - Actuarial Value *	23,942,211	22,795,306	21,370,710	20,020,960	17,429,917	16,460,641	15,301,042	15,454,856	14,458,185	13,272,223
Actuarial Accrued Liability - ("AAL")	31,154,783	28,925,017	26,159,636	24,770,079	23,525,476	22,078,598	21,373,220	19,384,288	17,413,159	15,595,020
Surplus/(Unfunded AAL)	(7,212,572)	(6,129,711)	(4,788,926)	(4,749,119)	(6,095,559)	(5,617,957)	(6,072,178)	(3,929,432)	(2,954,974)	(2,322,797)
Percent Funded at Actuarial Value	76.8%	78.8%	81.7%	80.8%	74.1%	74.6%	71.6%	79.7%	83.0%	85.1%
(Increase)/Decrease in Unfunded AAL	(1,082,861)	(1,340,785)	(39,807)	1,346,440	(477,602)	454,221	(2,142,746)	(974,458)	(632,177)	(1,119,679)
Active participants	32	30	31	32	32	32	31	30	31	31
Inactive participants	24	20	18	18	17	18	14	13	13	9
Average Active Salary	86,361	86,139	86,249	83,008	79,634	75,840	73,007	69,638	67,471	64,097
Total Salary	2,763,546	2,584,161	2,673,711	2,656,261	2,548,299	2,426,894	2,263,203	2,089,147	2,091,592	1,987,022
Internal Rate of Return - 10 years	5.60%									
Payroll Growth Rate - 10 years	3.84%									
ASSETS										
Cash , NOW, Money Market	413,219	414,230	503,723	1,261,958	823,925	995,544	853,904	582,522	578,789	857,134
Fixed Instruments	13,754,197	12,053,655	12,026,159	11,545,797	14,428,220	13,626,397	13,133,116	11,979,779	10,913,652	10,407,929
Equities	9,861,129	10,561,994	8,399,664	6,543,123	3,247,871	2,357,048	1,740,484	3,216,894	2,860,611	2,176,142
Receivables	119,034	98,798	132,218	98,849	154,822	149,426	149,498	140,068	152,457	136,298
Other	4,028	3,839	3,448	775	774	750	-	-	812	-
Total	24,151,607	23,132,516	21,065,212	19,450,502	18,655,612	17,129,165	15,877,002	15,919,263	14,506,321	13,577,503
INCOME										
From municipality	495,378	512,295	513,660	502,084	495,885	463,850	426,847	384,892	384,198	358,340
From members	242,558	250,840	251,510	245,846	242,805	227,119	213,768	201,458	247,198	188,228
Other revenue	16,583	(7,352)	9,101	(58,823)	6,404	(3,794)	37,898	(13,755)	8,069	13,771
Total Operating Revenue	754,519	755,783	774,271	689,107	745,094	687,175	678,513	572,595	639,465	560,339
EXPENSES										
Pensions and benefits	1,127,010	778,939	619,788	550,446	517,582	503,137	453,660	418,221	320,477	251,949
Professional services	32,242	20,942	29,704	32,379	17,981	19,480	22,252	11,371	19,374	12,710
Other expenses	17,773	14,173	10,739	8,312	7,705	5,958	4,324	4,064	5,359	3,018
Total Operating Expenses	1,177,025	814,054	660,231	591,137	543,268	528,575	480,236	433,656	345,210	267,677
Net Operating Income/(Loss)	(422,506)	(58,271)	114,040	97,970	201,826	158,600	198,277	138,939	294,255	292,662
INVESTMENT INCOME										
Investment income/(loss)	1,526,951	2,202,318	1,567,159	724,000	1,339,519	1,105,275	(224,793)	1,290,525	648,625	270,188
Investment fees	102,574	75,826	68,116	28,194	15,609	10,249	16,759	17,052	14,042	12,044
Net Investment Income	1,424,377	2,126,492	1,499,043	695,806	1,323,910	1,095,026	(241,552)	1,273,473	634,583	258,144
Change in Net Present Assets	1,001,871	2,068,220	1,613,083	793,776	1,525,736	1,253,626	(43,274)	1,412,412	928,838	550,806

BURBANK POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	36,197,880	34,843,414	31,222,562	29,088,918	29,025,864	25,098,815	23,406,107	22,653,880	20,193,880	18,527,638
Net Present Assets - Actuarial Value *	35,951,388	34,200,238	32,404,577	30,733,752	28,320,063	24,406,674	22,527,123	22,059,283	20,154,287	18,244,825
Actuarial Accrued Liability - ("AAL")	49,303,564	45,904,243	42,825,052	38,177,646	35,830,176	32,243,156	29,387,839	26,510,165	23,494,713	21,825,623
Surplus/(Unfunded AAL)	(13,352,176)	(11,704,005)	(10,420,475)	(7,443,894)	(7,510,113)	(7,836,482)	(6,860,716)	(4,450,882)	(3,340,426)	(3,580,798)
Percent Funded at Actuarial Value	72.9%	74.5%	75.7%	80.5%	79.0%	75.7%	76.7%	83.2%	85.8%	83.6%
(Increase)/Decrease in Unfunded AAL	(1,648,171)	(1,283,530)	(2,976,581)	66,219	326,369	(975,766)	(2,409,834)	(1,110,456)	240,372	(1,395,987)
Active participants	53	53	49	46	46	53	51	53	52	52
Inactive participants	30	27	26	22	19	12	10	8	7	5
Average Active Salary	84,455	82,095	80,447	80,814	78,736	77,358	75,371	72,020	67,526	67,639
Total Salary	4,476,108	4,351,011	3,941,879	3,717,438	3,621,877	4,099,953	3,843,938	3,817,068	3,511,350	3,517,211
Internal Rate of Return - 10 years	5.82%									
Payroll Growth Rate - 10 years	3.32%									
ASSETS										
Cash , NOW, Money Market	1,114,169	1,012,887	2,602,753	1,182,236	1,385,176	3,404,171	2,194,569	1,385,021	1,009,021	947,688
Fixed Instruments	14,867,737	13,217,234	14,241,539	11,862,492	14,337,884	18,844,435	18,878,511	16,675,216	15,132,005	14,073,441
Equities	20,039,638	20,459,532	14,062,571	15,811,270	13,099,287	2,667,681	2,101,018	4,388,987	3,838,303	3,318,115
Receivables	193,542	189,399	326,469	242,165	214,352	186,337	233,339	205,885	214,819	188,709
Other	4,246	4,184	776	1,525	-	748	-	1	1	-
Total	36,219,332	34,883,236	31,234,108	29,099,688	29,036,699	25,103,372	23,407,437	22,655,110	20,194,149	18,527,953
INCOME										
From municipality	847,694	826,878	770,526	734,950	798,619	779,764	771,156	728,888	701,861	661,373
From members	471,244	431,266	574,383	423,816	413,478	403,803	466,362	401,255	435,180	340,947
Other revenue	4,324	(105,402)	46,352	24,630	29,738	(52,206)	12,004	(11,336)	10,925	64,943
Total Operating Revenue	1,323,262	1,152,742	1,391,261	1,183,396	1,241,835	1,131,361	1,249,522	1,118,807	1,147,966	1,067,263
EXPENSES										
Pensions and benefits	1,753,887	1,519,597	1,242,728	1,074,433	656,504	542,868	397,906	408,779	345,478	171,893
Professional services	20,256	21,321	30,750	20,006	20,905	24,917	14,197	10,160	9,235	6,890
Other expenses	38,638	17,906	15,410	9,919	10,250	8,918	8,521	7,282	7,014	6,201
Total Operating Expenses	1,812,781	1,558,824	1,288,888	1,104,358	687,659	576,703	420,624	426,221	361,727	184,984
Net Operating Income/(Loss)	(489,519)	(406,082)	102,373	79,038	554,176	554,658	828,898	692,586	786,239	882,279
INVESTMENT INCOME										
Investment income/(loss)	1,993,781	4,152,377	2,128,683	62,399	3,454,375	1,180,058	(61,129)	1,769,443	880,357	362,758
Investment fees	149,795	125,444	97,411	78,382	81,502	42,008	15,542	2,030	354	307
Net Investment Income	1,843,986	4,026,933	2,031,272	(15,983)	3,372,873	1,138,050	(76,671)	1,767,413	880,003	362,451
Change in Net Present Assets	1,354,466	3,620,852	2,133,644	63,054	3,927,049	1,692,708	752,227	2,460,000	1,666,242	1,244,730

BURLINGTON COMMUNITY FPD FIREFIGHTERS

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010
KEY DATA					
Net Present Assets - Market Value	210,228	169,574	88,175	58,085	45,436
Net Present Assets - Actuarial Value *	234,652	184,635	91,693	68,178	45,436
Actuarial Accrued Liability - ("AAL")	510,444	434,658	455,135	393,836	213,837
Surplus/(Unfunded AAL)	(275,792)	(250,023)	(363,442)	(325,658)	(168,401)
Percent Funded at Actuarial Value	46.0%	42.5%	20.1%	17.3%	21.2%
(Increase)/Decrease in Unfunded AAL	(25,769)	113,419	(37,784)	(157,257)	
Active participants	2	2	2	2	2
Inactive participants	-	-	-	-	-
Average Active Salary	48,000	47,000	47,000	45,872	44,536
Total Salary	96,000	94,000	94,000	91,744	89,072
Internal Rate of Return - 10 years	NA				
Payroll Growth Rate - 10 years	NA				
ASSETS					
Cash , NOW, Money Market	104,211	143,927	63,924	14,080	45,436
Fixed Instruments	89,995	16,119	16,645	36,685	-
Equities	15,242	9,528	7,606	7,320	-
Receivables	779	-	-	-	-
Other	1	-	-	-	-
Total	210,228	169,574	88,175	58,085	45,436
INCOME					
From municipality	37,603	80,011	11,131	10,727	100
From members	11,027	11,020	10,450	10,611	47,628
Other revenue	(1)	165	1	-	-
Total Operating Revenue	48,629	91,196	21,582	21,338	47,728
EXPENSES					
Pensions and benefits	-	-	-	-	-
Professional services	7,230	8,241	7,235	8,174	2,142
Other expenses	2,016	3,268	2,297	1,350	150
Total Operating Expenses	9,246	11,509	9,532	9,524	2,292
Net Operating Income/(Loss)	39,383	79,687	12,050	11,814	45,436
INVESTMENT INCOME					
Investment income/(loss)	2,316	2,071	999	1,155	-
Investment fees	1,046	359	-	320	-
Net Investment Income	1,270	1,712	999	835	-
Change in Net Present Assets	40,654	81,399	30,090	12,649	

BURNHAM POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,837,369	1,781,648	1,838,510	1,896,050	1,872,401	1,820,208	1,873,704	1,837,423	1,792,197	1,803,165
Net Present Assets - Actuarial Value *	1,925,364	1,833,784	1,879,792	-	1,850,249	1,838,396	1,885,281	1,837,423	1,792,197	1,803,165
Actuarial Accrued Liability - ("AAL")	6,893,222	6,629,275	6,469,461	4,584,188	4,584,188	4,553,129	4,102,419	2,829,384	3,436,524	3,795,511
Surplus/(Unfunded AAL)	(4,967,858)	(4,795,491)	(4,589,669)	(4,584,188)	(2,733,939)	(2,714,733)	(2,217,138)	(991,961)	(1,644,327)	(1,992,346)
Percent Funded at Actuarial Value	27.9%	27.7%	29.1%	0.0%	40.4%	40.4%	46.0%	64.9%	52.2%	47.5%
(Increase)/Decrease in Unfunded AAL	(172,367)	(205,822)	(5,481)	(1,850,249)	(19,206)	(497,595)	(1,225,177)	652,366	348,019	(178,398)
Active participants	10	9	8	8	8	8	9	9	11	11
Inactive participants	8	8	8	6	6	6	6	4	4	4
Average Active Salary	57,475	54,468	53,030	65,835	65,835	72,057	52,173	45,170	50,469	51,221
Total Salary	574,750	490,216	424,243	526,683	526,683	576,455	469,558	406,529	555,163	563,434
Internal Rate of Return - 10 years	3.53%									
Payroll Growth Rate - 10 years	1.35%									
ASSETS										
Cash , NOW, Money Market	262,745	179,713	183,939	225,573	85,433	116,657	142,908	169,917	101,608	153,591
Fixed Instruments	1,307,169	1,373,254	1,458,792	1,467,303	1,608,176	1,697,483	1,725,019	1,667,506	1,690,589	1,646,442
Equities	264,626	225,250	195,885	206,992	175,614	-	-	-	-	-
Receivables	6,569	6,631	4,519	2,731	5,878	6,069	5,778	-	-	3,132
Other	-	-	-	-	-	(1)	(1)	-	-	-
Total	1,841,109	1,784,848	1,843,135	1,902,599	1,875,101	1,820,208	1,873,704	1,837,423	1,792,197	1,803,165
INCOME										
From municipality	313,900	194,757	174,113	159,899	153,884	139,294	120,000	120,000	120,000	54,698
From members	55,983	45,802	46,573	43,032	40,608	46,120	45,803	35,946	44,808	47,085
Other revenue	(63)	2,111	1	(3,147)	(191)	-	53,956	-	-	-
Total Operating Revenue	369,820	242,670	220,687	199,784	194,301	185,414	219,759	155,946	164,808	101,783
EXPENSES										
Pensions and benefits	339,658	359,894	318,970	256,050	259,163	244,718	243,076	207,407	177,488	156,492
Professional services	11,760	12,685	10,610	10,380	19,095	-	-	-	-	-
Other expenses	447	457	437	624	368	11,393	1,159	-	-	-
Total Operating Expenses	351,865	373,036	330,017	267,054	278,626	256,111	244,235	207,407	177,488	156,492
Net Operating Income/(Loss)	17,955	(130,366)	(109,330)	(67,270)	(84,325)	(70,697)	(24,476)	(51,461)	(12,680)	(54,709)
INVESTMENT INCOME										
Investment income/(loss)	37,766	73,826	51,840	90,969	136,587	17,251	60,757	96,687	1,712	72,279
Investment fees	-	322	50	50	70	50	-	-	-	-
Net Investment Income	37,766	73,504	51,790	90,919	136,517	17,201	60,757	96,687	1,712	72,279
Change in Net Present Assets	55,721	(56,862)	(57,540)	23,649	52,193	(53,496)	36,281	45,226	(10,968)	17,568

BURR RIDGE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	14,505,582	13,457,639	12,306,683	11,645,329	10,239,135	8,570,612	9,337,971	9,227,439	8,233,557	7,550,897
Net Present Assets - Actuarial Value *	14,263,873	13,324,930	12,459,166	11,645,329	10,239,135	8,570,612	9,338,000	9,227,439	8,261,230	7,528,484
Actuarial Accrued Liability - ("AAL")	20,369,299	17,962,988	16,588,218	17,959,574	16,387,410	15,250,202	13,105,885	12,366,603	10,254,053	9,973,421
Surplus/(Unfunded AAL)	(6,105,426)	(4,638,058)	(4,129,052)	(6,314,245)	(6,148,275)	(6,679,590)	(3,767,885)	(3,139,164)	(1,992,823)	(2,444,937)
Percent Funded at Actuarial Value	70.0%	74.2%	75.1%	64.8%	62.5%	56.2%	71.3%	74.6%	80.6%	75.5%
(Increase)/Decrease in Unfunded AAL	(1,467,368)	(509,006)	2,185,193	(165,970)	531,315	(2,911,705)	(628,721)	(1,146,341)	452,114	(568,070)
Active participants	26	27	25	27	28	29	26	27	27	25
Inactive participants	18	15	14	11	11	10	10	8	5	6
Average Active Salary	81,611	79,633	80,993	87,495	82,293	79,298	69,916	67,481	66,090	64,311
Total Salary	2,121,877	2,150,084	2,024,827	2,362,359	2,304,190	2,299,649	1,817,804	1,821,982	1,784,430	1,607,781
Internal Rate of Return - 10 years	4.99%									
Payroll Growth Rate - 10 years	2.12%									
ASSETS										
Cash , NOW, Money Market	135,027	368,010	150,077	303,238	92,253	1,083,818	2,720,408	2,715,030	838,068	1,013,788
Fixed Instruments	6,338,089	5,887,903	6,342,950	6,325,013	5,648,156	4,184,852	2,948,100	2,832,011	3,949,203	3,260,875
Equities	7,986,852	7,160,582	5,772,762	4,987,818	4,453,451	3,248,549	3,629,622	3,631,984	3,392,935	3,232,481
Receivables	46,675	41,283	40,894	44,608	46,507	53,393	39,841	48,414	53,351	43,753
Other	-	-	-	-	-	-	-	-	-	-
Total	14,506,643	13,457,778	12,306,683	11,660,677	10,240,367	8,570,612	9,337,971	9,227,439	8,233,557	7,550,897
INCOME										
From municipality	555,623	484,639	553,333	570,105	463,791	468,730	366,376	458,763	390,658	400,688
From members	209,560	213,111	210,297	215,153	205,874	207,711	193,250	191,876	175,462	156,873
Other revenue	6,453	-	-	-	-	2,475	-	-	-	-
Total Operating Revenue	771,636	697,750	763,630	785,258	669,665	678,916	559,626	650,639	566,120	557,561
EXPENSES										
Pensions and benefits	790,582	686,707	699,883	518,957	484,796	473,702	372,864	282,312	226,591	245,366
Professional services	3,600	3,600	7,522	2,600	3,573	2,200	2,000	2,000	2,099	5,120
Other expenses	6,648	6,381	6,418	3,615	5,027	2,782	10,500	6,875	3,860	9,201
Total Operating Expenses	800,830	696,688	713,823	525,172	493,396	478,684	385,364	291,187	232,550	259,687
Net Operating Income/(Loss)	(29,194)	1,062	49,807	260,086	176,269	200,232	174,262	359,452	333,570	297,874
INVESTMENT INCOME										
Investment income/(loss)	1,112,065	1,181,680	640,468	1,172,836	1,533,800	(904,426)	5,080	714,648	394,050	(37,941)
Investment fees	34,928	31,786	28,921	26,728	41,546	63,165	68,810	80,218	44,960	57,629
Net Investment Income	1,077,137	1,149,894	611,547	1,146,108	1,492,254	(967,591)	(63,730)	634,430	349,090	(95,570)
Change in Net Present Assets	1,047,943	1,150,956	661,354	1,406,194	1,668,523	(767,359)	110,532	993,882	682,660	202,304

BYRON FPD FIREFIGHTERS PENSION FUND

	8/31/2014	8/31/2013	8/31/2012	8/31/2011	8/31/2010	8/31/2009	8/31/2008	8/31/2007	8/31/2006	8/31/2005
KEY DATA										
Net Present Assets - Market Value	10,387,119	9,717,348	9,716,905	9,310,723	8,897,834	8,495,588	8,483,181	8,185,744	7,548,036	7,064,713
Net Present Assets - Actuarial Value *	10,654,928	10,304,242	9,963,623	9,479,123	8,580,648	8,248,222	8,374,210	8,212,082	7,621,164	7,048,455
Actuarial Accrued Liability - ("AAL")	11,753,536	11,562,620	11,055,552	9,635,939	8,957,547	8,679,082	8,308,618	7,475,883	6,756,314	6,048,124
Surplus/(Unfunded AAL)	(1,098,608)	(1,258,378)	(1,091,929)	(156,816)	(376,899)	(430,860)	65,592	736,199	864,850	1,000,331
Percent Funded at Actuarial Value	90.7%	89.1%	90.1%	98.4%	95.8%	95.0%	100.8%	109.8%	112.8%	116.5%
(Increase)/Decrease in Unfunded AAL	159,770	(166,449)	(935,113)	220,083	53,961	(496,452)	(670,607)	(128,651)	(135,481)	22,496
Active participants	12	12	12	12	12	12	12	10	9	10
Inactive participants	6	5	5	3	3	3	3	2	2	1
Average Active Salary	65,144	65,124	63,058	67,111	66,444	65,619	62,492	69,095	69,142	69,555
Total Salary	781,727	781,491	756,695	805,327	797,324	787,424	749,907	690,949	622,274	695,548
Internal Rate of Return - 10 years	4.68%									
Payroll Growth Rate - 10 years	0.62%									
ASSETS										
Cash , NOW, Money Market	282,309	659,688	725,891	975,023	608,322	1,481,601	1,436,321	1,349,271	1,315,039	318,813
Fixed Instruments	6,988,902	6,076,449	8,952,019	8,287,709	8,244,937	6,983,880	7,020,092	6,818,968	6,222,136	6,200,879
Equities	3,103,384	2,969,093	-	-	-	-	-	-	-	667,622
Receivables	12,525	12,119	38,996	47,991	44,575	37,514	34,174	24,912	18,268	151,906
Other	(1)	(1)	(1)	-	-	(1)	-	(1)	-	-
Total	10,387,119	9,717,348	9,716,905	9,310,723	8,897,834	8,502,994	8,490,587	8,193,150	7,555,443	7,339,220
INCOME										
From municipality	179,992	179,843	171,379	141,857	134,994	90,052	72,937	75,175	82,391	167,149
From members	74,108	73,175	72,228	75,719	74,059	72,336	77,229	61,740	69,529	70,540
Other revenue	-	-	1	-	1	-	-	-	-	(1)
Total Operating Revenue	254,100	253,018	243,608	217,576	209,054	162,388	150,166	136,915	151,920	237,688
EXPENSES										
Pensions and benefits	391,232	365,056	290,574	217,054	206,985	194,368	114,820	114,536	51,416	-
Professional services	-	1,500	-	-	-	-	-	65	620	-
Other expenses	5,086	2,194	2,261	2,605	1,949	2,348	1,823	1,570	1,284	16,697
Total Operating Expenses	396,318	368,750	292,835	219,659	208,934	196,716	116,643	116,171	53,320	16,697
Net Operating Income/(Loss)	(142,218)	(115,732)	(49,227)	(2,083)	120	(34,328)	33,523	20,744	98,600	220,991
INVESTMENT INCOME										
Investment income/(loss)	849,336	149,028	477,049	436,083	421,678	64,030	280,139	595,423	411,917	426,105
Investment fees	37,347	32,853	21,640	21,111	19,552	17,294	16,225	15,143	27,140	-
Net Investment Income	811,989	116,175	455,409	414,972	402,126	46,736	263,914	580,280	384,777	426,105
Change in Net Present Assets	669,771	443	406,182	412,889	402,246	12,407	297,437	637,708	483,323	647,096

CAHOKIA POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	14,386,771	14,280,569	13,869,512	13,703,909	12,716,230	10,962,220	13,049,134	12,995,713	12,250,959	11,709,055
Net Present Assets - Actuarial Value *	15,036,219	14,701,929	14,264,922	-	12,597,666	10,733,552	12,925,633	13,027,977	12,382,917	11,747,040
Actuarial Accrued Liability - ("AAL")	21,513,685	20,558,203	20,166,366	17,857,417	17,857,417	17,187,877	17,410,092	16,610,762	15,969,946	15,091,803
Surplus/(Unfunded AAL)	(6,477,466)	(5,856,274)	(5,901,444)	(17,857,417)	(5,259,751)	(6,454,325)	(4,484,459)	(3,582,785)	(3,587,029)	(3,344,763)
Percent Funded at Actuarial Value	69.9%	71.5%	70.7%	0.0%	70.5%	62.4%	74.2%	78.4%	77.5%	77.8%
(Increase)/Decrease in Unfunded AAL	(621,192)	45,170	11,955,973	(12,597,666)	1,194,574	(1,969,866)	(901,674)	4,244	(242,266)	(109,130)
Active participants	33	30	30	32	32	32	33	33	32	32
Inactive participants	27	29	26	23	23	24	27	27	25	25
Average Active Salary	64,697	61,780	61,999	59,036	59,036	54,903	54,729	51,010	50,775	46,314
Total Salary	2,135,004	1,853,392	1,859,981	1,889,164	1,889,164	1,756,896	1,806,046	1,683,327	1,624,808	1,482,060
Internal Rate of Return - 10 years	4.75%									
Payroll Growth Rate - 10 years	3.96%									
ASSETS										
Cash , NOW, Money Market	1,536,554	1,851,576	1,313,409	159,357	323,017	704,444	655,829	182,863	709,345	1,201,068
Fixed Instruments	7,548,224	7,117,518	6,501,944	4,422,457	4,028,196	5,402,014	5,887,660	7,392,148	6,166,167	5,860,140
Equities	4,586,591	4,569,272	5,196,336	8,384,914	7,645,943	4,211,491	5,907,046	4,838,841	4,869,896	4,164,594
Receivables	654,552	682,156	795,105	709,866	676,582	595,503	547,979	502,352	443,018	483,254
Other	60,850	60,047	62,718	57,075	42,492	48,768	50,647	79,585	62,533	(1)
Total	14,386,771	14,280,569	13,869,512	13,733,669	12,716,230	10,962,220	13,049,161	12,995,789	12,250,959	11,709,055
INCOME										
From municipality	537,767	547,331	640,841	596,863	596,302	489,088	454,400	453,546	424,827	411,665
From members	198,769	217,581	172,551	171,493	177,039	172,026	207,316	162,501	164,960	145,819
Other revenue	144	1	(1)	(1)	997	51	1,011	-	-	545
Total Operating Revenue	736,680	764,913	813,391	768,355	774,338	661,165	662,727	616,047	589,787	558,029
EXPENSES										
Pensions and benefits	1,133,209	1,121,993	1,069,883	893,663	879,417	981,907	950,333	934,247	909,171	800,145
Professional services	5,358	14,265	6,531	19,843	2,744	2,650	2,600	2,600	2,450	2,300
Other expenses	8,641	7,938	9,101	6,756	5,654	5,958	4,917	4,970	4,858	4,652
Total Operating Expenses	1,147,208	1,144,196	1,085,515	920,262	887,815	990,515	957,850	941,817	916,479	807,097
Net Operating Income/(Loss)	(410,528)	(379,283)	(272,124)	(151,907)	(113,477)	(329,350)	(295,123)	(325,770)	(326,692)	(249,068)
INVESTMENT INCOME										
Investment income/(loss)	532,932	806,733	456,327	1,159,086	1,897,621	(1,734,262)	370,023	1,081,476	884,699	659,861
Investment fees	16,203	16,393	18,600	19,500	30,134	23,302	21,479	10,952	16,103	15,785
Net Investment Income	516,729	790,340	437,727	1,139,586	1,867,487	(1,757,564)	348,544	1,070,524	868,596	644,076
Change in Net Present Assets	106,202	411,057	165,603	987,679	1,754,010	(2,086,914)	53,421	744,754	541,904	395,008

CAIRO FIREFIGHTERS PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	386,425	480,939	534,756	624,328	663,275	718,630	760,447	857,115	926,885	1,134,564
Net Present Assets - Actuarial Value *	432,373	522,207	561,066	639,287	660,361	717,325	755,150	1,145,275	924,777	1,136,564
Actuarial Accrued Liability - ("AAL")	3,549,183	3,669,581	3,585,735	3,670,695	2,890,194	2,950,436	3,416,354	3,188,730	3,285,337	3,182,853
Surplus/(Unfunded AAL)	(3,116,810)	(3,147,374)	(3,024,669)	(3,031,408)	(2,229,833)	(2,233,111)	(2,661,204)	(2,043,455)	(2,360,560)	(2,046,289)
Percent Funded at Actuarial Value	12.2%	14.2%	15.6%	17.4%	22.8%	24.3%	22.1%	35.9%	28.1%	35.7%
(Increase)/Decrease in Unfunded AAL	30,564	(122,705)	6,739	(801,575)	3,278	428,093	(617,749)	317,105	(314,271)	(293,880)
Active participants	4	4	4	4	4	4	4	4	4	4
Inactive participants	10	10	11	11	11	11	11	11	11	11
Average Active Salary	31,093	33,061	34,284	34,284	34,284	34,284	25,266	25,266	25,266	25,266
Total Salary	124,370	132,244	137,137	137,137	137,137	137,137	101,063	101,063	101,063	101,063
Internal Rate of Return - 10 years	3.81%									
Payroll Growth Rate - 10 years	2.10%									
ASSETS										
Cash , NOW, Money Market	69,789	100,615	51,109	194,797	140,938	490,799	629,465	318,939	575,015	404,813
Fixed Instruments	276,701	329,260	426,924	364,296	452,667	279,972	57,849	460,185	351,870	447,953
Equities	37,119	48,125	53,331	58,883	57,181	70,167	73,133	77,991	-	274,795
Receivables	-	2,940	3,392	-	15,443	500	-	-	-	7,004
Other	2,816	(1)	-	6,352	-	-	-	-	-	(1)
Total	386,425	480,939	534,756	624,328	666,229	841,438	760,447	857,115	926,885	1,134,564
INCOME										
From municipality	186,791	198,552	141,271	154,512	140,812	156,787	114,936	115,763	-	64,806
From members	12,536	14,032	27,948	32,717	19,344	10,638	14,224	18,642	-	10,023
Other revenue	-	400	-	-	1	-	(1)	1	-	1
Total Operating Revenue	199,327	212,984	169,219	187,229	160,157	167,425	129,159	134,406	-	74,830
EXPENSES										
Pensions and benefits	293,276	263,771	268,657	239,338	234,123	249,171	231,685	239,098	256,277	217,962
Professional services	8,700	8,800	1,666	2,869	3,607	4,294	7,728	5,114	5,795	8,312
Other expenses	1,520	191	1,133	2,003	4,331	2,739	683	-	-	1,488
Total Operating Expenses	303,496	272,762	271,456	244,210	242,061	256,204	240,096	244,212	262,072	227,762
Net Operating Income/(Loss)	(104,169)	(59,778)	(102,237)	(56,981)	(81,904)	(88,779)	(110,937)	(109,806)	(262,072)	(152,932)
INVESTMENT INCOME										
Investment income/(loss)	11,157	7,651	14,529	18,033	26,550	46,961	14,269	40,262	54,393	46,683
Investment fees	1,503	1,689	1,864	-	-	-	-	227	-	-
Net Investment Income	9,654	5,962	12,665	18,033	26,550	46,961	14,269	40,035	54,393	46,683
Change in Net Present Assets	(94,514)	(53,817)	(89,572)	(38,947)	(55,355)	(41,817)	(96,668)	(69,770)	(207,679)	(106,250)

CAIRO POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	1,178,470	1,267,991	1,346,587	1,358,728	1,365,207	1,344,493	1,322,638	1,362,525	1,356,572	1,507,416
Net Present Assets - Actuarial Value *	1,262,773	1,338,359	1,394,101	1,388,446	-	1,438,523	1,309,900	1,350,967	1,355,674	1,508,830
Actuarial Accrued Liability - ("AAL")	5,410,067	5,459,106	5,192,692	5,225,214	4,326,248	4,326,248	4,284,790	4,394,904	4,057,097	4,011,743
Surplus/(Unfunded AAL)	(4,147,294)	(4,120,747)	(3,798,591)	(3,836,768)	(4,326,248)	(2,887,725)	(2,974,890)	(3,043,937)	(2,701,423)	(2,502,913)
Percent Funded at Actuarial Value	23.3%	24.5%	26.8%	26.6%	0.0%	33.3%	30.6%	30.7%	33.4%	37.6%
(Increase)/Decrease in Unfunded AAL	(26,547)	(322,156)	38,177	489,480	(1,438,523)	87,165	69,047	(342,514)	(198,510)	(60,523)
Active participants	2	4	7	7	7	7	7	8	8	8
Inactive participants	18	16	12	12	12	12	12	13	13	13
Average Active Salary	42,618	34,724	28,627	28,627	28,627	28,627	28,627	28,438	28,438	28,438
Total Salary	85,235	138,897	200,389	200,389	200,389	200,389	200,389	227,505	227,505	227,505
Internal Rate of Return - 10 years	3.94%									
Payroll Growth Rate - 10 years	-9.35%									
ASSETS										
Cash , NOW, Money Market	101,623	165,756	118,989	259,309	201,984	952,979	976,487	1,019,786	680,043	656,400
Fixed Instruments	956,249	966,845	1,082,415	955,569	1,016,804	550,475	212,242	211,063	550,277	587,279
Equities	113,322	126,777	134,270	134,726	109,489	132,229	120,669	131,677	126,252	259,834
Receivables	7,276	8,613	8,537	9,124	36,930	-	-	-	-	3,903
Other	-	-	2,376	-	-	-	13,240	(1)	-	-
Total	1,178,470	1,267,991	1,346,587	1,358,728	1,365,207	1,635,683	1,322,638	1,362,525	1,356,572	1,507,416
INCOME										
From municipality	223,329	221,784	167,736	183,980	185,826	161,938	148,680	166,811	-	98,100
From members	19,293	19,452	38,542	38,302	53,866	25,272	39,921	28,145	14,501	20,058
Other revenue	-	1	-	-	-	1	-	-	-	-
Total Operating Revenue	242,622	241,237	206,278	222,282	239,692	187,211	188,601	194,956	14,501	118,158
EXPENSES										
Pensions and benefits	346,911	338,982	253,639	258,957	264,477	243,953	251,217	254,740	252,101	238,654
Professional services	10,538	6,900	1,500	5,084	5,587	9,268	8,262	8,263	8,088	3,926
Other expenses	769	272	274	(1)	-	273	-	-	-	-
Total Operating Expenses	358,218	346,154	255,413	264,040	270,064	253,494	259,479	263,003	260,189	242,580
Net Operating Income/(Loss)	(115,596)	(104,917)	(49,135)	(41,758)	(30,372)	(66,283)	(70,878)	(68,047)	(245,688)	(124,422)
INVESTMENT INCOME										
Investment income/(loss)	30,354	30,775	41,520	35,279	51,085	88,139	23,923	74,000	94,844	60,228
Investment fees	4,279	4,454	4,526	-	-	-	-	-	-	5,367
Net Investment Income	26,075	26,321	36,994	35,279	51,085	88,139	23,923	74,000	94,844	54,861
Change in Net Present Assets	(89,521)	(78,596)	(12,141)	(6,479)	20,714	21,855	(39,887)	5,953	(150,844)	(69,561)

CALUMET CITY FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	30,187,157	28,236,628	26,606,059	28,138,569	26,205,518	22,803,797	28,197,974	27,445,502	25,511,870	23,609,101
Net Present Assets - Actuarial Value *	30,979,101	29,942,373	28,819,782	-	25,576,236	22,136,914	27,864,920	27,492,161	25,857,234	23,454,058
Actuarial Accrued Liability - ("AAL")	61,096,349	57,828,584	56,447,272	52,369,903	52,369,903	48,610,541	45,069,905	40,868,499	38,281,893	36,178,408
Surplus/(Unfunded AAL)	(30,117,248)	(27,886,211)	(27,627,490)	(52,369,903)	(26,793,667)	(26,473,627)	(17,204,985)	(13,376,338)	(12,424,659)	(12,724,350)
Percent Funded at Actuarial Value	50.7%	51.8%	51.1%	0.0%	48.8%	45.5%	61.8%	67.3%	67.5%	64.8%
(Increase)/Decrease in Unfunded AAL	(2,231,037)	(258,721)	24,742,413	(25,576,236)	(320,040)	(9,268,642)	(3,828,647)	(951,679)	299,691	(722,726)
Active participants	56	56	53	52	52	55	55	54	54	50
Inactive participants	51	52	53	50	50	48	44	43	41	39
Average Active Salary	86,937	82,778	79,764	75,505	75,505	71,816	67,861	65,619	63,648	62,996
Total Salary	4,868,496	4,635,584	4,227,496	3,926,240	3,926,240	3,949,892	3,732,347	3,543,434	3,437,013	3,149,815
Internal Rate of Return - 10 years	4.87%									
Payroll Growth Rate - 10 years	4.99%									
ASSETS										
Cash , NOW, Money Market	1,394,160	3,224,991	1,929,885	1,619,738	1,499,224	1,349,986	1,126,441	1,458,475	947,171	681,114
Fixed Instruments	11,324,094	11,331,117	12,313,321	12,077,793	12,491,633	13,572,183	13,502,072	12,415,314	11,627,131	12,318,010
Equities	17,418,137	13,573,847	12,282,193	14,351,721	12,139,274	7,788,868	13,418,950	13,432,318	12,778,979	10,476,944
Receivables	68,233	122,731	89,419	107,328	91,149	106,510	162,639	146,413	174,058	139,789
Other	2,016	5,642	13,334	1,450	1,439	1,929	1,165	(1)	1	53
Total	30,206,640	28,258,328	26,628,152	28,158,030	26,222,719	22,819,476	28,211,267	27,452,519	25,527,340	23,615,910
INCOME										
From municipality	2,049,291	2,278,802	1,782,360	1,477,488	1,337,183	1,224,003	1,419,589	1,332,663	1,190,331	1,106,455
From members	455,339	438,459	394,043	480,635	371,913	371,002	418,104	341,801	308,303	284,270
Other revenue	-	(1)	-	-	1,468	716	5,603	3,125	1,719	3,710
Total Operating Revenue	2,504,630	2,717,260	2,176,403	1,958,123	1,710,564	1,595,721	1,843,296	1,677,589	1,500,353	1,394,435
EXPENSES										
Pensions and benefits	2,883,544	2,822,241	2,819,411	2,749,087	2,627,307	2,442,591	2,165,058	1,976,878	1,900,888	1,806,176
Professional services	30,523	32,527	27,060	25,685	33,195	35,799	26,698	26,731	34,162	17,028
Other expenses	10,672	11,940	9,679	16,095	14,283	13,285	11,997	16,332	9,056	10,217
Total Operating Expenses	2,924,739	2,866,708	2,856,150	2,790,867	2,674,785	2,491,675	2,203,753	2,019,941	1,944,106	1,833,421
Net Operating Income/(Loss)	(420,109)	(149,448)	(679,747)	(832,744)	(964,221)	(895,954)	(360,457)	(342,352)	(443,753)	(438,986)
INVESTMENT INCOME										
Investment income/(loss)	2,417,002	1,825,063	(809,043)	2,804,672	4,402,625	(4,454,998)	1,208,109	2,299,605	2,369,657	949,344
Investment fees	46,363	45,046	43,719	38,877	36,684	43,224	95,180	23,622	23,135	23,880
Net Investment Income	2,370,639	1,780,017	(852,762)	2,765,795	4,365,941	(4,498,222)	1,112,929	2,275,983	2,346,522	925,464
Change in Net Present Assets	1,950,529	1,630,569	(1,532,510)	1,933,051	3,401,721	(5,394,177)	752,472	1,933,632	1,902,769	486,479

CALUMET CITY POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	43,519,684	41,763,725	38,778,062	38,673,807	36,320,775	32,110,652	33,301,654	31,927,559	28,894,081	27,014,377
Net Present Assets - Actuarial Value *	45,916,215	43,754,847	41,003,246	-	36,320,775	32,110,652	33,301,654	31,927,559	29,466,569	27,156,685
Actuarial Accrued Liability - ("AAL")	82,876,427	76,820,882	71,731,079	61,735,149	61,735,149	57,353,634	53,219,510	48,877,492	45,232,134	42,925,879
Surplus/(Unfunded AAL)	(36,960,212)	(33,066,035)	(30,727,833)	(61,735,149)	(25,414,374)	(25,242,982)	(19,917,856)	(16,949,933)	(15,765,565)	(15,769,194)
Percent Funded at Actuarial Value	55.4%	57.0%	57.2%	0.0%	58.8%	56.0%	62.6%	65.3%	65.1%	63.3%
(Increase)/Decrease in Unfunded AAL	(3,894,177)	(2,338,202)	31,007,316	(36,320,775)	(171,392)	(5,325,126)	(2,967,923)	(1,184,368)	3,629	(1,692,929)
Active participants	86	83	87	88	88	96	93	91	83	85
Inactive participants	75	74	71	54	54	54	52	49	48	47
Average Active Salary	82,034	80,292	77,105	72,399	72,399	67,090	65,663	62,374	61,127	60,157
Total Salary	7,054,934	6,664,244	6,708,151	6,371,074	6,371,074	6,440,619	6,106,671	5,676,022	5,073,541	5,113,379
Internal Rate of Return - 10 years	4.17%									
Payroll Growth Rate - 10 years	3.92%									
ASSETS										
Cash , NOW, Money Market	4,812,141	5,826,270	4,921,190	7,662,877	7,211,191	7,449,421	8,942,649	6,608,218	3,099,256	1,410,171
Fixed Instruments	17,843,022	17,375,137	18,050,243	17,094,922	18,244,202	17,700,039	16,231,135	16,851,942	19,479,473	20,528,583
Equities	20,639,999	18,421,329	15,676,571	13,815,367	10,744,155	6,820,454	7,945,655	8,294,450	6,124,853	4,816,965
Receivables	233,972	153,075	141,358	145,628	132,107	165,009	182,215	185,462	195,958	258,658
Other	-	-	-	(1)	-	1	-	-	(1)	-
Total	43,529,134	41,775,811	38,789,362	38,718,793	36,331,655	32,134,924	33,301,654	31,940,072	28,899,539	27,014,377
INCOME										
From municipality	2,809,570	3,095,925	2,551,391	2,302,971	2,355,389	2,246,190	1,968,891	1,837,163	1,574,679	1,477,589
From members	683,465	669,059	630,556	618,165	638,566	607,160	704,868	540,118	501,414	558,830
Other revenue	(1)	11,717	(4,271)	14,835	(34,216)	(20,207)	(246)	(10,496)	1,039	-
Total Operating Revenue	3,493,034	3,776,701	3,177,676	2,935,971	2,959,739	2,833,143	2,673,513	2,366,785	2,077,132	2,036,419
EXPENSES										
Pensions and benefits	3,261,125	3,019,218	2,915,679	2,592,429	2,208,801	2,121,877	2,210,677	1,775,025	1,697,982	1,594,560
Professional services	31,150	34,042	25,485	67,812	50,800	99,786	52,975	34,674	60,595	27,442
Other expenses	29,453	29,248	33,539	24,527	24,334	23,901	28,473	9,366	147,135	107,247
Total Operating Expenses	3,321,728	3,082,508	2,974,703	2,684,768	2,283,935	2,245,564	2,292,125	1,819,065	1,905,712	1,729,249
Net Operating Income/(Loss)	171,306	694,193	202,973	251,203	675,804	587,579	381,388	547,720	171,420	307,170
INVESTMENT INCOME										
Investment income/(loss)	1,606,968	2,392,089	(7,014)	2,189,280	3,611,477	(1,704,862)	1,067,567	2,567,151	1,767,348	1,159,061
Investment fees	98,649	100,620	91,704	87,450	77,158	73,720	74,860	81,392	59,065	61,597
Net Investment Income	1,508,319	2,291,469	(98,718)	2,101,830	3,534,319	(1,778,582)	992,707	2,485,759	1,708,283	1,097,464
Change in Net Present Assets	1,755,959	2,985,663	104,255	2,353,032	4,210,123	(1,191,002)	1,374,095	3,033,478	1,879,704	1,404,634

CALUMET PARK POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	7,216,805	6,612,240	6,211,699	5,886,991	5,234,720	5,105,141	5,300,039	5,255,586	4,892,318	4,386,139
Net Present Assets - Actuarial Value *	7,114,915	6,728,266	6,429,424	-	5,234,494	5,035,794	5,200,964	5,265,014	4,923,636	4,359,935
Actuarial Accrued Liability - ("AAL")	14,921,021	13,951,241	13,428,066	11,456,266	11,456,266	10,899,010	10,704,111	10,511,769	9,639,406	9,277,016
Surplus/(Unfunded AAL)	(7,806,106)	(7,222,975)	(6,998,642)	(11,456,266)	(6,221,772)	(5,863,216)	(5,503,147)	(5,246,755)	(4,715,770)	(4,917,081)
Percent Funded at Actuarial Value	47.7%	48.2%	47.9%	0.0%	45.7%	46.2%	48.6%	50.1%	51.1%	47.0%
(Increase)/Decrease in Unfunded AAL	(583,131)	(224,333)	4,457,624	(5,234,494)	(358,556)	(360,069)	(256,392)	(530,985)	201,311	(663,060)
Active participants	18	19	18	21	21	25	23	23	22	19
Inactive participants	18	18	19	13	13	11	11	11	10	10
Average Active Salary	73,553	67,630	68,059	52,918	52,918	54,363	52,010	52,709	50,492	50,578
Total Salary	1,323,956	1,284,967	1,225,058	1,111,276	1,111,276	1,359,079	1,196,240	1,212,317	1,110,824	960,985
Internal Rate of Return - 10 years	4.35%									
Payroll Growth Rate - 10 years	2.40%									
ASSETS										
Cash , NOW, Money Market	2,997,828	2,996,447	3,044,380	2,800,472	3,179,894	2,269,135	407,143	520,734	199,016	74,365
Fixed Instruments	413,937	432,838	425,165	385,570	4,070	1,374,270	2,804,275	3,546,035	3,605,218	3,696,095
Equities	3,805,040	3,182,954	2,742,154	2,700,949	2,050,756	1,461,735	2,088,620	1,188,817	1,088,084	615,679
Receivables	-	-	-	-	-	-	-	-	-	-
Other	-	1	-	-	-	1	1	-	-	-
Total	7,216,805	6,612,240	6,211,699	5,886,991	5,234,720	5,105,141	5,300,039	5,255,586	4,892,318	4,386,139
INCOME										
From municipality	535,696	509,478	754,120	682,164	-	731,016	230,302	452,769	391,624	325,000
From members	140,939	129,947	130,246	133,012	135,224	134,330	114,992	116,554	158,079	93,941
Other revenue	1	-	1	-	-	280	1	1,246	100,758	6,289
Total Operating Revenue	676,636	639,425	884,367	815,176	135,224	865,626	345,295	570,569	650,461	425,230
EXPENSES										
Pensions and benefits	719,596	699,768	676,900	615,707	633,515	472,458	452,764	426,894	394,285	377,566
Professional services	1,401	2,085	-	2,154	600	1,050	550	4,375	483	1,366
Other expenses	5,678	11,997	5,914	3,811	1,361	1,751	978	877	2,405	2,022
Total Operating Expenses	726,675	713,850	682,814	621,672	635,476	475,259	454,292	432,146	397,173	380,954
Net Operating Income/(Loss)	(50,039)	(74,425)	201,553	193,504	(500,252)	390,367	(108,997)	138,423	253,288	44,276
INVESTMENT INCOME										
Investment income/(loss)	718,751	694,052	310,764	464,093	636,397	(495,216)	312,087	230,128	262,388	77,117
Investment fees	64,146	219,085	187,609	5,327	6,566	90,049	158,637	5,283	9,497	4,164
Net Investment Income	654,605	474,967	123,155	458,766	629,831	(585,265)	153,450	224,845	252,891	72,953
Change in Net Present Assets	604,565	400,541	324,708	652,271	129,579	(194,898)	44,453	363,268	506,179	117,229

CAMPTON HILLS POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008
KEY DATA							
Net Present Assets - Market Value	897,539	728,409	566,970	195,477	101,806	72,100	20,838
Net Present Assets - Actuarial Value *	941,744	750,237	575,552	-	101,806	72,100	20,838
Actuarial Accrued Liability - ("AAL")	1,251,156	897,367	717,375	115,171	115,171	66,633	18
Surplus/(Unfunded AAL)	(309,412)	(147,130)	(141,823)	(115,171)	(13,365)	5,467	20,820
Percent Funded at Actuarial Value	75.3%	83.6%	80.2%	0.0%	88.4%	108.2%	115766.7%
(Increase)/Decrease in Unfunded AAL	(162,282)	(5,307)	(26,652)	(101,806)	(18,832)	(15,353)	
Active participants	5	6	5	6	6	6	4
Inactive participants	1	-	-	-	-	-	-
Average Active Salary	64,113	55,173	54,000	52,167	52,167	51,983	50,000
Total Salary	320,564	331,037	270,000	313,000	313,000	311,900	200,000
Internal Rate of Return - 10 years	NA						
Payroll Growth Rate - 10 years	NA						
ASSETS							
Cash , NOW, Money Market	63,864	162,595	318,889	22,332	102,290	71,960	20,838
Fixed Instruments	748,590	500,469	225,008	155,705	-	-	-
Equities	85,085	65,346	21,475	17,699	-	-	-
Receivables	-	-	1,598	1,356	936	-	-
Other	-	(1)	-	-	-	140	-
Total	897,539	728,409	566,970	197,092	103,226	72,100	20,838
INCOME							
From municipality	132,157	118,019	206,923	59,326	36,923	25,764	10,403
From members	31,914	30,595	177,452	31,704	32,555	25,392	10,309
Other revenue	-	-	-	-	-	(1)	-
Total Operating Revenue	164,071	148,614	384,375	91,030	69,478	51,155	20,712
EXPENSES							
Pensions and benefits	-	-	21,012	-	41,416	-	-
Professional services	-	-	-	195	-	400	-
Other expenses	963	39	21	-	-	-	-
Total Operating Expenses	963	39	21,033	195	41,416	400	-
Net Operating Income/(Loss)	163,108	148,575	363,342	90,835	28,062	50,755	20,712
INVESTMENT INCOME							
Investment income/(loss)	10,356	16,647	9,324	2,837	1,644	507	126
Investment fees	4,334	3,782	1,174	-	-	-	-
Net Investment Income	6,022	12,865	8,150	2,837	1,644	507	126
Change in Net Present Assets	169,130	161,439	371,493	93,671	29,706	51,262	

CANTON FIRE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	6,858,945	6,569,176	6,393,912	6,328,181	5,964,590	5,314,672	6,363,098	6,529,494	6,198,383	5,813,726
Net Present Assets - Actuarial Value *	7,043,836	6,839,747	6,554,177	6,210,730	5,864,602	5,217,208	6,321,383	6,592,497	6,319,420	5,868,590
Actuarial Accrued Liability - ("AAL")	15,972,812	15,834,401	15,163,448	13,621,134	12,583,152	12,003,562	11,724,904	10,333,490	9,517,104	9,102,064
Surplus/(Unfunded AAL)	(8,928,976)	(8,994,654)	(8,609,271)	(7,410,404)	(6,718,550)	(6,786,354)	(5,403,521)	(3,740,993)	(3,197,684)	(3,233,474)
Percent Funded at Actuarial Value	44.1%	43.2%	43.2%	45.6%	46.6%	43.5%	53.9%	63.8%	66.4%	64.5%
(Increase)/Decrease in Unfunded AAL	65,678	(385,383)	(1,198,867)	(691,854)	67,804	(1,382,833)	(1,662,528)	(543,309)	35,790	(111,076)
Active participants	14	15	16	15	17	17	17	17	17	16
Inactive participants	23	22	21	21	18	19	21	20	19	19
Average Active Salary	62,093	59,331	57,868	56,835	54,907	48,735	48,065	47,272	45,050	42,922
Total Salary	869,301	889,963	925,880	852,522	933,420	828,499	817,103	803,630	765,845	686,755
Internal Rate of Return - 10 years	4.00%									
Payroll Growth Rate - 10 years	3.05%									
ASSETS										
Cash , NOW, Money Market	1,021,770	533,057	536,290	422,728	615,992	445,045	555,618	547,368	417,123	61,781
Fixed Instruments	2,426,808	2,606,084	2,633,096	2,743,354	2,468,142	2,798,719	3,029,151	2,870,369	2,733,015	2,717,290
Equities	2,849,261	2,817,743	2,715,194	2,653,989	2,395,133	1,669,116	2,433,426	2,803,865	2,718,319	2,732,304
Receivables	561,107	612,292	509,332	508,110	485,322	401,792	344,903	307,892	330,205	302,351
Other	(1)	-	-	-	1	-	-	-	(1)	-
Total	6,858,945	6,569,176	6,393,912	6,328,181	5,964,590	5,314,672	6,363,098	6,529,494	6,198,661	5,813,726
INCOME										
From municipality	605,570	649,467	541,257	541,144	510,197	415,299	348,984	312,200	292,848	277,491
From members	90,437	93,684	89,764	90,989	95,806	80,945	80,141	77,930	71,568	65,370
Other revenue	1	-	-	1	9	-	1,361	(1)	-	-
Total Operating Revenue	696,008	743,151	631,021	632,134	606,012	496,244	430,486	390,129	364,416	342,861
EXPENSES										
Pensions and benefits	838,626	793,878	771,717	691,385	618,153	625,825	611,799	535,370	506,503	494,751
Professional services	5,879	4,109	2,608	3,241	7,826	12,612	8,588	5,970	4,455	4,282
Other expenses	6,717	8,950	6,977	7,154	6,251	6,189	5,059	8,131	4,835	4,966
Total Operating Expenses	851,222	806,937	781,302	701,780	632,230	644,626	625,446	549,471	515,793	503,999
Net Operating Income/(Loss)	(155,214)	(63,786)	(150,281)	(69,646)	(26,218)	(148,382)	(194,960)	(159,342)	(151,377)	(161,138)
INVESTMENT INCOME										
Investment income/(loss)	475,452	270,280	246,485	466,558	695,581	(861,702)	82,004	511,544	556,294	283,749
Investment fees	30,469	31,231	30,472	33,321	19,445	38,342	53,440	21,091	20,260	20,671
Net Investment Income	444,983	239,049	216,013	433,237	676,136	(900,044)	28,564	490,453	536,034	263,078
Change in Net Present Assets	289,769	175,264	65,731	363,591	649,918	(1,048,426)	(166,396)	331,111	384,657	101,940

CANTON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	14,341,232	13,623,663	12,999,056	13,314,537	12,300,303	10,463,132	11,603,973	11,511,095	10,762,986	9,880,272
Net Present Assets - Actuarial Value *	14,636,921	14,210,430	13,791,564	13,316,914	12,216,346	10,393,481	11,341,474	11,294,163	10,594,454	9,422,450
Actuarial Accrued Liability - ("AAL")	17,759,964	16,852,756	15,651,915	14,580,439	13,925,953	13,314,929	12,030,864	11,228,892	10,278,353	9,776,451
Surplus/(Unfunded AAL)	(3,123,043)	(2,642,326)	(1,860,351)	(1,263,525)	(1,709,607)	(2,921,448)	(689,390)	65,271	316,101	(354,001)
Percent Funded at Actuarial Value	82.4%	84.3%	88.1%	91.3%	87.7%	78.1%	94.3%	100.6%	103.1%	96.4%
(Increase)/Decrease in Unfunded AAL	(480,717)	(781,975)	(596,826)	446,082	1,211,841	(2,232,058)	(754,661)	(250,830)	670,102	(793,847)
Active participants	23	22	24	24	23	24	23	23	23	22
Inactive participants	23	23	19	18	18	17	15	14	13	13
Average Active Salary	58,907	57,489	52,511	53,409	52,808	50,072	50,408	47,755	46,299	44,655
Total Salary	1,354,851	1,264,767	1,260,272	1,281,807	1,214,589	1,201,736	1,159,384	1,098,365	1,064,876	982,417
Internal Rate of Return - 10 years	5.77%									
Payroll Growth Rate - 10 years	3.51%									
ASSETS										
Cash , NOW, Money Market	533,362	453,261	433,288	490,820	289,706	260,083	257,317	495,686	613,810	680,191
Fixed Instruments	5,719,306	5,335,741	5,954,673	6,534,063	6,455,413	6,026,984	6,779,476	6,310,689	5,763,946	5,296,323
Equities	7,771,467	7,520,644	6,287,875	5,943,548	5,187,685	3,910,568	4,344,403	4,555,488	4,216,649	3,743,666
Receivables	317,097	314,016	323,219	346,106	367,498	265,496	222,776	149,232	171,182	160,092
Other	-	1	1	-	1	1	1	-	-	-
Total	14,341,232	13,623,663	12,999,056	13,314,537	12,300,303	10,463,132	11,603,973	11,511,095	10,765,587	9,880,272
INCOME										
From municipality	303,310	313,095	314,144	314,360	340,096	223,975	177,032	145,843	168,856	156,620
From members	130,391	145,281	124,045	122,707	123,306	120,325	139,411	108,735	101,354	96,711
Other revenue	-	-	-	1	(1)	30,994	-	-	-	-
Total Operating Revenue	433,701	458,376	438,189	437,068	463,401	375,294	316,443	254,578	270,210	253,331
EXPENSES										
Pensions and benefits	743,830	712,158	654,467	577,033	566,981	515,144	449,489	418,612	342,803	331,942
Professional services	5,440	4,430	1,895	2,534	4,696	3,676	4,776	3,185	3,150	2,625
Other expenses	8,906	40,511	7,138	7,254	6,818	6,494	7,576	5,821	5,822	6,086
Total Operating Expenses	758,176	757,099	663,500	586,821	578,495	525,314	461,841	427,618	351,775	340,653
Net Operating Income/(Loss)	(324,475)	(298,723)	(225,311)	(149,753)	(115,094)	(150,020)	(145,398)	(173,040)	(81,565)	(87,322)
INVESTMENT INCOME										
Investment income/(loss)	1,138,875	1,019,044	(10,200)	1,245,741	2,027,255	(933,029)	302,520	973,252	1,016,183	579,060
Investment fees	96,831	95,714	79,969	81,754	74,990	57,792	64,245	52,103	51,904	48,128
Net Investment Income	1,042,044	923,330	(90,169)	1,163,987	1,952,265	(990,821)	238,275	921,149	964,279	530,932
Change in Net Present Assets	717,569	624,607	(315,481)	1,014,234	1,837,171	(1,140,841)	92,878	748,109	882,714	443,611

CARBONDALE FIRE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	13,280,202	12,906,054	12,395,382	12,287,266	11,399,869	10,204,597	11,588,609	11,374,118	10,785,749	10,421,669
Net Present Assets - Actuarial Value *	13,537,505	13,232,407	12,802,074	12,062,698	11,171,499	9,915,254	11,449,315	11,449,434	10,979,840	10,484,231
Actuarial Accrued Liability - ("AAL")	26,068,873	24,965,117	23,821,677	22,512,624	21,965,742	21,434,879	20,144,232	18,212,937	17,127,878	16,876,344
Surplus/(Unfunded AAL)	(12,531,368)	(11,732,710)	(11,019,603)	(10,449,926)	(10,794,243)	(11,519,625)	(8,694,917)	(6,763,503)	(6,148,038)	(6,392,113)
Percent Funded at Actuarial Value	51.9%	53.0%	53.7%	53.6%	50.9%	46.3%	56.8%	62.9%	64.1%	62.1%
(Increase)/Decrease in Unfunded AAL	(798,658)	(713,107)	(569,677)	344,317	725,382	(2,824,708)	(1,931,414)	(615,465)	244,075	(520,400)
Active participants	30	29	30	29	29	30	30	30	30	30
Inactive participants	37	35	33	31	31	31	31	32	31	31
Average Active Salary	56,037	53,651	53,775	54,071	53,181	51,048	45,970	44,618	41,985	42,349
Total Salary	1,681,106	1,555,884	1,613,235	1,568,061	1,542,237	1,531,445	1,379,110	1,338,540	1,259,549	1,270,465
Internal Rate of Return - 10 years	5.18%									
Payroll Growth Rate - 10 years	3.11%									
ASSETS										
Cash , NOW, Money Market	647,291	142,699	164,811	133,266	100,700	247,069	193,610	84,132	143,404	207,684
Fixed Instruments	4,840,779	6,292,861	7,394,323	7,264,825	7,272,671	7,199,379	7,074,402	6,807,373	6,748,408	6,702,656
Equities	6,368,965	6,389,814	4,759,160	4,793,807	3,934,776	2,663,521	4,213,521	4,399,541	3,807,726	3,445,599
Receivables	46,226	66,762	78,234	95,783	91,788	94,642	107,089	83,493	86,494	75,983
Other	1,377,321	13,918	1	1	-	-	-	1	(1)	(1)
Total	13,280,582	12,906,054	12,396,529	12,287,682	11,399,935	10,204,611	11,588,622	11,374,540	10,786,031	10,431,921
INCOME										
From municipality	744,187	785,488	863,138	641,776	608,146	675,172	664,815	509,606	418,296	414,213
From members	156,980	151,148	149,936	147,185	145,139	145,199	134,594	126,217	133,614	117,800
Other revenue	38	-	3	1	-	2	7,233	1	6,992	-
Total Operating Revenue	901,205	936,636	1,013,077	788,962	753,285	820,373	806,642	635,824	558,902	532,013
EXPENSES										
Pensions and benefits	1,336,055	1,226,212	1,219,032	1,065,471	1,043,114	994,621	971,585	972,375	906,160	849,904
Professional services	14,437	17,786	5,041	5,800	4,300	4,300	5,034	5,716	5,247	-
Other expenses	11,013	13,940	20,554	12,434	11,955	14,638	11,215	11,483	9,724	28,339
Total Operating Expenses	1,361,505	1,257,938	1,244,627	1,083,705	1,059,369	1,013,559	987,834	989,574	921,131	878,243
Net Operating Income/(Loss)	(460,300)	(321,302)	(231,550)	(294,743)	(306,084)	(193,186)	(181,192)	(353,750)	(362,229)	(346,230)
INVESTMENT INCOME										
Investment income/(loss)	889,839	859,639	363,976	1,206,470	1,525,567	(1,161,239)	418,273	959,081	754,419	366,913
Investment fees	55,392	27,665	24,309	24,331	24,211	29,586	22,591	16,961	28,110	-
Net Investment Income	834,447	831,974	339,667	1,182,139	1,501,356	(1,190,825)	395,682	942,120	726,309	366,913
Change in Net Present Assets	374,148	510,672	108,116	887,397	1,195,272	(1,384,012)	214,491	588,369	364,080	20,683

CARBONDALE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	20,825,894	19,810,711	18,616,350	18,016,038	17,104,272	16,003,275	17,838,592	17,724,324	16,441,877	15,186,264
Net Present Assets - Actuarial Value *	21,190,962	19,936,065	18,813,084	18,022,809	17,046,088	15,939,928	17,622,186	17,706,923	16,571,519	15,103,387
Actuarial Accrued Liability - ("AAL")	44,225,079	42,548,559	40,529,741	38,252,875	36,413,885	33,509,610	31,432,580	29,519,552	27,542,954	26,166,909
Surplus/(Unfunded AAL)	(23,034,117)	(22,612,494)	(21,716,657)	(20,230,066)	(19,367,797)	(17,569,682)	(13,810,394)	(11,812,629)	(10,971,435)	(11,063,522)
Percent Funded at Actuarial Value	47.9%	46.9%	46.4%	47.1%	46.8%	47.6%	56.1%	60.0%	60.2%	57.7%
(Increase)/Decrease in Unfunded AAL	(421,623)	(895,837)	(1,486,591)	(862,269)	(1,798,115)	(3,759,288)	(1,997,765)	(841,194)	92,087	(760,401)
Active participants	69	68	66	67	66	63	56	58	53	57
Inactive participants	61	58	56	54	53	46	41	38	38	37
Average Active Salary	56,521	53,982	52,916	51,744	48,725	50,291	49,385	47,806	45,541	45,856
Total Salary	3,899,923	3,670,808	3,492,472	3,466,831	3,215,824	3,168,302	2,765,563	2,772,760	2,413,660	2,613,790
Internal Rate of Return - 10 years	4.76%									
Payroll Growth Rate - 10 years	4.22%									
ASSETS										
Cash , NOW, Money Market	3,162,259	3,376,963	1,528,211	1,910,914	1,732,341	1,230,885	2,246,372	719,919	2,107,322	403,082
Fixed Instruments	8,460,324	9,330,285	10,440,872	9,872,603	9,762,975	10,480,304	9,469,284	8,619,950	8,151,485	8,201,794
Equities	9,078,831	7,020,713	6,613,147	6,190,599	5,464,035	4,227,661	6,755,657	8,320,805	7,509,367	6,504,511
Receivables	163,658	75,675	68,996	58,141	62,930	61,732	121,240	95,209	112,367	69,947
Other	18,872	16,198	14,503	25,153	82,742	23,513	21,416	16,372	13,972	13,874
Total	20,883,944	19,819,834	18,665,729	18,057,410	17,105,023	16,024,095	18,613,969	17,772,255	17,894,513	15,193,208
INCOME										
From municipality	1,953,413	1,520,988	1,394,299	1,024,185	808,304	788,105	872,883	843,315	754,405	627,939
From members	388,084	358,114	363,340	325,799	307,577	350,725	274,129	299,325	322,511	267,155
Other revenue	115	63	-	606	-	(3,548)	-	-	31,299	-
Total Operating Revenue	2,341,612	1,879,165	1,757,639	1,350,590	1,115,881	1,135,282	1,147,012	1,142,640	1,108,215	895,094
EXPENSES										
Pensions and benefits	2,310,401	1,966,153	2,115,417	1,779,550	1,669,812	1,364,085	1,254,543	1,126,898	950,960	860,852
Professional services	23,034	21,425	9,999	20,413	14,343	22,980	14,679	14,098	10,451	-
Other expenses	8,861	15,142	23,921	21,054	21,046	20,959	23,077	19,563	26,389	139,891
Total Operating Expenses	2,342,296	2,002,720	2,149,337	1,821,017	1,705,201	1,408,024	1,292,299	1,160,559	987,800	1,000,743
Net Operating Income/(Loss)	(684)	(123,555)	(391,698)	(470,427)	(589,320)	(272,742)	(145,287)	(17,919)	120,415	(105,649)
INVESTMENT INCOME										
Investment income/(loss)	1,179,751	1,470,061	1,090,244	1,489,864	1,804,890	(1,465,071)	379,162	1,431,672	1,260,853	692,510
Investment fees	163,884	152,144	98,234	107,671	114,573	97,505	119,607	131,307	125,655	-
Net Investment Income	1,015,867	1,317,917	992,010	1,382,193	1,690,317	(1,562,576)	259,555	1,300,365	1,135,198	692,510
Change in Net Present Assets	1,015,183	1,194,361	600,312	911,766	1,100,997	(1,835,317)	114,268	1,282,447	1,255,613	586,861

CARBONDALE TOWNSHIP FIREFIGHTERS PENSION FUND

	3/31/2014	3/31/2013	3/31/2012	3/31/2011	3/31/2010	3/31/2009	3/31/2008	3/31/2007	3/31/2006	3/31/2005
KEY DATA										
Net Present Assets - Market Value	968,226	893,257	847,311	824,297	752,958	664,726	678,335	658,450	617,955	574,695
Net Present Assets - Actuarial Value *	1,019,141	953,188	898,401	-	752,958	664,726	678,335	658,450	617,955	574,695
Actuarial Accrued Liability - ("AAL")	793,984	747,974	685,143	419,632	419,632	366,680	379,340	349,865	265,228	241,522
Surplus/(Unfunded AAL)	225,157	205,214	213,258	(419,632)	333,326	298,046	298,995	308,585	352,727	333,173
Percent Funded at Actuarial Value	128.4%	127.4%	131.1%	0.0%	179.4%	181.3%	178.8%	188.2%	233.0%	237.9%
(Increase)/Decrease in Unfunded AAL	19,943	(8,044)	632,890	(752,958)	35,280	(949)	(9,590)	(44,142)	19,554	8,799
Active participants	4	4	4	4	4	4	4	4	4	4
Inactive participants	-	-	-	-	-	-	-	-	-	-
Average Active Salary	25,743	26,148	25,243	23,808	23,808	25,566	25,566	26,157	21,090	20,797
Total Salary	102,972	104,592	100,973	95,233	95,233	102,263	102,263	104,626	84,358	83,188
Internal Rate of Return - 10 years	3.20%									
Payroll Growth Rate - 10 years	2.18%									
ASSETS										
Cash , NOW, Money Market	49,425	70,213	222,049	82,084	54,042	31,611	12,753	63,223	16,349	8,961
Fixed Instruments	767,762	702,079	509,848	606,085	580,936	556,764	534,255	456,467	489,201	467,594
Equities	151,039	120,966	115,414	136,127	117,980	76,352	131,327	138,760	112,405	98,140
Receivables	-	-	-	-	-	-	-	-	-	-
Other	-	(1)	-	1	-	(1)	-	-	-	-
Total	968,226	893,257	847,311	824,297	752,958	664,726	678,335	658,450	617,955	574,695
INCOME										
From municipality	45,000	20,000	35,000	20,000	13,000	10,000	1,000	3,500	6,000	7,000
From members	9,713	9,851	9,547	9,238	9,004	8,679	8,427	8,136	8,045	7,380
Other revenue	-	-	-	-	-	-	-	-	-	2,453
Total Operating Revenue	54,713	29,851	44,547	29,238	22,004	18,679	9,427	11,636	14,045	16,833
EXPENSES										
Pensions and benefits	13,975	-	-	-	-	-	6,484	-	5,095	-
Professional services	-	-	400	250	200	-	-	374	1,300	1,300
Other expenses	6,445	3,190	1,135	1,543	135	165	124	115	107	831
Total Operating Expenses	20,420	3,190	1,535	1,793	335	165	6,608	489	6,502	2,131
Net Operating Income/(Loss)	34,293	26,661	43,012	27,445	21,669	18,514	2,819	11,147	7,543	14,702
INVESTMENT INCOME										
Investment income/(loss)	44,259	22,638	(17,907)	43,894	66,568	(32,123)	17,067	29,553	36,112	24,265
Investment fees	3,582	3,353	2,091	-	6	-	-	205	395	-
Net Investment Income	40,677	19,285	(19,998)	43,894	66,562	(32,123)	17,067	29,348	35,717	24,265
Change in Net Present Assets	74,969	45,946	23,014	71,339	88,232	(13,609)	19,885	40,495	43,260	38,967

CARLINVILLE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,593,497	3,544,579	3,485,221	3,479,943	3,333,524	3,199,742	2,993,775	2,767,978	2,463,539	2,416,605
Net Present Assets - Actuarial Value *	3,823,252	3,714,489	3,612,140	-	3,332,973	3,192,484	2,990,384	2,760,103	2,548,105	2,410,384
Actuarial Accrued Liability - ("AAL")	6,916,810	6,486,962	5,822,675	4,852,543	4,852,543	4,654,612	4,189,705	4,013,194	3,990,425	3,547,249
Surplus/(Unfunded AAL)	(3,093,558)	(2,772,473)	(2,210,535)	(4,852,543)	(1,519,570)	(1,462,128)	(1,199,321)	(1,253,091)	(1,442,320)	(1,136,865)
Percent Funded at Actuarial Value	55.3%	57.3%	62.0%	0.0%	68.7%	68.6%	71.4%	68.8%	63.9%	68.0%
(Increase)/Decrease in Unfunded AAL	(321,085)	(561,938)	2,642,008	(3,332,973)	(57,442)	(262,807)	53,770	189,229	(305,455)	(8,100)
Active participants	11	10	12	12	12	11	13	14	17	17
Inactive participants	11	10	8	7	7	7	5	5	5	4
Average Active Salary	55,666	48,893	41,617	43,473	43,473	43,343	41,617	37,615	35,892	34,377
Total Salary	612,331	488,933	499,402	521,673	521,673	476,771	541,026	526,613	610,169	584,414
Internal Rate of Return - 10 years	3.08%									
Payroll Growth Rate - 10 years	1.63%									
ASSETS										
Cash , NOW, Money Market	547,160	1,552,435	2,054,218	2,061,204	1,925,825	2,279,979	1,595,352	1,374,536	1,181,418	1,204,795
Fixed Instruments	1,850,988	1,254,155	1,255,684	1,260,198	1,255,552	782,258	1,255,205	1,262,463	1,170,057	1,111,739
Equities	986,122	546,801	-	-	-	-	-	-	-	-
Receivables	210,576	191,189	175,319	158,541	152,147	137,505	143,218	130,980	112,064	100,072
Other	1	(1)	-	-	-	-	-	(1)	-	(1)
Total	3,594,847	3,544,579	3,485,221	3,479,943	3,333,524	3,199,742	2,993,775	2,767,978	2,463,539	2,416,605
INCOME										
From municipality	219,898	181,584	165,966	158,063	146,500	153,450	169,500	154,000	114,799	79,842
From members	50,502	45,927	47,193	52,262	51,630	52,112	74,238	50,111	49,364	45,115
Other revenue	-	22,642	(4,812)	20	(258)	-	-	(1)	-	-
Total Operating Revenue	270,400	250,153	208,347	210,345	197,872	205,562	243,738	204,110	164,163	124,957
EXPENSES										
Pensions and benefits	295,583	282,224	256,722	149,381	155,153	121,186	131,391	95,054	118,268	88,740
Professional services	3,005	795	725	715	655	645	805	635	585	685
Other expenses	1,700	1,575	2,818	1,236	1,399	1,500	747	766	580	491
Total Operating Expenses	300,288	284,594	260,265	151,332	157,207	123,331	132,943	96,455	119,433	89,916
Net Operating Income/(Loss)	(29,888)	(34,441)	(51,918)	59,013	40,665	82,231	110,795	107,655	44,730	35,041
INVESTMENT INCOME										
Investment income/(loss)	82,362	94,294	57,610	87,660	93,531	123,910	115,335	196,798	2,302	70,625
Investment fees	3,556	494	414	254	414	174	334	14	99	44
Net Investment Income	78,806	93,800	57,196	87,406	93,117	123,736	115,001	196,784	2,203	70,581
Change in Net Present Assets	48,918	59,358	5,278	146,419	133,782	205,967	225,797	304,439	46,934	105,621

CARMI POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	3,187,092	3,231,742	3,232,453	3,193,163	3,180,203	3,145,530	3,073,582	2,967,820	2,829,824	2,701,108
Net Present Assets - Actuarial Value *	3,534,422	3,534,337	3,458,721	3,318,805	3,180,203	3,145,530	3,073,582	2,967,820	2,829,824	2,701,108
Actuarial Accrued Liability - ("AAL")	7,673,888	6,606,661	6,247,403	5,972,710	5,462,320	5,009,189	4,739,039	4,553,883	4,307,602	3,939,272
Surplus/(Unfunded AAL)	(4,139,466)	(3,072,324)	(2,788,682)	(2,653,905)	(2,282,117)	(1,863,659)	(1,665,457)	(1,586,063)	(1,477,778)	(1,238,164)
Percent Funded at Actuarial Value	46.1%	53.5%	55.4%	55.6%	58.2%	62.8%	64.9%	65.2%	65.7%	68.6%
(Increase)/Decrease in Unfunded AAL	(1,067,142)	(283,642)	(134,777)	(371,788)	(418,458)	(198,202)	(79,394)	(108,285)	(239,614)	(295,075)
Active participants	9	10	9	9	9	9	9	9	9	9
Inactive participants	10	8	8	8	8	8	7	6	6	6
Average Active Salary	49,321	48,584	47,470	47,174	48,332	50,623	47,897	49,288	47,101	45,618
Total Salary	443,890	485,838	427,232	424,562	434,991	455,603	431,073	443,596	423,913	410,565
Internal Rate of Return - 10 years	2.69%									
Payroll Growth Rate - 10 years	1.44%									
ASSETS										
Cash , NOW, Money Market	2,694,182	3,001,791	2,976,089	3,011,136	3,003,657	2,979,734	2,903,923	2,812,070	2,699,640	2,589,086
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	248,101	-	-	-	-	-	-	-	-	-
Receivables	244,809	229,950	256,364	182,027	176,546	165,796	169,660	155,751	134,733	112,021
Other	-	1	-	-	-	-	(1)	(1)	1	1
Total	3,187,092	3,231,742	3,232,453	3,193,163	3,180,203	3,145,530	3,073,582	2,967,820	2,834,374	2,701,108
INCOME										
From municipality	229,936	214,822	239,433	167,046	167,732	150,418	143,904	135,459	123,683	103,983
From members	36,632	43,858	46,111	42,069	38,488	40,469	39,133	36,717	51,264	32,112
Other revenue	-	(1)	(1)	(1)	(1)	-	-	(1)	-	-
Total Operating Revenue	266,568	258,679	285,543	209,114	206,219	190,887	183,037	172,175	174,947	136,095
EXPENSES										
Pensions and benefits	323,002	276,858	273,168	259,937	256,246	232,888	199,043	150,076	146,793	143,605
Professional services	5,800	6,600	6,150	5,350	5,050	4,550	4,285	3,863	3,125	3,130
Other expenses	646	639	636	753	615	993	597	540	527	574
Total Operating Expenses	329,448	284,097	279,954	266,040	261,911	238,431	203,925	154,479	150,445	147,309
Net Operating Income/(Loss)	(62,880)	(25,418)	5,589	(56,926)	(55,692)	(47,544)	(20,888)	17,696	24,502	(11,214)
INVESTMENT INCOME										
Investment income/(loss)	18,231	24,707	33,701	69,886	90,364	119,499	126,650	120,300	104,214	76,067
Investment fees	-	-	-	-	-	7	-	-	-	-
Net Investment Income	18,231	24,707	33,701	69,886	90,364	119,492	126,650	120,300	104,214	76,067
Change in Net Present Assets	(44,650)	(711)	39,290	12,960	34,673	71,948	105,762	137,996	128,716	64,853

CAROL STREAM FPD FIREFIGHTERS PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/30/2005
KEY DATA										
Net Present Assets - Market Value	34,029,358	30,535,457	26,280,509	26,042,726	22,262,630	18,890,111	19,173,661	18,199,521	15,570,319	14,029,848
Net Present Assets - Actuarial Value *	32,362,203	29,488,232	27,129,221	24,849,234	21,714,411	18,464,066	18,835,678	18,244,750	15,634,716	14,007,047
Actuarial Accrued Liability - ("AAL")	43,865,753	40,943,359	37,688,066	33,995,643	31,876,361	29,012,059	26,602,458	22,980,558	20,116,916	18,034,734
Surplus/(Unfunded AAL)	(11,503,550)	(11,455,127)	(10,558,845)	(9,146,409)	(10,161,950)	(10,547,993)	(7,766,780)	(4,735,808)	(4,482,200)	(4,027,687)
Percent Funded at Actuarial Value	73.8%	72.0%	72.0%	73.1%	68.1%	63.6%	70.8%	79.4%	77.7%	77.7%
(Increase)/Decrease in Unfunded AAL	(48,423)	(896,282)	(1,412,436)	1,015,541	386,043	(2,781,213)	(3,030,972)	(253,608)	(454,513)	(720,365)
Active participants	52	51	51	49	50	50	52	50	51	50
Inactive participants	22	21	19	17	15	13	11	10	9	7
Average Active Salary	88,056	88,638	84,046	82,831	81,436	76,726	73,936	69,770	64,237	62,016
Total Salary	4,578,931	4,520,551	4,286,356	4,058,695	4,071,814	3,836,307	3,844,666	3,488,476	3,276,099	3,100,785
Internal Rate of Return - 10 years	7.06%									
Payroll Growth Rate - 10 years	5.57%									
ASSETS										
Cash , NOW, Money Market	1,768,724	1,074,748	840,418	1,561,946	1,078,085	1,004,081	649,627	610,572	1,768,914	913,423
Fixed Instruments	12,473,007	12,697,664	12,741,611	13,185,609	12,425,782	9,585,634	11,306,799	9,788,587	7,444,822	7,494,939
Equities	19,987,825	16,847,563	12,805,050	11,422,226	8,845,897	8,243,304	7,118,192	7,632,074	6,299,170	5,546,068
Receivables	79,951	79,381	80,369	78,633	82,940	60,727	98,005	178,015	68,826	75,418
Other	9,078	-	-	1,978	1,853	2,246	3,910	3,384	-	-
Total	34,318,585	30,699,356	26,467,448	26,250,392	22,434,557	18,895,992	19,176,533	18,212,632	15,581,732	14,029,848
INCOME										
From municipality	1,128,917	1,009,348	1,167,085	1,135,890	1,182,025	1,070,667	783,386	904,498	773,561	692,703
From members	428,416	424,823	416,513	404,600	389,101	381,595	356,280	345,341	343,868	448,111
Other revenue	3,387	(1,102)	-	(4,248)	22,287	(37,228)	27,491	-	(6,592)	-
Total Operating Revenue	1,560,720	1,433,069	1,583,598	1,536,242	1,593,413	1,415,034	1,167,157	1,249,839	1,110,837	1,140,814
EXPENSES										
Pensions and benefits	1,286,145	1,160,339	945,448	835,325	805,941	653,642	550,238	401,231	304,640	196,039
Professional services	46,600	41,131	31,045	22,388	20,120	22,547	16,400	20,666	17,525	8,675
Other expenses	2,078	8,612	6,771	6,909	5,401	9,709	4,192	4,017	4,360	5,335
Total Operating Expenses	1,334,823	1,210,082	983,264	864,622	831,462	685,898	570,830	425,914	326,525	210,049
Net Operating Income/(Loss)	225,897	222,987	600,334	671,620	761,951	729,136	596,327	823,925	784,312	930,765
INVESTMENT INCOME										
Investment income/(loss)	3,329,073	4,093,306	(303,972)	3,167,981	2,662,395	(940,992)	422,253	1,869,862	823,121	819,313
Investment fees	61,070	61,344	58,580	59,505	51,826	71,694	44,441	64,585	66,962	52,119
Net Investment Income	3,268,003	4,031,962	(362,552)	3,108,476	2,610,569	(1,012,686)	377,812	1,805,277	756,159	767,194
Change in Net Present Assets	3,493,901	4,254,948	237,783	3,780,096	3,372,519	(283,550)	974,140	2,629,202	1,540,471	1,697,959

CAROL STREAM POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	38,835,173	36,489,453	33,335,721	29,730,771	26,344,233	23,817,799	25,543,030	24,332,066	21,684,233	19,054,442
Net Present Assets - Actuarial Value *	38,740,782	35,698,291	32,655,620	29,963,680	25,630,107	22,585,516	24,600,768	23,626,298	21,174,591	18,035,707
Actuarial Accrued Liability - ("AAL")	55,912,716	51,251,021	47,769,203	45,126,131	42,673,772	39,751,216	35,892,052	32,673,828	29,983,273	27,193,664
Surplus/(Unfunded AAL)	(17,171,934)	(15,552,730)	(15,113,583)	(15,162,451)	(17,043,665)	(17,165,700)	(11,291,284)	(9,047,530)	(8,808,682)	(9,157,957)
Percent Funded at Actuarial Value	69.3%	69.7%	68.4%	66.4%	60.1%	56.8%	68.5%	72.3%	70.6%	66.3%
(Increase)/Decrease in Unfunded AAL	(1,619,204)	(439,147)	48,868	1,881,214	122,035	(5,874,416)	(2,243,754)	(238,848)	349,275	(2,111,994)
Active participants	64	61	61	62	63	65	65	64	64	61
Inactive participants	30	28	26	21	20	18	17	15	15	14
Average Active Salary	84,249	82,292	81,317	80,231	78,964	77,286	72,921	70,562	66,595	63,576
Total Salary	5,391,905	5,019,828	4,960,344	4,974,294	4,974,744	5,023,618	4,739,850	4,515,991	4,262,109	3,878,151
Internal Rate of Return - 10 years	6.66%									
Payroll Growth Rate - 10 years	4.07%									
ASSETS										
Cash , NOW, Money Market	1,510,251	2,462,728	1,877,129	1,039,881	460,549	475,417	5,690,817	373,382	743,422	623,930
Fixed Instruments	18,889,550	18,565,709	18,912,072	16,682,097	16,667,709	17,173,559	10,210,221	10,990,304	9,448,550	9,695,166
Equities	18,328,929	15,348,808	12,476,876	11,903,437	9,121,689	6,070,248	9,557,086	12,883,326	11,405,060	8,682,737
Receivables	113,192	119,733	113,366	108,213	94,285	101,618	85,480	85,054	88,562	53,866
Other	1	-	(1)	4,643	1	(1)	-	-	1	1
Total	38,841,923	36,496,978	33,379,442	29,738,271	26,344,233	23,820,841	25,543,604	24,332,066	21,685,595	19,055,700
INCOME										
From municipality	1,551,754	1,474,398	1,434,572	1,256,813	955,957	729,199	729,957	833,441	668,880	524,268
From members	526,409	628,281	639,816	627,897	513,314	576,570	492,108	448,870	422,868	385,752
Other revenue	(6,380)	6,367	-	13,938	-	-	82	-	-	-
Total Operating Revenue	2,071,783	2,109,046	2,074,388	1,898,648	1,469,271	1,305,769	1,222,147	1,282,311	1,091,748	910,020
EXPENSES										
Pensions and benefits	1,639,687	1,568,495	1,350,812	1,309,587	1,167,058	1,001,906	970,507	818,755	735,727	673,194
Professional services	30,132	16,538	39,041	8,644	222	-	662	621	350	-
Other expenses	17,557	17,513	12,706	12,309	13,860	12,992	11,644	11,967	9,401	8,108
Total Operating Expenses	1,687,376	1,602,546	1,402,559	1,330,540	1,181,140	1,014,898	982,813	831,343	745,478	681,302
Net Operating Income/(Loss)	384,407	506,500	671,829	568,108	288,131	290,871	239,334	450,968	346,270	228,718
INVESTMENT INCOME										
Investment income/(loss)	2,032,068	2,722,324	3,014,022	2,895,422	2,322,728	(1,951,288)	1,007,730	2,228,909	2,313,222	1,299,300
Investment fees	70,755	75,092	80,901	76,992	84,425	64,814	36,100	32,044	29,701	28,282
Net Investment Income	1,961,313	2,647,232	2,933,121	2,818,430	2,238,303	(2,016,102)	971,630	2,196,865	2,283,521	1,271,018
Change in Net Present Assets	2,345,720	3,153,732	3,604,950	3,386,538	2,526,434	(1,725,231)	1,210,964	2,647,833	2,629,791	1,499,737

CARPENTERSVILLE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	17,042,719	16,176,364	14,998,520	13,903,949	12,261,276	9,852,414	10,050,746	9,086,571	7,738,371	6,680,692
Net Present Assets - Actuarial Value *	17,269,414	16,224,582	15,158,409	13,453,278	11,864,345	9,465,940	9,786,407	9,086,571	7,738,371	6,680,692
Actuarial Accrued Liability - ("AAL")	24,208,166	22,092,768	20,356,558	19,418,511	16,309,132	14,987,383	13,086,646	10,851,063	10,524,447	9,148,209
Surplus/(Unfunded AAL)	(6,938,752)	(5,868,186)	(5,198,149)	(5,965,233)	(4,444,787)	(5,521,443)	(3,300,239)	(1,764,492)	(2,786,076)	(2,467,517)
Percent Funded at Actuarial Value	71.3%	73.4%	74.5%	69.3%	72.7%	63.2%	74.8%	83.7%	73.5%	73.0%
(Increase)/Decrease in Unfunded AAL	(1,070,566)	(670,037)	767,084	(1,520,446)	1,076,656	(2,221,204)	(1,535,747)	1,021,584	(318,559)	(674,844)
Active participants	36	36	38	37	38	41	41	39	39	36
Inactive participants	22	23	21	20	14	6	4	4	5	5
Average Active Salary	84,222	78,492	76,591	75,350	77,434	73,296	69,551	64,171	64,286	58,225
Total Salary	3,031,982	2,825,725	2,910,441	2,787,939	2,942,475	3,005,137	2,851,584	2,502,676	2,507,146	2,096,111
Internal Rate of Return - 10 years	6.01%									
Payroll Growth Rate - 10 years	3.48%									
ASSETS										
Cash , NOW, Money Market	43,848	120,526	330,307	335,376	169,213	116,095	133,078	414,731	124,060	120,081
Fixed Instruments	9,736,456	9,630,997	9,219,236	8,512,276	7,673,602	7,044,633	6,410,279	5,319,766	4,263,568	4,232,828
Equities	7,185,420	6,348,506	5,354,257	4,972,831	4,341,189	2,639,007	3,458,258	3,344,281	3,331,346	2,311,264
Receivables	82,365	81,196	101,798	87,651	87,210	85,839	83,342	57,642	593,785	472,434
Other	-	582	500	500	814	(1)	432	-	1,128	1,128
Total	17,048,089	16,181,807	15,006,098	13,908,634	12,272,028	9,885,573	10,085,389	9,136,420	8,313,887	7,137,735
INCOME										
From municipality	519,515	453,980	755,748	720,927	716,781	667,077	551,460	571,936	456,601	412,509
From members	287,978	280,946	275,182	272,546	345,475	292,515	290,134	287,092	245,570	205,645
Other revenue	2,889	(9,707)	-	442	28,434	-	50,982	-	-	-
Total Operating Revenue	810,382	725,219	1,030,930	993,915	1,090,690	959,592	892,576	859,028	702,171	618,154
EXPENSES										
Pensions and benefits	783,207	661,581	686,635	585,091	256,492	286,055	289,197	179,816	262,006	149,869
Professional services	14,793	14,790	12,825	14,032	25,623	16,671	15,050	6,175	6,266	13,146
Other expenses	4,938	5,285	5,578	5,052	3,830	3,885	2,457	20,445	7,269	5,627
Total Operating Expenses	802,938	681,656	705,038	604,175	285,945	306,611	306,704	206,436	275,541	168,642
Net Operating Income/(Loss)	7,444	43,563	325,892	389,740	804,745	652,981	585,872	652,592	426,630	449,512
INVESTMENT INCOME										
Investment income/(loss)	909,513	1,181,246	811,795	1,292,472	1,639,192	(823,601)	412,296	695,608	631,049	184,466
Investment fees	50,602	46,965	43,116	39,540	35,075	27,712	33,994	-	-	-
Net Investment Income	858,911	1,134,281	768,679	1,252,932	1,604,117	(851,313)	378,302	695,608	631,049	184,466
Change in Net Present Assets	866,355	1,177,844	1,094,571	1,642,673	2,408,862	(198,332)	964,175	1,348,200	1,057,679	633,979

CARPENTERSVILLE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	31,750,944	28,591,725	26,590,350	25,317,418	22,124,891	17,928,400	19,731,105	18,290,147	16,198,495	14,339,760
Net Present Assets - Actuarial Value *	31,000,319	28,802,280	27,294,024	-	21,616,392	17,459,637	19,414,964	18,339,548	16,354,593	13,980,736
Actuarial Accrued Liability - ("AAL")	57,052,309	54,044,023	51,588,060	43,162,463	43,162,463	40,690,267	37,898,483	34,273,895	30,499,799	27,224,481
Surplus/(Unfunded AAL)	(26,051,990)	(25,241,743)	(24,294,036)	(43,162,463)	(21,546,071)	(23,230,630)	(18,483,519)	(15,934,347)	(14,145,206)	(13,243,745)
Percent Funded at Actuarial Value	54.3%	53.3%	52.9%	0.0%	50.1%	42.9%	51.2%	53.5%	53.6%	51.4%
(Increase)/Decrease in Unfunded AAL	(810,247)	(947,707)	18,868,427	(21,616,392)	1,684,559	(4,747,111)	(2,549,172)	(1,789,141)	(901,461)	(348,114)
Active participants	59	59	59	66	66	67	67	67	64	64
Inactive participants	43	44	44	32	32	31	28	27	27	27
Average Active Salary	88,306	85,111	86,431	80,163	80,163	77,206	76,448	71,565	69,093	62,457
Total Salary	5,210,073	5,021,547	5,099,437	5,290,773	5,290,773	5,172,771	5,122,002	4,794,834	4,421,974	3,997,268
Internal Rate of Return - 10 years	6.31%									
Payroll Growth Rate - 10 years	3.91%									
ASSETS										
Cash , NOW, Money Market	901,567	884,095	1,246,675	588,346	418,622	1,010,580	759,047	179,560	781,644	166,869
Fixed Instruments	10,630,684	10,430,324	11,968,800	12,029,125	11,236,939	9,247,712	10,876,343	9,905,423	8,500,221	8,065,890
Equities	20,114,782	17,163,431	13,267,207	12,580,753	10,362,485	7,633,275	8,038,909	8,102,056	6,956,295	6,051,500
Receivables	83,684	97,111	97,129	101,438	88,929	79,629	108,326	98,735	75,030	1,102,049
Other	22,497	19,797	17,564	21,256	18,786	67	12,594	8,496	6,983	(1)
Total	31,753,214	28,594,758	26,597,375	25,320,918	22,125,761	17,971,263	19,795,219	18,294,270	16,320,173	15,386,307
INCOME										
From municipality	1,768,692	1,533,426	1,748,130	1,667,375	1,671,599	1,439,046	1,204,282	1,146,382	1,023,059	918,639
From members	551,078	497,655	505,238	488,834	546,857	576,095	532,826	503,573	617,620	410,462
Other revenue	(7,599)	(5,480)	602	12,737	36,284	-	(45,562)	23,889	8,394	-
Total Operating Revenue	2,312,171	2,025,601	2,253,970	2,168,946	2,254,740	2,015,141	1,691,546	1,673,844	1,649,073	1,329,101
EXPENSES										
Pensions and benefits	2,176,046	2,214,852	1,824,252	1,599,753	1,368,295	1,223,392	1,039,908	935,870	906,267	875,001
Professional services	19,348	18,825	22,834	41,863	24,040	47,520	34,232	15,123	10,692	13,194
Other expenses	12,066	9,268	6,896	5,628	6,139	4,581	4,357	3,614	4,149	4,360
Total Operating Expenses	2,207,460	2,242,945	1,853,982	1,647,244	1,398,474	1,275,493	1,078,497	954,607	921,108	892,555
Net Operating Income/(Loss)	104,711	(217,344)	399,988	521,702	856,266	739,648	613,049	719,237	727,965	436,546
INVESTMENT INCOME										
Investment income/(loss)	3,181,097	2,329,639	999,381	2,793,132	3,435,514	(2,414,973)	937,715	1,469,655	1,210,808	595,493
Investment fees	126,588	110,920	126,437	122,307	95,289	127,380	109,805	97,240	80,038	20
Net Investment Income	3,054,509	2,218,719	872,944	2,670,825	3,340,225	(2,542,353)	827,910	1,372,415	1,130,770	595,473
Change in Net Present Assets	3,159,219	2,001,375	1,272,932	3,192,527	4,196,491	(1,802,705)	1,440,958	2,091,652	1,858,735	1,032,018

CARTERVILLE FIREFIGHTERS

	3/31/2014	3/31/2013	3/31/2012
KEY DATA			
Net Present Assets - Market Value	289,328	242,899	195,109
Net Present Assets - Actuarial Value *	313,758	256,295	199,011
Actuarial Accrued Liability - ("AAL")	834,879	650,378	611,370
Surplus/(Unfunded AAL)	(521,121)	(394,083)	(412,359)
Percent Funded at Actuarial Value	37.6%	39.4%	32.6%
(Increase)/Decrease in Unfunded AAL	(127,038)	18,276	
Active participants	4	4	4
Inactive participants	-	-	-
Average Active Salary	48,771	42,382	42,382
Total Salary	195,083	169,529	169,529
Internal Rate of Return - 10 years	NA		
Payroll Growth Rate - 10 years	NA		
ASSETS			
Cash , NOW, Money Market	15,357	25,276	-
Fixed Instruments	160,428	104,218	-
Equities	18,756	13,070	-
Receivables	94,786	100,334	195,109
Other	1	1	-
Total	289,328	242,899	195,109
INCOME			
From municipality	35,122	37,975	-
From members	18,543	11,899	195,109
Other revenue	-	-	-
Total Operating Revenue	53,665	49,874	195,109
EXPENSES			
Pensions and benefits	-	-	-
Professional services	2,350	-	-
Other expenses	5,486	2,134	-
Total Operating Expenses	7,836	2,134	-
Net Operating Income/(Loss)	45,829	47,740	195,109
INVESTMENT INCOME			
Investment income/(loss)	1,346	797	-
Investment fees	747	747	-
Net Investment Income	599	50	-
Change in Net Present Assets	46,429	47,790	

CARTERVILLE POLICE PENSION

	3/31/2014	3/31/2013	3/31/2012
KEY DATA			
Net Present Assets - Market Value	272,351	197,128	109,962
Net Present Assets - Actuarial Value *	301,403	208,667	112,161
Actuarial Accrued Liability - ("AAL")	<u>1,250,150</u>	<u>911,101</u>	<u>806,821</u>
Surplus/(Unfunded AAL)	(948,747)	(702,434)	(694,660)
Percent Funded at Actuarial Value	24.1%	22.9%	13.9%
(Increase)/Decrease in Unfunded AAL	(246,313)	(7,774)	
Active participants	6	7	7
Inactive participants	1	-	-
Average Active Salary	<u>43,856</u>	<u>41,940</u>	<u>40,903</u>
Total Salary	263,138	293,580	286,318
Internal Rate of Return - 10 years	NA		
Payroll Growth Rate - 10 years	NA		
ASSETS			
Cash , NOW, Money Market	11,202	19,378	-
Fixed Instruments	236,293	149,856	-
Equities	27,758	18,172	-
Receivables	-	9,722	109,962
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total	275,253	197,128	109,962
INCOME			
From municipality	64,434	64,434	109,962
From members	34,958	27,303	-
Other revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Revenue	99,392	91,737	109,962
EXPENSES			
Pensions and benefits	9,237	-	-
Professional services	4,230	-	-
Other expenses	<u>3,422</u>	<u>2,053</u>	<u>-</u>
Total Operating Expenses	16,889	2,053	-
Net Operating Income/(Loss)	82,503	89,684	109,962
INVESTMENT INCOME			
Investment income/(loss)	(6,885)	(1,555)	-
Investment fees	<u>395</u>	<u>963</u>	<u>-</u>
Net Investment Income	(7,280)	(2,518)	-
Change in Net Present Assets	75,223	87,166	

CARY POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	8,500,368	7,694,051	6,892,036	6,410,452	5,643,663	4,824,389	4,965,991	4,613,057	4,084,081	3,653,875
Net Present Assets - Actuarial Value *	8,596,180	7,871,243	7,068,482	-	5,525,661	4,669,148	4,826,734	4,508,623	3,964,308	3,369,633
Actuarial Accrued Liability - ("AAL")	16,605,141	14,990,480	13,775,905	11,770,740	11,770,740	10,697,018	10,021,744	8,866,953	8,041,011	6,763,532
Surplus/(Unfunded AAL)	(8,008,961)	(7,119,237)	(6,707,423)	(11,770,740)	(6,245,079)	(6,027,870)	(5,195,010)	(4,358,330)	(4,076,703)	(3,393,899)
Percent Funded at Actuarial Value	51.8%	52.5%	51.3%	0.0%	46.9%	43.6%	48.2%	50.8%	49.3%	49.8%
(Increase)/Decrease in Unfunded AAL	(889,724)	(411,814)	5,063,317	(5,525,661)	(217,209)	(832,860)	(836,680)	(281,627)	(682,804)	(588,646)
Active participants	28	28	28	28	28	28	31	29	27	27
Inactive participants	15	13	15	6	6	6	6	6	6	5
Average Active Salary	80,225	81,389	76,483	72,749	72,749	70,115	67,100	61,449	59,879	51,312
Total Salary	2,246,312	2,278,879	2,141,521	2,036,971	2,036,971	1,963,209	2,080,095	1,782,021	1,616,724	1,385,426
Internal Rate of Return - 10 years	5.33%									
Payroll Growth Rate - 10 years	4.95%									
ASSETS										
Cash , NOW, Money Market	231,442	353,907	393,383	142,097	129,249	273,563	112,471	153,139	149,619	134,672
Fixed Instruments	4,392,769	4,202,784	4,779,464	4,538,480	4,061,642	3,544,403	3,275,436	2,895,789	2,413,441	2,263,428
Equities	3,847,855	3,099,993	1,708,620	1,701,734	1,409,755	969,066	1,515,487	1,564,129	1,515,051	1,260,746
Receivables	33,117	34,750	40,439	47,558	43,066	37,358	62,597	-	5,971	-
Other	4,184	3,850	-	-	35,131	(1)	-	-	(1)	-
Total	8,509,367	7,695,284	6,921,906	6,429,869	5,678,843	4,824,389	4,965,991	4,613,057	4,084,081	3,658,846
INCOME										
From municipality	508,418	450,806	442,092	393,493	299,229	267,557	232,113	204,794	171,734	129,099
From members	251,013	215,900	249,111	239,840	210,812	207,191	207,216	173,419	167,886	137,452
Other revenue	(1,582)	(5,690)	-	57,005	-	7,248	-	-	-	(1)
Total Operating Revenue	757,849	661,016	691,203	690,338	510,041	481,996	439,329	378,213	339,620	266,550
EXPENSES										
Pensions and benefits	494,410	269,509	414,727	280,471	227,128	301,249	269,089	199,303	216,218	207,008
Professional services	17,409	20,352	18,562	16,584	8,255	11,298	11,930	10,162	13,294	12,040
Other expenses	14,326	3,905	3,403	1,397	994	966	816	732	702	4,007
Total Operating Expenses	526,145	293,766	436,692	298,452	236,377	313,513	281,835	210,197	230,214	223,055
Net Operating Income/(Loss)	231,704	367,250	254,511	391,886	273,664	168,483	157,494	168,016	109,406	43,495
INVESTMENT INCOME										
Investment income/(loss)	615,170	474,535	256,310	427,974	569,127	(309,966)	195,441	360,960	320,800	119,985
Investment fees	40,557	39,770	29,237	17,891	23,518	119	-	-	-	145
Net Investment Income	574,613	434,765	227,073	410,083	545,609	(310,085)	195,441	360,960	320,800	119,840
Change in Net Present Assets	806,317	802,015	481,584	766,789	819,274	(141,602)	352,934	528,976	430,206	163,336

CARY FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,261,407	3,008,366	2,754,215	2,118,646	1,902,435	1,602,178	1,430,846	1,215,547	977,309	885,818
Net Present Assets - Actuarial Value *	3,343,831	3,050,471	2,762,293	2,092,544	1,875,276	1,576,347	1,414,995	1,229,992	1,006,283	891,272
Actuarial Accrued Liability - ("AAL")	4,164,421	3,629,061	3,362,829	2,502,245	2,415,319	2,182,517	1,985,886	1,714,417	1,525,046	1,354,736
Surplus/(Unfunded AAL)	(820,590)	(578,590)	(600,536)	(409,701)	(540,043)	(606,170)	(570,891)	(484,425)	(518,763)	(463,464)
Percent Funded at Actuarial Value	80.3%	84.1%	82.1%	83.6%	77.6%	72.2%	71.3%	71.7%	66.0%	65.8%
(Increase)/Decrease in Unfunded AAL	(242,000)	21,946	(190,835)	130,342	66,127	(35,279)	(86,466)	34,338	(55,299)	(94,659)
Active participants	6	6	6	6	6	6	6	6	6	6
Inactive participants	1	1	1	1	1	1	1	1	1	1
Average Active Salary	86,653	84,954	83,288	79,472	75,430	73,951	72,501	69,712	66,812	64,234
Total Salary	519,918	509,722	499,728	476,830	452,580	443,705	435,005	418,274	400,872	385,402
Internal Rate of Return - 10 years	4.41%									
Payroll Growth Rate - 10 years	3.68%									
ASSETS										
Cash , NOW, Money Market	34,207	293,556	51,281	143,179	23,485	45,331	747,863	456,180	95,545	49,867
Fixed Instruments	1,880,477	1,761,737	1,982,118	1,755,833	1,659,150	1,452,835	543,230	640,526	776,268	748,539
Equities	1,339,035	945,792	705,565	204,348	200,820	87,765	133,585	111,912	99,092	80,653
Receivables	7,689	7,282	10,872	15,286	18,980	17,362	6,168	6,930	6,404	6,759
Other	(1)	(1)	4,379	-	-	-	-	(1)	-	-
Total	3,261,407	3,008,366	2,754,215	2,118,646	1,902,435	1,603,293	1,430,846	1,215,547	977,309	885,818
INCOME										
From municipality	139,133	135,697	532,989	129,468	183,586	166,564	152,087	175,196	80,374	70,645
From members	48,158	47,313	44,996	42,776	56,355	40,556	39,548	37,903	35,641	33,588
Other revenue	-	1	-	(1)	300	-	(1)	-	86	137
Total Operating Revenue	187,291	183,011	577,985	172,243	240,241	207,120	191,634	213,099	116,101	104,370
EXPENSES										
Pensions and benefits	54,546	52,957	51,415	49,917	48,463	47,052	45,681	44,350	43,059	41,804
Professional services	4,740	3,321	2,718	2,326	2,891	2,204	3,079	2,075	2,075	2,050
Other expenses	2,211	2,279	2,655	2,191	1,137	992	1,196	177	161	146
Total Operating Expenses	61,497	58,557	56,788	54,434	52,491	50,248	49,956	46,602	45,295	44,000
Net Operating Income/(Loss)	125,794	124,454	521,197	117,809	187,750	156,872	141,678	166,497	70,806	60,370
INVESTMENT INCOME										
Investment income/(loss)	136,125	137,881	121,249	103,139	115,818	16,881	74,867	73,167	22,259	18,282
Investment fees	8,878	8,184	6,877	4,737	3,312	2,420	1,247	1,425	1,574	1,475
Net Investment Income	127,247	129,697	114,372	98,402	112,506	14,461	73,620	71,742	20,685	16,807
Change in Net Present Assets	253,041	254,151	635,569	216,211	300,257	171,332	215,299	238,238	91,491	77,177

CASEYVILLE POLICE PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	2,153,158	2,046,013	1,942,146	2,059,572	1,983,977	1,893,340	1,835,322	1,702,822	1,623,916	1,584,722
Net Present Assets - Actuarial Value *	2,278,864	2,152,316	2,050,635	2,112,459	1,980,209	1,892,305	1,832,499	1,706,629	1,632,824	1,584,510
Actuarial Accrued Liability - ("AAL")	4,005,319	4,785,796	4,534,275	4,256,394	3,362,789	3,180,704	2,967,689	2,870,626	2,695,868	2,486,502
Surplus/(Unfunded AAL)	(1,726,455)	(2,633,480)	(2,483,640)	(2,143,935)	(1,382,580)	(1,288,399)	(1,135,190)	(1,163,997)	(1,063,044)	(901,992)
Percent Funded at Actuarial Value	56.9%	45.0%	45.2%	49.6%	58.9%	59.5%	61.7%	59.5%	60.6%	63.7%
(Increase)/Decrease in Unfunded AAL	907,025	(149,840)	(339,705)	(761,355)	(94,181)	(153,209)	28,807	(100,953)	(161,052)	(126,597)
Active participants	10	12	10	11	11	11	10	10	10	10
Inactive participants	9	8	9	8	5	5	5	5	5	5
Average Active Salary	57,644	56,295	55,716	52,247	50,161	47,878	47,183	46,482	44,845	43,134
Total Salary	576,444	675,535	557,162	574,712	551,775	526,656	471,827	464,820	448,448	431,340
Internal Rate of Return - 10 years	3.68%									
Payroll Growth Rate - 10 years	3.38%									
ASSETS										
Cash , NOW, Money Market	208,199	271,250	616,614	824,577	896,418	1,545,997	1,362,112	575,191	900,183	1,038,128
Fixed Instruments	1,574,074	1,432,925	1,009,059	905,447	779,975	51,036	202,760	879,443	472,949	322,387
Equities	190,394	186,278	171,272	184,702	179,913	169,693	170,335	174,562	182,994	160,068
Receivables	180,978	155,938	145,601	146,288	128,201	127,095	125,811	75,239	68,252	64,643
Other	1	(1)	-	-	(1)	(1)	(1)	-	-	(1)
Total	2,153,646	2,046,390	1,942,546	2,061,014	1,984,506	1,893,820	1,861,017	1,704,435	1,624,378	1,585,225
INCOME										
From municipality	137,575	119,282	116,613	111,059	102,605	102,932	157,530	64,227	61,681	57,644
From members	55,627	65,379	60,883	83,230	54,589	52,169	67,856	41,812	40,416	38,779
Other revenue	(1)	(1)	-	-	(1)	1	-	-	-	-
Total Operating Revenue	193,201	184,660	177,496	194,289	157,193	155,102	225,386	106,039	102,097	96,423
EXPENSES										
Pensions and benefits	119,096	143,625	308,592	191,559	161,729	123,085	167,653	113,449	111,816	107,814
Professional services	22,082	6,142	6,410	6,220	5,150	5,970	6,595	4,750	4,750	4,700
Other expenses	1,953	6,927	3,852	2,771	2,745	2,517	1,876	1,250	1,250	620
Total Operating Expenses	143,131	156,694	318,854	200,550	169,624	131,572	176,124	119,449	117,816	113,134
Net Operating Income/(Loss)	50,070	27,966	(141,358)	(6,261)	(12,431)	23,530	49,262	(13,410)	(15,719)	(16,711)
INVESTMENT INCOME										
Investment income/(loss)	60,958	79,379	27,737	85,107	106,194	37,310	86,015	95,035	58,087	57,694
Investment fees	3,883	3,479	3,805	3,251	3,127	2,822	2,777	2,719	3,174	2,856
Net Investment Income	57,075	75,900	23,932	81,856	103,067	34,488	83,238	92,316	54,913	54,838
Change in Net Present Assets	107,145	103,867	(117,426)	75,595	90,637	58,018	132,500	78,906	39,194	38,128

CENTRAL STICKNEY FPD FIREFIGHTERS PENSION FUND

	3/31/2014	3/31/2013	3/31/2012	3/31/2011	3/31/2010	3/31/2009	3/31/2008	3/31/2007	3/31/2006	3/31/2005
KEY DATA										
Net Present Assets - Market Value	2,560	9,391	8,587	-	3,940	15,859	26,866	35,487	48,440	61,753
Net Present Assets - Actuarial Value *	9,296	3,241	8,732	-	3,940	15,859	26,866	35,487	48,440	61,753
Actuarial Accrued Liability - ("AAL")	-	-	-	93,449	97,294	101,183	105,107	109,066	113,073	117,100
Surplus/(Unfunded AAL)	9,296	3,241	8,732	(93,449)	(93,354)	(85,324)	(78,241)	(73,579)	(64,633)	(55,347)
Percent Funded at Actuarial Value	NA	NA	NA	NA	4.0%	15.7%	25.6%	32.5%	42.8%	52.7%
(Increase)/Decrease in Unfunded AAL	6,055	(5,491)	102,181	(95)	(8,030)	(7,083)	(4,662)	(8,946)	(9,286)	623
Active participants	-	-	-	-	-	-	-	-	-	-
Inactive participants	1	1	1	1	1	1	1	1	1	1
Average Active Salary	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total Salary	-	-	-	-	-	-	-	-	-	-
Internal Rate of Return - 10 years	3.21%									
Payroll Growth Rate - 10 years	NA									
ASSETS										
Cash , NOW, Money Market	8,361	22,043	15,240	-	16,281	28,383	38,334	48,134	58,219	71,532
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	7,698	14,351	1,194	844	2,524	-	-	-
Other	-	-	-	-	-	(1)	1	1	-	-
Total	8,361	22,043	22,938	14,351	17,475	29,226	40,859	48,135	58,219	71,532
INCOME										
From municipality	-	1,704	14,715	9,412	2,621	3,217	4,127	-	-	9,980
From members	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	1,415	-	-	-	-	-	-
Total Operating Revenue	-	1,704	14,715	10,827	2,621	3,217	4,127	-	-	9,980
EXPENSES										
Pensions and benefits	-	-	6,161	14,789	14,789	14,789	14,788	14,789	14,789	14,789
Professional services	-	-	-	-	-	-	-	-	-	-
Other expenses	6,851	926	-	-	-	-	-	-	51	-
Total Operating Expenses	6,851	926	6,161	14,789	14,789	14,789	14,788	14,789	14,840	14,789
Net Operating Income/(Loss)	(6,851)	778	8,554	(3,962)	(12,168)	(11,572)	(10,661)	(14,789)	(14,840)	(4,809)
INVESTMENT INCOME										
Investment income/(loss)	20	26	33	21	249	566	2,039	1,835	1,527	1,395
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	20	26	33	21	249	566	2,039	1,835	1,527	1,395
Change in Net Present Assets	(6,831)	804	8,587	(3,940)	(11,919)	(11,007)	(8,621)	(12,953)	(13,313)	(3,414)

CENTRALIA FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	11,521,589	11,314,376	10,226,730	9,610,967	9,521,027	8,805,550	7,789,074	9,194,168	8,805,475	8,279,166
Net Present Assets - Actuarial Value *	11,223,122	10,771,393	10,280,181	9,921,253	9,179,695	8,539,014	7,426,990	9,040,344	8,807,549	8,228,425
Actuarial Accrued Liability - ("AAL")	17,296,617	17,061,578	16,404,416	16,324,659	14,883,547	13,798,647	13,729,164	13,185,822	12,108,935	11,406,607
Surplus/(Unfunded AAL)	(6,073,495)	(6,290,185)	(6,124,235)	(6,403,406)	(5,703,852)	(5,259,633)	(6,302,174)	(4,145,478)	(3,301,386)	(3,178,182)
Percent Funded at Actuarial Value	64.9%	63.1%	62.7%	60.8%	61.7%	61.9%	54.1%	68.6%	72.7%	72.1%
(Increase)/Decrease in Unfunded AAL	216,690	(165,950)	279,171	(699,554)	(444,219)	1,042,541	(2,156,696)	(844,092)	(123,204)	(284,975)
Active participants	18	19	20	21	22	22	22	22	22	22
Inactive participants	26	26	25	24	23	25	25	25	25	24
Average Active Salary	56,474	54,708	51,092	53,849	52,144	50,082	46,881	45,039	43,936	42,992
Total Salary	1,016,530	1,039,451	1,021,832	1,130,833	1,147,178	1,101,808	1,031,378	990,854	966,591	945,821
Internal Rate of Return - 10 years	6.28%									
Payroll Growth Rate - 10 years	0.90%									
ASSETS										
Cash , NOW, Money Market	1,046,746	752,840	964,632	583,557	461,796	510,141	478,976	627,442	328,755	520,610
Fixed Instruments	4,539,509	4,673,950	4,764,087	4,926,955	4,733,535	4,397,403	4,728,246	4,756,243	4,762,303	4,290,277
Equities	5,912,770	5,827,592	4,429,135	4,042,225	4,253,630	3,834,457	2,453,245	3,754,594	3,666,599	3,425,600
Receivables	22,563	59,995	68,876	58,231	72,066	63,548	128,608	55,889	47,818	42,680
Other	1	(1)	-	(1)	-	1	409,851	365,680	350,008	332,708
Total	11,521,589	11,314,376	10,226,730	9,610,967	9,521,027	8,805,550	8,198,926	9,559,848	9,155,483	8,611,875
INCOME										
From municipality	472,702	502,018	502,000	501,599	461,367	411,627	372,846	351,304	340,671	318,966
From members	94,599	93,862	99,369	109,275	107,855	107,896	98,186	96,644	90,856	89,225
Other revenue	-	-	-	-	-	(1)	-	-	-	-
Total Operating Revenue	567,301	595,880	601,369	610,874	569,222	519,522	471,032	447,948	431,527	408,191
EXPENSES										
Pensions and benefits	940,765	893,104	827,064	793,168	734,513	739,209	712,826	698,410	663,055	636,896
Professional services	-	125	255	100	100	90	90	277	-	-
Other expenses	4,228	2,998	3,008	2,106	4,432	2,656	2,134	2,162	2,119	1
Total Operating Expenses	944,993	896,227	830,327	795,374	739,045	741,955	715,050	700,849	665,174	636,897
Net Operating Income/(Loss)	(377,692)	(300,347)	(228,958)	(184,500)	(169,823)	(222,433)	(244,018)	(252,901)	(233,647)	(228,706)
INVESTMENT INCOME										
Investment income/(loss)	608,544	1,410,589	866,502	295,839	905,835	1,258,398	(1,140,645)	662,265	779,982	464,611
Investment fees	23,638	22,597	21,780	21,399	20,535	19,490	20,431	20,671	20,026	21,446
Net Investment Income	584,906	1,387,992	844,722	274,440	885,300	1,238,908	(1,161,076)	641,594	759,956	443,165
Change in Net Present Assets	207,213	1,087,646	615,763	89,940	715,477	1,016,476	(1,405,094)	388,693	526,309	214,460

CENTRALIA FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	453,593	480,208	469,444	471,027	471,398	451,796	483,896	482,106	471,996	475,430
Net Present Assets - Actuarial Value *	473,417	476,053	472,943	-	469,822	449,173	480,488	482,059	476,183	470,030
Actuarial Accrued Liability - ("AAL")	759,842	713,341	666,704	487,452	487,452	470,958	453,677	417,647	374,825	341,149
Surplus/(Unfunded AAL)	(286,425)	(237,288)	(193,761)	(487,452)	(17,630)	(21,785)	26,811	64,412	101,358	128,881
Percent Funded at Actuarial Value	62.3%	66.7%	70.9%	0.0%	96.4%	95.4%	105.9%	115.4%	127.0%	137.8%
(Increase)/Decrease in Unfunded AAL	(49,137)	(43,527)	293,691	(469,822)	4,155	(48,596)	(37,601)	(36,946)	(27,523)	(13,984)
Active participants	1	1	1	1	1	1	1	1	1	1
Inactive participants	2	2	2	2	2	2	2	2	2	2
Average Active Salary	44,417	43,123	38,250	35,250	35,250	34,944	33,600	32,000	25,333	18,334
Total Salary	44,417	43,123	38,250	35,250	35,250	34,944	33,600	32,000	25,333	18,334
Internal Rate of Return - 10 years	3.75%									
Payroll Growth Rate - 10 years	9.25%									
ASSETS										
Cash , NOW, Money Market	127,965	97,575	78,122	81,742	186,843	113,703	97,633	132,525	149,022	145,002
Fixed Instruments	268,282	296,848	336,882	40,043	90,871	182,918	283,704	299,297	295,063	305,018
Equities	54,904	81,438	50,243	344,914	188,723	151,922	99,466	46,265	23,222	21,573
Receivables	2,442	4,347	4,198	4,327	5,161	3,453	3,294	4,219	4,889	4,037
Other	-	-	(1)	1	-	-	(1)	-	-	-
Total	453,593	480,208	469,444	471,027	471,598	451,996	484,096	482,306	472,196	475,630
INCOME										
From municipality	-	3,183	3,552	3,388	3,058	3,219	3,076	2,773	2,744	-
From members	4,116	679	-	-	-	-	-	-	-	1,634
Other revenue	-	-	(1)	-	-	-	-	-	-	-
Total Operating Revenue	4,116	3,862	3,551	3,388	3,058	3,219	3,076	2,773	2,744	1,634
EXPENSES										
Pensions and benefits	25,264	24,528	23,806	23,108	22,435	21,782	21,147	21,689	18,635	16,997
Professional services	-	-	-	-	-	-	-	-	-	-
Other expenses	94	94	94	99	97	97	95	95	93	91
Total Operating Expenses	25,358	24,622	23,900	23,207	22,532	21,879	21,242	21,784	18,728	17,088
Net Operating Income/(Loss)	(21,242)	(20,760)	(20,349)	(19,819)	(19,474)	(18,660)	(18,166)	(19,011)	(15,984)	(15,454)
INVESTMENT INCOME										
Investment income/(loss)	(2,929)	33,840	21,229	21,945	41,340	(10,910)	22,676	31,931	15,044	23,160
Investment fees	2,444	2,316	2,463	2,497	2,264	2,531	2,720	2,810	2,494	2,525
Net Investment Income	(5,373)	31,524	18,766	19,448	39,076	(13,441)	19,956	29,121	12,550	20,635
Change in Net Present Assets	(26,615)	10,764	(1,583)	(371)	19,602	(32,100)	1,790	10,110	(3,434)	5,181

CENTRALIA POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	10,266,248	10,086,262	9,120,218	8,527,146	8,495,964	7,916,481	6,997,353	8,182,608	7,782,022	7,298,063
Net Present Assets - Actuarial Value *	10,035,114	9,650,983	9,177,619	8,826,392	8,201,039	7,686,080	6,673,584	8,039,357	7,772,794	7,231,541
Actuarial Accrued Liability - ("AAL")	19,767,630	19,069,296	18,750,779	18,325,842	17,460,835	16,305,729	15,851,523	15,304,191	14,808,841	14,248,253
Surplus/(Unfunded AAL)	(9,732,516)	(9,418,313)	(9,573,160)	(9,499,450)	(9,259,796)	(8,619,649)	(9,177,939)	(7,264,834)	(7,036,047)	(7,016,712)
Percent Funded at Actuarial Value	50.8%	50.6%	48.9%	48.2%	47.0%	47.1%	42.1%	52.5%	52.5%	50.8%
(Increase)/Decrease in Unfunded AAL	(314,203)	154,847	(73,710)	(239,654)	(640,147)	558,290	(1,913,105)	(228,787)	(19,335)	(340,245)
Active participants	22	23	24	25	26	27	27	27	27	25
Inactive participants	35	32	30	33	34	34	34	32	33	32
Average Active Salary	57,909	58,169	57,121	56,152	54,012	52,017	49,436	48,601	46,822	45,864
Total Salary	1,274,003	1,337,886	1,370,914	1,403,810	1,404,324	1,404,453	1,334,761	1,312,222	1,264,191	1,146,610
Internal Rate of Return - 10 years	6.19%									
Payroll Growth Rate - 10 years	1.40%									
ASSETS										
Cash , NOW, Money Market	981,739	1,137,486	945,111	822,524	677,129	609,686	494,536	675,351	340,135	502,309
Fixed Instruments	3,999,283	4,153,377	4,192,073	4,033,399	3,919,260	3,772,680	4,132,237	4,166,074	4,184,010	3,766,917
Equities	5,259,713	4,719,520	3,896,234	3,598,510	3,809,259	3,453,121	2,192,195	3,267,474	3,199,123	2,980,230
Receivables	25,513	75,881	86,800	72,713	90,317	80,993	732,992	600,868	554,111	526,342
Other	-	(2)	-	-	(1)	1	-	-	-	(1)
Total	10,266,248	10,086,262	9,120,218	8,527,146	8,495,964	7,916,481	7,551,960	8,709,767	8,277,379	7,775,797
INCOME										
From municipality	633,469	672,774	661,922	661,368	601,416	554,390	534,178	494,097	485,889	469,228
From members	125,545	128,159	135,498	139,406	138,351	144,216	133,239	130,682	120,322	113,491
Other revenue	1	(1)	-	-	-	-	-	1	-	1
Total Operating Revenue	759,015	800,932	797,420	800,774	739,767	698,606	667,417	624,780	606,211	582,720
EXPENSES										
Pensions and benefits	1,095,627	995,898	962,055	983,844	955,092	871,437	856,015	783,737	777,470	743,280
Professional services	5,400	-	-	-	-	-	-	-	-	-
Other expenses	3,349	2,781	1,699	2,358	6,581	4,650	4,442	4,226	3,670	1
Total Operating Expenses	1,104,376	998,679	963,754	986,202	961,673	876,087	860,457	787,963	781,140	743,281
Net Operating Income/(Loss)	(345,361)	(197,747)	(166,334)	(185,428)	(221,906)	(177,481)	(193,040)	(163,183)	(174,929)	(160,561)
INVESTMENT INCOME										
Investment income/(loss)	547,372	1,184,855	779,689	236,601	820,717	1,114,872	(973,047)	582,999	677,392	396,997
Investment fees	22,025	21,063	20,283	19,991	19,328	18,263	19,168	19,230	18,505	20,472
Net Investment Income	525,347	1,163,792	759,406	216,610	801,389	1,096,609	(992,215)	563,769	658,887	376,525
Change in Net Present Assets	179,986	966,044	593,072	31,182	579,483	919,128	(1,185,255)	400,586	483,959	215,963

CENTREVILLE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	993,030	1,083,118	1,139,798	1,199,152	1,262,997	1,320,932	1,513,329	1,585,883	1,567,763	1,592,382
Net Present Assets - Actuarial Value *	1,075,683	1,144,481	1,188,066	-	1,262,011	1,317,155	1,512,318	1,587,064	1,569,332	1,593,555
Actuarial Accrued Liability - ("AAL")	3,618,537	3,357,856	3,473,290	2,755,706	2,755,706	2,863,788	2,489,622	2,522,764	2,413,232	2,408,425
Surplus/(Unfunded AAL)	(2,542,854)	(2,213,375)	(2,285,224)	(2,755,706)	(1,493,695)	(1,546,633)	(977,304)	(935,700)	(843,900)	(814,870)
Percent Funded at Actuarial Value	29.7%	34.1%	34.2%	0.0%	45.8%	46.0%	60.7%	62.9%	65.0%	66.2%
(Increase)/Decrease in Unfunded AAL	(329,479)	71,849	470,482	(1,262,011)	52,938	(569,329)	(41,604)	(91,800)	(29,030)	(115,603)
Active participants	8	9	11	12	12	12	12	11	12	11
Inactive participants	13	15	13	11	11	11	11	11	10	10
Average Active Salary	29,844	27,279	30,852	22,884	22,884	22,941	22,993	22,890	22,944	21,116
Total Salary	238,755	245,512	339,371	274,604	274,604	275,291	275,911	251,787	275,323	232,276
Internal Rate of Return - 10 years	1.50%									
Payroll Growth Rate - 10 years	-2.59%									
ASSETS										
Cash , NOW, Money Market	19,168	833,131	807,979	682,712	592,319	699,006	576,051	623,549	711,838	731,775
Fixed Instruments	95	78,999	122,147	103,865	273,718	245,048	443,121	467,164	251,454	296,645
Equities	787,955	-	-	200,863	200,791	200,605	331,388	347,346	456,123	416,064
Receivables	185,813	172,058	211,169	211,838	196,340	176,770	163,086	148,328	148,867	148,112
Other	(1)	-	(1)	(1)	-	1	(1)	-	-	1
Total	993,030	1,084,188	1,141,294	1,199,277	1,263,168	1,321,430	1,513,645	1,586,387	1,568,282	1,592,597
INCOME										
From municipality	64,038	55,851	106,530	111,390	106,474	94,675	85,445	79,222	74,255	71,311
From members	24,600	33,883	23,221	24,811	24,311	25,581	21,980	20,185	19,407	24,646
Other revenue	-	-	(1)	-	(1)	1	-	(1)	-	-
Total Operating Revenue	88,638	89,734	129,750	136,201	130,784	120,257	107,425	99,406	93,662	95,957
EXPENSES										
Pensions and benefits	181,013	169,946	187,288	213,920	197,830	201,267	205,491	165,295	195,749	173,417
Professional services	1,081	-	-	-	-	-	-	-	-	-
Other expenses	228	644	7,910	5,395	6,146	4,349	4,061	4,486	3,526	10,382
Total Operating Expenses	182,322	170,590	195,198	219,315	203,976	205,616	209,552	169,781	199,275	183,799
Net Operating Income/(Loss)	(93,684)	(80,856)	(65,448)	(83,114)	(73,192)	(85,359)	(102,127)	(70,375)	(105,613)	(87,842)
INVESTMENT INCOME										
Investment income/(loss)	8,478	24,365	6,144	20,602	15,525	(102,793)	29,573	88,494	80,994	37,597
Investment fees	4,881	189	50	1,333	269	4,244	-	-	-	1,446
Net Investment Income	3,597	24,176	6,094	19,269	15,256	(107,037)	29,573	88,494	80,994	36,151
Change in Net Present Assets	(90,088)	(56,680)	(59,354)	(63,845)	(57,935)	(192,397)	(72,554)	18,120	(24,619)	(51,691)

CHAMPAIGN FIREFIGHTERS PENSION FUND

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	74,565,823	65,751,388	59,645,781	58,697,642	51,002,800	45,492,301	49,076,480	49,060,750	43,168,742	41,559,625
Net Present Assets - Actuarial Value *	70,885,555	65,117,011	60,488,690	55,790,914	51,002,800	45,492,301	49,076,480	49,060,750	43,712,172	41,664,866
Actuarial Accrued Liability - ("AAL")	92,304,228	88,626,020	80,583,665	80,093,622	75,434,980	73,312,156	70,730,587	66,504,831	59,147,176	57,458,516
Surplus/(Unfunded AAL)	(21,418,673)	(23,509,009)	(20,094,975)	(24,302,708)	(24,432,180)	(27,819,855)	(21,654,107)	(17,444,081)	(15,435,004)	(15,793,650)
Percent Funded at Actuarial Value	76.8%	73.5%	75.1%	69.7%	67.6%	62.1%	69.4%	73.8%	73.9%	72.5%
(Increase)/Decrease in Unfunded AAL	2,090,336	(3,414,034)	4,207,733	129,472	3,387,675	(6,165,748)	(4,210,026)	(2,009,077)	358,646	(4,134,285)
Active participants	97	94	93	97	100	102	99	101	95	91
Inactive participants	90	89	84	80	81	79	77	76	75	77
Average Active Salary	74,534	74,295	70,665	70,960	70,176	70,960	66,908	62,229	60,464	59,121
Total Salary	7,229,831	6,983,751	6,571,832	6,883,131	7,017,586	7,237,917	6,623,914	6,285,094	5,744,071	5,379,969
Internal Rate of Return - 10 years	6.18%									
Payroll Growth Rate - 10 years	3.79%									
ASSETS										
Cash , NOW, Money Market	2,519,448	1,078,120	2,271,005	60,721	34,881	145,169	1,568,965	113,275	1,489,549	678,166
Fixed Instruments	14,755,822	13,345,057	14,553,501	-	-	9,094,379	8,741,975	-	13,004,930	13,642,029
Equities	56,931,143	51,339,967	42,831,248	58,932,092	50,974,840	36,262,662	38,776,727	48,968,358	28,456,679	27,059,827
Receivables	127,828	-	-	-	-	1,151	-	-	218,335	198,241
Other	251,785	(2)	-	(1)	1	-	-	1	(1)	-
Total	74,586,026	65,763,142	59,655,754	58,992,812	51,009,722	45,503,361	49,087,667	49,081,634	43,169,492	41,578,263
INCOME										
From municipality	3,842,882	3,752,286	3,821,175	3,486,399	3,202,615	2,997,872	2,798,657	2,417,120	1,903,310	1,481,440
From members	696,369	677,019	672,998	635,862	667,230	712,497	596,777	588,034	548,014	641,187
Other revenue	305	38,765	7,561	-	-	278	-	(194,741)	(3,500)	38,839
Total Operating Revenue	4,539,556	4,468,070	4,501,734	4,122,261	3,869,845	3,710,647	3,395,434	2,810,413	2,447,824	2,161,466
EXPENSES										
Pensions and benefits	4,391,631	4,168,865	3,754,398	3,647,637	3,507,982	3,253,911	3,158,525	3,009,626	2,983,174	2,852,649
Professional services	23,361	10,303	26,454	9,523	9,439	13,727	1,238	4,021	3,211	13,625
Other expenses	16,118	14,095	16,368	13,041	17,096	14,037	2,790	4,021	3,397	4,746
Total Operating Expenses	4,431,110	4,193,263	3,797,220	3,670,201	3,534,517	3,281,675	3,162,553	3,017,668	2,989,782	2,871,020
Net Operating Income/(Loss)	108,446	274,807	704,514	452,060	335,328	428,972	232,881	(207,255)	(541,958)	(709,554)
INVESTMENT INCOME										
Investment income/(loss)	8,873,681	5,984,034	391,080	7,342,354	5,256,840	(3,941,835)	(97,623)	6,255,271	2,273,481	1,841,578
Investment fees	167,692	153,234	147,454	99,571	81,670	71,315	119,528	156,008	122,405	107,041
Net Investment Income	8,705,989	5,830,800	243,626	7,242,783	5,175,170	(4,013,150)	(217,151)	6,099,263	2,151,076	1,734,537
Change in Net Present Assets	8,814,435	6,105,607	948,139	7,694,842	5,510,499	(3,584,179)	15,730	5,892,008	1,609,117	1,024,983

CHAMPAIGN POLICE PENSION FUND

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	85,653,177	75,063,041	67,874,509	66,623,613	57,901,666	52,600,829	55,488,801	56,633,283	49,925,449	47,255,035
Net Present Assets - Actuarial Value *	81,178,172	74,141,999	68,581,086	63,553,159	55,916,207	51,436,099	55,113,859	57,206,420	50,763,382	47,029,551
Actuarial Accrued Liability - ("AAL")	110,248,064	103,305,847	96,497,966	94,469,326	91,273,236	86,822,111	83,192,165	78,250,910	74,634,061	71,245,738
Surplus/(Unfunded AAL)	(29,069,892)	(29,163,848)	(27,916,880)	(30,916,167)	(35,357,029)	(35,386,012)	(28,078,306)	(21,044,490)	(23,870,679)	(24,216,187)
Percent Funded at Actuarial Value	73.6%	71.8%	71.1%	67.3%	61.3%	59.2%	66.2%	73.1%	68.0%	66.0%
(Increase)/Decrease in Unfunded AAL	93,956	(1,246,968)	2,999,287	4,440,862	28,983	(7,307,706)	(7,033,816)	2,826,189	345,508	(647,042)
Active participants	119	118	113	122	123	121	123	119	121	119
Inactive participants	122	122	119	111	102	103	104	104	100	102
Average Active Salary	75,043	73,335	71,848	69,670	68,682	68,178	65,312	60,437	59,592	58,241
Total Salary	8,930,091	8,653,505	8,118,801	8,499,730	8,447,873	8,249,582	8,033,356	7,192,038	7,210,670	6,930,658
Internal Rate of Return - 10 years	6.54%									
Payroll Growth Rate - 10 years	3.04%									
ASSETS										
Cash , NOW, Money Market	12,161,720	5,408,843	3,625,119	3,490,774	3,518,373	6,370,760	2,638,437	2,678,542	2,318,838	2,133,292
Fixed Instruments	26,777,066	31,013,366	34,062,432	33,630,810	30,839,695	27,470,706	30,968,979	28,956,055	25,826,054	24,255,169
Equities	46,569,883	38,439,549	29,949,538	29,258,778	23,279,479	18,518,445	21,623,498	24,761,992	21,686,245	20,715,659
Receivables	198,917	243,025	252,435	256,806	289,105	243,418	262,806	264,201	130,545	165,639
Other	6,472	8,534	19,633	10,569	12,976	11,731	13,004	(1)	-	1
Total	85,714,058	75,113,317	67,909,157	66,647,737	57,939,628	52,615,060	55,506,724	56,660,789	49,961,682	47,269,760
INCOME										
From municipality	4,642,152	4,327,098	4,108,746	3,689,647	3,363,916	3,277,517	3,336,381	3,169,450	2,925,758	2,688,175
From members	975,387	977,969	831,375	1,240,967	825,996	794,416	767,168	706,523	819,926	649,422
Other revenue	468	905	282	896	810	43,740	137,864	133,674	-	-
Total Operating Revenue	5,618,007	5,305,972	4,940,403	4,931,510	4,190,722	4,115,673	4,241,413	4,009,647	3,745,684	3,337,597
EXPENSES										
Pensions and benefits	5,086,992	4,769,729	4,441,380	4,127,944	4,085,669	4,015,170	3,865,753	3,715,824	3,369,567	3,255,618
Professional services	61,674	47,684	104,930	81,213	66,253	65,408	63,803	70,508	71,221	67,824
Other expenses	53,734	56,755	45,683	48,267	50,061	113,877	60,285	39,936	38,752	35,554
Total Operating Expenses	5,202,400	4,874,168	4,591,993	4,257,424	4,201,983	4,194,455	3,989,841	3,826,268	3,479,540	3,358,996
Net Operating Income/(Loss)	415,607	431,804	348,410	674,086	(11,261)	(78,782)	251,572	183,379	266,144	(21,399)
INVESTMENT INCOME										
Investment income/(loss)	10,572,220	7,104,175	1,220,437	8,333,238	5,551,885	(2,590,026)	(1,175,641)	6,756,583	2,592,539	3,628,445
Investment fees	397,690	347,448	317,951	285,376	239,788	219,165	220,413	232,128	188,271	151,301
Net Investment Income	10,174,530	6,756,727	902,486	8,047,862	5,312,097	(2,809,191)	(1,396,054)	6,524,455	2,404,268	3,477,144
Change in Net Present Assets	10,590,136	7,188,532	1,250,896	8,721,947	5,300,837	(2,887,972)	(1,144,482)	6,707,834	2,670,414	3,455,742

CHANNAHON FIRE PROTECTION DISTRICT FIREFIGHTERS PE

	12/31/2013	12/31/2012	12/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005	5/31/2004
KEY DATA										
Net Present Assets - Market Value	3,108,449	2,525,182	2,017,984	1,223,917	889,877	607,744	328,275	137,186	105,614	77,799
Net Present Assets - Actuarial Value *	3,151,210	2,566,925	2,041,574	1,192,921	889,877	607,744	328,275	137,186	105,614	77,799
Actuarial Accrued Liability - ("AAL")	2,303,324	1,823,066	1,846,670	762,017	546,046	427,210	185,498	178,631	145,333	114,744
Surplus/(Unfunded AAL)	847,886	743,859	194,904	430,904	343,831	180,534	142,777	(41,445)	(39,719)	(36,945)
Percent Funded at Actuarial Value	136.8%	140.8%	110.6%	156.5%	163.0%	142.3%	177.0%	76.8%	72.7%	67.8%
(Increase)/Decrease in Unfunded AAL	104,027	548,955	(236,000)	87,073	163,297	37,757	184,222	(1,726)	(2,774)	663,491
Active participants	14	11	11	11	11	11	11	1	1	1
Inactive participants	2	2	-	-	-	-	-	-	-	-
Average Active Salary	64,782	67,531	63,444	58,270	56,898	54,392	48,599	81,684	78,542	75,521
Total Salary	906,951	742,838	697,879	640,967	625,883	598,307	534,593	81,684	78,542	75,521
Internal Rate of Return - 10 years	3.15%									
Payroll Growth Rate - 10 years	28.84%									
ASSETS										
Cash , NOW, Money Market	34,947	30,751	28,009	49,902	889,877	584,367	328,275	137,186	105,614	77,799
Fixed Instruments	1,940,667	2,236,893	1,773,624	1,050,942	-	-	-	-	-	-
Equities	1,121,632	257,537	216,352	114,149	-	-	-	-	-	-
Receivables	11,202	-	-	8,923	-	23,377	-	-	-	-
Other	1	1	(1)	1	-	-	-	-	-	-
Total	3,108,449	2,525,182	2,017,984	1,223,917	889,877	607,744	328,275	137,186	105,614	77,799
INCOME										
From municipality	354,976	337,269	293,726	229,397	218,728	211,551	157,165	19,646	18,813	18,356
From members	82,597	90,759	35,905	60,999	58,757	54,667	25,862	7,939	6,867	6,198
Other revenue	-	2,081	-	34,393	-	-	-	-	-	519
Total Operating Revenue	437,573	430,109	329,631	324,789	277,485	266,218	183,027	27,585	25,680	25,073
EXPENSES										
Pensions and benefits	2,387	2,309	-	-	-	-	-	-	-	-
Professional services	1,618	5,065	-	4,953	-	-	-	-	-	-
Other expenses	3,765	8,204	4,638	750	3,091	-	-	-	-	-
Total Operating Expenses	7,770	15,578	4,638	5,703	3,091	-	-	-	-	-
Net Operating Income/(Loss)	429,803	414,531	324,993	319,086	274,394	266,218	183,027	27,585	25,680	25,073
INVESTMENT INCOME										
Investment income/(loss)	164,339	109,819	52,997	18,697	7,739	13,251	8,062	3,987	2,135	-
Investment fees	10,876	17,152	3,989	3,744	-	-	-	-	-	-
Net Investment Income	153,463	92,667	49,008	14,953	7,739	13,251	8,062	3,987	2,135	-
Change in Net Present Assets	583,267	507,198	794,067	334,040	282,133	279,469	191,089	31,572	27,815	25,073

CHANNAHON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	5,904,812	5,241,718	4,520,524	4,041,686	3,379,523	2,978,135	2,655,673	2,379,573	2,048,333	1,759,524
Net Present Assets - Actuarial Value *	5,995,086	5,389,531	4,683,950	-	3,379,780	2,978,091	2,655,583	2,387,407	2,064,858	1,767,024
Actuarial Accrued Liability - ("AAL")	10,431,624	8,502,255	8,660,455	6,471,141	6,471,141	5,797,154	4,941,025	3,347,176	4,040,369	3,422,785
Surplus/(Unfunded AAL)	(4,436,538)	(3,112,724)	(3,976,505)	(6,471,141)	(3,091,361)	(2,819,063)	(2,285,442)	(959,769)	(1,975,511)	(1,655,761)
Percent Funded at Actuarial Value	57.5%	63.4%	54.1%	0.0%	52.2%	51.4%	53.7%	71.3%	51.1%	51.6%
(Increase)/Decrease in Unfunded AAL	(1,323,814)	863,781	2,494,636	(3,379,780)	(272,298)	(533,621)	(1,325,673)	1,015,742	(319,750)	(243,680)
Active participants	23	23	24	23	23	24	21	18	17	17
Inactive participants	10	10	8	2	2	2	2	-	1	-
Average Active Salary	74,581	72,565	70,158	64,354	64,354	60,295	55,642	53,021	53,465	53,870
Total Salary	1,715,360	1,668,999	1,683,792	1,480,146	1,480,146	1,447,089	1,168,479	954,384	908,900	915,789
Internal Rate of Return - 10 years	4.90%									
Payroll Growth Rate - 10 years	7.67%									
ASSETS										
Cash , NOW, Money Market	3,310,113	2,742,079	2,573,584	1,975,934	2,190,008	2,254,886	1,778,119	1,521,017	1,148,823	892,506
Fixed Instruments	-	100,461	202,848	198,024	199,743	200,044	296,090	288,166	279,475	288,500
Equities	2,586,027	2,399,175	1,736,617	1,859,097	980,669	509,601	566,413	549,017	608,485	570,622
Receivables	9,774	3,168	8,502	9,414	11,286	14,254	15,649	21,908	12,003	8,283
Other	(1)	(1)	(1)	-	-	-	-	-	-	-
Total	5,905,913	5,244,882	4,521,550	4,042,469	3,381,706	2,978,785	2,656,271	2,380,108	2,048,786	1,759,911
INCOME										
From municipality	426,674	414,165	374,702	370,725	208,686	286,860	228,153	151,010	141,305	130,519
From members	160,347	167,887	164,307	157,264	146,320	139,464	99,182	106,358	90,239	86,140
Other revenue	2,233	-	-	(1)	-	-	-	-	-	-
Total Operating Revenue	589,254	582,052	539,009	527,988	355,006	426,324	327,335	257,368	231,544	216,659
EXPENSES										
Pensions and benefits	287,343	114,560	111,223	104,873	112,434	122,740	175,343	47,931	14,713	6,202
Professional services	19,060	8,995	6,500	7,224	10,620	10,799	5,200	4,626	6,963	5,980
Other expenses	16,277	12,086	13,678	5,685	9,442	4,317	1,979	750	935	1,561
Total Operating Expenses	322,680	135,641	131,401	117,782	132,496	137,856	182,522	53,307	22,611	13,743
Net Operating Income/(Loss)	266,574	446,411	407,608	410,206	222,510	288,468	144,813	204,061	208,933	202,916
INVESTMENT INCOME										
Investment income/(loss)	407,765	279,711	72,425	254,118	179,483	33,996	133,799	133,943	81,444	48,639
Investment fees	11,245	4,928	1,195	2,161	605	-	2,511	6,764	1,568	1,629
Net Investment Income	396,520	274,783	71,230	251,957	178,878	33,996	131,288	127,179	79,876	47,010
Change in Net Present Assets	663,094	721,194	478,838	662,163	401,388	322,462	276,100	331,240	288,809	249,926

CHARLESTON FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	13,533,634	13,214,151	12,462,119	12,463,387	11,584,458	10,446,848	12,920,203	13,366,498	12,671,834	12,005,608
Net Present Assets - Actuarial Value *	13,521,560	13,137,048	12,816,336	-	11,634,764	10,572,628	12,859,818	13,403,092	12,978,746	12,016,795
Actuarial Accrued Liability - ("AAL")	28,226,804	27,477,458	26,548,779	22,852,310	22,852,310	22,501,739	21,843,609	20,519,220	18,422,385	17,601,266
Surplus/(Unfunded AAL)	(14,705,244)	(14,340,410)	(13,732,443)	(22,852,310)	(11,217,546)	(11,929,111)	(8,983,791)	(7,116,128)	(5,443,639)	(5,584,471)
Percent Funded at Actuarial Value	47.9%	47.8%	48.3%	0.0%	50.9%	47.0%	58.9%	65.3%	70.5%	68.3%
(Increase)/Decrease in Unfunded AAL	(364,834)	(607,967)	9,119,867	(11,634,764)	711,565	(2,945,320)	(1,867,663)	(1,672,489)	140,832	(2,173,359)
Active participants	32	32	30	31	31	32	31	30	28	32
Inactive participants	44	45	46	41	41	40	35	33	35	29
Average Active Salary	60,720	58,175	57,382	54,428	54,428	52,935	50,711	49,688	44,766	45,659
Total Salary	1,943,033	1,861,605	1,721,457	1,687,275	1,687,275	1,693,921	1,572,029	1,490,653	1,253,453	1,461,073
Internal Rate of Return - 10 years	5.44%									
Payroll Growth Rate - 10 years	3.58%									
ASSETS										
Cash , NOW, Money Market	160,022	274,382	552,724	197,220	436,472	290,616	2,375,742	1,068,323	473,757	135,758
Fixed Instruments	5,242,981	5,746,041	5,985,105	5,331,362	4,333,512	4,230,890	4,430,329	5,757,037	6,130,452	6,741,862
Equities	8,108,304	7,155,142	5,873,577	6,868,380	6,750,945	5,833,809	6,038,584	6,435,291	5,949,579	5,033,628
Receivables	40,012	48,888	55,195	66,336	74,611	93,735	76,071	106,021	120,501	95,061
Other	1,572	2,053	1,122	8,019	-	(2)	-	1	1	(1)
Total	13,552,891	13,226,506	12,467,723	12,471,317	11,595,540	10,449,048	12,920,726	13,366,673	12,674,290	12,006,308
INCOME										
From municipality	711,004	791,765	806,563	602,905	470,257	435,586	418,505	434,223	391,303	385,469
From members	276,938	152,997	147,607	149,025	152,962	139,174	134,832	125,285	121,182	122,707
Other revenue	126	162	1,320	5,579	930	252	8,631	-	-	-
Total Operating Revenue	988,068	944,924	955,490	757,509	624,149	575,012	561,968	559,508	512,485	508,176
EXPENSES										
Pensions and benefits	1,459,630	1,445,481	1,340,895	1,191,217	1,172,363	1,146,845	1,097,096	1,012,862	899,719	778,136
Professional services	7,708	17,687	9,754	27,173	31,806	53,593	18,042	18,002	20,597	20,762
Other expenses	9,912	11,530	11,389	9,532	13,438	11,915	10,223	7,586	6,809	6,431
Total Operating Expenses	1,477,250	1,474,698	1,362,038	1,227,922	1,217,607	1,212,353	1,125,361	1,038,450	927,125	805,329
Net Operating Income/(Loss)	(489,182)	(529,774)	(406,548)	(470,413)	(593,458)	(637,341)	(563,393)	(478,942)	(414,640)	(297,153)
INVESTMENT INCOME										
Investment income/(loss)	876,162	1,335,578	460,290	1,407,525	1,790,312	(1,774,847)	187,934	1,245,578	1,117,283	645,963
Investment fees	67,496	53,772	55,009	58,184	59,244	61,167	70,837	71,972	36,417	50,735
Net Investment Income	808,666	1,281,806	405,281	1,349,341	1,731,068	(1,836,014)	117,097	1,173,606	1,080,866	595,228
Change in Net Present Assets	319,483	752,032	(1,268)	878,929	1,137,610	(2,473,355)	(446,295)	694,664	666,226	298,075

CHARLESTON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	11,844,935	11,502,914	10,580,791	10,423,609	9,608,295	8,561,537	10,274,020	10,365,058	9,628,612	8,908,716
Net Present Assets - Actuarial Value *	11,798,996	11,328,192	10,812,887	-	9,651,545	8,616,276	10,217,135	10,393,318	9,699,734	8,845,894
Actuarial Accrued Liability - ("AAL")	24,046,568	23,273,401	22,780,363	20,772,711	20,772,711	18,555,586	18,038,996	17,361,909	16,757,682	14,887,708
Surplus/(Unfunded AAL)	(12,247,572)	(11,945,209)	(11,967,476)	(20,772,711)	(11,121,166)	(9,939,310)	(7,821,861)	(6,968,591)	(7,057,948)	(6,041,814)
Percent Funded at Actuarial Value	49.1%	48.7%	47.5%	0.0%	46.5%	46.4%	56.6%	59.9%	57.9%	59.4%
(Increase)/Decrease in Unfunded AAL	(302,363)	22,267	8,805,235	(9,651,545)	(1,181,856)	(2,117,449)	(853,270)	89,357	(1,016,134)	(1,716,837)
Active participants	32	31	30	33	33	32	32	32	30	32
Inactive participants	27	27	26	25	25	22	20	19	20	16
Average Active Salary	59,021	57,181	57,474	52,586	52,586	51,922	51,216	49,677	49,490	47,827
Total Salary	1,888,677	1,772,626	1,724,222	1,735,354	1,735,354	1,661,494	1,638,920	1,589,676	1,484,694	1,530,471
Internal Rate of Return - 10 years	5.69%									
Payroll Growth Rate - 10 years	2.17%									
ASSETS										
Cash , NOW, Money Market	2,021,788	2,025,618	712,332	195,886	350,278	376,976	1,877,599	891,515	468,886	120,036
Fixed Instruments	3,084,406	3,477,960	4,909,919	4,497,043	3,656,994	3,434,323	3,326,314	4,086,597	4,323,536	4,668,513
Equities	6,727,875	5,953,912	4,911,476	5,672,596	5,540,084	4,673,878	5,008,526	5,308,919	4,746,539	4,056,192
Receivables	46,581	53,204	49,399	67,373	68,349	76,460	62,282	78,769	89,651	64,674
Other	4,354	-	-	1	(1)	-	(1)	(1)	-	1
Total	11,885,004	11,510,694	10,583,126	10,432,899	9,615,704	8,561,637	10,274,720	10,365,799	9,628,612	8,909,416
INCOME										
From municipality	665,412	734,408	700,017	529,766	426,813	424,024	398,004	326,154	282,365	279,965
From members	182,171	178,011	178,287	210,041	176,113	162,487	213,444	155,231	145,223	150,947
Other revenue	101	29	1,178	103	571	16,692	4,904	-	-	1
Total Operating Revenue	847,684	912,448	879,482	739,910	603,497	603,203	616,352	481,385	427,588	430,913
EXPENSES										
Pensions and benefits	1,147,379	1,133,047	1,126,228	1,007,718	932,021	750,806	739,348	658,653	617,129	412,385
Professional services	11,111	29,187	18,564	20,608	35,108	14,223	27,320	6,438	12,340	14,472
Other expenses	9,989	12,599	11,119	13,518	13,378	9,961	8,107	7,158	6,724	6,976
Total Operating Expenses	1,168,479	1,174,833	1,155,911	1,041,844	980,507	774,990	774,775	672,249	636,193	433,833
Net Operating Income/(Loss)	(320,795)	(262,385)	(276,429)	(301,934)	(377,010)	(171,787)	(158,423)	(190,864)	(208,605)	(2,920)
INVESTMENT INCOME										
Investment income/(loss)	725,995	1,233,022	486,315	1,166,550	1,473,580	(1,490,360)	122,842	977,119	970,210	480,155
Investment fees	63,179	48,514	52,704	49,303	49,812	50,336	55,457	49,809	41,709	25,494
Net Investment Income	662,816	1,184,508	433,611	1,117,247	1,423,768	(1,540,696)	67,385	927,310	928,501	454,661
Change in Net Present Assets	342,021	922,123	157,182	815,314	1,046,758	(1,712,483)	(91,038)	736,446	719,896	451,741

CHATHAM FPD FIREFIGHTER'S PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	2,068,055	1,853,954	1,666,229	1,469,687	1,182,200	973,298	748,164	559,459	235,553	186,628
Net Present Assets - Actuarial Value *	2,184,886	1,972,745	1,748,285	1,527,784	1,182,200	973,298	748,164	559,459	235,553	186,628
Actuarial Accrued Liability - ("AAL")	4,098,564	3,151,027	2,731,903	2,353,798	1,214,653	829,820	858,005	619,226	388,621	229,355
Surplus/(Unfunded AAL)	(1,913,678)	(1,178,282)	(983,618)	(826,014)	(32,453)	143,478	(109,841)	(59,767)	(153,068)	(42,727)
Percent Funded at Actuarial Value	53.3%	62.6%	64.0%	64.9%	97.3%	117.3%	87.2%	90.3%	60.6%	81.4%
(Increase)/Decrease in Unfunded AAL	(735,396)	(194,664)	(157,604)	(793,561)	(175,931)	253,319	(50,074)	93,301	(110,341)	(36,016)
Active participants	16	15	15	15	15	16	12	13	13	9
Inactive participants	-	-	-	-	-	-	-	-	-	-
Average Active Salary	54,048	51,445	50,057	47,389	48,452	45,062	45,865	39,749	37,388	27,142
Total Salary	864,763	771,674	750,860	710,834	726,774	720,990	550,380	516,740	486,048	244,279
Internal Rate of Return - 10 years	2.76%									
Payroll Growth Rate - 10 years	13.47%									
ASSETS										
Cash , NOW, Money Market	176,834	295,201	326,133	226,022	1,182,200	973,298	748,164	559,459	235,553	186,628
Fixed Instruments	1,467,065	1,187,609	1,159,075	1,098,362	-	-	-	-	-	-
Equities	415,975	366,257	176,862	140,702	-	-	-	-	-	-
Receivables	-	4,887	4,158	4,601	-	-	-	-	-	-
Other	8,181	-	1	-	-	-	-	-	-	-
Total	2,068,055	1,853,954	1,666,229	1,469,687	1,182,200	973,298	748,164	559,459	235,553	186,628
INCOME										
From municipality	125,000	99,805	94,778	192,757	112,950	125,586	115,725	261,942	-	-
From members	73,286	76,307	74,618	75,218	70,124	67,428	53,219	49,452	39,648	35,833
Other revenue	(1)	-	1	-	-	-	-	-	-	-
Total Operating Revenue	198,285	176,112	169,397	267,975	183,074	193,014	168,944	311,394	39,648	35,833
EXPENSES										
Pensions and benefits	34,228	-	2,409	-	-	-	5,382	-	-	-
Professional services	-	16,485	6,391	3,199	400	-	1,925	4,523	-	-
Other expenses	3,118	4,780	2,231	3,336	1,070	1,112	458	240	-	-
Total Operating Expenses	37,346	21,265	11,031	6,535	1,470	1,112	7,765	4,763	-	-
Net Operating Income/(Loss)	160,939	154,847	158,366	261,440	181,604	191,902	161,179	306,631	39,648	35,833
INVESTMENT INCOME										
Investment income/(loss)	53,196	40,430	42,707	30,158	27,299	32,625	27,526	17,275	9,277	4,104
Investment fees	35	7,551	4,531	4,111	-	-	-	-	-	-
Net Investment Income	53,161	32,879	38,176	26,047	27,299	32,625	27,526	17,275	9,277	4,104
Change in Net Present Assets	214,101	187,725	196,542	287,487	208,902	225,134	188,705	323,906	48,925	39,937

CHATHAM POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	5,265,220	4,954,033	4,494,901	4,211,877	3,782,853	3,325,167	2,970,824	2,612,181	2,275,647	1,959,697
Net Present Assets - Actuarial Value *	5,550,560	5,156,121	4,634,816	4,211,877	3,782,853	3,325,167	2,970,824	2,613,447	2,279,353	1,960,296
Actuarial Accrued Liability - ("AAL")	8,252,636	7,894,121	7,055,470	5,840,971	5,535,564	5,016,265	4,684,275	4,183,297	3,736,142	3,267,479
Surplus/(Unfunded AAL)	(2,702,076)	(2,738,000)	(2,420,654)	(1,629,094)	(1,752,711)	(1,691,098)	(1,713,451)	(1,569,850)	(1,456,789)	(1,307,183)
Percent Funded at Actuarial Value	67.3%	65.3%	65.7%	72.1%	68.3%	66.3%	63.4%	62.5%	61.0%	60.0%
(Increase)/Decrease in Unfunded AAL	35,924	(317,346)	(791,560)	123,617	(61,613)	22,353	(143,601)	(113,061)	(149,606)	(107,807)
Active participants	16	15	15	15	15	15	15	14	13	13
Inactive participants	4	3	3	2	2	-	-	-	-	-
Average Active Salary	66,358	68,904	64,900	57,304	57,304	59,336	56,842	55,503	55,940	53,152
Total Salary	1,061,728	1,033,556	973,505	859,554	859,554	890,038	852,627	777,045	727,226	690,980
Internal Rate of Return - 10 years	3.61%									
Payroll Growth Rate - 10 years	4.61%									
ASSETS										
Cash , NOW, Money Market	3,567,515	4,013,839	3,825,727	4,016,719	3,606,042	3,184,967	2,758,092	2,265,051	1,838,945	1,583,060
Fixed Instruments	406,579	-	-	-	-	-	-	148,734	260,091	258,337
Equities	1,279,862	931,544	657,003	169,286	147,392	103,983	170,030	173,789	154,080	107,330
Receivables	11,264	8,649	12,171	25,873	29,419	36,218	42,701	24,608	22,531	10,970
Other	-	1	-	(1)	-	(1)	1	(1)	-	-
Total	5,265,220	4,954,033	4,494,901	4,211,877	3,782,853	3,325,167	2,970,824	2,612,181	2,275,647	1,959,697
INCOME										
From municipality	289,264	327,890	275,939	283,016	244,569	207,109	164,776	141,942	114,859	93,300
From members	121,633	100,729	113,594	91,536	123,899	88,553	94,216	73,829	94,268	65,547
Other revenue	1	-	14	38	72	191	520	252	(1)	91
Total Operating Revenue	410,898	428,619	389,547	374,590	368,540	295,853	259,512	216,023	209,126	158,938
EXPENSES										
Pensions and benefits	224,400	126,796	190,304	104,801	81,764	-	18,668	-	-	18,711
Professional services	1,800	500	1,500	-	1,200	-	1,200	-	900	-
Other expenses	2,717	3,093	3,252	1,423	994	1,038	455	392	351	358
Total Operating Expenses	228,917	130,389	195,056	106,224	83,958	1,038	20,323	392	1,251	19,069
Net Operating Income/(Loss)	181,981	298,230	194,491	268,366	284,582	294,815	239,189	215,631	207,875	139,869
INVESTMENT INCOME										
Investment income/(loss)	134,934	169,625	92,270	161,409	173,105	59,528	119,849	121,423	108,596	68,098
Investment fees	5,727	8,724	3,737	751	-	-	395	520	521	520
Net Investment Income	129,207	160,901	88,533	160,658	173,105	59,528	119,454	120,903	108,075	67,578
Change in Net Present Assets	311,187	459,132	283,024	429,024	457,686	354,343	358,643	336,534	315,950	207,448

CHERRY VALLEY FPD FIREFIGHTER'S PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA									
Net Present Assets - Market Value	2,305,209	2,005,905	1,640,848	1,272,370	982,506	722,283	527,620	266,657	32,071
Net Present Assets - Actuarial Value *	2,409,152	2,011,471	1,622,800	1,233,067	958,209	699,318	529,044	266,657	32,071
Actuarial Accrued Liability - ("AAL")	3,930,891	3,062,739	2,457,579	903,260	841,393	603,145	316,247	114,936	(17,620)
Surplus/(Unfunded AAL)	(1,521,739)	(1,051,268)	(834,779)	329,807	116,816	96,173	212,797	151,721	49,691
Percent Funded at Actuarial Value	61.3%	65.7%	66.0%	136.5%	113.9%	115.9%	167.3%	232.0%	-182.0%
(Increase)/Decrease in Unfunded AAL	(470,471)	(216,489)	(1,164,586)	212,991	20,643	(116,624)	61,076	102,030	
Active participants	14	14	14	14	14	14	14	10	10
Inactive participants	-	-	-	-	-	-	-	-	-
Average Active Salary	70,298	68,382	63,771	62,557	58,013	55,020	48,471	45,170	39,570
Total Salary	984,176	957,348	892,798	875,798	812,186	770,281	678,600	451,700	395,700
Internal Rate of Return - 10 years	NA								
Payroll Growth Rate - 10 years	NA								
ASSETS									
Cash , NOW, Money Market	79,974	58,829	38,883	79,372	24,434	40,412	37,431	266,657	32,071
Fixed Instruments	1,982,879	1,733,046	1,429,830	1,053,067	851,089	605,310	434,557	-	-
Equities	227,746	199,915	161,293	130,846	99,361	71,256	52,313	-	-
Receivables	16,510	14,114	10,842	9,085	7,621	5,305	3,319	-	-
Other	-	1	-	-	1	-	-	-	-
Total	2,307,109	2,005,905	1,640,848	1,272,370	982,506	722,283	527,620	266,657	32,071
INCOME									
From municipality	221,958	209,528	191,975	151,978	135,020	111,278	189,529	196,024	20,749
From members	92,491	89,878	83,440	79,267	75,015	68,238	58,151	39,612	11,215
Other revenue	(10,006)	3,280	(1)	(1)	-	(1)	(1)	(1)	-
Total Operating Revenue	304,443	302,686	275,414	231,244	210,035	179,515	247,679	235,635	31,964
EXPENSES									
Pensions and benefits	-	-	-	-	-	-	-	-	-
Professional services	6,748	2,600	2,525	4,425	2,950	2,675	1,290	2,192	-
Other expenses	7,571	7,565	3,346	5,254	1,835	2,958	555	1,385	-
Total Operating Expenses	14,319	10,165	5,871	9,679	4,785	5,633	1,845	3,577	-
Net Operating Income/(Loss)	290,124	292,521	269,543	221,565	205,250	173,882	245,834	232,058	31,964
INVESTMENT INCOME									
Investment income/(loss)	17,742	79,854	104,765	72,830	58,357	23,348	15,546	2,528	107
Investment fees	8,562	7,318	5,830	4,532	3,384	2,567	417	-	-
Net Investment Income	9,180	72,536	98,935	68,298	54,973	20,781	15,129	2,528	107
Change in Net Present Assets	299,304	365,057	368,478	289,864	260,223	194,663	260,963	234,586	

CHERRY VALLEY POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,498,610	2,329,847	2,006,338	1,706,459	1,563,257	1,416,696	1,232,096	1,064,153	909,903	579,939
Net Present Assets - Actuarial Value *	2,608,703	2,311,644	1,960,642	1,706,459	1,563,257	1,416,696	1,232,096	1,064,153	909,903	579,939
Actuarial Accrued Liability - ("AAL")	11,929,932	10,501,433	9,842,851	7,147,586	7,028,534	6,733,828	5,875,134	5,540,161	4,896,664	3,847,357
Surplus/(Unfunded AAL)	(9,321,229)	(8,189,789)	(7,882,209)	(5,441,127)	(5,465,277)	(5,317,132)	(4,643,038)	(4,476,008)	(3,986,761)	(3,267,418)
Percent Funded at Actuarial Value	21.9%	22.0%	19.9%	23.9%	22.2%	21.0%	21.0%	19.2%	18.6%	15.1%
(Increase)/Decrease in Unfunded AAL	(1,131,440)	(307,580)	(2,441,082)	24,150	(148,145)	(674,094)	(167,030)	(489,247)	(719,343)	(144,217)
Active participants	13	15	15	15	15	15	15	13	12	15
Inactive participants	10	7	7	7	7	7	6	6	6	2
Average Active Salary	64,302	61,956	57,441	54,974	54,974	52,382	51,484	50,690	49,038	43,991
Total Salary	835,927	929,334	861,610	824,615	824,615	785,736	772,267	658,971	588,454	659,858
Internal Rate of Return - 10 years	3.76%									
Payroll Growth Rate - 10 years	3.06%									
ASSETS										
Cash , NOW, Money Market	207,460	73,122	249,586	440,682	767,831	868,237	683,400	644,109	539,708	240,106
Fixed Instruments	718,662	1,254,921	233,912	226,444	305,480	531,485	526,675	420,044	370,195	339,834
Equities	1,566,949	991,292	1,522,840	1,039,334	489,947	16,974	22,021	-	-	-
Receivables	5,538	10,512	-	-	-	-	-	-	-	-
Other	1	-	-	(1)	(1)	-	-	-	-	(1)
Total	2,498,610	2,329,847	2,006,338	1,706,459	1,563,257	1,416,696	1,232,096	1,064,153	909,903	579,939
INCOME										
From municipality	443,787	376,000	291,665	238,274	231,334	230,099	219,142	220,000	209,077	218,958
From members	89,262	91,192	85,233	81,415	81,415	104,513	75,912	65,015	239,735	65,307
Other revenue	(4,974)	10,512	-	-	25	-	-	-	-	-
Total Operating Revenue	528,075	477,704	376,898	319,689	312,774	334,612	295,054	285,015	448,812	284,265
EXPENSES										
Pensions and benefits	334,628	229,847	223,302	216,881	209,920	193,028	171,797	168,445	134,360	68,186
Professional services	18,912	9,394	3,475	4,752	3,392	4,915	4,620	1,852	6,595	5,195
Other expenses	4,171	3,298	1,760	3,338	996	1,068	1,370	866	2,100	785
Total Operating Expenses	357,711	242,539	228,537	224,971	214,308	199,011	177,787	171,163	143,055	74,166
Net Operating Income/(Loss)	170,364	235,165	148,361	94,718	98,466	135,601	117,267	113,852	305,757	210,099
INVESTMENT INCOME										
Investment income/(loss)	12,456	100,825	160,639	56,582	48,095	48,999	50,676	40,398	24,206	18,790
Investment fees	14,057	12,481	9,121	8,098	-	-	-	-	-	-
Net Investment Income	(1,601)	88,344	151,518	48,484	48,095	48,999	50,676	40,398	24,206	18,790
Change in Net Present Assets	168,763	323,509	299,879	143,202	146,561	184,600	167,943	154,250	329,964	228,889

CHESTER POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,706,351	2,592,995	2,412,905	2,202,326	2,050,085	1,856,514	1,787,714	1,735,978	1,633,602	1,520,809
Net Present Assets - Actuarial Value *	2,748,528	2,570,937	2,403,563	2,202,326	2,050,085	1,856,514	1,787,714	1,735,978	1,633,602	1,520,809
Actuarial Accrued Liability - ("AAL")	3,598,250	3,206,672	3,595,788	3,293,721	3,076,944	2,867,582	2,665,432	2,510,193	2,414,630	2,246,566
Surplus/(Unfunded AAL)	(849,722)	(635,735)	(1,192,225)	(1,091,395)	(1,026,859)	(1,011,068)	(877,718)	(774,215)	(781,028)	(725,757)
Percent Funded at Actuarial Value	76.4%	80.2%	66.8%	66.9%	66.6%	64.7%	67.1%	69.2%	67.7%	67.7%
(Increase)/Decrease in Unfunded AAL	(213,987)	556,490	(100,830)	(64,536)	(15,791)	(133,350)	(103,503)	6,813	(55,271)	(250,629)
Active participants	8	7	7	8	9	8	9	9	9	9
Inactive participants	7	7	6	6	5	5	5	5	5	5
Average Active Salary	48,172	46,865	48,944	47,080	46,585	46,205	42,457	41,878	41,844	40,247
Total Salary	385,374	328,054	342,607	376,640	419,267	369,643	382,110	376,899	376,599	362,224
Internal Rate of Return - 10 years	4.32%									
Payroll Growth Rate - 10 years	0.90%									
ASSETS										
Cash , NOW, Money Market	155,864	681,565	969,916	1,069,471	1,359,866	1,317,779	1,273,543	1,299,727	1,253,204	1,186,022
Fixed Instruments	1,538,697	1,446,869	1,026,397	718,583	327,484	242,345	229,841	147,519	124,026	254,767
Equities	886,738	292,213	254,172	261,308	225,485	166,709	182,601	188,283	163,247	-
Receivables	125,052	172,348	162,420	152,965	137,250	129,681	101,728	100,448	93,126	80,020
Other	-	-	-	(1)	-	-	1	1	(1)	-
Total	2,706,351	2,592,995	2,412,905	2,202,326	2,050,085	1,856,514	1,787,714	1,735,978	1,633,602	1,520,809
INCOME										
From municipality	130,462	147,631	162,118	151,744	134,773	130,364	103,756	87,115	92,446	80,128
From members	36,135	33,564	34,794	38,773	39,201	38,267	39,505	35,619	38,032	36,768
Other revenue	-	-	1	1	-	1	-	-	-	-
Total Operating Revenue	166,597	181,195	196,913	190,518	173,974	168,632	143,261	122,734	130,478	116,896
EXPENSES										
Pensions and benefits	137,038	141,555	110,293	129,631	104,209	101,687	148,202	96,859	94,541	64,415
Professional services	2,400	2,300	5,660	3,400	2,000	3,340	2,150	5,650	7,726	3,385
Other expenses	485	1,538	410	372	658	347	1,738	2,044	1,075	1,850
Total Operating Expenses	139,923	145,393	116,363	133,403	106,867	105,374	152,090	104,553	103,342	69,650
Net Operating Income/(Loss)	26,674	35,802	80,550	57,115	67,107	63,258	(8,829)	18,181	27,136	47,246
INVESTMENT INCOME										
Investment income/(loss)	86,682	144,288	130,029	95,127	126,464	5,543	61,320	84,543	85,681	32,363
Investment fees	-	-	-	-	-	-	755	349	24	572
Net Investment Income	86,682	144,288	130,029	95,127	126,464	5,543	60,565	84,194	85,657	31,791
Change in Net Present Assets	113,356	180,090	210,579	152,241	193,571	68,800	51,736	102,376	112,793	79,037

CHICAGO HEIGHTS FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	34,650,629	33,703,665	32,571,889	33,896,082	31,373,646	28,370,207	33,723,913	33,639,977	32,540,655	31,572,534
Net Present Assets - Actuarial Value *	34,738,941	34,856,669	34,494,033	-	30,890,543	28,178,048	33,169,768	33,374,214	33,025,478	31,432,542
Actuarial Accrued Liability - ("AAL")	73,147,542	72,022,913	68,854,016	63,335,170	63,335,170	58,582,059	59,933,006	52,346,686	50,915,982	44,467,484
Surplus/(Unfunded AAL)	(38,408,601)	(37,166,244)	(34,359,983)	(63,335,170)	(32,444,627)	(30,404,011)	(26,763,238)	(18,972,472)	(17,890,504)	(13,034,942)
Percent Funded at Actuarial Value	47.5%	48.4%	50.1%	0.0%	48.8%	48.1%	55.3%	63.8%	64.9%	70.7%
(Increase)/Decrease in Unfunded AAL	(1,242,357)	(2,806,261)	28,975,187	(30,890,543)	(2,040,616)	(3,640,773)	(7,790,766)	(1,081,968)	(4,855,562)	(3,154,409)
Active participants	63	65	64	64	64	65	64	65	65	67
Inactive participants	75	77	76	75	75	72	73	69	68	69
Average Active Salary	77,069	74,281	73,624	67,638	67,638	64,211	69,503	66,872	67,538	51,579
Total Salary	4,855,334	4,828,244	4,711,932	4,328,851	4,328,851	4,173,703	4,448,188	4,346,667	4,389,952	3,455,772
Internal Rate of Return - 10 years	5.56%									
Payroll Growth Rate - 10 years	3.59%									
ASSETS										
Cash , NOW, Money Market	4,476,028	4,664,156	6,612,325	7,258,062	6,600,080	6,132,696	4,178,921	1,632,350	1,697,330	1,538,304
Fixed Instruments	7,574,002	8,272,147	9,487,455	9,114,825	10,213,045	10,544,763	15,352,386	17,110,868	17,150,875	18,535,544
Equities	21,368,549	19,084,598	14,970,936	16,395,107	13,500,822	10,835,057	13,475,637	14,274,282	12,905,394	10,670,046
Receivables	1,230,334	1,520,087	1,488,393	1,235,417	1,050,975	857,691	728,605	622,477	792,927	183,230
Other	12,637	166,316	16,895	15,055	14,969	-	3,750	-	-	646,147
Total	34,661,550	33,707,304	32,576,004	34,018,466	31,379,891	28,370,207	33,739,299	33,639,977	32,546,526	31,573,271
INCOME										
From municipality	1,256,283	1,852,018	1,867,441	1,599,836	1,307,417	925,600	897,659	693,205	793,687	790,197
From members	474,698	447,927	422,426	427,377	423,505	379,496	428,917	427,289	418,120	359,455
Other revenue	(447,282)	298,105	2,262	68,927	57,688	6,387	19,281	3,840	1,074	28,142
Total Operating Revenue	1,283,699	2,598,050	2,292,129	2,096,140	1,788,610	1,311,483	1,345,857	1,124,334	1,212,881	1,177,794
EXPENSES										
Pensions and benefits	3,809,256	3,680,919	3,459,878	3,367,747	3,226,095	2,875,274	2,644,571	2,479,355	2,270,296	2,106,784
Professional services	53,214	26,008	29,780	21,501	21,335	2,000	2,000	2,077	4,375	14,356
Other expenses	20,244	16,884	14,410	16,786	17,500	22,770	14,772	15,727	18,198	16,342
Total Operating Expenses	3,882,714	3,723,811	3,504,068	3,406,034	3,264,930	2,900,044	2,661,343	2,497,159	2,292,869	2,137,482
Net Operating Income/(Loss)	(2,599,015)	(1,125,761)	(1,211,939)	(1,309,894)	(1,476,320)	(1,588,561)	(1,315,486)	(1,372,825)	(1,079,988)	(959,688)
INVESTMENT INCOME										
Investment income/(loss)	3,708,664	2,392,109	23,441	3,958,448	4,604,620	(3,639,444)	1,595,735	2,619,584	2,138,534	1,894,977
Investment fees	162,685	134,572	135,695	126,118	124,861	125,700	196,313	147,437	90,425	87,681
Net Investment Income	3,545,979	2,257,537	(112,254)	3,832,330	4,479,759	(3,765,144)	1,399,422	2,472,147	2,048,109	1,807,296
Change in Net Present Assets	946,964	1,131,776	(1,324,193)	2,522,436	3,003,439	(5,353,706)	83,936	1,099,322	968,121	847,608

CHICAGO HEIGHTS POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	43,590,865	42,131,420	40,402,358	40,763,539	38,551,738	33,414,451	33,862,626	32,644,236	31,384,818	31,042,233
Net Present Assets - Actuarial Value *	44,355,384	43,419,894	42,207,980	-	38,394,332	32,774,638	33,158,337	32,398,236	31,855,537	31,431,970
Actuarial Accrued Liability - ("AAL")	86,203,908	82,098,856	77,490,090	69,120,649	69,120,649	64,156,559	63,933,109	60,231,288	54,404,693	45,122,407
Surplus/(Unfunded AAL)	(41,848,524)	(38,678,962)	(35,282,110)	(69,120,649)	(30,726,317)	(31,381,921)	(30,774,772)	(27,833,052)	(22,549,156)	(13,690,437)
Percent Funded at Actuarial Value	51.5%	52.9%	54.5%	0.0%	55.5%	51.1%	51.9%	53.8%	58.6%	69.7%
(Increase)/Decrease in Unfunded AAL	(3,169,562)	(3,396,852)	33,838,539	(38,394,332)	655,604	(607,149)	(2,941,720)	(5,283,896)	(8,858,719)	(3,829,555)
Active participants	82	82	80	80	80	77	82	87	88	77
Inactive participants	72	70	66	63	63	61	59	54	52	49
Average Active Salary	79,467	78,109	75,684	70,910	70,910	66,062	71,391	69,640	65,001	52,532
Total Salary	6,516,291	6,404,951	6,054,722	5,672,806	5,672,806	5,086,812	5,854,086	6,058,672	5,720,126	4,044,968
Internal Rate of Return - 10 years	5.97%									
Payroll Growth Rate - 10 years	4.81%									
ASSETS										
Cash , NOW, Money Market	1,478,199	3,571,020	2,651,935	5,697,320	15,102,551	2,189,058	9,565,912	9,361,528	1,531,319	1,563,844
Fixed Instruments	17,792,707	16,709,439	18,962,234	16,630,519	8,016,422	15,952,439	22,886,459	21,908,590	20,654,543	21,408,713
Equities	22,952,132	20,622,837	17,691,754	17,308,723	14,550,066	14,432,127	533,940	623,407	8,497,308	7,392,163
Receivables	1,376,720	1,233,244	1,118,625	1,114,280	861,862	827,166	925,281	769,906	236,761	267,188
Other	20,256	20,684	20,142	18,202	31,327	26,731	-	-	464,887	410,325
Total	43,620,014	42,157,224	40,444,690	40,769,044	38,562,228	33,427,521	33,911,592	32,663,431	31,384,818	31,042,233
INCOME										
From municipality	1,531,964	1,738,526	1,707,443	1,826,570	1,714,641	1,484,270	745,219	589,655	597,163	506,522
From members	639,304	621,775	671,610	603,562	577,504	527,382	673,515	552,109	554,391	433,336
Other revenue	30,451	64,145	-	70,175	(79,428)	(157,158)	-	-	-	-
Total Operating Revenue	2,201,719	2,424,446	2,379,053	2,500,307	2,212,717	1,854,494	1,418,734	1,141,764	1,151,554	939,858
EXPENSES										
Pensions and benefits	3,618,097	3,405,305	3,206,809	2,915,227	2,801,662	2,661,564	2,319,404	2,171,897	2,008,910	1,815,051
Professional services	32,202	34,114	30,042	27,865	30,514	22,499	5,914	11,833	16,281	7,471
Other expenses	9,860	11,455	9,637	9,255	6,783	6,532	12,378	12,218	14,008	16,025
Total Operating Expenses	3,660,159	3,450,874	3,246,488	2,952,347	2,838,959	2,690,595	2,337,696	2,195,948	2,039,199	1,838,547
Net Operating Income/(Loss)	(1,458,440)	(1,026,428)	(867,435)	(452,040)	(626,242)	(836,101)	(918,962)	(1,054,184)	(887,645)	(898,689)
INVESTMENT INCOME										
Investment income/(loss)	3,086,361	2,938,247	659,169	2,814,623	5,933,807	502,028	2,290,652	2,482,135	1,377,069	921,158
Investment fees	168,476	182,756	152,915	150,782	170,278	114,102	153,300	168,533	146,839	172,701
Net Investment Income	2,917,885	2,755,491	506,254	2,663,841	5,763,529	387,926	2,137,352	2,313,602	1,230,230	748,457
Change in Net Present Assets	1,459,445	1,729,062	(361,181)	2,211,801	5,137,287	(448,175)	1,218,390	1,259,418	342,585	(150,232)

CHICAGO RIDGE FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	10,297,049	9,633,476	8,240,582	7,378,953	6,815,769	5,968,373	5,059,044	5,114,789	4,531,206	3,978,590
Net Present Assets - Actuarial Value *	10,387,629	9,522,835	8,627,161	7,760,534	6,788,385	5,983,402	5,066,663	5,177,394	4,550,094	3,986,271
Actuarial Accrued Liability - ("AAL")	16,603,669	15,238,147	13,611,123	12,782,703	11,507,376	10,592,180	10,199,651	9,319,812	8,160,271	7,328,985
Surplus/(Unfunded AAL)	(6,216,040)	(5,715,312)	(4,983,962)	(5,022,169)	(4,718,991)	(4,608,778)	(5,132,988)	(4,142,418)	(3,610,177)	(3,342,714)
Percent Funded at Actuarial Value	62.6%	62.5%	63.4%	60.7%	59.0%	56.5%	49.7%	55.6%	55.8%	54.4%
(Increase)/Decrease in Unfunded AAL	(500,728)	(731,350)	38,207	(303,178)	(110,213)	524,210	(990,570)	(532,241)	(267,463)	(326,602)
Active participants	15	17	18	18	19	19	19	19	19	19
Inactive participants	10	8	6	7	5	6	4	4	4	3
Average Active Salary	84,693	80,815	82,430	81,227	81,964	79,090	78,229	75,529	72,098	68,157
Total Salary	1,270,390	1,373,855	1,483,746	1,462,079	1,557,313	1,502,712	1,486,360	1,435,057	1,369,861	1,294,978
Internal Rate of Return - 10 years	3.88%									
Payroll Growth Rate - 10 years	0.23%									
ASSETS										
Cash , NOW, Money Market	1,938,962	1,303,363	1,547,973	2,335,153	3,547,638	1,830,206	1,922,270	1,087,350	1,274,270	582,830
Fixed Instruments	2,346,020	3,566,047	3,376,455	1,567,677	1,668,624	2,818,802	2,118,295	1,195,056	640,231	317,781
Equities	6,028,963	4,781,035	3,336,998	3,466,738	1,554,558	1,296,911	983,376	2,774,335	2,620,421	2,941,819
Receivables	380	557	1,017	20,319	55,883	30,510	43,283	67,456	2,101	141,480
Other	371	366	351	2,483	333	349	200	(1)	-	-
Total	10,314,696	9,651,368	8,262,794	7,392,370	6,827,036	5,976,778	5,067,424	5,124,196	4,537,023	3,983,910
INCOME										
From municipality	618,952	563,305	535,212	569,070	513,234	510,821	465,287	366,173	255,089	260,915
From members	119,105	128,356	149,421	142,649	147,244	141,744	140,943	135,902	151,185	122,439
Other revenue	(177)	(460)	(1,368)	498	(4,714)	(11,804)	15,844	899	(3,456)	4,580
Total Operating Revenue	737,880	691,201	683,265	712,217	655,764	640,761	622,074	502,974	402,818	387,934
EXPENSES										
Pensions and benefits	426,374	317,473	193,119	167,703	92,189	92,341	92,109	92,141	100,160	92,412
Professional services	23,513	17,278	34,822	18,740	16,895	14,395	12,660	11,990	10,570	8,091
Other expenses	4,956	6,236	4,370	6,220	2,300	2,063	1,917	1,612	5,206	1,283
Total Operating Expenses	454,843	340,987	232,311	192,663	111,384	108,799	106,686	105,743	115,936	101,786
Net Operating Income/(Loss)	283,037	350,214	450,954	519,554	544,380	531,962	515,388	397,231	286,882	286,148
INVESTMENT INCOME										
Investment income/(loss)	442,219	1,094,271	456,780	85,640	340,046	408,367	(542,987)	213,590	289,515	124,437
Investment fees	61,683	51,591	46,105	42,010	37,031	30,999	28,146	27,238	23,781	22,055
Net Investment Income	380,536	1,042,680	410,675	43,630	303,015	377,368	(571,133)	186,352	265,734	102,382
Change in Net Present Assets	663,573	1,392,894	861,629	563,184	847,396	909,329	(55,745)	583,583	552,616	388,530

CHICAGO RIDGE POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	16,557,070	15,373,772	13,265,591	12,631,194	12,609,254	11,927,555	10,807,362	12,130,091	11,316,265	10,887,219
Net Present Assets - Actuarial Value *	16,622,962	15,142,548	13,876,688	13,263,161	12,347,206	11,604,259	10,258,101	11,821,655	11,249,993	10,647,752
Actuarial Accrued Liability - ("AAL")	33,294,645	33,326,621	31,563,626	30,684,605	29,571,166	26,024,324	24,792,100	23,178,620	22,019,703	19,359,864
Surplus/(Unfunded AAL)	(16,671,683)	(18,184,073)	(17,686,938)	(17,421,444)	(17,223,960)	(14,420,065)	(14,533,999)	(11,356,965)	(10,769,710)	(8,712,112)
Percent Funded at Actuarial Value	49.9%	45.4%	44.0%	43.2%	41.8%	44.6%	41.4%	51.0%	51.1%	55.0%
(Increase)/Decrease in Unfunded AAL	1,512,390	(497,135)	(265,494)	(197,484)	(2,803,895)	113,934	(3,177,034)	(587,255)	(2,057,598)	(728,638)
Active participants	31	29	28	28	29	31	31	31	31	31
Inactive participants	23	25	25	26	25	23	23	23	23	21
Average Active Salary	83,261	82,393	81,759	79,310	77,629	74,914	74,914	70,417	65,688	62,950
Total Salary	2,581,099	2,389,387	2,289,249	2,220,668	2,251,248	2,322,346	2,322,346	2,182,923	2,036,339	1,951,448
Internal Rate of Return - 10 years	5.25%									
Payroll Growth Rate - 10 years	2.75%									
ASSETS										
Cash , NOW, Money Market	1,272,860	924,600	558,185	712,537	494,848	345,391	574,001	532,057	477,365	95,802
Fixed Instruments	6,016,915	5,852,725	6,976,361	7,515,766	7,482,349	7,599,848	7,335,554	6,850,293	6,788,792	7,090,855
Equities	9,263,734	8,574,337	5,716,220	4,380,702	4,508,293	3,900,960	2,826,472	4,421,681	3,983,086	3,450,195
Receivables	43,293	45,297	46,524	68,833	126,825	82,107	73,264	327,440	68,362	251,667
Other	1,518	1,908	775	-	1,074	(1)	1	-	-	-
Total	16,598,320	15,398,867	13,298,065	12,677,838	12,613,389	11,928,305	10,809,292	12,131,471	11,317,605	10,888,519
INCOME										
From municipality	1,635,483	1,520,339	1,084,583	1,038,401	833,272	795,298	623,635	528,337	396,456	392,196
From members	254,381	247,186	228,186	227,423	238,730	241,227	276,448	306,509	233,183	242,894
Other revenue	247,997	(1,203)	4,940	(3,506)	(1,855)	7,793	7,223	2,833	6,806	5,765
Total Operating Revenue	2,137,861	1,766,322	1,317,709	1,262,318	1,070,147	1,044,318	907,306	837,679	636,445	640,855
EXPENSES										
Pensions and benefits	1,353,794	1,380,398	1,358,046	1,334,181	1,208,570	1,042,637	1,015,591	995,997	913,949	863,683
Professional services	176,608	118,179	68,595	62,521	24,657	18,850	18,010	15,140	15,100	13,370
Other expenses	10,012	16,540	16,715	12,866	2,912	3,177	2,804	3,725	3,220	2,787
Total Operating Expenses	1,540,414	1,515,117	1,443,356	1,409,568	1,236,139	1,064,664	1,036,405	1,014,862	932,269	879,840
Net Operating Income/(Loss)	597,447	251,205	(125,647)	(147,250)	(165,992)	(20,346)	(129,099)	(177,183)	(295,824)	(238,985)
INVESTMENT INCOME										
Investment income/(loss)	614,978	1,878,733	777,066	169,210	847,895	1,140,684	(1,193,530)	991,155	725,020	625,817
Investment fees	29,128	21,757	17,021	20	205	145	100	145	150	104
Net Investment Income	585,850	1,856,976	760,045	169,190	847,690	1,140,539	(1,193,630)	991,010	724,870	625,713
Change in Net Present Assets	1,183,298	2,108,181	634,397	21,940	681,699	1,120,193	(1,322,729)	813,826	429,046	386,728

CHILLICOTHE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,938,847	2,846,738	2,757,436	2,697,462	2,578,949	2,447,730	2,294,847	2,155,397	2,059,063	1,966,657
Net Present Assets - Actuarial Value *	3,192,002	3,032,769	2,854,227	-	2,578,949	2,447,730	2,294,847	2,155,397	2,059,063	1,966,657
Actuarial Accrued Liability - ("AAL")	4,768,855	4,657,476	4,385,187	3,389,765	3,389,765	3,194,485	3,014,339	2,944,478	2,945,288	2,811,502
Surplus/(Unfunded AAL)	(1,576,853)	(1,624,707)	(1,530,960)	(3,389,765)	(810,816)	(746,755)	(719,492)	(789,081)	(886,225)	(844,845)
Percent Funded at Actuarial Value	66.9%	65.1%	65.1%	0.0%	76.1%	76.6%	76.1%	73.2%	69.9%	70.0%
(Increase)/Decrease in Unfunded AAL	47,854	(93,747)	1,858,805	(2,578,949)	(64,061)	(27,263)	69,589	97,144	(41,380)	(138,109)
Active participants	8	10	10	9	9	10	9	9	8	9
Inactive participants	7	5	5	3	3	3	3	3	3	3
Average Active Salary	54,357	52,453	49,791	48,285	48,285	45,774	44,120	43,380	43,462	41,106
Total Salary	434,859	524,525	497,910	434,562	434,562	457,738	397,079	390,421	347,697	369,954
Internal Rate of Return - 10 years	2.69%									
Payroll Growth Rate - 10 years	2.04%									
ASSETS										
Cash , NOW, Money Market	2,745,668	2,660,425	2,633,993	2,575,685	2,466,177	2,333,746	2,188,864	2,047,930	1,962,168	1,881,757
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	193,180	186,313	123,443	121,778	112,772	113,984	105,984	107,468	96,895	84,900
Other	(1)	-	-	(1)	-	-	(1)	(1)	-	-
Total	2,938,847	2,846,738	2,757,436	2,697,462	2,578,949	2,447,730	2,294,847	2,155,397	2,059,063	1,966,657
INCOME										
From municipality	197,851	186,768	125,902	117,613	111,040	112,014	104,810	104,192	94,618	82,567
From members	50,809	49,948	42,821	41,949	42,294	39,743	39,132	34,167	34,771	32,508
Other revenue	(1)	-	11	-	(1)	(1)	(1)	-	-	1
Total Operating Revenue	248,659	236,716	168,734	159,562	153,333	151,756	143,941	138,359	129,389	115,076
EXPENSES										
Pensions and benefits	179,819	172,975	150,165	104,579	100,492	89,747	106,452	126,187	102,039	75,635
Professional services	-	-	-	-	-	-	-	-	-	-
Other expenses	629	923	664	490	549	431	480	466	444	436
Total Operating Expenses	180,448	173,898	150,829	105,069	101,041	90,178	106,932	126,653	102,483	76,071
Net Operating Income/(Loss)	68,211	62,818	17,905	54,493	52,292	61,578	37,009	11,706	26,906	39,005
INVESTMENT INCOME										
Investment income/(loss)	23,899	26,484	42,139	64,090	78,927	91,374	102,441	84,628	65,501	46,785
Investment fees	-	-	70	70	-	70	-	-	-	-
Net Investment Income	23,899	26,484	42,069	64,020	78,927	91,304	102,441	84,628	65,501	46,785
Change in Net Present Assets	92,109	89,302	59,974	118,513	131,219	152,883	139,450	96,334	92,406	85,780

CICERO FIREFIGHTERS' PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	29,165,398	28,681,126	26,295,534	24,502,010	23,803,388	21,578,452	19,912,341	21,455,701	20,676,367	19,454,832
Net Present Assets - Actuarial Value *	29,728,344	28,423,680	27,249,078	26,033,450	23,121,765	20,788,536	19,214,787	21,116,492	20,257,274	18,913,848
Actuarial Accrued Liability - ("AAL")	95,554,144	89,890,268	86,826,138	83,636,867	79,981,521	77,243,612	74,955,363	69,283,077	64,207,756	60,455,959
Surplus/(Unfunded AAL)	(65,825,800)	(61,466,588)	(59,577,060)	(57,603,417)	(56,859,756)	(56,455,076)	(55,740,576)	(48,166,585)	(43,950,482)	(41,542,111)
Percent Funded at Actuarial Value	31.1%	31.6%	31.4%	31.1%	28.9%	26.9%	25.6%	30.5%	31.5%	31.3%
(Increase)/Decrease in Unfunded AAL	(4,359,212)	(1,889,528)	(1,973,643)	(743,661)	(404,680)	(714,500)	(7,573,991)	(4,216,103)	(2,408,371)	(6,191,799)
Active participants	78	68	70	72	71	74	69	70	70	71
Inactive participants	94	86	86	84	84	85	86	92	86	88
Average Active Salary	85,996	87,690	85,257	83,598	81,424	80,941	78,047	74,871	69,899	67,693
Total Salary	6,707,722	5,962,924	5,967,989	6,019,079	5,781,119	5,989,638	5,385,275	5,240,940	4,892,918	4,806,188
Internal Rate of Return - 10 years	4.72%									
Payroll Growth Rate - 10 years	3.63%									
ASSETS										
Cash , NOW, Money Market	2,391,361	1,740,143	2,017,843	4,290,400	3,062,728	3,034,578	2,481,758	3,049,297	2,531,382	1,370,032
Fixed Instruments	10,508,589	10,337,094	10,775,368	8,227,263	9,686,770	12,239,916	14,556,489	13,848,470	13,233,214	13,805,388
Equities	16,193,343	16,689,023	13,621,078	11,941,774	11,218,456	6,485,233	3,019,596	4,703,437	4,508,923	4,002,657
Receivables	732,600	582,539	539,384	693,583	483,146	474,538	512,125	512,125	402,849	282,299
Other	(1)	1	-	-	(1)	(1)	-	-	(1)	-
Total	29,825,892	29,348,800	26,953,673	25,153,020	24,451,099	22,234,264	20,569,968	22,113,329	20,676,367	19,460,376
INCOME										
From municipality	3,791,278	3,385,067	3,388,107	4,199,067	3,267,959	3,174,998	2,753,350	2,730,427	2,656,514	2,459,113
From members	587,683	546,655	585,442	549,510	556,891	543,504	561,938	501,756	490,757	468,426
Other revenue	(13,289)	(34,707)	20,091	(15,957)	(14,682)	(167,343)	3,377	-	1	748
Total Operating Revenue	4,365,672	3,897,015	3,993,640	4,732,620	3,810,168	3,551,159	3,318,665	3,232,183	3,147,272	2,928,287
EXPENSES										
Pensions and benefits	4,652,350	4,401,340	4,074,305	3,833,907	3,711,703	3,647,666	3,792,432	3,227,693	2,945,280	2,919,329
Professional services	90,132	74,150	46,130	29,975	41,485	24,808	44,019	41,117	28,744	16,367
Other expenses	18,881	15,904	16,822	7,617	6,729	6,938	11,009	9,803	15,239	3,780
Total Operating Expenses	4,761,363	4,491,394	4,137,257	3,871,499	3,759,917	3,679,412	3,847,460	3,278,613	2,989,263	2,939,476
Net Operating Income/(Loss)	(395,691)	(594,379)	(143,617)	861,121	50,251	(128,253)	(528,795)	(46,430)	158,009	(11,189)
INVESTMENT INCOME										
Investment income/(loss)	1,016,853	3,107,559	1,999,280	(94,040)	2,253,756	1,828,718	(964,980)	904,226	1,122,767	580,968
Investment fees	136,890	127,588	62,139	68,460	79,070	34,354	49,585	78,462	59,241	33,630
Net Investment Income	879,963	2,979,971	1,937,141	(162,500)	2,174,686	1,794,364	(1,014,565)	825,764	1,063,526	547,338
Change in Net Present Assets	484,272	2,385,592	1,793,524	698,622	2,224,936	1,666,111	(1,543,360)	779,334	1,221,535	536,150

CICERO POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	59,480,645	55,435,924	49,485,384	45,744,361	45,286,965	40,533,928	34,766,996	39,827,822	36,359,777	33,610,947
Net Present Assets - Actuarial Value *	59,749,203	55,558,912	52,135,002	48,934,373	43,883,921	39,593,364	33,315,832	39,646,055	36,687,734	33,868,121
Actuarial Accrued Liability - ("AAL")	122,017,296	114,102,577	104,629,884	95,983,442	97,152,094	88,679,131	79,837,161	77,778,878	73,295,424	67,837,649
Surplus/(Unfunded AAL)	(62,268,093)	(58,543,665)	(52,494,882)	(47,049,069)	(53,268,173)	(49,085,767)	(46,521,329)	(38,132,823)	(36,607,690)	(33,969,528)
Percent Funded at Actuarial Value	49.0%	48.7%	49.8%	51.0%	45.2%	44.6%	41.7%	51.0%	50.1%	49.9%
(Increase)/Decrease in Unfunded AAL	(3,724,428)	(6,048,783)	(5,445,813)	6,219,104	(4,182,406)	(2,564,438)	(8,388,506)	(1,525,133)	(2,638,162)	(3,923,282)
Active participants	152	148	147	143	142	148	147	137	136	141
Inactive participants	128	126	123	124	105	102	100	101	103	103
Average Active Salary	86,838	85,887	81,017	75,449	83,902	76,599	65,915	69,067	69,054	65,424
Total Salary	13,199,319	12,711,300	11,909,549	10,789,260	11,914,054	11,336,693	9,689,560	9,462,118	9,391,277	9,224,847
Internal Rate of Return - 10 years	4.68%									
Payroll Growth Rate - 10 years	4.43%									
ASSETS										
Cash , NOW, Money Market	2,792,451	3,196,351	3,984,551	3,012,367	3,142,770	4,359,501	5,344,906	2,981,728	3,230,998	2,429,811
Fixed Instruments	27,141,585	26,073,893	26,641,723	22,471,557	24,388,731	21,919,325	20,007,257	18,355,692	17,195,892	16,211,063
Equities	29,416,739	25,935,979	18,715,453	20,034,097	17,256,779	13,794,251	9,877,630	17,647,827	15,751,332	14,871,615
Receivables	197,570	273,501	193,649	271,276	522,464	521,046	142,677	880,459	253,444	262,243
Other	1	-	226	225	924	-	-	1	999	500
Total	59,548,346	55,479,724	49,535,602	45,789,522	45,311,668	40,594,123	35,372,470	39,865,707	36,432,665	33,775,232
INCOME										
From municipality	4,394,977	3,904,907	4,231,313	4,115,966	3,594,900	3,628,844	2,869,032	2,586,499	2,820,640	2,507,102
From members	1,417,562	1,302,909	1,105,637	1,099,428	1,111,140	1,308,851	1,111,518	954,103	1,083,111	959,342
Other revenue	(21,074)	(10,895)	(329)	14,290	9,543	294,068	266,449	(54,967)	(8,320)	40,137
Total Operating Revenue	5,791,465	5,196,921	5,336,621	5,229,684	4,715,583	5,231,763	4,246,999	3,485,635	3,895,431	3,506,581
EXPENSES										
Pensions and benefits	4,804,831	4,695,880	4,394,106	3,983,681	3,733,994	3,509,371	3,502,726	3,237,840	3,429,281	2,874,168
Professional services	112,843	59,724	103,546	71,992	54,859	66,035	41,672	27,646	52,834	80,030
Other expenses	11,267	19,748	15,639	15,817	25,577	15,205	13,890	12,071	14,129	8,692
Total Operating Expenses	4,928,941	4,775,352	4,513,291	4,071,490	3,814,430	3,590,611	3,558,288	3,277,557	3,496,244	2,962,890
Net Operating Income/(Loss)	862,524	421,569	823,330	1,158,194	901,153	1,641,152	688,711	208,078	399,187	543,691
INVESTMENT INCOME										
Investment income/(loss)	3,320,176	5,654,446	3,037,785	(589,079)	3,930,051	4,239,920	(5,649,093)	3,354,080	2,376,603	1,558,749
Investment fees	137,979	125,475	120,092	111,719	78,168	114,140	100,444	94,113	85,616	82,887
Net Investment Income	3,182,197	5,528,971	2,917,693	(700,798)	3,851,883	4,125,780	(5,749,537)	3,259,967	2,290,987	1,475,862
Change in Net Present Assets	4,044,721	5,950,540	3,741,023	457,396	4,753,037	5,766,932	(5,060,826)	3,468,045	2,748,830	2,019,554

CLARENDON HILLS FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,031,256	992,536	911,420	852,054	809,007	749,542	729,995	660,006	590,733	539,370
Net Present Assets - Actuarial Value *	1,086,237	1,008,023	921,390	1,049,202	809,184	750,697	728,086	674,533	608,587	545,638
Actuarial Accrued Liability - ("AAL")	1,578,200	1,408,900	1,394,732	996,608	896,521	898,138	876,254	787,406	666,521	605,012
Surplus/(Unfunded AAL)	(491,963)	(400,877)	(473,342)	52,594	(87,337)	(147,441)	(148,168)	(112,873)	(57,934)	(59,374)
Percent Funded at Actuarial Value	68.8%	71.5%	66.1%	105.3%	90.3%	83.6%	83.1%	85.7%	91.3%	90.2%
(Increase)/Decrease in Unfunded AAL	(91,086)	72,465	(525,936)	139,931	60,104	727	(35,295)	(54,939)	1,440	(4,563)
Active participants	1	1	1	1	1	1	1	1	1	1
Inactive participants	-	-	-	-	-	-	-	-	-	-
Average Active Salary	122,400	120,000	120,000	118,337	111,330	107,157	103,036	99,549	95,951	92,483
Total Salary	122,400	120,000	120,000	118,337	111,330	107,157	103,036	99,549	95,951	92,483
Internal Rate of Return - 10 years	3.36%									
Payroll Growth Rate - 10 years	3.20%									
ASSETS										
Cash , NOW, Money Market	82,380	57,827	58,316	167,883	26,223	203,374	115,064	21,854	26,772	10,312
Fixed Instruments	846,133	833,246	761,120	642,323	746,822	543,943	609,895	632,258	558,113	523,876
Equities	96,983	96,376	86,856	39,029	32,945	-	-	-	-	-
Receivables	5,760	5,087	5,149	2,819	3,017	2,225	5,036	5,894	5,848	5,182
Other	-	-	-	-	-	-	-	-	-	-
Total	1,031,256	992,536	911,441	852,054	809,007	749,542	729,995	660,006	590,733	539,370
INCOME										
From municipality	31,438	33,099	17,170	17,010	15,235	18,206	25,272	21,941	21,747	19,121
From members	11,567	11,346	11,343	10,730	10,916	10,112	9,728	9,399	9,060	8,477
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	43,005	44,445	28,513	27,740	26,151	28,318	35,000	31,340	30,807	27,598
EXPENSES										
Pensions and benefits	-	-	-	-	-	-	-	-	-	-
Professional services	2,769	2,057	2,003	3,721	1,453	1,727	1,300	1,033	1,033	985
Other expenses	2,965	2,410	2,877	1,152	395	132	609	108	416	289
Total Operating Expenses	5,734	4,467	4,880	4,873	1,848	1,859	1,909	1,141	1,449	1,274
Net Operating Income/(Loss)	37,271	39,978	23,633	22,867	24,303	26,459	33,091	30,199	29,358	26,324
INVESTMENT INCOME										
Investment income/(loss)	5,401	44,838	38,019	20,275	35,257	(6,787)	36,989	39,164	22,065	20,699
Investment fees	3,952	3,700	2,286	95	95	125	90	90	60	60
Net Investment Income	1,449	41,138	35,733	20,180	35,162	(6,912)	36,899	39,074	22,005	20,639
Change in Net Present Assets	38,720	81,116	59,366	43,047	59,465	19,547	69,989	69,273	51,363	46,963

CLARENDON HILLS POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	8,323,574	7,753,199	7,203,865	7,225,798	6,485,325	5,545,473	6,469,291	6,396,262	5,786,926	5,353,057
Net Present Assets - Actuarial Value *	8,290,999	7,878,824	7,508,363	7,225,798	6,485,325	5,524,054	6,399,943	6,466,352	5,854,014	5,376,468
Actuarial Accrued Liability - ("AAL")	13,868,050	13,176,721	12,502,532	11,373,319	11,666,340	10,749,448	10,130,442	9,505,107	9,020,749	8,263,303
Surplus/(Unfunded AAL)	(5,577,051)	(5,297,897)	(4,994,169)	(4,147,521)	(5,181,015)	(5,225,394)	(3,730,499)	(3,038,755)	(3,166,735)	(2,886,835)
Percent Funded at Actuarial Value	59.8%	59.8%	60.1%	63.5%	55.6%	51.4%	63.2%	68.0%	64.9%	65.1%
(Increase)/Decrease in Unfunded AAL	(279,154)	(303,728)	(846,648)	1,033,494	44,379	(1,494,895)	(691,744)	127,980	(279,900)	(1,236,393)
Active participants	13	13	13	12	14	14	14	14	14	14
Inactive participants	13	15	13	11	11	11	11	11	11	10
Average Active Salary	87,151	84,377	87,431	83,517	80,229	76,307	71,337	67,463	63,279	61,600
Total Salary	1,132,963	1,096,900	1,136,608	1,002,203	1,123,199	1,068,293	998,720	944,482	885,907	862,402
Internal Rate of Return - 10 years	6.03%									
Payroll Growth Rate - 10 years	3.30%									
ASSETS										
Cash , NOW, Money Market	44,318	74,711	-	50,305	30,883	1,405,165	113,133	29,915	83,499	98,648
Fixed Instruments	2,994,173	2,489,515	2,400,116	2,230,760	2,116,349	2,418,103	3,562,679	3,368,594	3,196,410	2,716,224
Equities	5,285,878	5,188,973	4,803,749	4,945,133	4,336,219	1,719,588	2,772,507	2,975,953	2,484,145	2,524,129
Receivables	-	-	-	-	1,874	2,617	20,999	21,800	22,872	14,056
Other	-	-	-	-	-	-	-	-	-	-
Total	8,324,369	7,753,199	7,203,865	7,226,198	6,485,325	5,545,473	6,469,318	6,396,262	5,786,926	5,353,057
INCOME										
From municipality	349,114	342,601	348,347	356,185	255,986	232,762	193,932	182,411	168,723	179,131
From members	109,706	116,326	109,251	186,308	114,568	105,344	99,918	92,961	88,172	86,139
Other revenue	-	-	-	-	-	(20,999)	-	-	-	-
Total Operating Revenue	458,820	458,927	457,598	542,493	370,554	317,107	293,850	275,372	256,895	265,270
EXPENSES										
Pensions and benefits	524,957	504,789	565,092	440,442	402,790	392,124	378,526	367,148	357,967	322,237
Professional services	9,644	3,810	5,341	7,336	3,025	3,703	2,860	1,033	1,033	985
Other expenses	8,281	6,622	6,323	3,899	2,855	2,536	2,577	2,651	1,743	1,684
Total Operating Expenses	542,882	515,221	576,756	451,677	408,670	398,363	383,963	370,832	360,743	324,906
Net Operating Income/(Loss)	(84,062)	(56,294)	(119,158)	90,816	(38,116)	(81,256)	(90,113)	(95,460)	(103,848)	(59,636)
INVESTMENT INCOME										
Investment income/(loss)	658,435	608,621	97,225	649,657	978,640	(834,853)	170,647	711,814	543,862	286,982
Investment fees	3,998	2,993	-	-	672	7,709	7,504	7,019	6,145	5,285
Net Investment Income	654,437	605,628	97,225	649,657	977,968	(842,562)	163,143	704,795	537,717	281,697
Change in Net Present Assets	570,375	549,334	(21,933)	740,473	939,852	(923,818)	73,029	609,336	433,869	222,061

CLINTON FIREFIGHTERS PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	1,540,946	1,526,301	1,552,381	1,478,362	1,345,837	1,279,044	1,192,763	1,100,341	987,640	881,540
Net Present Assets - Actuarial Value *	1,626,656	1,616,587	1,596,616	1,491,008	1,338,592	1,276,180	1,193,195	1,098,909	987,941	884,246
Actuarial Accrued Liability - ("AAL")	2,696,406	2,605,195	2,538,424	2,476,447	1,829,380	1,610,128	1,523,605	1,482,019	1,329,971	1,297,000
Surplus/(Unfunded AAL)	(1,069,750)	(988,608)	(941,808)	(985,439)	(490,788)	(333,948)	(330,410)	(383,110)	(342,030)	(412,754)
Percent Funded at Actuarial Value	60.3%	62.1%	62.9%	60.2%	73.2%	79.3%	78.3%	74.1%	74.3%	68.2%
(Increase)/Decrease in Unfunded AAL	(81,142)	(46,800)	43,631	(494,651)	(156,840)	(3,538)	52,700	(41,080)	70,724	(73,235)
Active participants	3	3	3	3	3	3	3	3	3	3
Inactive participants	4	4	4	4	4	3	3	3	3	3
Average Active Salary	53,120	50,821	47,889	46,295	44,342	48,213	43,078	42,129	42,129	38,870
Total Salary	159,361	152,463	143,667	138,886	133,025	144,640	129,234	126,388	126,388	116,611
Internal Rate of Return - 10 years	3.26%									
Payroll Growth Rate - 10 years	4.19%									
ASSETS										
Cash , NOW, Money Market	692,866	684,635	837,707	768,059	829,516	1,083,919	1,083,538	942,935	876,257	680,773
Fixed Instruments	696,046	694,652	562,633	568,712	411,043	102,863	99,568	151,433	99,699	197,294
Equities	152,033	147,014	152,040	133,306	101,525	88,576	-	-	-	-
Receivables	-	-	-	8,285	3,753	3,686	9,656	5,974	11,684	3,473
Other	1	-	1	-	-	-	1	(1)	-	-
Total	1,540,946	1,526,301	1,552,381	1,478,362	1,345,837	1,279,044	1,192,763	1,100,341	987,640	881,540
INCOME										
From municipality	91,219	91,540	161,643	195,083	135,645	135,735	138,299	139,440	136,974	63,295
From members	15,017	14,138	13,540	13,095	12,004	13,583	11,943	12,588	11,935	10,982
Other revenue	-	-	1	-	(1)	-	-	-	(1)	1
Total Operating Revenue	106,236	105,678	175,184	208,178	147,648	149,318	150,242	152,028	148,908	74,278
EXPENSES										
Pensions and benefits	139,879	136,239	132,706	129,113	122,094	90,799	102,561	86,443	84,360	82,258
Professional services	1,000	1,300	1,000	407	433	392	375	278	278	320
Other expenses	5,603	5,568	5,791	2,917	1,402	1,685	598	176	173	170
Total Operating Expenses	146,482	143,107	139,497	132,437	123,929	92,876	103,534	86,897	84,811	82,748
Net Operating Income/(Loss)	(40,246)	(37,429)	35,687	75,741	23,719	56,442	46,708	65,131	64,097	(8,470)
INVESTMENT INCOME										
Investment income/(loss)	54,896	11,379	38,362	56,803	43,074	29,838	45,714	47,592	42,003	26,949
Investment fees	5	30	30	20	-	-	-	22	-	3
Net Investment Income	54,891	11,349	38,332	56,783	43,074	29,838	45,714	47,570	42,003	26,946
Change in Net Present Assets	14,645	(26,080)	74,019	132,525	66,793	86,281	92,422	112,701	106,100	18,475

CLINTON POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	5,122,924	4,781,684	4,405,256	4,048,695	4,003,937	3,647,340	3,170,955	3,659,883	3,539,620	3,186,945
Net Present Assets - Actuarial Value *	5,110,161	4,798,552	4,502,473	4,246,795	-	3,658,218	3,214,968	3,659,570	3,545,193	3,205,393
Actuarial Accrued Liability - ("AAL")	5,456,177	5,559,124	5,059,676	4,705,509	3,520,866	3,520,866	3,763,065	3,723,859	3,576,776	3,209,706
Surplus/(Unfunded AAL)	(346,016)	(760,572)	(557,203)	(458,714)	(3,520,866)	137,352	(548,097)	(64,289)	(31,583)	(4,313)
Percent Funded at Actuarial Value	93.7%	86.3%	89.0%	90.3%	0.0%	103.9%	85.4%	98.3%	99.1%	99.9%
(Increase)/Decrease in Unfunded AAL	414,556	(203,369)	(98,489)	3,062,152	(3,658,218)	685,449	(483,808)	(32,706)	(27,270)	(12,175)
Active participants	13	13	13	13	12	12	12	13	13	13
Inactive participants	6	5	4	4	4	4	3	3	3	3
Average Active Salary	53,946	51,979	52,496	50,480	47,057	47,057	47,178	45,246	44,304	41,037
Total Salary	701,297	675,730	682,450	656,238	564,680	564,680	566,131	588,202	575,952	533,481
Internal Rate of Return - 10 years	5.25%									
Payroll Growth Rate - 10 years	3.97%									
ASSETS										
Cash , NOW, Money Market	1,161,036	521,804	251,878	1,771,695	1,324,657	770,928	2,067,913	2,071,283	790,686	789,451
Fixed Instruments	1,722,268	2,185,873	2,212,339	527,996	888,660	1,352,718	147,769	100,313	1,220,427	907,553
Equities	2,239,620	2,074,007	1,941,038	1,749,005	1,790,620	1,523,694	954,755	1,485,373	1,512,712	1,481,020
Receivables	-	-	-	-	-	-	519	2,915	15,796	8,922
Other	-	-	1	(1)	-	-	(1)	(1)	(1)	(1)
Total	5,122,924	4,781,684	4,405,256	4,048,695	4,003,937	3,647,340	3,170,955	3,659,883	3,539,620	3,186,945
INCOME										
From municipality	161,637	140,918	117,216	117,932	181,390	136,212	115,794	105,210	91,990	108,716
From members	68,897	68,223	67,307	64,918	138,950	60,137	56,708	54,968	55,179	52,346
Other revenue	-	-	1	-	-	-	-	-	-	(1)
Total Operating Revenue	230,534	209,141	184,524	182,850	320,340	196,349	172,502	160,178	147,169	161,061
EXPENSES										
Pensions and benefits	182,464	153,283	136,522	132,223	309,959	171,970	159,652	110,022	83,741	107,082
Professional services	5,902	11,364	1,500	4,031	1,166	1,054	989	733	741	854
Other expenses	5,064	6,475	5,623	5,138	2,737	1,948	1,858	1,949	1,998	2,058
Total Operating Expenses	193,430	171,122	143,645	141,392	313,862	174,972	162,499	112,704	86,480	109,994
Net Operating Income/(Loss)	37,104	38,019	40,879	41,458	6,478	21,377	10,003	47,474	60,689	51,067
INVESTMENT INCOME										
Investment income/(loss)	314,232	348,459	324,762	11,769	359,176	463,032	(492,218)	80,197	300,186	356,925
Investment fees	10,096	10,050	9,080	8,469	9,057	8,025	6,713	7,407	8,200	8,165
Net Investment Income	304,136	338,409	315,682	3,300	350,119	455,007	(498,931)	72,790	291,986	348,760
Change in Net Present Assets	341,240	376,428	356,561	44,758	356,597	476,385	(488,928)	120,263	352,675	399,828

COAL CITY FIREFIGHTER'S PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010
KEY DATA					
Net Present Assets - Market Value	695,032	457,477	344,991	207,565	133,065
Net Present Assets - Actuarial Value *	720,217	460,235	343,887	-	132,471
Actuarial Accrued Liability - ("AAL")	888,285	628,674	447,498	(19,533)	(19,533)
Surplus/(Unfunded AAL)	(168,068)	(168,439)	(103,611)	19,533	152,004
Percent Funded at Actuarial Value	81.1%	73.2%	76.8%	0.0%	
(Increase)/Decrease in Unfunded AAL	371	(64,828)	(123,144)	(132,471)	
Active participants	8	9	10	6	6
Inactive participants	1	-	-	-	-
Average Active Salary	61,467	53,018	48,807	48,289	48,289
Total Salary	491,738	477,158	488,066	289,735	289,735
Internal Rate of Return - 10 years	NA				
Payroll Growth Rate - 10 years	NA				
ASSETS					
Cash , NOW, Money Market	5,637	27,023	14,382	13,186	14,788
Fixed Instruments	616,418	382,117	296,865	173,206	105,636
Equities	69,115	45,741	33,744	21,172	12,640
Receivables	3,862	2,595	-	-	-
Other	-	1	-	1	1
Total	695,032	457,477	344,991	207,565	133,065
INCOME					
From municipality	184,291	50,000	88,080	40,706	120,112
From members	53,261	47,286	34,523	28,726	14,383
Other revenue	-	1	-	15	-
Total Operating Revenue	237,552	97,287	122,603	69,447	134,495
EXPENSES					
Pensions and benefits	-	-	-	-	-
Professional services	3,250	1,750	1,034	916	946
Other expenses	2,521	142	61	700	1,019
Total Operating Expenses	5,771	1,892	1,095	1,616	1,965
Net Operating Income/(Loss)	231,781	95,395	121,508	67,831	132,530
INVESTMENT INCOME					
Investment income/(loss)	5,774	18,752	17,418	8,197	910
Investment fees	-	1,661	1,500	1,528	375
Net Investment Income	5,774	17,091	15,918	6,669	535
Change in Net Present Assets	237,555	112,486	137,426	74,500	

COAL CITY POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,511,343	1,369,364	1,232,249	1,109,774	1,013,412	843,431	676,749	527,185	365,302	238,884
Net Present Assets - Actuarial Value *	1,636,602	1,437,168	1,269,084	-	1,013,412	843,431	676,749	527,185	365,302	238,884
Actuarial Accrued Liability - ("AAL")	6,718,203	5,912,878	5,313,136	3,427,298	3,427,298	3,093,911	2,724,718	2,721,822	2,352,148	1,908,552
Surplus/(Unfunded AAL)	(5,081,601)	(4,475,710)	(4,044,052)	(3,427,298)	(2,413,886)	(2,250,480)	(2,047,969)	(2,194,637)	(1,986,846)	(1,669,668)
Percent Funded at Actuarial Value	24.4%	24.3%	23.9%	0.0%	29.6%	27.3%	24.8%	19.4%	15.5%	12.5%
(Increase)/Decrease in Unfunded AAL	(605,891)	(431,658)	(616,754)	(1,013,412)	(163,406)	(202,511)	146,668	(207,791)	(317,178)	(1,669,668)
Active participants	12	10	10	10	10	11	10	10	9	10
Inactive participants	2	2	2	2	2	1	-	-	-	-
Average Active Salary	66,169	63,610	58,438	53,616	53,616	54,040	56,235	60,235	56,638	46,763
Total Salary	794,028	636,101	584,379	536,164	536,164	594,437	562,350	602,350	509,740	467,628
Internal Rate of Return - 10 years	0.00%									
Payroll Growth Rate - 10 years	NA									
ASSETS										
Cash , NOW, Money Market	49,775	36,285	763,602	1,109,774	1,013,412	843,431	676,749	527,185	365,302	238,884
Fixed Instruments	1,301,860	1,196,936	347,065	-	-	-	-	-	-	-
Equities	150,937	139,196	123,627	-	-	-	-	-	-	-
Receivables	8,772	7,027	-	-	-	-	-	-	-	-
Other	(1)	-	-	-	-	-	-	-	-	-
Total	1,511,343	1,379,444	1,234,294	1,109,774	1,013,412	843,431	676,749	527,185	365,302	238,884
INCOME										
From municipality	208,489	167,186	152,078	130,296	165,227	147,032	120,585	109,906	89,746	217,552
From members	60,677	56,823	57,912	55,964	56,960	63,131	55,493	53,213	45,938	21,396
Other revenue	(1)	-	-	(1)	(1)	-	1	-	-	1
Total Operating Revenue	269,165	224,009	209,990	186,259	222,186	210,163	176,079	163,119	135,684	238,949
EXPENSES										
Pensions and benefits	103,902	101,350	99,717	98,025	73,688	54,431	26,447	-	6,924	-
Professional services	22,947	23,162	5,195	2,600	1,300	2,400	2,200	3,119	2,638	394
Other expenses	5,430	5,085	5,057	5,162	3,978	945	885	907	1,506	-
Total Operating Expenses	132,279	129,597	109,969	105,787	78,966	57,776	29,532	4,026	11,068	394
Net Operating Income/(Loss)	136,886	94,412	100,021	80,472	143,220	152,387	146,547	159,093	124,616	238,555
INVESTMENT INCOME										
Investment income/(loss)	10,807	43,281	23,080	15,889	26,761	14,296	3,017	2,790	1,830	329
Investment fees	5,714	4,118	625	-	-	-	-	-	28	-
Net Investment Income	5,093	39,163	22,455	15,889	26,761	14,296	3,017	2,790	1,802	329
Change in Net Present Assets	141,979	137,115	122,475	96,362	169,981	166,682	149,564	161,883	126,418	238,884

COLLINSVILLE FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	21,109,730	21,025,477	18,657,076	17,160,591	17,699,891	16,062,851	13,721,834	16,781,412	16,324,966	14,637,222
Net Present Assets - Actuarial Value *	20,917,875	19,982,113	18,915,735	18,258,541	17,635,446	16,018,330	13,635,644	16,734,717	16,349,698	14,667,104
Actuarial Accrued Liability - ("AAL")	27,621,580	26,367,908	25,355,676	24,183,520	20,907,441	19,886,124	19,944,574	18,112,773	16,208,456	15,498,437
Surplus/(Unfunded AAL)	(6,703,705)	(6,385,795)	(6,439,941)	(5,924,979)	(3,271,995)	(3,867,794)	(6,308,930)	(1,378,056)	141,242	(831,333)
Percent Funded at Actuarial Value	75.7%	75.8%	74.6%	75.5%	84.4%	80.6%	68.4%	92.4%	100.9%	94.6%
(Increase)/Decrease in Unfunded AAL	(317,910)	54,146	(514,962)	(2,652,984)	595,799	2,441,136	(4,930,874)	(1,519,298)	972,575	(26,020)
Active participants	32	33	33	32	30	33	33	30	29	29
Inactive participants	30	30	30	30	28	24	24	21	20	21
Average Active Salary	75,009	73,637	71,099	67,612	66,537	65,195	61,377	59,500	57,245	54,742
Total Salary	2,400,290	2,430,009	2,346,274	2,163,581	1,996,108	2,151,441	2,025,438	1,785,006	1,660,095	1,587,511
Internal Rate of Return - 10 years	5.89%									
Payroll Growth Rate - 10 years	4.88%									
ASSETS										
Cash , NOW, Money Market	731,745	1,084,882	3,172,724	5,053,683	5,375,849	5,445,769	5,985,931	6,371,990	6,290,773	6,327,990
Fixed Instruments	8,302,753	8,013,840	4,868,559	3,290,268	2,785,429	2,657,923	2,558,047	1,980,921	1,732,717	1,509,879
Equities	11,441,957	11,235,613	10,016,435	8,424,789	9,056,592	7,459,376	4,782,331	8,111,537	7,949,502	6,444,209
Receivables	638,276	696,142	604,359	396,852	487,021	504,784	400,525	321,965	356,974	360,144
Other	(1)	-	(1)	(1)	-	(1)	-	(1)	-	-
Total	21,114,730	21,030,477	18,662,076	17,165,591	17,704,891	16,067,851	13,726,834	16,786,412	16,329,966	14,642,222
INCOME										
From municipality	666,611	722,604	674,487	565,471	523,147	512,847	454,860	360,690	376,014	370,736
From members	239,669	228,906	225,576	217,462	204,231	209,461	183,203	160,345	156,323	149,825
Other revenue	-	-	(1)	-	1	-	-	-	-	51
Total Operating Revenue	906,280	951,510	900,062	782,933	727,379	722,308	638,063	521,035	532,337	520,612
EXPENSES										
Pensions and benefits	1,360,163	1,291,895	1,255,911	1,175,064	1,019,153	852,633	804,316	707,882	669,682	655,325
Professional services	1,962	1,700	1,830	4,837	2,181	1,145	2,839	2,882	2,500	2,609
Other expenses	9,727	11,383	9,666	6,326	5,860	4,073	3,405	3,082	3,819	3,220
Total Operating Expenses	1,371,852	1,304,978	1,267,407	1,186,227	1,027,194	857,851	810,560	713,846	676,001	661,154
Net Operating Income/(Loss)	(465,572)	(353,468)	(367,345)	(403,294)	(299,815)	(135,543)	(172,497)	(192,811)	(143,664)	(140,542)
INVESTMENT INCOME										
Investment income/(loss)	592,552	2,764,505	1,895,865	(106,863)	1,943,892	2,501,347	(2,867,344)	674,737	1,855,108	986,145
Investment fees	42,726	42,636	32,036	29,142	7,038	24,786	19,737	25,480	23,700	26,720
Net Investment Income	549,826	2,721,869	1,863,829	(136,005)	1,936,854	2,476,561	(2,887,081)	649,257	1,831,408	959,425
Change in Net Present Assets	84,253	2,368,401	1,496,485	(539,300)	1,637,040	2,341,017	(3,059,578)	456,446	1,687,744	818,882

COLLINSVILLE POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	22,394,590	21,512,706	18,558,731	16,976,354	16,690,524	15,128,175	13,863,927	15,977,834	15,162,707	14,645,596
Net Present Assets - Actuarial Value *	22,164,263	20,521,958	18,910,090	17,761,823	16,539,086	15,057,594	13,519,191	15,706,991	15,126,733	14,576,874
Actuarial Accrued Liability - ("AAL")	34,408,314	32,161,077	29,488,574	28,356,704	27,447,125	25,219,721	23,732,447	21,858,511	19,941,011	18,502,336
Surplus/(Unfunded AAL)	(12,244,051)	(11,639,119)	(10,578,484)	(10,594,881)	(10,908,039)	(10,162,127)	(10,213,256)	(6,151,520)	(4,814,278)	(3,925,462)
Percent Funded at Actuarial Value	64.4%	63.8%	64.1%	62.6%	60.3%	59.7%	57.0%	71.9%	75.9%	78.8%
(Increase)/Decrease in Unfunded AAL	(604,932)	(1,060,635)	16,397	313,158	(745,912)	51,129	(4,061,736)	(1,337,242)	(888,816)	(425,759)
Active participants	40	43	41	44	44	44	48	41	39	39
Inactive participants	38	36	35	33	34	33	30	31	30	29
Average Active Salary	79,421	75,867	71,001	72,841	72,233	68,475	65,823	61,982	57,864	50,573
Total Salary	3,176,854	3,262,271	2,911,023	3,205,008	3,178,260	3,012,878	3,159,498	2,541,262	2,256,688	1,972,350
Internal Rate of Return - 10 years	4.31%									
Payroll Growth Rate - 10 years	5.53%									
ASSETS										
Cash , NOW, Money Market	1,024,970	1,622,846	1,216,380	1,131,599	722,383	420,360	667,549	251,319	778,850	443,211
Fixed Instruments	7,679,050	7,231,931	7,358,753	4,761,530	8,162,346	7,844,533	8,504,474	8,474,702	8,620,746	8,730,773
Equities	12,548,006	11,669,929	8,976,921	10,090,882	6,792,386	6,062,701	4,053,796	6,694,037	5,275,130	5,040,354
Receivables	1,152,565	998,001	1,016,677	1,002,342	1,023,409	810,582	659,306	567,777	497,982	441,258
Other	(1)	(1)	-	1	-	(1)	-	(1)	(1)	-
Total	22,404,590	21,522,706	18,568,731	16,986,354	16,700,524	15,138,175	13,885,125	15,987,834	15,172,707	14,655,596
INCOME										
From municipality	1,169,202	1,015,582	1,066,289	984,926	1,009,563	797,417	701,562	591,349	485,537	458,341
From members	409,910	478,031	310,272	312,743	537,970	345,883	294,242	243,441	246,432	180,968
Other revenue	-	-	1	(1)	-	1	-	779	(1)	-
Total Operating Revenue	1,579,112	1,493,613	1,376,562	1,297,668	1,547,533	1,143,301	995,804	835,569	731,968	639,309
EXPENSES										
Pensions and benefits	1,409,970	1,305,180	1,241,816	1,201,699	1,131,375	951,797	925,221	864,529	867,506	778,234
Professional services	21,289	13,511	14,002	18,893	27,228	20,390	19,724	11,988	11,885	8,886
Other expenses	7,922	8,139	9,334	5,821	5,720	9,231	6,458	3,557	5,696	5,121
Total Operating Expenses	1,439,181	1,326,830	1,265,152	1,226,413	1,164,323	981,418	951,403	880,074	885,087	792,241
Net Operating Income/(Loss)	139,931	166,783	111,410	71,255	383,210	161,883	44,401	(44,505)	(153,119)	(152,932)
INVESTMENT INCOME										
Investment income/(loss)	858,585	2,896,765	1,560,305	299,592	1,274,564	1,182,426	(2,072,540)	942,128	764,460	659,040
Investment fees	116,632	109,573	89,337	85,017	95,425	80,060	85,768	82,496	94,230	60,853
Net Investment Income	741,953	2,787,192	1,470,968	214,575	1,179,139	1,102,366	(2,158,308)	859,632	670,230	598,187
Change in Net Present Assets	881,884	2,953,975	1,582,377	285,830	1,562,349	1,264,248	(2,113,907)	815,127	517,111	445,256

COLONA POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,636,631	1,530,061	1,440,791	1,392,780	898,520	1,015,694	851,681	726,954	598,187	432,178
Net Present Assets - Actuarial Value *	1,881,833	1,709,150	1,547,429	1,397,206	883,991	967,492	862,694	740,206	601,529	435,551
Actuarial Accrued Liability - ("AAL")	4,012,546	3,790,806	3,402,864	2,394,222	2,189,084	1,918,634	1,850,581	1,677,853	1,338,164	1,161,887
Surplus/(Unfunded AAL)	(2,130,713)	(2,081,656)	(1,855,435)	(997,016)	(1,305,093)	(951,142)	(987,887)	(937,647)	(736,635)	(726,336)
Percent Funded at Actuarial Value	46.9%	45.1%	45.5%	58.4%	40.4%	50.4%	46.6%	44.1%	45.0%	37.5%
(Increase)/Decrease in Unfunded AAL	(49,057)	(226,221)	(858,419)	308,077	(353,951)	36,745	(50,240)	(201,012)	(10,299)	127,302
Active participants	10	10	10	8	11	11	8	8	9	9
Inactive participants	8	6	7	4	2	2	2	1	-	-
Average Active Salary	45,648	44,214	40,317	39,666	40,105	36,213	36,852	36,477	33,036	31,335
Total Salary	456,479	442,144	403,170	317,324	441,155	398,340	294,816	291,815	297,321	282,014
Internal Rate of Return - 10 years	1.41%									
Payroll Growth Rate - 10 years	5.77%									
ASSETS										
Cash , NOW, Money Market	58,642	65,173	71,360	155,729	129,254	156,118	148,364	192,519	227,585	205,223
Fixed Instruments	1,385,235	1,301,927	1,239,607	1,101,331	651,587	814,900	631,508	469,587	312,754	183,818
Equities	192,754	162,962	129,825	135,720	117,680	44,676	71,809	64,849	57,847	43,137
Receivables	-	-	-	-	-	-	-	-	-	-
Other	-	(1)	(1)	-	(1)	-	-	(1)	1	-
Total	1,636,631	1,530,061	1,440,791	1,392,780	898,520	1,015,694	851,681	726,954	598,187	432,178
INCOME										
From municipality	245,636	205,283	200,055	185,842	93,000	93,000	93,000	92,900	92,900	88,905
From members	49,105	46,956	41,141	34,105	42,900	36,761	28,750	29,783	60,772	11,882
Other revenue	-	201	21	-	1	1	-	-	-	-
Total Operating Revenue	294,741	252,440	241,217	219,947	135,901	129,762	121,750	122,683	153,672	100,787
EXPENSES										
Pensions and benefits	122,053	114,563	132,251	95,758	52,283	50,500	-	-	-	-
Professional services	1,300	-	-	-	400	1,564	-	-	500	-
Other expenses	5,235	2,000	1,483	1,770	1,767	779	1,766	1,358	2,798	1,191
Total Operating Expenses	128,588	116,563	133,734	97,528	54,450	52,843	1,766	1,358	3,298	1,191
Net Operating Income/(Loss)	166,153	135,877	107,483	122,419	81,451	76,919	119,984	121,325	150,374	99,596
INVESTMENT INCOME										
Investment income/(loss)	(59,583)	(46,607)	(59,472)	371,840	(198,624)	87,094	4,743	7,443	15,635	9,671
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	(59,583)	(46,607)	(59,472)	371,840	(198,624)	87,094	4,743	7,443	15,635	9,671
Change in Net Present Assets	106,570	89,270	48,011	494,260	(117,174)	164,013	124,727	128,767	166,009	109,267

COLUMBIA POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,968,268	4,536,732	4,187,775	4,099,327	3,728,319	3,232,688	3,281,242	3,077,578	2,772,246	2,648,267
Net Present Assets - Actuarial Value *	5,013,138	4,644,230	4,328,097	4,099,327	3,728,319	3,232,688	3,281,242	3,077,578	2,772,246	2,648,267
Actuarial Accrued Liability - ("AAL")	7,800,709	6,569,785	6,350,561	5,382,460	5,122,786	5,159,465	4,945,041	4,674,370	4,332,174	4,274,408
Surplus/(Unfunded AAL)	(2,787,571)	(1,925,555)	(2,022,464)	(1,283,133)	(1,394,467)	(1,926,777)	(1,663,799)	(1,596,792)	(1,559,928)	(1,626,141)
Percent Funded at Actuarial Value	64.3%	70.7%	68.2%	76.2%	72.8%	62.7%	66.4%	65.8%	64.0%	62.0%
(Increase)/Decrease in Unfunded AAL	(862,016)	96,909	(739,331)	111,334	532,310	(262,978)	(67,007)	(36,864)	66,213	51,054
Active participants	15	15	14	14	13	14	14	15	14	15
Inactive participants	11	11	12	6	6	6	6	6	6	7
Average Active Salary	62,607	60,776	58,519	58,313	55,184	52,235	52,235	49,893	48,028	45,243
Total Salary	939,101	911,636	819,266	816,383	717,393	731,286	731,286	748,400	672,393	678,642
Internal Rate of Return - 10 years	5.60%									
Payroll Growth Rate - 10 years	4.27%									
ASSETS										
Cash , NOW, Money Market	178,780	351,093	264,428	192,067	227,301	306,955	235,141	270,824	205,757	170,673
Fixed Instruments	2,472,522	2,070,351	1,991,934	1,904,296	1,975,707	1,812,492	2,025,915	1,788,181	1,932,135	2,200,082
Equities	2,016,605	1,843,052	1,705,854	1,801,465	1,271,823	871,929	792,169	800,064	427,814	81,102
Receivables	300,360	272,236	225,561	201,499	253,331	241,312	232,428	218,510	206,540	196,376
Other	1	-	(2)	-	157	-	(1)	(1)	-	34
Total	4,968,268	4,536,732	4,187,775	4,099,327	3,728,319	3,232,688	3,285,652	3,077,578	2,772,246	2,648,267
INCOME										
From municipality	300,245	272,018	225,017	200,185	251,536	239,539	227,676	216,714	205,050	195,850
From members	94,758	82,836	83,468	75,559	73,460	79,975	73,250	68,852	64,846	66,391
Other revenue	-	1	(1)	-	-	-	-	-	(1)	-
Total Operating Revenue	395,003	354,855	308,484	275,744	324,996	319,514	300,926	285,566	269,895	262,241
EXPENSES										
Pensions and benefits	273,059	257,271	291,115	235,636	241,352	229,561	249,684	217,277	253,536	218,612
Professional services	5,000	5,000	6,750	7,615	5,800	-	-	-	-	-
Other expenses	4,391	4,701	5,034	4,763	1,782	516	883	555	490	400
Total Operating Expenses	282,450	266,972	302,899	248,014	248,934	230,077	250,567	217,832	254,026	219,012
Net Operating Income/(Loss)	112,553	87,883	5,585	27,730	76,062	89,437	50,359	67,734	15,869	43,229
INVESTMENT INCOME										
Investment income/(loss)	334,519	275,089	94,917	343,278	419,569	(137,991)	153,306	237,598	108,110	154,341
Investment fees	15,536	14,016	12,054	-	-	-	-	-	-	-
Net Investment Income	318,983	261,073	82,863	343,278	419,569	(137,991)	153,306	237,598	108,110	154,341
Change in Net Present Assets	431,536	348,957	88,448	371,008	495,631	(48,554)	203,664	305,332	123,979	197,570

COUNTRY CLUB HILLS FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	6,647,027	6,340,644	6,036,293	5,937,413	5,340,689	4,789,209	4,793,894	4,615,742	4,216,477	3,887,055
Net Present Assets - Actuarial Value *	6,783,355	6,511,407	6,279,871	-	5,848,415	4,602,968	4,689,133	4,627,537	4,277,178	3,677,029
Actuarial Accrued Liability - ("AAL")	12,580,205	11,923,208	11,493,956	7,504,593	7,504,593	6,105,314	5,802,666	5,277,668	4,651,800	4,176,030
Surplus/(Unfunded AAL)	(5,796,850)	(5,411,801)	(5,214,085)	(7,504,593)	(1,656,178)	(1,502,346)	(1,113,533)	(650,131)	(374,622)	(499,001)
Percent Funded at Actuarial Value	53.9%	54.6%	54.6%	0.0%	77.9%	75.4%	80.8%	87.7%	91.9%	88.1%
(Increase)/Decrease in Unfunded AAL	(385,049)	(197,716)	2,290,508	(5,848,415)	(153,832)	(388,813)	(463,402)	(275,509)	124,379	(186,436)
Active participants	17	14	14	16	16	17	18	18	15	13
Inactive participants	13	13	10	5	5	3	3	3	3	3
Average Active Salary	81,614	79,673	78,066	79,036	79,036	72,772	67,890	62,955	62,617	59,214
Total Salary	1,387,437	1,115,426	1,092,927	1,264,572	1,264,572	1,237,131	1,222,020	1,133,192	939,256	769,782
Internal Rate of Return - 10 years	4.31%									
Payroll Growth Rate - 10 years	5.66%									
ASSETS										
Cash , NOW, Money Market	424,006	479,309	810,836	662,854	473,238	701,808	345,666	450,427	357,842	315,050
Fixed Instruments	1,568,207	1,843,515	1,674,729	3,572,500	3,475,206	3,678,188	3,453,186	2,501,761	2,398,620	2,607,510
Equities	4,638,322	3,997,424	3,536,971	1,675,968	1,361,668	661,059	1,113,152	1,190,564	1,240,315	859,458
Receivables	13,506	16,175	8,948	26,092	30,883	32,179	25,519	473,536	19,740	4,151
Other	6,381	6,299	5,434	(1)	(1)	1	-	1	200,903	101,451
Total	6,650,422	6,342,722	6,036,918	5,937,413	5,340,994	5,073,235	4,937,523	4,616,289	4,217,420	3,887,620
INCOME										
From municipality	340,480	346,340	361,133	423,415	299,773	214,076	215,930	107,740	101,632	99,270
From members	120,711	130,567	106,380	123,294	-	-	-	141,767	89,934	69,081
Other revenue	(2,669)	(542)	(16,209)	-	136,439	102,844	97,468	106,501	1	-
Total Operating Revenue	458,522	476,365	451,304	546,709	436,212	316,920	313,398	356,008	191,567	168,351
EXPENSES										
Pensions and benefits	535,196	576,576	450,642	233,764	242,593	140,674	279,501	181,715	38,499	44,341
Professional services	8,255	10,229	13,512	240	-	-	-	-	-	3,760
Other expenses	2,369	1,845	70,235	1,339	3,427	23,562	2,399	4,228	20,883	700
Total Operating Expenses	545,820	588,650	534,389	235,343	246,020	164,236	281,900	185,943	59,382	48,801
Net Operating Income/(Loss)	(87,298)	(112,285)	(83,085)	311,366	190,192	152,684	31,498	170,065	132,185	119,550
INVESTMENT INCOME										
Investment income/(loss)	440,382	462,863	219,744	328,407	400,537	(124,585)	174,240	255,227	215,563	145,900
Investment fees	46,701	46,227	37,779	43,049	39,249	32,786	27,582	23,429	18,325	-
Net Investment Income	393,681	416,636	181,965	285,358	361,288	(157,371)	146,658	231,798	197,238	145,900
Change in Net Present Assets	306,383	304,351	98,880	596,724	551,480	(4,685)	178,152	399,265	329,422	265,450

COUNTRY CLUB HILLS POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	17,125,573	15,948,626	14,297,555	13,734,373	11,668,973	9,917,935	10,327,587	9,657,721	8,194,262	8,243,956
Net Present Assets - Actuarial Value *	17,361,254	16,316,598	14,984,654	-	11,444,758	9,646,117	10,165,080	9,686,815	8,194,262	7,331,613
Actuarial Accrued Liability - ("AAL")	30,095,469	28,769,085	26,084,654	22,179,955	22,179,955	18,815,967	16,634,497	15,313,050	13,743,286	12,199,219
Surplus/(Unfunded AAL)	(12,734,215)	(12,452,487)	(11,100,000)	(22,179,955)	(10,735,197)	(9,169,850)	(6,469,417)	(5,626,235)	(5,549,024)	(4,867,606)
Percent Funded at Actuarial Value	57.7%	56.7%	57.4%	0.0%	51.6%	51.3%	61.1%	63.3%	59.6%	60.1%
(Increase)/Decrease in Unfunded AAL	(281,728)	(1,352,487)	11,079,955	(11,444,758)	(1,565,347)	(2,700,433)	(843,182)	(77,211)	(681,418)	(1,837,936)
Active participants	31	34	38	43	43	46	46	35	32	32
Inactive participants	26	25	24	18	18	15	13	12	12	9
Average Active Salary	96,753	96,524	87,426	79,319	79,319	72,868	67,355	69,246	63,376	60,835
Total Salary	2,999,355	3,281,801	3,322,181	3,410,706	3,410,706	3,351,939	3,098,331	2,423,623	2,028,045	1,946,704
Internal Rate of Return - 10 years	4.53%									
Payroll Growth Rate - 10 years	4.79%									
ASSETS										
Cash , NOW, Money Market	1,056,830	1,279,767	1,455,212	1,437,796	866,953	1,921,577	708,280	357,880	570,686	1,003,206
Fixed Instruments	5,209,477	6,292,440	6,732,671	6,279,005	5,149,514	4,986,241	4,736,535	3,977,639	4,248,541	6,816,623
Equities	10,800,060	8,306,247	6,035,836	5,953,456	5,597,166	2,822,397	4,228,527	4,416,201	3,333,336	-
Receivables	40,001	49,571	54,430	46,229	44,830	177,495	640,502	899,399	41,699	434,534
Other	21,681	24,201	20,394	19,534	14,271	11,365	13,743	12,824	-	-
Total	17,128,049	15,952,226	14,298,543	13,736,020	11,672,734	9,919,075	10,327,587	9,663,943	8,194,262	8,254,363
INCOME										
From municipality	1,121,471	1,174,014	1,165,519	1,251,131	975,295	913,398	605,073	862,570	-	427,040
From members	315,601	375,184	427,227	368,789	360,424	611,231	422,297	232,438	153,148	167,877
Other revenue	(9,571)	1,295	8,013	3,275	11,537	(1,644)	(1,401)	258,001	1	-
Total Operating Revenue	1,427,501	1,550,493	1,600,759	1,623,195	1,347,256	1,522,985	1,025,969	1,353,009	153,149	594,917
EXPENSES										
Pensions and benefits	1,336,735	1,063,786	1,113,921	768,154	1,137,249	573,457	538,099	502,787	392,493	306,483
Professional services	28,198	29,295	19,087	27,223	32,950	30,725	11,123	13,658	14,936	-
Other expenses	3,324	29,396	4,692	2,742	3,231	2,977	2,202	2,151	16,164	-
Total Operating Expenses	1,368,257	1,122,477	1,137,700	798,119	1,173,430	607,159	551,424	518,596	423,593	306,483
Net Operating Income/(Loss)	59,244	428,016	463,059	825,076	173,826	915,826	474,545	834,413	(270,444)	288,434
INVESTMENT INCOME										
Investment income/(loss)	1,243,863	1,351,216	212,853	1,331,055	1,648,080	(1,252,889)	279,136	704,165	243,371	318,257
Investment fees	126,161	128,161	112,731	90,731	70,868	72,590	83,815	75,118	22,621	6,637
Net Investment Income	1,117,702	1,223,055	100,122	1,240,324	1,577,212	(1,325,479)	195,321	629,047	220,750	311,620
Change in Net Present Assets	1,176,947	1,651,071	563,182	2,065,400	1,751,038	(409,652)	669,866	1,463,459	(49,694)	600,055

COUNTRYSIDE FPD FIREFIGHTERS PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	23,822,293	21,863,488	19,794,950	20,031,751	18,236,706	16,415,558	17,627,512	16,532,462	14,958,768	14,232,940
Net Present Assets - Actuarial Value *	23,664,263	22,081,129	20,638,811	19,528,261	18,236,736	16,415,558	17,627,512	16,532,862	15,717,430	14,672,286
Actuarial Accrued Liability - ("AAL")	33,570,736	31,115,414	29,577,961	27,403,477	26,397,995	23,202,154	21,858,132	19,358,945	17,466,311	16,055,320
Surplus/(Unfunded AAL)	(9,906,473)	(9,034,285)	(8,939,150)	(7,875,216)	(8,161,259)	(6,786,596)	(4,230,620)	(2,826,083)	(1,748,881)	(1,383,034)
Percent Funded at Actuarial Value	70.5%	71.0%	69.8%	71.3%	69.1%	70.8%	80.6%	85.4%	90.0%	91.4%
(Increase)/Decrease in Unfunded AAL	(872,188)	(95,135)	(1,063,934)	286,043	(1,374,663)	(2,555,976)	(1,404,537)	(1,077,202)	(365,847)	57,707
Active participants	32	32	32	32	32	31	31	30	31	31
Inactive participants	22	22	21	20	18	15	14	13	12	11
Average Active Salary	95,593	91,822	88,749	85,680	84,731	82,650	80,303	78,995	73,604	70,064
Total Salary	3,058,975	2,938,296	2,839,977	2,741,775	2,711,405	2,562,151	2,489,395	2,369,864	2,281,729	2,171,978
Internal Rate of Return - 10 years	5.37%									
Payroll Growth Rate - 10 years	4.04%									
ASSETS										
Cash , NOW, Money Market	3,096,304	2,915,300	6,057,958	4,926,791	805,623	40,469	29,597	105,414	167,055	682,837
Fixed Instruments	7,275,175	5,858,688	4,763,458	6,921,184	10,494,097	10,692,954	11,044,013	10,593,848	9,707,252	7,734,691
Equities	13,383,271	13,021,845	8,920,217	8,126,718	6,888,929	5,630,820	6,487,857	5,777,557	5,034,055	5,813,638
Receivables	68,532	67,852	53,317	57,057	48,453	51,315	68,045	55,643	50,576	1,773
Other	1	-	-	1	-	-	-	-	-	1
Total	23,823,283	21,863,685	19,794,950	20,031,751	18,237,102	16,415,558	17,629,512	16,532,462	14,958,938	14,232,940
INCOME										
From municipality	1,085,969	1,058,565	814,358	696,746	605,302	625,303	570,983	499,572	537,457	316,541
From members	288,425	279,958	270,602	264,945	252,642	241,403	241,311	223,817	211,116	198,480
Other revenue	3,067	32,275	-	25	159	12,509	2,209	5,067	45,515	-
Total Operating Revenue	1,377,461	1,370,798	1,084,960	961,716	858,103	879,215	814,503	728,456	794,088	515,021
EXPENSES										
Pensions and benefits	1,279,399	1,170,228	1,145,028	1,068,828	850,004	743,505	665,446	479,604	448,753	380,887
Professional services	28,470	27,833	27,667	26,020	17,540	5,250	9,428	4,415	9,225	9,575
Other expenses	9,861	9,340	8,875	4,705	5,508	5,457	1,909	1,514	23,049	30,578
Total Operating Expenses	1,317,730	1,207,401	1,181,570	1,099,553	873,052	754,212	676,783	485,533	481,027	421,040
Net Operating Income/(Loss)	59,731	163,397	(96,610)	(137,837)	(14,949)	125,003	137,720	242,923	313,061	93,981
INVESTMENT INCOME										
Investment income/(loss)	2,013,544	1,978,392	(40,084)	2,033,405	1,969,192	(1,251,599)	957,330	1,330,831	412,833	797,073
Investment fees	114,472	73,251	100,107	100,522	133,095	85,358	-	59	66	47
Net Investment Income	1,899,072	1,905,141	(140,191)	1,932,883	1,836,097	(1,336,957)	957,330	1,330,772	412,767	797,026
Change in Net Present Assets	1,958,805	2,068,538	(236,801)	1,795,045	1,821,148	(1,211,954)	1,095,050	1,573,694	725,828	891,007

COUNTRYSIDE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	18,133,726	16,604,960	15,691,159	15,874,871	14,390,897	12,158,882	13,861,886	13,663,833	12,804,770	11,528,483
Net Present Assets - Actuarial Value *	17,898,514	16,889,368	16,320,511	-	14,390,897	12,158,882	13,861,886	13,663,833	12,804,770	11,528,483
Actuarial Accrued Liability - ("AAL")	32,264,458	29,440,976	28,325,440	25,948,896	25,948,896	24,810,664	23,764,940	22,544,439	17,908,951	17,077,008
Surplus/(Unfunded AAL)	(14,365,944)	(12,551,608)	(12,004,929)	(25,948,896)	(11,557,999)	(12,651,782)	(9,903,054)	(8,880,606)	(5,104,181)	(5,548,525)
Percent Funded at Actuarial Value	55.5%	57.4%	57.6%	0.0%	55.5%	49.0%	58.3%	60.6%	71.5%	67.5%
(Increase)/Decrease in Unfunded AAL	(1,814,336)	(546,679)	13,943,967	(14,390,897)	1,093,783	(2,748,728)	(1,022,448)	(3,776,425)	444,344	(1,011,894)
Active participants	23	23	23	23	23	26	26	26	25	25
Inactive participants	21	20	19	16	16	14	15	15	13	13
Average Active Salary	109,514	103,243	102,754	99,645	99,645	97,872	93,961	91,489	64,764	61,482
Total Salary	2,518,812	2,374,600	2,363,352	2,291,835	2,291,835	2,544,667	2,442,975	2,378,721	1,619,088	1,537,046
Internal Rate of Return - 10 years	5.60%									
Payroll Growth Rate - 10 years	5.45%									
ASSETS										
Cash , NOW, Money Market	2,104,369	718,507	1,275,042	1,115,789	1,496,088	1,515,499	1,430,840	370,400	583,768	1,019,632
Fixed Instruments	3,773,595	4,625,966	5,236,545	6,166,499	6,008,612	5,623,904	6,129,695	6,548,119	6,172,899	5,193,093
Equities	12,238,482	11,243,207	9,168,622	8,581,634	6,875,247	4,994,913	6,279,346	6,718,750	6,014,016	5,315,076
Receivables	17,279	17,280	10,950	10,950	10,950	24,566	22,004	26,564	34,087	684
Other	1	-	-	(1)	-	-	1	-	-	(2)
Total	18,133,726	16,604,960	15,691,159	15,874,871	14,390,897	12,158,882	13,861,886	13,663,833	12,804,770	11,528,483
INCOME										
From municipality	752,620	688,914	532,241	817,478	858,430	699,749	625,914	401,082	720,380	588,924
From members	468,502	180,055	179,288	177,502	188,960	193,575	184,411	170,825	155,665	153,847
Other revenue	-	-	1	10,950	(13,615)	2,562	(4,531)	(7,551)	33,403	684
Total Operating Revenue	1,221,122	868,969	711,530	1,005,930	1,033,775	895,886	805,794	564,356	909,448	743,455
EXPENSES										
Pensions and benefits	1,321,290	1,236,427	1,164,807	895,765	842,475	859,987	854,374	764,636	664,144	635,092
Professional services	12,477	11,058	10,188	21,931	10,838	8,704	10,820	7,749	9,690	12,583
Other expenses	16,390	23,799	24,520	4,476	13,843	16,100	13,206	13,810	11,737	53,927
Total Operating Expenses	1,350,157	1,271,284	1,199,515	922,172	867,156	884,791	878,400	786,195	685,571	701,602
Net Operating Income/(Loss)	(129,035)	(402,315)	(487,985)	83,758	166,619	11,095	(72,606)	(221,839)	223,877	41,853
INVESTMENT INCOME										
Investment income/(loss)	1,690,324	1,336,141	320,750	1,417,460	2,073,927	(1,713,249)	270,784	1,081,027	1,052,539	500,038
Investment fees	32,523	20,025	16,477	17,243	8,531	849	125	125	129	79
Net Investment Income	1,657,801	1,316,116	304,273	1,400,217	2,065,396	(1,714,098)	270,659	1,080,902	1,052,410	499,959
Change in Net Present Assets	1,528,766	913,801	(183,712)	1,483,974	2,232,015	(1,703,004)	198,053	859,063	1,276,287	541,812

CREST HILL POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	13,630,040	12,539,567	11,505,070	11,009,746	9,864,388	8,256,439	9,275,750	8,868,391	8,050,819	7,394,949
Net Present Assets - Actuarial Value *	13,556,956	12,499,511	11,688,325	-	9,595,318	8,051,758	9,129,578	8,902,610	8,201,295	7,380,930
Actuarial Accrued Liability - ("AAL")	20,514,535	18,706,100	17,227,596	14,997,099	14,997,099	14,107,228	12,790,645	12,406,994	11,483,045	11,268,959
Surplus/(Unfunded AAL)	(6,957,579)	(6,206,589)	(5,539,271)	(14,997,099)	(5,401,781)	(6,055,470)	(3,661,067)	(3,504,384)	(3,281,750)	(3,888,029)
Percent Funded at Actuarial Value	66.1%	66.8%	67.8%	0.0%	64.0%	57.1%	71.4%	71.8%	71.4%	65.5%
(Increase)/Decrease in Unfunded AAL	(750,990)	(667,318)	9,457,828	(9,595,318)	653,689	(2,394,403)	(156,683)	(222,634)	606,279	(554,669)
Active participants	29	28	25	26	26	25	26	29	28	27
Inactive participants	13	13	12	10	10	10	10	9	7	7
Average Active Salary	84,519	76,271	74,397	71,539	71,539	67,228	62,550	60,212	60,671	57,291
Total Salary	2,451,055	2,135,601	1,859,934	1,860,010	1,860,010	1,680,690	1,626,294	1,746,148	1,698,801	1,546,846
Internal Rate of Return - 10 years	5.87%									
Payroll Growth Rate - 10 years	7.03%									
ASSETS										
Cash , NOW, Money Market	226,539	53,245	190,310	390,617	224,076	282,506	117,821	63,102	265,372	818,394
Fixed Instruments	5,757,737	6,103,670	5,798,314	5,574,118	5,352,570	5,485,500	5,946,826	5,653,295	5,900,843	6,545,648
Equities	7,598,295	6,329,116	5,460,441	4,983,649	4,230,011	2,432,036	3,157,757	3,084,104	1,826,373	-
Receivables	54,809	58,574	61,269	64,911	62,712	61,423	60,880	67,890	58,231	30,907
Other	1,737	516	516	517	(1)	(1)	(1)	-	-	-
Total	13,639,117	12,545,121	11,510,850	11,013,812	9,869,368	8,261,464	9,283,283	8,868,391	8,050,819	7,394,949
INCOME										
From municipality	621,589	457,334	399,585	380,819	376,725	357,752	343,341	288,190	335,489	206,638
From members	221,260	203,735	191,577	187,985	177,273	166,746	185,011	156,971	157,245	139,356
Other revenue	(3,765)	(2,694)	-	2,200	1,665	544	(6,933)	-	-	-
Total Operating Revenue	839,084	658,375	591,162	571,004	555,663	525,042	521,419	445,161	492,734	345,994
EXPENSES										
Pensions and benefits	644,961	626,212	609,314	468,173	432,550	490,438	395,436	324,073	245,930	243,801
Professional services	19,550	19,965	17,245	19,390	18,645	16,305	18,481	3,294	10,288	5,819
Other expenses	21,523	17,102	15,189	7,999	5,578	2,023	4,435	4,343	2,952	6,061
Total Operating Expenses	686,034	663,279	641,748	495,562	456,773	508,766	418,352	331,710	259,170	255,681
Net Operating Income/(Loss)	153,050	(4,904)	(50,586)	75,442	98,890	16,276	103,067	113,451	233,564	90,313
INVESTMENT INCOME										
Investment income/(loss)	977,264	1,076,659	580,699	1,099,378	1,535,884	(1,014,363)	333,172	726,257	436,446	283,062
Investment fees	39,842	37,257	34,790	29,462	26,825	21,223	28,880	22,136	14,140	9,241
Net Investment Income	937,422	1,039,402	545,909	1,069,916	1,509,059	(1,035,586)	304,292	704,121	422,306	273,821
Change in Net Present Assets	1,090,473	1,034,497	495,324	1,145,358	1,607,949	(1,019,311)	407,359	817,572	655,870	364,134

CRESTWOOD POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	295,227	306,722	156,136	192,379	231,139	271,392	290,144	376,847	421,142	509,546
Net Present Assets - Actuarial Value *	325,707	323,099	163,642	192,379	231,139	271,392	290,144	376,847	421,142	509,546
Actuarial Accrued Liability - ("AAL")	977,895	960,305	1,059,103	843,361	819,731	838,490	839,631	934,330	945,310	1,022,046
Surplus/(Unfunded AAL)	(652,188)	(637,206)	(895,461)	(650,982)	(588,592)	(567,098)	(549,487)	(557,483)	(524,168)	(512,500)
Percent Funded at Actuarial Value	33.3%	33.6%	15.5%	22.8%	28.2%	32.4%	34.6%	40.3%	44.6%	49.9%
(Increase)/Decrease in Unfunded AAL	(14,982)	258,255	(244,479)	(62,390)	(21,494)	(17,611)	7,996	(33,315)	(11,668)	(105,462)
Active participants	5	2	2	3	3	1	1	3	1	2
Inactive participants	5	7	7	4	4	4	4	4	4	4
Average Active Salary	51,584	48,000	50,750	40,533	40,533	35,500	35,500	41,167	33,000	49,960
Total Salary	257,920	96,000	101,500	121,600	121,600	35,500	35,500	123,500	33,000	99,920
Internal Rate of Return - 10 years	1.81%									
Payroll Growth Rate - 10 years	10.29%									
ASSETS										
Cash , NOW, Money Market	294,648	305,012	155,240	192,379	231,121	270,916	289,850	376,185	394,705	451,422
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	39,847	1,710	896	-	18	476	295	662	-	-
Other	-	-	-	-	-	-	(1)	-	26,437	58,124
Total	334,495	306,722	156,136	192,379	231,139	271,392	290,144	376,847	421,142	509,546
INCOME										
From municipality	97,719	254,511	35,825	33,635	43,674	47,954	35,000	9,058	-	-
From members	17,050	13,984	14,245	12,270	11,958	12,199	27,282	11,962	6,187	9,583
Other revenue	-	-	(1)	1	-	-	-	-	-	-
Total Operating Revenue	114,769	268,495	50,069	45,906	55,632	60,153	62,282	21,020	6,187	9,583
EXPENSES										
Pensions and benefits	118,181	116,092	85,658	84,751	95,778	83,016	156,600	81,789	107,652	77,952
Professional services	5,023	1,050	600	-	700	300	5,439	-	600	-
Other expenses	2,978	814	46	54	58	75	85	102	128	129
Total Operating Expenses	126,182	117,956	86,304	84,805	96,536	83,391	162,124	81,891	108,380	78,081
Net Operating Income/(Loss)	(11,413)	150,539	(36,235)	(38,899)	(40,904)	(23,238)	(99,842)	(60,871)	(102,193)	(68,498)
INVESTMENT INCOME										
Investment income/(loss)	70	47	46	140	694	4,527	13,165	16,605	13,789	6,765
Investment fees	152	-	54	-	44	41	26	29	-	26
Net Investment Income	(82)	47	(8)	140	650	4,486	13,139	16,576	13,789	6,739
Change in Net Present Assets	(11,495)	150,586	(36,243)	(38,760)	(40,253)	(18,752)	(86,703)	(44,295)	(88,404)	(61,758)

CRETE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	6,391,387	5,856,546	5,098,056	5,187,371	5,007,510	4,354,891	4,943,368	4,538,536	4,096,948	3,717,225
Net Present Assets - Actuarial Value *	6,270,146	5,867,155	5,497,805	-	4,945,604	4,354,891	4,943,368	4,538,536	4,096,948	5,629,187
Actuarial Accrued Liability - ("AAL")	9,116,104	8,374,347	7,876,757	7,132,599	7,132,599	6,416,842	6,208,355	5,591,131	5,281,020	4,621,510
Surplus/(Unfunded AAL)	(2,845,958)	(2,507,192)	(2,378,952)	(7,132,599)	(2,186,995)	(2,061,951)	(1,264,987)	(1,052,595)	(1,184,072)	1,007,677
Percent Funded at Actuarial Value	68.8%	70.1%	69.8%	0.0%	69.3%	67.9%	79.6%	81.2%	77.6%	121.8%
(Increase)/Decrease in Unfunded AAL	(338,766)	(128,240)	4,753,647	(4,945,604)	(125,044)	(796,964)	(212,392)	131,477	(2,191,749)	2,170,456
Active participants	15	16	16	18	18	18	18	18	17	15
Inactive participants	11	11	10	6	6	6	5	5	4	5
Average Active Salary	63,245	61,001	60,838	56,105	56,105	49,943	53,203	48,117	50,884	46,806
Total Salary	948,678	976,009	973,402	1,009,887	1,009,887	898,969	957,657	866,113	865,030	702,095
Internal Rate of Return - 10 years	4.53%									
Payroll Growth Rate - 10 years	2.53%									
ASSETS										
Cash , NOW, Money Market	452,890	508,665	1,071,748	683,026	971,722	1,605,289	1,199,974	947,701	671,891	501,223
Fixed Instruments	2,257,583	2,206,284	1,743,247	1,919,407	1,890,732	1,302,748	1,641,272	1,892,716	1,862,508	2,303,990
Equities	3,661,241	3,120,409	2,273,974	2,487,352	1,912,992	1,230,037	1,903,304	1,502,057	1,396,886	754,879
Receivables	19,673	21,188	12,014	238,442	232,064	217,000	199,000	196,246	165,846	157,146
Other	-	-	-	-	-	(1)	-	(1)	-	-
Total	6,391,387	5,856,546	5,100,983	5,328,227	5,007,510	4,355,073	4,943,550	4,538,719	4,097,131	3,717,238
INCOME										
From municipality	224,028	223,556	237,800	220,712	224,003	217,331	200,283	194,222	163,019	155,055
From members	102,415	98,382	98,062	99,768	104,107	104,651	102,665	89,686	80,705	72,175
Other revenue	-	-	-	(1)	-	-	425	-	(24)	174
Total Operating Revenue	326,443	321,938	335,862	320,479	328,110	321,982	303,373	283,908	243,700	227,404
EXPENSES										
Pensions and benefits	303,296	258,391	264,974	223,635	278,720	144,773	120,561	123,827	104,706	71,778
Professional services	-	-	-	6,511	5,175	6,602	3,900	4,745	4,000	5,200
Other expenses	4,873	12,368	11,510	3,658	1,739	1,791	1,819	1,494	1,431	1,401
Total Operating Expenses	308,169	270,759	276,484	233,804	285,634	153,166	126,280	130,066	110,137	78,379
Net Operating Income/(Loss)	18,274	51,179	59,378	86,675	42,476	168,816	177,093	153,842	133,563	149,025
INVESTMENT INCOME										
Investment income/(loss)	534,469	721,590	(41,235)	246,505	620,686	(745,751)	239,296	298,861	256,781	175,886
Investment fees	17,902	14,279	9,872	12,464	10,543	11,541	11,558	11,115	10,621	9,939
Net Investment Income	516,567	707,311	(51,107)	234,041	610,143	(757,292)	227,738	287,746	246,160	165,947
Change in Net Present Assets	534,841	758,490	(89,315)	179,861	652,619	(588,477)	404,832	441,588	379,723	314,971

CREVE COEUR POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,530,650	1,387,919	1,239,082	1,322,336	1,378,280	1,375,816	1,451,050	1,501,736	1,619,504	1,717,280
Net Present Assets - Actuarial Value *	1,615,524	1,474,780	1,317,248	-	1,371,469	1,358,716	1,426,623	1,922,938	1,619,652	1,753,178
Actuarial Accrued Liability - ("AAL")	3,531,389	3,634,546	3,608,536	2,756,964	2,756,964	2,627,948	2,935,118	2,806,602	2,690,683	2,743,601
Surplus/(Unfunded AAL)	(1,915,865)	(2,159,766)	(2,291,288)	(2,756,964)	(1,385,495)	(1,269,232)	(1,508,495)	(883,664)	(1,071,031)	(990,423)
Percent Funded at Actuarial Value	45.7%	40.6%	36.5%	0.0%	49.7%	51.7%	48.6%	68.5%	60.2%	63.9%
(Increase)/Decrease in Unfunded AAL	243,901	131,522	465,676	(1,371,469)	(116,263)	239,263	(624,831)	187,367	(80,608)	(105,121)
Active participants	5	6	6	6	6	6	12	11	9	7
Inactive participants	5	6	6	4	4	4	4	4	4	4
Average Active Salary	41,392	38,167	36,251	40,513	40,513	39,986	35,052	35,591	36,161	36,029
Total Salary	206,960	229,000	217,503	243,077	243,077	239,918	420,620	391,500	325,448	252,200
Internal Rate of Return - 10 years	3.08%									
Payroll Growth Rate - 10 years	-3.31%									
ASSETS										
Cash , NOW, Money Market	66,568	113,013	66,069	84,349	372,154	522,301	203,247	132,834	217,140	150,445
Fixed Instruments	-	-	50,896	244,780	354,610	620,255	1,141,154	1,256,282	1,300,365	1,566,834
Equities	1,461,927	1,273,314	1,120,262	989,881	645,551	233,260	106,649	112,619	102,000	-
Receivables	2,156	1,591	1,856	3,327	5,964	-	-	-	-	-
Other	(1)	1	(1)	(1)	1	-	-	1	(1)	1
Total	1,530,650	1,387,919	1,239,082	1,322,336	1,378,280	1,375,816	1,451,050	1,501,736	1,619,504	1,717,280
INCOME										
From municipality	343,890	321,235	119,530	118,972	101,918	90,200	89,698	96,266	66,944	63,884
From members	23,144	22,890	21,933	21,626	23,057	23,356	24,750	18,513	24,493	29,715
Other revenue	-	(1)	1,307	-	-	176	-	3,265	-	(1)
Total Operating Revenue	367,034	344,124	142,770	140,598	124,975	113,732	114,448	118,044	91,437	93,598
EXPENSES										
Pensions and benefits	236,816	224,926	249,175	229,510	195,136	193,574	246,952	311,487	215,977	172,904
Professional services	5,715	5,715	7,490	1,750	1,610	-	2,060	8,105	2,177	7,272
Other expenses	5,139	3,214	3,279	3,250	3,536	3,480	2,485	1,513	5,546	1,963
Total Operating Expenses	247,670	233,855	259,944	234,510	200,282	197,054	251,497	321,105	223,700	182,139
Net Operating Income/(Loss)	119,364	110,269	(117,174)	(93,912)	(75,307)	(83,322)	(137,049)	(203,061)	(132,263)	(88,541)
INVESTMENT INCOME										
Investment income/(loss)	29,443	42,843	40,240	43,358	84,012	15,012	93,527	92,763	43,489	28,384
Investment fees	6,076	4,275	6,320	5,390	6,242	6,924	7,164	7,470	9,001	9,765
Net Investment Income	23,367	38,568	33,920	37,968	77,770	8,088	86,363	85,293	34,488	18,619
Change in Net Present Assets	142,731	148,837	(83,254)	(55,944)	2,464	(75,234)	(50,686)	(117,768)	(97,776)	(69,921)

CRYSTAL LAKE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	24,958,561	22,383,225	19,537,175	17,274,852	15,021,180	12,125,259	12,718,081	11,186,566	9,841,460	8,184,906
Net Present Assets - Actuarial Value *	24,882,349	22,253,888	19,695,155	16,972,789	14,827,305	11,732,258	12,480,949	11,186,566	9,841,460	8,184,533
Actuarial Accrued Liability - ("AAL")	36,799,670	33,965,730	30,637,729	26,488,824	23,870,137	21,938,986	19,143,017	16,727,196	14,488,073	12,700,229
Surplus/(Unfunded AAL)	(11,917,321)	(11,711,842)	(10,942,574)	(9,516,035)	(9,042,832)	(10,206,728)	(6,662,068)	(5,540,630)	(4,646,613)	(4,515,696)
Percent Funded at Actuarial Value	67.6%	65.5%	64.3%	64.1%	62.1%	53.5%	65.2%	66.9%	67.9%	64.4%
(Increase)/Decrease in Unfunded AAL	(205,479)	(769,268)	(1,426,539)	(473,203)	1,163,896	(3,544,660)	(1,121,438)	(894,017)	(130,917)	(1,058,572)
Active participants	62	63	64	64	62	64	55	51	48	44
Inactive participants	29	18	14	12	10	9	8	6	5	4
Average Active Salary	85,131	91,463	81,054	78,149	74,481	70,185	66,340	65,572	63,268	61,220
Total Salary	5,278,118	5,762,155	5,187,455	5,001,529	4,617,841	4,491,808	3,648,703	3,344,163	3,036,863	2,693,675
Internal Rate of Return - 10 years	6.18%									
Payroll Growth Rate - 10 years	8.62%									
ASSETS										
Cash , NOW, Money Market	361,310	271,655	412,099	1,415,690	387,671	737,791	487,546	1,711,343	707,576	199,884
Fixed Instruments	12,887,270	11,731,093	10,602,796	9,198,887	8,570,528	6,863,702	7,092,608	4,565,807	4,343,541	4,311,306
Equities	11,614,876	10,291,916	8,435,873	6,590,951	5,972,503	4,448,649	5,058,958	4,850,371	4,725,698	3,636,571
Receivables	104,385	90,436	89,211	82,619	90,478	75,390	82,837	59,528	64,726	37,146
Other	1	-	1	1	-	-	-	-	(1)	(1)
Total	24,967,842	22,385,100	19,539,980	17,288,148	15,021,180	12,125,532	12,721,949	11,187,049	9,841,540	8,184,906
INCOME										
From municipality	1,618,264	1,540,031	1,541,622	1,128,846	995,800	904,951	817,496	708,003	707,944	541,367
From members	522,280	567,355	490,262	468,909	449,221	407,744	337,702	316,697	281,885	243,782
Other revenue	-	-	20	-	-	14	-	1	242	177
Total Operating Revenue	2,140,544	2,107,386	2,031,904	1,597,755	1,445,021	1,312,709	1,155,198	1,024,701	990,071	785,326
EXPENSES										
Pensions and benefits	1,073,750	929,622	780,377	716,455	523,339	476,986	367,870	299,813	236,118	221,870
Professional services	6,201	53,313	20,264	45,516	18,337	3,875	12,103	4,647	2,466	1,405
Other expenses	4,163	3,558	3,105	2,435	3,289	3,302	2,066	1,703	3	1,411
Total Operating Expenses	1,084,114	986,493	803,746	764,406	544,965	484,163	382,039	306,163	238,587	224,686
Net Operating Income/(Loss)	1,056,430	1,120,893	1,228,158	833,349	900,056	828,546	773,159	718,538	751,484	560,640
INVESTMENT INCOME										
Investment income/(loss)	1,596,682	1,785,145	1,083,122	1,462,535	2,033,235	(1,388,187)	793,277	655,580	928,649	321,311
Investment fees	77,776	59,988	48,957	42,211	37,369	33,181	34,921	29,013	23,578	28,731
Net Investment Income	1,518,906	1,725,157	1,034,165	1,420,324	1,995,866	(1,421,368)	758,356	626,567	905,071	292,580
Change in Net Present Assets	2,575,336	2,846,050	2,262,323	2,253,672	2,895,921	(592,822)	1,531,515	1,345,106	1,656,554	853,220

CRYSTAL LAKE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	31,857,107	28,693,211	25,622,403	25,061,280	22,511,639	18,468,343	21,079,158	20,366,746	18,189,042	15,830,954
Net Present Assets - Actuarial Value *	31,634,002	29,300,645	27,185,090	25,053,121	22,418,530	18,195,330	20,997,149	20,366,743	18,189,042	15,929,309
Actuarial Accrued Liability - ("AAL")	54,507,953	51,040,159	46,478,081	44,409,259	41,025,635	39,495,147	36,059,147	33,669,203	30,784,960	28,190,590
Surplus/(Unfunded AAL)	(22,873,951)	(21,739,514)	(19,292,991)	(19,356,138)	(18,607,105)	(21,299,817)	(15,061,998)	(13,302,460)	(12,595,918)	(12,261,281)
Percent Funded at Actuarial Value	58.0%	57.4%	58.5%	56.4%	54.6%	46.1%	58.2%	60.5%	59.1%	56.5%
(Increase)/Decrease in Unfunded AAL	(1,134,437)	(2,446,523)	63,147	(749,033)	2,692,712	(6,237,819)	(1,759,538)	(706,542)	(334,637)	(1,493,894)
Active participants	66	63	66	66	65	66	59	58	62	60
Inactive participants	35	35	33	28	27	25	24	22	19	18
Average Active Salary	86,678	85,681	81,980	78,992	77,013	73,837	69,752	68,107	63,701	61,040
Total Salary	5,720,770	5,397,912	5,410,672	5,213,441	5,005,867	4,873,269	4,115,343	3,950,211	3,949,442	3,662,402
Internal Rate of Return - 10 years	5.77%									
Payroll Growth Rate - 10 years	5.34%									
ASSETS										
Cash , NOW, Money Market	1,082,601	469,321	668,688	732,657	395,052	929,726	522,716	236,096	132,837	236,141
Fixed Instruments	10,341,266	10,181,825	12,072,833	11,847,075	11,804,496	9,002,088	10,687,300	11,120,820	9,984,702	8,607,452
Equities	20,367,611	17,972,570	12,835,791	12,383,634	10,196,189	8,427,804	9,754,140	8,865,228	7,932,881	6,894,337
Receivables	67,752	71,294	47,081	97,914	115,902	108,962	115,276	147,181	139,873	93,025
Other	-	1	-	-	-	(1)	-	-	-	(1)
Total	31,859,230	28,695,011	25,624,393	25,061,280	22,511,639	18,468,579	21,079,432	20,369,325	18,190,293	15,830,954
INCOME										
From municipality	1,844,723	1,832,203	1,834,036	1,385,548	1,240,962	1,187,907	1,111,640	1,073,638	966,026	735,907
From members	553,800	526,783	528,711	504,647	488,183	454,450	406,225	404,502	396,758	356,395
Other revenue	1	1	-	6,798	-	(1)	-	-	328	73
Total Operating Revenue	2,398,524	2,358,987	2,362,747	1,896,993	1,729,145	1,642,356	1,517,865	1,478,140	1,363,112	1,092,375
EXPENSES										
Pensions and benefits	1,914,037	1,744,167	1,566,766	1,527,619	1,386,666	1,221,753	1,232,265	942,325	812,969	635,851
Professional services	10,150	26,973	12,898	10,678	14,548	4,164	6,000	14,413	5,369	2,904
Other expenses	8,632	6,586	5,277	5,221	5,712	5,396	5,788	4,164	1,436	2,723
Total Operating Expenses	1,932,819	1,777,726	1,584,941	1,543,518	1,406,926	1,231,313	1,244,053	960,902	819,774	641,478
Net Operating Income/(Loss)	465,705	581,261	777,806	353,475	322,219	411,043	273,812	517,238	543,338	450,897
INVESTMENT INCOME										
Investment income/(loss)	2,835,560	2,607,693	(120,725)	2,285,844	3,803,683	(2,948,642)	518,927	1,734,282	1,883,368	812,461
Investment fees	137,368	118,146	95,958	89,678	82,606	73,217	80,327	73,816	68,619	50,622
Net Investment Income	2,698,192	2,489,547	(216,683)	2,196,166	3,721,077	(3,021,859)	438,600	1,660,466	1,814,749	761,839
Change in Net Present Assets	3,163,896	3,070,808	561,123	2,549,641	4,043,296	(2,610,815)	712,412	2,177,704	2,358,088	1,212,735

DANVILLE FIREFIGHTERS PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	12,481,755	12,539,748	12,502,819	12,473,244	12,644,553	11,969,189	10,969,225	12,335,285	12,304,373	11,735,670
Net Present Assets - Actuarial Value *	12,899,490	12,869,375	12,934,541	12,963,833	12,519,301	11,817,321	10,767,665	12,180,836	12,330,174	11,919,779
Actuarial Accrued Liability - ("AAL")	59,133,372	57,420,379	54,132,371	52,953,206	47,380,103	46,986,361	47,330,918	44,859,465	40,649,499	39,217,392
Surplus/(Unfunded AAL)	(46,233,882)	(44,551,004)	(41,197,830)	(39,989,373)	(34,860,802)	(35,169,040)	(36,563,253)	(32,678,629)	(28,319,325)	(27,297,613)
Percent Funded at Actuarial Value	21.8%	22.4%	23.9%	24.5%	26.4%	25.2%	22.7%	27.2%	30.3%	30.4%
(Increase)/Decrease in Unfunded AAL	(1,682,878)	(3,353,174)	(1,208,457)	(5,128,571)	308,238	1,394,213	(3,884,624)	(4,359,304)	(1,021,712)	(1,297,576)
Active participants	45	51	52	52	52	54	54	59	59	58
Inactive participants	84	83	80	79	79	76	79	76	78	80
Average Active Salary	67,165	65,186	60,068	61,476	61,968	59,778	57,787	55,299	52,998	50,766
Total Salary	3,022,424	3,324,495	3,123,510	3,196,750	3,222,322	3,228,025	3,120,471	3,262,626	3,126,906	2,944,438
Internal Rate of Return - 10 years	4.45%									
Payroll Growth Rate - 10 years	0.61%									
ASSETS										
Cash , NOW, Money Market	1,164,973	1,359,295	907,143	764,946	780,884	609,551	527,545	799,660	1,115,531	437,522
Fixed Instruments	3,926,381	3,924,437	3,895,793	4,365,367	4,880,795	5,278,193	5,790,467	5,595,823	5,172,275	5,391,518
Equities	5,087,550	5,182,474	5,746,427	5,417,517	4,851,863	4,004,631	2,820,155	4,238,095	4,386,134	4,393,408
Receivables	2,302,851	2,073,542	1,953,457	1,925,414	2,131,011	2,076,814	1,831,058	1,701,707	1,630,433	1,513,223
Other	-	-	(1)	-	-	-	-	-	-	(1)
Total	12,481,755	12,539,748	12,502,819	12,473,244	12,644,553	11,969,189	10,969,225	12,335,285	12,304,373	11,735,670
INCOME										
From municipality	2,397,804	2,033,401	1,910,183	1,949,780	2,198,256	2,001,823	1,803,012	1,665,823	1,582,794	1,452,774
From members	309,604	332,081	296,363	303,193	306,576	297,463	305,212	304,771	291,710	286,347
Other revenue	-	-	10	208	15	39	87,741	5,253	10,944	-
Total Operating Revenue	2,707,408	2,365,482	2,206,556	2,253,181	2,504,847	2,299,325	2,195,965	1,975,847	1,885,448	1,739,121
EXPENSES										
Pensions and benefits	3,297,149	3,102,013	2,915,271	2,651,116	2,585,499	2,512,895	2,442,405	2,287,704	2,238,074	2,143,033
Professional services	2,700	2,650	2,575	6,307	2,475	10,494	2,400	2,300	2,100	1,900
Other expenses	36,993	26,937	19,110	18,282	11,861	13,011	11,180	14,737	9,068	7,927
Total Operating Expenses	3,336,842	3,131,600	2,936,956	2,675,705	2,599,835	2,536,400	2,455,985	2,304,741	2,249,242	2,152,860
Net Operating Income/(Loss)	(629,434)	(766,118)	(730,400)	(422,524)	(94,988)	(237,075)	(260,020)	(328,894)	(363,794)	(413,739)
INVESTMENT INCOME										
Investment income/(loss)	614,023	845,854	817,085	301,271	817,288	1,266,958	(1,069,904)	398,868	957,222	776,204
Investment fees	42,582	42,807	57,110	50,056	46,936	29,920	36,136	39,062	24,725	28,842
Net Investment Income	571,441	803,047	759,975	251,215	770,352	1,237,038	(1,106,040)	359,806	932,497	747,362
Change in Net Present Assets	(57,993)	36,929	29,575	(171,309)	675,364	999,964	(1,366,060)	30,912	568,703	333,623

DANVILLE POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	19,694,872	19,322,370	18,674,433	18,017,044	17,943,481	16,823,824	15,211,921	17,073,756	16,853,313	15,703,914
Net Present Assets - Actuarial Value *	20,048,105	19,564,549	19,100,887	18,600,485	17,737,149	16,569,410	14,866,421	16,820,210	16,938,311	15,984,626
Actuarial Accrued Liability - ("AAL")	57,223,764	55,078,786	53,717,691	51,123,963	48,871,929	47,028,613	45,049,188	43,453,976	41,416,714	40,012,281
Surplus/(Unfunded AAL)	(37,175,659)	(35,514,237)	(34,616,804)	(32,523,478)	(31,134,780)	(30,459,203)	(30,182,767)	(26,633,766)	(24,478,403)	(24,027,655)
Percent Funded at Actuarial Value	35.0%	35.5%	35.6%	36.4%	36.3%	35.2%	33.0%	38.7%	40.9%	39.9%
(Increase)/Decrease in Unfunded AAL	(1,661,422)	(897,433)	(2,093,326)	(1,388,698)	(675,577)	(276,436)	(3,549,001)	(2,155,363)	(450,748)	(340,364)
Active participants	62	61	62	62	61	61	60	64	62	61
Inactive participants	73	71	72	69	66	67	66	64	62	62
Average Active Salary	67,783	67,502	62,469	62,950	61,978	58,665	58,927	56,893	54,841	55,080
Total Salary	4,202,559	4,117,646	3,873,068	3,902,913	3,780,656	3,578,540	3,535,625	3,641,181	3,400,112	3,359,906
Internal Rate of Return - 10 years	4.94%									
Payroll Growth Rate - 10 years	2.61%									
ASSETS										
Cash , NOW, Money Market	991,166	1,676,392	1,198,719	818,081	1,188,125	992,241	596,320	642,750	772,512	497,147
Fixed Instruments	7,429,845	6,728,328	6,358,874	7,087,048	7,734,115	8,142,895	8,899,777	8,643,668	8,080,139	7,893,320
Equities	9,444,492	9,270,893	9,556,218	8,627,560	7,326,739	6,024,018	4,296,225	6,497,943	6,714,297	6,106,983
Receivables	1,834,212	1,646,757	1,565,465	1,484,355	1,694,502	1,664,670	1,419,599	1,289,395	1,286,365	1,206,463
Other	-	-	1	-	-	-	-	-	-	1
Total	19,699,715	19,322,370	18,679,277	18,017,044	17,943,481	16,823,824	15,211,921	17,073,756	16,853,313	15,703,914
INCOME										
From municipality	1,886,266	1,586,574	1,525,347	1,478,858	1,771,948	1,557,743	1,371,403	1,225,175	1,211,038	1,129,056
From members	441,189	378,366	404,250	373,999	380,221	393,131	366,870	352,008	335,411	374,338
Other revenue	-	171	135	175	65	33	86,676	14,688	12,006	2,488
Total Operating Revenue	2,327,455	1,965,111	1,929,732	1,853,032	2,152,234	1,950,907	1,824,949	1,591,871	1,558,455	1,505,882
EXPENSES										
Pensions and benefits	2,933,952	2,607,341	2,483,571	2,247,847	2,201,850	2,155,737	2,005,774	1,905,217	1,734,472	1,740,702
Professional services	2,888	28,403	2,614	2,931	6,855	15,251	2,400	2,300	4,840	2,920
Other expenses	28,041	22,515	32,670	15,542	10,338	33,911	11,363	30,928	9,714	9,666
Total Operating Expenses	2,964,881	2,658,259	2,518,855	2,266,320	2,219,043	2,204,899	2,019,537	1,938,445	1,749,026	1,753,288
Net Operating Income/(Loss)	(637,426)	(693,148)	(589,123)	(413,288)	(66,809)	(253,992)	(194,588)	(346,574)	(190,571)	(247,406)
INVESTMENT INCOME										
Investment income/(loss)	1,081,756	1,409,973	1,336,607	565,699	1,253,192	1,896,801	(1,613,583)	627,366	1,375,945	1,112,303
Investment fees	71,828	68,888	90,095	78,848	66,726	30,904	53,664	60,351	35,975	41,068
Net Investment Income	1,009,928	1,341,085	1,246,512	486,851	1,186,466	1,865,897	(1,667,247)	567,015	1,339,970	1,071,235
Change in Net Present Assets	372,502	647,937	657,389	73,563	1,119,657	1,611,903	(1,861,835)	220,443	1,149,399	823,828

DARIEN POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	23,035,909	21,733,512	20,048,107	18,859,363	16,866,119	14,487,756	14,711,377	13,686,772	12,064,972	11,021,816
Net Present Assets - Actuarial Value *	23,114,718	21,795,084	20,413,231	-	16,366,607	14,094,018	14,471,270	13,762,107	12,248,469	11,022,182
Actuarial Accrued Liability - ("AAL")	38,921,293	36,633,190	35,025,123	31,930,142	31,930,142	28,310,669	25,993,266	24,413,796	22,525,247	20,328,393
Surplus/(Unfunded AAL)	(15,806,575)	(14,838,106)	(14,611,892)	(31,930,142)	(15,563,535)	(14,216,651)	(11,521,996)	(10,651,689)	(10,276,778)	(9,306,211)
Percent Funded at Actuarial Value	59.4%	59.5%	58.3%	0.0%	51.3%	49.8%	55.7%	56.4%	54.4%	54.2%
(Increase)/Decrease in Unfunded AAL	(968,469)	(226,214)	17,318,250	(16,366,607)	(1,346,884)	(2,694,655)	(870,307)	(374,911)	(970,567)	(1,380,112)
Active participants	32	32	33	39	39	38	37	39	38	38
Inactive participants	31	29	28	14	14	13	12	11	10	10
Average Active Salary	90,378	91,060	89,619	84,156	84,156	80,516	76,744	74,296	72,004	64,084
Total Salary	2,892,109	2,913,928	2,957,431	3,282,075	3,282,075	3,059,620	2,839,516	2,897,550	2,736,155	2,435,181
Internal Rate of Return - 10 years	5.59%									
Payroll Growth Rate - 10 years	2.43%									
ASSETS										
Cash , NOW, Money Market	510,044	755,072	1,769,966	2,319,356	3,180,209	3,350,528	2,751,997	1,444,067	1,693,635	1,576,722
Fixed Instruments	10,817,044	11,815,711	10,259,715	9,608,038	8,367,094	7,337,596	7,451,634	9,927,767	8,535,547	8,035,912
Equities	11,760,465	9,144,798	7,925,496	6,816,843	5,224,335	3,708,378	4,420,160	1,997,240	1,771,008	1,353,230
Receivables	91,513	94,028	93,540	116,616	98,539	96,618	92,950	323,889	66,343	55,953
Other	517	5,198	4,368	3,567	2,760	500	500	994	750	(1)
Total	23,179,583	21,814,807	20,053,085	18,864,420	16,872,937	14,493,620	14,717,241	13,693,957	12,067,283	11,021,816
INCOME										
From municipality	1,125,432	1,092,730	1,185,029	1,113,781	949,373	937,066	859,300	724,300	663,162	550,000
From members	289,751	294,600	310,448	369,341	310,894	525,789	352,213	540,635	273,993	232,570
Other revenue	(2,406)	1,410	(23,075)	18,505	1,921	4,469	10,495	16,113	29,049	-
Total Operating Revenue	1,412,777	1,388,740	1,472,402	1,501,627	1,262,188	1,467,324	1,222,008	1,281,048	966,204	782,570
EXPENSES										
Pensions and benefits	1,507,375	1,322,693	1,135,485	976,616	815,397	709,615	726,360	559,721	510,218	444,406
Professional services	19,107	16,346	17,917	16,593	10,275	12,664	19,413	35,243	3,780	15,771
Other expenses	16,969	7,149	6,078	9,567	6,330	7,269	4,758	5,657	4,218	4,598
Total Operating Expenses	1,543,451	1,346,188	1,159,480	1,002,776	832,002	729,548	750,531	600,621	518,216	464,775
Net Operating Income/(Loss)	(130,674)	42,552	312,922	498,851	430,186	737,776	471,477	680,427	447,988	317,795
INVESTMENT INCOME										
Investment income/(loss)	1,507,577	1,704,560	920,859	1,542,606	1,984,212	(928,425)	583,815	958,830	611,494	474,269
Investment fees	74,506	61,707	45,036	48,214	36,035	32,971	30,687	17,458	16,326	32,155
Net Investment Income	1,433,071	1,642,853	875,823	1,494,392	1,948,177	(961,396)	553,128	941,372	595,168	442,114
Change in Net Present Assets	1,302,397	1,685,405	1,188,744	1,993,244	2,378,363	(223,621)	1,024,605	1,621,800	1,043,156	759,909

DARIEN WOODRIDGE FPD FIREFIGHTERS PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	17,778,248	16,796,683	15,083,429	14,798,774	13,089,927	11,718,100	12,372,624	11,679,917	10,070,377	9,170,247
Net Present Assets - Actuarial Value *	17,506,964	16,637,066	15,345,923	14,232,253	12,571,686	11,278,171	12,174,329	11,754,983	10,183,380	9,033,285
Actuarial Accrued Liability - ("AAL")	26,270,117	24,853,026	23,296,559	21,568,340	19,388,280	17,893,024	15,646,350	14,010,869	12,145,241	11,854,340
Surplus/(Unfunded AAL)	(8,763,153)	(8,215,960)	(7,950,636)	(7,336,087)	(6,816,594)	(6,614,853)	(3,472,021)	(2,255,886)	(1,961,861)	(2,821,055)
Percent Funded at Actuarial Value	66.6%	66.9%	65.9%	66.0%	64.8%	63.0%	77.8%	83.9%	83.8%	76.2%
(Increase)/Decrease in Unfunded AAL	(547,193)	(265,324)	(614,549)	(519,493)	(201,741)	(3,142,832)	(1,216,135)	(294,025)	859,194	(739,271)
Active participants	36	32	31	29	29	29	29	28	30	30
Inactive participants	24	24	20	21	18	11	8	8	1	-
Average Active Salary	78,157	77,960	81,591	79,339	76,178	72,204	71,271	68,700	66,895	68,556
Total Salary	2,813,635	2,494,728	2,529,314	2,300,839	2,209,172	2,093,904	2,066,848	1,923,601	2,006,852	2,056,694
Internal Rate of Return - 10 years	6.43%									
Payroll Growth Rate - 10 years	4.36%									
ASSETS										
Cash , NOW, Money Market	370,371	169,458	723,332	389,088	583,285	220,997	247,601	1,524,481	210,780	270,070
Fixed Instruments	7,577,843	9,324,273	9,374,365	8,580,968	7,957,897	7,680,312	7,493,128	5,922,744	5,153,486	4,754,916
Equities	9,730,194	7,184,106	4,870,607	5,728,174	4,452,687	3,730,552	4,548,834	4,170,358	4,661,243	4,103,270
Receivables	107,407	125,714	121,615	107,621	103,825	93,125	89,867	67,909	50,625	45,375
Other	1,201	451	450	450	437	438	979	751	-	1
Total	17,787,016	16,804,002	15,090,369	14,806,301	13,098,131	11,725,424	12,380,409	11,686,243	10,076,134	9,173,632
INCOME										
From municipality	296,398	755,392	552,359	392,054	359,269	286,623	268,426	202,589	239,174	229,914
From members	241,593	243,668	228,413	215,417	209,244	196,451	200,192	218,093	195,519	182,261
Other revenue	(18,307)	4,098	13,995	4,250	10,729	3,292	22,038	17,284	5,250	259
Total Operating Revenue	519,684	1,003,158	794,767	611,721	579,242	486,366	490,656	437,966	439,943	412,434
EXPENSES										
Pensions and benefits	902,191	800,509	640,537	525,924	417,430	310,985	194,515	109,958	70,430	20,923
Professional services	22,690	18,283	20,738	31,189	23,799	20,875	17,482	12,034	10,600	9,125
Other expenses	6,859	7,825	7,545	9,786	7,403	6,495	1,432	2,370	3,923	1,755
Total Operating Expenses	931,740	826,617	668,820	566,899	448,632	338,355	213,429	124,362	84,953	31,803
Net Operating Income/(Loss)	(412,056)	176,541	125,947	44,822	130,610	148,011	277,227	313,604	354,990	380,631
INVESTMENT INCOME										
Investment income/(loss)	1,422,765	1,567,395	183,656	1,693,733	1,268,074	(776,329)	440,374	1,315,615	563,386	646,384
Investment fees	29,144	30,683	24,948	29,708	26,857	26,205	24,894	19,679	18,245	19,002
Net Investment Income	1,393,621	1,536,712	158,708	1,664,025	1,241,217	(802,534)	415,480	1,295,936	545,141	627,382
Change in Net Present Assets	981,565	1,713,254	284,655	1,708,847	1,371,827	(654,524)	692,707	1,609,540	900,130	1,008,014

DECATUR FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	70,842,981	68,125,590	59,950,533	59,383,221	55,038,198	48,279,350	54,064,815	53,031,847	49,636,848	47,131,450
Net Present Assets - Actuarial Value *	70,190,350	67,277,193	61,778,838	58,497,761	54,168,940	47,344,659	53,665,854	53,133,074	50,323,565	47,030,573
Actuarial Accrued Liability - ("AAL")	125,760,876	119,817,788	114,981,569	106,851,196	104,276,391	101,180,513	90,666,286	82,766,457	80,793,681	72,223,483
Surplus/(Unfunded AAL)	(55,570,526)	(52,540,595)	(53,202,731)	(48,353,435)	(50,107,451)	(53,835,854)	(37,000,432)	(29,633,383)	(30,470,116)	(25,192,910)
Percent Funded at Actuarial Value	55.8%	56.1%	53.7%	54.7%	51.9%	46.8%	59.2%	64.2%	62.3%	65.1%
(Increase)/Decrease in Unfunded AAL	(3,029,931)	662,136	(4,849,296)	1,754,016	3,728,403	(16,835,422)	(7,367,049)	836,733	(5,277,206)	(309,625)
Active participants	106	112	111	116	118	119	114	111	113	108
Inactive participants	132	129	134	127	125	118	117	114	110	109
Average Active Salary	78,388	74,303	73,180	68,459	69,260	69,416	58,109	58,284	60,068	54,627
Total Salary	8,309,161	8,321,895	8,122,931	7,941,277	8,172,696	8,260,487	6,624,448	6,469,469	6,787,639	5,899,758
Internal Rate of Return - 10 years	5.38%									
Payroll Growth Rate - 10 years	3.48%									
ASSETS										
Cash , NOW, Money Market	6,485,746	7,298,582	5,465,201	5,299,218	6,735,509	6,439,506	10,295,450	7,690,270	5,733,608	3,430,998
Fixed Instruments	20,663,950	18,655,543	18,856,558	17,904,263	22,472,176	24,103,250	23,574,392	27,837,963	26,295,105	28,882,103
Equities	43,599,066	42,038,782	35,371,030	35,971,594	25,592,002	17,453,445	19,933,156	17,178,014	17,334,341	14,531,971
Receivables	94,684	132,684	257,745	208,146	238,511	283,149	261,817	325,599	273,793	286,378
Other	-	(1)	(1)	-	-	-	-	1	1	-
Total	70,843,446	68,125,590	59,950,533	59,383,221	55,038,198	48,279,350	54,064,815	53,031,847	49,636,848	47,131,450
INCOME										
From municipality	4,232,824	3,806,762	3,904,301	3,257,987	3,212,034	2,977,841	3,074,353	2,836,462	2,159,921	1,997,176
From members	809,470	523,930	790,003	754,659	779,399	783,239	612,206	628,878	643,239	563,962
Other revenue	(38,000)	-	100	-	1	(1)	-	(1)	20	223
Total Operating Revenue	5,004,294	4,330,692	4,694,404	4,012,646	3,991,434	3,761,079	3,686,559	3,465,339	2,803,180	2,561,361
EXPENSES										
Pensions and benefits	6,743,544	4,193,482	5,812,248	5,625,975	5,277,101	4,881,160	4,653,601	4,180,044	3,882,778	3,675,313
Professional services	27,017	19,400	40,361	30,266	46,973	21,980	25,617	28,210	24,920	26,973
Other expenses	38,547	73,654	26,651	26,613	26,138	17,814	18,586	18,363	17,720	16,490
Total Operating Expenses	6,809,108	4,286,536	5,879,260	5,682,854	5,350,212	4,920,954	4,697,804	4,226,617	3,925,418	3,718,776
Net Operating Income/(Loss)	(1,804,814)	44,156	(1,184,856)	(1,670,208)	(1,358,778)	(1,159,875)	(1,011,245)	(761,278)	(1,122,238)	(1,157,415)
INVESTMENT INCOME										
Investment income/(loss)	4,709,712	4,227,415	1,862,695	6,121,137	8,228,360	(4,528,248)	2,168,632	4,302,722	3,798,388	2,081,449
Investment fees	187,507	188,040	110,527	105,906	110,734	97,342	124,419	146,445	170,753	163,782
Net Investment Income	4,522,205	4,039,375	1,752,168	6,015,231	8,117,626	(4,625,590)	2,044,213	4,156,277	3,627,635	1,917,667
Change in Net Present Assets	2,717,391	8,175,057	567,312	4,345,023	6,758,848	(5,785,465)	1,032,968	3,394,999	2,505,398	760,252

DECATUR POLICE PENSION FUND

	12/31/2014	12/31/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	93,591,641	88,509,246	75,200,738	72,593,434	67,895,403	58,846,056	63,089,895	62,075,586	56,214,138	52,878,918
Net Present Assets - Actuarial Value *	91,468,211	85,558,522	76,724,700	71,047,780	66,632,353	57,574,752	62,217,847	62,199,266	56,852,292	52,869,376
Actuarial Accrued Liability - ("AAL")	143,219,123	136,933,102	127,819,446	122,103,104	117,575,874	109,788,704	105,749,102	96,945,847	91,881,830	86,042,804
Surplus/(Unfunded AAL)	(51,750,912)	(51,374,580)	(51,094,746)	(51,055,324)	(50,943,521)	(52,213,952)	(43,531,255)	(34,746,581)	(35,029,538)	(33,173,428)
Percent Funded at Actuarial Value	63.9%	62.5%	60.0%	58.2%	56.7%	52.4%	58.8%	64.2%	61.9%	61.4%
(Increase)/Decrease in Unfunded AAL	(376,332)	(279,834)	(39,422)	(111,803)	1,270,431	(8,682,697)	(8,784,674)	282,957	(1,856,110)	(2,644,183)
Active participants	164	157	168	155	160	167	154	157	160	164
Inactive participants	155	146	152	128	124	122	121	115	110	103
Average Active Salary	74,648	74,810	69,722	68,908	69,584	64,110	64,818	57,463	56,936	55,033
Total Salary	12,242,209	11,745,211	11,713,299	10,680,681	11,133,384	10,706,446	9,981,971	9,021,675	9,109,690	9,025,407
Internal Rate of Return - 10 years	5.45%									
Payroll Growth Rate - 10 years	3.52%									
ASSETS										
Cash , NOW, Money Market	2,345,891	2,804,724	1,887,711	2,662,475	5,382,207	3,295,772	3,438,573	2,957,457	12,813,340	16,855,231
Fixed Instruments	31,951,174	36,919,460	38,595,312	37,170,702	33,403,619	34,248,054	35,894,827	33,306,953	20,635,041	19,827,995
Equities	59,080,679	48,484,903	34,288,699	32,332,552	28,737,740	20,874,557	23,293,548	25,420,117	22,561,236	15,984,381
Receivables	217,266	300,160	429,016	427,706	371,837	427,674	462,948	391,059	204,521	211,312
Other	-	(1)	-	(1)	-	(1)	(1)	-	-	(1)
Total	93,595,010	88,509,246	75,200,738	72,593,434	67,895,403	58,846,056	63,089,895	62,075,586	56,214,138	52,878,918
INCOME										
From municipality	4,277,221	3,666,579	3,938,516	3,052,138	3,173,436	2,955,911	2,897,405	2,837,853	2,298,816	2,165,690
From members	1,186,391	767,235	1,227,985	1,056,536	1,118,870	1,046,104	1,020,628	917,755	925,084	881,780
Other revenue	(80,926)	16,462	1	-	-	-	1	-	-	(1)
Total Operating Revenue	5,382,686	4,450,276	5,166,502	4,108,674	4,292,306	4,002,015	3,918,034	3,755,608	3,223,900	3,047,469
EXPENSES										
Pensions and benefits	6,102,938	4,081,000	5,541,642	5,063,214	4,608,403	4,273,594	4,078,913	3,626,176	3,186,757	2,992,838
Professional services	-	-	39,249	37,770	29,512	26,306	17,494	13,496	12,082	22,577
Other expenses	68,356	50,037	25,686	24,587	26,398	22,507	19,539	18,124	20,452	18,252
Total Operating Expenses	6,171,294	4,131,037	5,606,577	5,125,571	4,664,313	4,322,407	4,115,946	3,657,796	3,219,291	3,033,667
Net Operating Income/(Loss)	(788,608)	319,239	(440,075)	(1,016,897)	(372,007)	(320,392)	(197,912)	97,812	4,609	13,802
INVESTMENT INCOME										
Investment income/(loss)	6,071,459	6,592,441	3,218,634	5,884,429	9,582,037	(3,744,225)	1,386,141	5,939,532	3,522,838	3,022,133
Investment fees	200,456	143,992	171,255	169,500	160,683	179,222	173,920	175,896	192,226	735,069
Net Investment Income	5,871,003	6,448,449	3,047,379	5,714,929	9,421,354	(3,923,447)	1,212,221	5,763,636	3,330,612	2,287,064
Change in Net Present Assets	5,082,395	13,308,508	2,607,304	4,698,031	9,049,347	(4,243,839)	1,014,309	5,861,448	3,335,220	2,300,866

DEERFIELD POLICE PENSION FUND

	12/31/2014	12/31/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	41,594,357	39,061,016	33,917,873	30,880,930	27,301,773	22,192,406	26,298,253	26,048,543	23,767,966	22,445,618
Net Present Assets - Actuarial Value *	38,872,025	36,400,462	32,531,699	28,613,339	25,217,605	20,632,134	24,390,538	24,708,570	23,675,607	21,470,347
Actuarial Accrued Liability - ("AAL")	50,031,327	48,525,574	45,446,845	43,070,716	41,024,751	38,818,778	36,659,336	34,948,887	32,354,464	30,246,089
Surplus/(Unfunded AAL)	(11,159,302)	(12,125,112)	(12,915,146)	(14,457,377)	(15,807,146)	(18,186,644)	(12,268,798)	(10,240,317)	(8,678,857)	(8,775,742)
Percent Funded at Actuarial Value	77.7%	75.0%	71.6%	66.4%	61.5%	53.1%	66.5%	70.7%	73.2%	71.0%
(Increase)/Decrease in Unfunded AAL	965,810	790,034	1,542,231	1,349,769	2,379,498	(5,917,846)	(2,028,481)	(1,561,460)	96,885	(685,139)
Active participants	39	40	38	37	38	37	39	39	40	41
Inactive participants	41	39	38	33	30	29	28	27	26	25
Average Active Salary	94,945	93,808	89,791	86,870	88,323	83,914	81,850	80,120	75,953	69,851
Total Salary	3,702,866	3,752,317	3,412,049	3,214,206	3,356,276	3,104,812	3,192,169	3,124,688	3,038,117	2,863,889
Internal Rate of Return - 10 years	6.79%									
Payroll Growth Rate - 10 years	3.05%									
ASSETS										
Cash , NOW, Money Market	1,151,180	1,416,752	1,679,148	1,399,207	529,198	396,486	1,185,545	1,447,404	2,432,631	3,224,125
Fixed Instruments	13,125,647	11,279,647	15,913,556	13,707,752	12,737,544	11,743,225	12,918,410	11,913,887	10,202,931	10,217,455
Equities	27,192,125	26,250,329	16,255,335	15,694,660	13,977,432	9,943,108	12,128,404	12,628,184	11,036,174	8,933,164
Receivables	-	132,800	81,106	91,159	68,465	118,873	88,494	80,508	111,917	87,305
Other	143,047	-	1	(1)	(1)	(1)	-	(1)	-	1
Total	41,611,999	39,079,528	33,929,146	30,892,777	27,312,638	22,201,691	26,320,853	26,069,982	23,783,653	22,462,050
INCOME										
From municipality	989,616	895,479	860,228	1,350,132	1,202,006	843,209	698,335	654,414	575,395	614,326
From members	374,137	256,787	562,022	364,078	358,412	359,491	418,205	312,452	307,452	349,043
Other revenue	51	25	-	-	10,104	-	(1)	-	-	-
Total Operating Revenue	1,363,804	1,152,291	1,422,250	1,714,210	1,570,522	1,202,700	1,116,539	966,866	882,847	963,369
EXPENSES										
Pensions and benefits	2,447,398	1,414,193	2,177,014	1,689,643	1,505,165	1,443,391	1,387,608	1,268,464	1,168,717	1,124,911
Professional services	5,854	2,795	3,822	17,287	4,135	2,000	3,506	1,225	12,839	5,513
Other expenses	14,720	13,450	13,019	10,386	11,695	6,365	5,895	5,528	4,626	4,628
Total Operating Expenses	2,467,972	1,430,438	2,193,855	1,717,316	1,520,995	1,451,756	1,397,009	1,275,217	1,186,182	1,135,052
Net Operating Income/(Loss)	(1,104,168)	(278,147)	(771,605)	(3,106)	49,527	(249,056)	(280,470)	(308,351)	(303,335)	(171,683)
INVESTMENT INCOME										
Investment income/(loss)	3,664,569	1,944,781	3,810,382	3,583,925	5,061,306	(3,855,286)	531,717	2,590,359	1,626,984	1,846,765
Investment fees	27,059	12,994	1,834	1,662	1,466	1,505	1,538	1,429	1,303	-
Net Investment Income	3,637,510	1,931,787	3,808,548	3,582,263	5,059,840	(3,856,791)	530,179	2,588,930	1,625,681	1,846,765
Change in Net Present Assets	2,533,341	5,143,143	3,036,943	3,579,157	5,109,367	(4,105,847)	249,710	2,280,577	1,322,348	1,675,082

DEERFIELD-BANNOCKBURN FIRE PROTECTION DISTRICT

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	32,150,939	29,532,762	27,988,884	27,380,146	24,569,017	20,651,926	23,330,156	22,435,324	20,228,551	17,823,367
Net Present Assets - Actuarial Value *	32,483,610	30,703,762	29,105,302	-	24,205,898	20,184,025	23,014,250	22,486,931	20,374,917	17,851,318
Actuarial Accrued Liability - ("AAL")	41,155,808	37,558,071	35,486,638	30,770,242	30,770,242	29,960,218	28,404,922	25,061,345	23,360,583	21,233,153
Surplus/(Unfunded AAL)	(8,672,198)	(6,854,309)	(6,381,336)	(30,770,242)	(6,564,344)	(9,776,193)	(5,390,672)	(2,574,414)	(2,985,666)	(3,381,835)
Percent Funded at Actuarial Value	78.9%	81.8%	82.0%	0.0%	78.7%	67.4%	81.0%	89.7%	87.2%	84.1%
(Increase)/Decrease in Unfunded AAL	(1,817,889)	(472,973)	24,388,906	(24,205,898)	3,211,849	(4,385,521)	(2,816,258)	411,252	396,169	(339,770)
Active participants	45	42	42	42	42	42	43	42	44	43
Inactive participants	28	26	24	23	23	23	18	17	17	15
Average Active Salary	90,738	92,596	87,586	79,382	79,382	77,462	77,198	75,483	70,569	68,645
Total Salary	4,083,215	3,889,040	3,678,595	3,334,037	3,334,037	3,253,394	3,319,516	3,170,292	3,105,054	2,951,730
Internal Rate of Return - 10 years	5.97%									
Payroll Growth Rate - 10 years	3.60%									
ASSETS										
Cash , NOW, Money Market	1,925,150	1,365,552	1,121,017	1,284,888	981,929	1,823,078	894,085	3,104,875	2,308,745	2,364,054
Fixed Instruments	13,211,823	13,373,725	12,506,755	11,946,346	11,577,450	9,877,173	11,116,317	9,978,162	7,738,352	6,734,364
Equities	16,925,655	14,734,840	13,266,808	12,994,651	10,803,184	7,945,218	10,467,686	8,466,213	9,340,665	7,921,007
Receivables	142,937	95,375	1,120,274	1,184,686	1,235,920	1,039,274	881,107	923,001	876,206	822,466
Other	-	-	-	-	-	-	-	-	1	-
Total	32,205,565	29,569,492	28,014,854	27,410,571	24,598,483	20,684,743	23,359,195	22,472,251	20,263,969	17,841,891
INCOME										
From municipality	1,106,747	974,678	972,567	1,085,497	1,135,451	923,772	740,741	784,337	773,488	736,643
From members	371,078	366,221	346,176	371,871	313,009	308,022	300,874	333,094	293,303	272,821
Other revenue	-	-	-	-	-	(1)	-	-	-	-
Total Operating Revenue	1,477,825	1,340,899	1,318,743	1,457,368	1,448,460	1,231,793	1,041,615	1,117,431	1,066,791	1,009,464
EXPENSES										
Pensions and benefits	1,448,842	1,271,504	1,167,739	1,061,573	1,057,542	950,542	809,767	683,447	643,314	505,030
Professional services	47,488	56,816	22,480	19,090	25,585	27,289	16,185	16,443	16,325	17,646
Other expenses	8,930	11,654	13,847	10,962	9,368	8,964	8,352	7,977	7,621	7,070
Total Operating Expenses	1,505,260	1,339,974	1,204,066	1,091,625	1,092,495	986,795	834,304	707,867	667,260	529,746
Net Operating Income/(Loss)	(27,435)	925	114,677	365,743	355,965	244,998	207,311	409,564	399,531	479,718
INVESTMENT INCOME										
Investment income/(loss)	2,729,314	2,685,883	549,035	2,498,688	3,611,106	(2,875,236)	737,808	1,844,242	2,048,564	1,210,722
Investment fees	83,702	73,340	54,974	53,302	49,979	47,992	50,288	47,033	42,911	445,918
Net Investment Income	2,645,612	2,612,543	494,061	2,445,386	3,561,127	(2,923,228)	687,520	1,797,209	2,005,653	764,804
Change in Net Present Assets	2,618,177	1,543,878	608,738	2,811,129	3,917,091	(2,678,230)	894,832	2,206,773	2,405,184	1,244,522

DEKALB FIREFIGHTERS PENSION FUND

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	24,762,588	22,186,069	20,836,332	20,861,991	18,125,580	16,340,474	17,579,037	17,655,232	15,749,950	14,601,317
Net Present Assets - Actuarial Value *	23,459,878	22,023,183	21,092,457	19,801,744	17,629,552	16,062,291	17,344,377	17,831,406	16,110,858	14,652,036
Actuarial Accrued Liability - ("AAL")	62,913,718	60,474,200	57,556,048	54,043,120	49,412,513	46,948,395	44,633,477	39,793,482	34,838,902	30,935,707
Surplus/(Unfunded AAL)	(39,453,840)	(38,451,017)	(36,463,591)	(34,241,376)	(31,782,961)	(30,886,104)	(27,289,100)	(21,962,076)	(18,728,044)	(16,283,671)
Percent Funded at Actuarial Value	37.3%	36.4%	36.6%	36.6%	35.7%	34.2%	38.9%	44.8%	46.2%	47.4%
(Increase)/Decrease in Unfunded AAL	(1,002,823)	(1,987,426)	(2,222,215)	(2,458,415)	(896,857)	(3,597,004)	(5,327,024)	(3,234,032)	(2,444,373)	(1,052,923)
Active participants	57	52	52	51	53	58	59	60	55	56
Inactive participants	59	60	58	54	51	47	43	41	38	40
Average Active Salary	81,562	82,129	80,877	82,429	75,898	75,591	72,422	67,475	66,018	62,122
Total Salary	4,649,060	4,270,692	4,205,623	4,203,879	4,022,606	4,384,298	4,272,897	4,048,510	3,630,970	3,478,832
Internal Rate of Return - 10 years	6.47%									
Payroll Growth Rate - 10 years	3.47%									
ASSETS										
Cash , NOW, Money Market	1,298,256	1,327,451	1,276,999	1,411,273	1,610,737	1,406,154	1,066,894	1,715,570	1,347,797	2,019,668
Fixed Instruments	8,908,786	9,704,932	11,322,057	10,951,425	10,406,522	8,767,162	10,482,766	9,317,686	7,812,409	6,950,060
Equities	15,531,701	12,144,477	9,098,181	9,440,761	7,035,658	6,950,959	6,649,376	7,186,643	6,908,700	6,061,003
Receivables	48,877	55,280	49,618	68,353	84,848	70,948	126,815	123,148	95,652	94,848
Other	1,100	(1)	1,101	1	-	1	-	-	189,106	-
Total	25,788,720	23,232,139	21,747,956	21,871,813	19,137,765	17,195,224	18,325,851	18,343,047	16,353,664	15,125,579
INCOME										
From municipality	2,037,490	1,807,256	2,019,607	2,001,368	1,706,970	1,500,813	1,373,887	1,183,848	1,062,734	1,019,255
From members	420,534	411,770	398,920	413,040	392,253	439,532	425,903	367,283	540,961	320,340
Other revenue	(6,403)	5,661	-	(16,494)	13,935	(55,867)	3,666	27,496	-	-
Total Operating Revenue	2,451,621	2,224,687	2,418,527	2,397,914	2,113,158	1,884,478	1,803,456	1,578,627	1,603,695	1,339,595
EXPENSES										
Pensions and benefits	2,922,598	2,783,254	2,534,324	2,276,909	2,164,949	1,909,683	1,767,783	1,558,911	1,319,778	1,140,011
Professional services	27,964	33,094	55,677	34,028	41,978	26,572	29,966	17,342	14,155	2,905
Other expenses	6,567	6,850	7,352	7,267	98	7,815	441	6,349	3,514	11,664
Total Operating Expenses	2,957,129	2,823,198	2,597,353	2,318,204	2,207,025	1,944,070	1,798,190	1,582,602	1,337,447	1,154,580
Net Operating Income/(Loss)	(505,508)	(598,511)	(178,826)	79,710	(93,867)	(59,592)	5,266	(3,975)	266,248	185,015
INVESTMENT INCOME										
Investment income/(loss)	3,134,122	1,996,688	201,167	2,704,227	1,922,907	(1,139,630)	(40,385)	1,954,903	921,290	851,904
Investment fees	52,095	48,440	47,999	47,526	43,934	39,341	41,076	45,646	38,905	42,515
Net Investment Income	3,082,027	1,948,248	153,168	2,656,701	1,878,973	(1,178,971)	(81,461)	1,909,257	882,385	809,389
Change in Net Present Assets	2,576,519	1,349,737	(25,659)	2,736,411	1,785,106	(1,238,563)	(76,195)	1,905,282	1,148,633	994,404

DEKALB POLICE PENSION FUND

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	29,008,901	26,078,318	24,957,662	25,924,840	22,493,353	20,462,340	22,366,852	23,101,860	20,716,777	19,192,559
Net Present Assets - Actuarial Value *	28,482,608	26,868,190	25,969,714	24,585,590	21,721,790	19,838,031	22,163,000	23,078,177	20,940,415	19,423,257
Actuarial Accrued Liability - ("AAL")	57,732,387	54,115,545	50,891,457	47,349,862	45,755,903	43,323,921	40,789,030	37,611,915	36,102,521	33,834,333
Surplus/(Unfunded AAL)	(29,249,779)	(27,247,355)	(24,921,743)	(22,764,272)	(24,034,113)	(23,485,890)	(18,626,030)	(14,533,738)	(15,162,106)	(14,411,076)
Percent Funded at Actuarial Value	49.3%	49.6%	51.0%	51.9%	47.5%	45.8%	54.3%	61.4%	58.0%	57.4%
(Increase)/Decrease in Unfunded AAL	(2,002,424)	(2,325,612)	(2,157,471)	1,269,841	(548,223)	(4,859,860)	(4,092,292)	628,368	(751,030)	(660,244)
Active participants	62	61	59	60	61	61	62	61	61	60
Inactive participants	46	47	44	40	36	37	37	35	34	33
Average Active Salary	84,126	80,717	79,504	76,062	75,760	75,537	71,850	69,252	66,364	64,145
Total Salary	5,215,818	4,923,730	4,690,761	4,563,707	4,621,349	4,607,728	4,454,697	4,224,346	4,048,184	3,848,702
Internal Rate of Return - 10 years	5.62%									
Payroll Growth Rate - 10 years	4.10%									
ASSETS										
Cash , NOW, Money Market	1,365,175	1,081,300	1,539,067	1,657,192	1,067,862	1,437,905	796,661	732,285	1,001,991	652,992
Fixed Instruments	10,186,598	10,754,641	12,740,916	12,831,565	12,577,939	11,791,460	11,642,756	11,197,630	9,926,501	9,487,040
Equities	18,162,602	14,896,362	11,159,723	12,028,543	9,451,067	7,681,300	10,219,435	11,465,503	10,055,964	9,341,386
Receivables	26,571	46,302	76,012	71,216	85,367	102,932	140,224	141,611	102,011	84,065
Other	7,901	5,709	387	387	374	-	-	-	43,098	-
Total	29,748,847	26,784,314	25,516,105	26,588,903	23,182,609	21,013,597	22,799,076	23,537,029	21,129,565	19,565,483
INCOME										
From municipality	1,352,291	1,079,450	1,306,414	1,342,558	1,081,450	849,705	865,936	810,799	749,471	711,075
From members	632,775	501,405	446,082	579,767	555,879	474,975	430,914	408,068	658,903	374,517
Other revenue	(19,610)	(29,659)	-	(14,151)	(17,447)	(37,293)	-	-	-	-
Total Operating Revenue	1,965,456	1,551,196	1,752,496	1,908,174	1,619,882	1,287,387	1,296,850	1,218,867	1,408,374	1,085,592
EXPENSES										
Pensions and benefits	2,255,726	2,190,358	1,942,575	1,745,619	1,595,908	1,633,842	1,531,635	1,368,267	1,248,809	1,171,670
Professional services	23,128	23,013	17,879	29,047	21,555	12,332	8,581	7,289	6,376	301
Other expenses	16,416	11,434	8,233	8,153	6,673	5,050	5,295	5,063	4,787	10,433
Total Operating Expenses	2,295,270	2,224,805	1,968,687	1,782,819	1,624,136	1,651,224	1,545,511	1,380,619	1,259,972	1,182,404
Net Operating Income/(Loss)	(329,814)	(673,609)	(216,191)	125,355	(4,254)	(363,837)	(248,661)	(161,752)	148,402	(96,812)
INVESTMENT INCOME										
Investment income/(loss)	3,298,088	1,848,565	(695,721)	3,360,469	2,083,287	(1,506,731)	(467,039)	2,564,928	1,392,376	1,243,132
Investment fees	37,691	54,299	55,266	54,337	48,020	33,944	19,308	18,093	16,560	15,169
Net Investment Income	3,260,397	1,794,266	(750,987)	3,306,132	2,035,267	(1,540,675)	(486,347)	2,546,835	1,375,816	1,227,963
Change in Net Present Assets	2,930,583	1,120,656	(967,178)	3,431,487	2,031,013	(1,904,512)	(735,008)	2,385,083	1,524,218	1,131,151

DES PLAINES FIREFIGHTERS' PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	70,387,198	67,305,197	60,821,899	55,810,599	55,010,846	51,578,741	47,701,104	56,500,713	53,816,409	50,667,635
Net Present Assets - Actuarial Value *	68,110,763	63,986,122	60,419,513	57,753,272	53,778,196	50,532,149	45,369,635	55,854,406	54,045,465	50,780,117
Actuarial Accrued Liability - ("AAL")	127,830,759	122,412,609	118,295,708	113,958,038	106,777,822	103,690,982	98,279,283	91,675,500	82,318,329	77,786,008
Surplus/(Unfunded AAL)	(59,719,996)	(58,426,487)	(57,876,195)	(56,204,766)	(52,999,626)	(53,158,833)	(52,909,648)	(35,821,094)	(28,272,864)	(27,005,891)
Percent Funded at Actuarial Value	53.3%	52.3%	51.1%	50.7%	50.4%	48.7%	46.2%	60.9%	65.7%	65.3%
(Increase)/Decrease in Unfunded AAL	(1,293,509)	(550,292)	(1,671,429)	(3,205,140)	159,207	(249,185)	(17,088,554)	(7,548,230)	(1,266,973)	(2,246,387)
Active participants	91	92	90	92	95	96	105	104	94	92
Inactive participants	104	103	105	99	95	95	87	81	79	76
Average Active Salary	95,540	91,393	91,289	89,235	86,219	82,839	79,017	76,549	76,090	74,553
Total Salary	8,694,151	8,408,155	8,216,028	8,209,659	8,190,774	7,952,536	8,296,833	7,961,049	7,152,419	6,858,908
Internal Rate of Return - 10 years	5.73%									
Payroll Growth Rate - 10 years	2.93%									
ASSETS										
Cash , NOW, Money Market	3,193,322	3,029,267	2,429,413	2,455,377	3,812,316	2,932,107	3,070,166	3,385,904	1,633,134	8,555,185
Fixed Instruments	22,789,353	23,724,613	27,543,434	19,442,892	25,676,062	25,846,647	27,812,685	29,304,800	27,298,093	19,113,993
Equities	44,222,626	40,364,644	30,632,642	33,696,470	25,344,496	22,579,150	16,564,142	24,360,504	24,593,675	22,137,533
Receivables	210,895	213,897	250,388	247,407	202,761	244,526	264,662	218,922	341,786	860,239
Other	5,725	5,748	4,623	1,675	776	1,650	-	-	-	8,001
Total	70,421,921	67,338,169	60,860,500	55,843,821	55,036,411	51,604,080	47,711,655	57,270,130	53,866,688	50,674,951
INCOME										
From municipality	4,155,983	3,945,005	3,655,295	3,798,156	2,754,196	2,158,326	2,017,431	1,631,318	1,658,383	1,608,102
From members	883,723	797,150	839,357	822,628	811,672	797,718	815,206	728,436	670,334	664,382
Other revenue	(3,002)	(32,863)	2,994	44,698	(41,667)	(19,240)	46,117	56,720	(14,456)	(40,591)
Total Operating Revenue	5,036,704	4,709,292	4,497,646	4,665,482	3,524,201	2,936,804	2,878,754	2,416,474	2,314,261	2,231,893
EXPENSES										
Pensions and benefits	6,042,592	5,943,621	5,539,541	5,222,393	4,978,070	4,431,093	4,003,360	3,504,586	3,276,395	3,009,367
Professional services	30,060	57,499	57,556	53,262	31,150	40,959	34,484	37,990	26,877	24,665
Other expenses	25,305	32,630	25,435	25,163	27,606	27,930	23,913	15,883	30,276	14,711
Total Operating Expenses	6,097,957	6,033,750	5,622,532	5,300,818	5,036,826	4,499,982	4,061,757	3,558,459	3,333,548	3,048,743
Net Operating Income/(Loss)	(1,061,253)	(1,324,458)	(1,124,886)	(635,336)	(1,512,625)	(1,563,178)	(1,183,003)	(1,141,985)	(1,019,287)	(816,850)
INVESTMENT INCOME										
Investment income/(loss)	4,414,968	8,050,749	6,358,553	1,666,951	5,159,086	5,636,388	(7,336,600)	3,985,620	4,387,966	2,858,106
Investment fees	271,715	242,993	222,367	231,862	214,356	195,573	280,006	159,332	219,905	359,642
Net Investment Income	4,143,253	7,807,756	6,136,186	1,435,089	4,944,730	5,440,815	(7,616,606)	3,826,288	4,168,061	2,498,464
Change in Net Present Assets	3,082,001	6,483,298	5,011,300	799,753	3,432,105	3,877,637	(8,799,609)	2,684,304	3,148,774	1,681,614

DES PLAINES POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	63,818,104	62,086,184	56,580,919	52,473,135	52,803,116	48,864,162	43,347,284	50,160,219	47,401,757	44,842,487
Net Present Assets - Actuarial Value *	62,465,290	59,501,633	56,863,034	54,943,151	52,085,590	48,193,779	41,489,694	48,639,033	46,874,131	43,961,843
Actuarial Accrued Liability - ("AAL")	129,614,359	124,172,470	119,845,374	115,814,967	111,994,365	105,160,999	101,312,876	96,708,053	92,209,062	86,287,826
Surplus/(Unfunded AAL)	(67,149,069)	(64,670,837)	(62,982,340)	(60,871,816)	(59,908,775)	(56,967,220)	(59,823,182)	(48,069,020)	(45,334,931)	(42,325,983)
Percent Funded at Actuarial Value	48.2%	47.9%	47.4%	47.4%	46.5%	45.8%	41.0%	50.3%	50.8%	50.9%
(Increase)/Decrease in Unfunded AAL	(2,478,232)	(1,688,497)	(2,110,524)	(963,041)	(2,941,555)	2,855,962	(11,754,162)	(2,734,089)	(3,008,948)	(4,581,989)
Active participants	92	90	87	93	91	98	102	103	102	103
Inactive participants	114	114	111	108	104	98	98	98	95	89
Average Active Salary	92,749	87,824	88,552	88,308	87,756	83,493	78,092	75,897	74,095	69,977
Total Salary	8,532,924	7,904,124	7,703,991	8,212,634	7,985,770	8,182,297	7,965,425	7,817,392	7,557,675	7,207,624
Internal Rate of Return - 10 years	6.48%									
Payroll Growth Rate - 10 years	2.24%									
ASSETS										
Cash , NOW, Money Market	3,233,681	4,032,598	3,641,623	3,043,433	3,788,790	3,287,194	3,552,210	1,508,526	2,706,638	231,185
Fixed Instruments	20,458,113	20,277,547	25,932,607	16,744,694	23,554,887	23,923,343	24,516,200	26,787,458	22,831,067	23,502,383
Equities	39,999,528	37,629,167	26,808,425	32,467,496	25,301,261	21,178,311	14,692,737	21,043,856	21,412,703	20,049,228
Receivables	194,153	189,892	237,350	240,091	190,226	498,037	621,401	835,955	496,903	1,089,669
Other	6,823	5,805	4,384	12,342	11,091	7,637	1,357	268	9,677	17,166
Total	63,892,298	62,135,009	56,624,389	52,508,056	52,846,255	48,894,522	43,383,905	50,176,063	47,456,988	44,889,631
INCOME										
From municipality	4,154,166	3,921,472	3,542,231	3,775,364	2,955,719	2,628,855	2,625,669	2,040,615	2,054,097	1,985,062
From members	879,904	776,810	1,001,350	786,143	789,956	848,343	973,764	758,842	1,010,002	695,140
Other revenue	6,871	(43,274)	(2,741)	49,891	(38,534)	(59,385)	(32,046)	52,415	27,732	60,136
Total Operating Revenue	5,040,941	4,655,008	4,540,840	4,611,398	3,707,141	3,417,813	3,567,387	2,851,872	3,091,831	2,740,338
EXPENSES										
Pensions and benefits	6,449,930	6,261,667	5,895,115	5,468,443	5,330,032	4,810,907	4,580,434	4,389,430	3,906,746	3,611,505
Professional services	35,257	40,338	50,880	65,877	39,736	37,074	130,913	90,439	54,828	44,634
Other expenses	41,590	53,559	45,126	40,847	44,053	46,534	40,802	50,645	34,350	26,391
Total Operating Expenses	6,526,777	6,355,564	5,991,121	5,575,167	5,413,821	4,894,515	4,752,149	4,530,514	3,995,924	3,682,530
Net Operating Income/(Loss)	(1,485,836)	(1,700,556)	(1,450,281)	(963,769)	(1,706,680)	(1,476,702)	(1,184,762)	(1,678,642)	(904,093)	(942,192)
INVESTMENT INCOME										
Investment income/(loss)	3,497,388	7,459,336	5,790,548	856,070	5,875,015	7,173,947	(5,470,115)	4,591,557	3,616,963	2,119,437
Investment fees	279,632	253,516	232,482	222,283	229,381	180,367	158,059	154,453	153,599	197,209
Net Investment Income	3,217,756	7,205,820	5,558,066	633,787	5,645,634	6,993,580	(5,628,174)	4,437,104	3,463,364	1,922,228
Change in Net Present Assets	1,731,920	5,505,265	4,107,784	(329,981)	3,938,954	5,516,878	(6,812,935)	2,758,462	2,559,270	980,037

DIXON COMMUNITY FPD FIREFIGHTER PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,357,745	4,072,854	3,900,520	3,919,997	3,680,368	3,241,030	3,762,134	3,681,051	3,477,368	3,169,182
Net Present Assets - Actuarial Value *	4,384,268	4,180,107	4,044,580	3,945,598	3,673,943	3,239,118	3,786,102	3,741,156	3,550,223	3,202,426
Actuarial Accrued Liability - ("AAL")	7,689,823	7,386,423	7,280,530	6,075,670	5,856,544	5,623,121	5,300,534	4,578,332	4,349,154	4,144,503
Surplus/(Unfunded AAL)	(3,305,555)	(3,206,316)	(3,235,950)	(2,130,072)	(2,182,601)	(2,384,003)	(1,514,432)	(837,176)	(798,931)	(942,077)
Percent Funded at Actuarial Value	57.0%	56.6%	55.6%	64.9%	62.7%	57.6%	71.4%	81.7%	81.6%	77.3%
(Increase)/Decrease in Unfunded AAL	(99,239)	29,634	(1,105,878)	52,529	201,402	(869,571)	(677,256)	(38,245)	143,146	(141,829)
Active participants	11	11	11	11	11	10	10	11	10	10
Inactive participants	8	8	8	8	8	8	8	7	7	7
Average Active Salary	50,144	49,025	48,338	46,687	45,216	44,990	43,071	41,392	40,237	37,530
Total Salary	551,586	539,277	531,723	513,558	497,378	449,904	430,713	455,310	402,371	375,304
Internal Rate of Return - 10 years	6.14%									
Payroll Growth Rate - 10 years	4.54%									
ASSETS										
Cash , NOW, Money Market	124,147	37,965	63,536	32,410	32,283	674,755	80,309	96,916	247,107	41,722
Fixed Instruments	1,890,197	1,777,869	1,762,846	1,862,778	2,052,601	1,401,054	2,137,599	2,099,695	1,680,914	1,438,243
Equities	2,336,669	2,252,359	2,070,479	2,020,295	1,586,134	1,159,634	1,544,225	1,484,441	1,553,873	1,689,217
Receivables	6,732	4,662	3,659	4,514	9,350	5,588	-	-	-	-
Other	-	(1)	-	-	-	(1)	1	(1)	-	-
Total	4,357,745	4,072,854	3,900,520	3,919,997	3,680,368	3,241,030	3,762,134	3,681,051	3,481,894	3,169,182
INCOME										
From municipality	256,591	203,934	185,440	160,014	140,180	130,526	120,756	110,830	100,295	58,127
From members	53,915	52,770	51,826	47,928	48,145	43,686	41,700	46,166	34,820	36,346
Other revenue	-	-	(1)	-	333	166	1,095	25	1,154	177
Total Operating Revenue	310,506	256,704	237,265	207,942	188,658	174,378	163,551	157,021	136,269	94,650
EXPENSES										
Pensions and benefits	325,673	317,565	309,694	303,584	295,695	290,353	280,206	232,099	207,945	192,729
Professional services	1,500	1,850	4,230	1,850	1,850	1,750	1,575	1,425	1,300	1,150
Other expenses	2,684	23,812	2,280	1,889	6,821	3,579	1,108	744	1,370	8,759
Total Operating Expenses	329,857	343,227	316,204	307,323	304,366	295,682	282,889	234,268	210,615	202,638
Net Operating Income/(Loss)	(19,351)	(86,523)	(78,939)	(99,381)	(115,708)	(121,304)	(119,338)	(77,247)	(74,346)	(107,988)
INVESTMENT INCOME										
Investment income/(loss)	322,461	276,015	76,467	354,813	569,409	(387,621)	214,408	303,470	402,517	185,239
Investment fees	18,219	17,158	17,006	15,802	14,364	12,179	13,987	22,539	19,986	19,508
Net Investment Income	304,242	258,857	59,461	339,011	555,045	(399,800)	200,421	280,931	382,531	165,731
Change in Net Present Assets	284,891	172,334	(19,477)	239,629	439,338	(521,104)	81,083	203,683	308,186	65,735

DIXON FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	8,184,092	8,093,707	7,647,441	8,042,030	7,517,795	6,745,021	7,976,385	7,946,409	7,608,075	7,273,122
Net Present Assets - Actuarial Value *	8,413,399	8,282,875	8,142,612	7,985,106	7,459,220	6,670,337	8,572,757	7,939,906	7,608,075	7,273,122
Actuarial Accrued Liability - ("AAL")	15,357,589	14,926,329	13,809,666	12,775,077	12,250,819	12,768,869	11,916,454	11,399,630	10,536,830	10,059,875
Surplus/(Unfunded AAL)	(6,944,190)	(6,643,454)	(5,667,054)	(4,789,971)	(4,791,599)	(6,098,532)	(3,343,697)	(3,459,724)	(2,928,755)	(2,786,753)
Percent Funded at Actuarial Value	54.8%	55.5%	59.0%	62.5%	60.9%	52.2%	71.9%	69.7%	72.2%	72.3%
(Increase)/Decrease in Unfunded AAL	(300,736)	(976,400)	(877,083)	1,628	1,306,933	(2,754,835)	116,027	(530,969)	(142,002)	(550,454)
Active participants	15	17	16	16	16	16	16	16	16	17
Inactive participants	25	23	24	22	22	23	22	22	22	22
Average Active Salary	66,931	64,186	55,227	56,281	54,668	55,482	53,697	51,220	48,699	46,508
Total Salary	1,003,959	1,091,163	883,627	900,489	874,687	887,705	859,152	819,518	779,179	790,639
Internal Rate of Return - 10 years	4.77%									
Payroll Growth Rate - 10 years	3.11%									
ASSETS										
Cash , NOW, Money Market	355,934	544,032	257,600	442,112	875,724	576,459	655,562	402,271	103,374	123,206
Fixed Instruments	4,024,129	3,572,296	3,750,644	3,384,633	2,988,233	3,963,507	4,088,434	3,842,666	-	-
Equities	3,767,662	3,998,162	3,608,702	3,976,478	3,679,309	2,225,874	3,276,374	3,745,161	7,547,465	7,191,153
Receivables	27,089	24,454	30,495	286,042	20,950	27,711	-	-	-	-
Other	10,143	10,339	-	-	(1)	(1)	1	(1)	-	-
Total	8,184,957	8,149,283	7,647,441	8,089,265	7,564,215	6,793,550	8,020,371	7,990,097	7,650,839	7,314,359
INCOME										
From municipality	392,039	377,308	412,850	338,437	337,216	298,286	270,449	262,378	247,363	235,824
From members	104,270	108,376	99,326	92,618	93,373	91,923	87,277	79,893	72,408	71,526
Other revenue	48,946	115,095	-	-	1	-	1,497	-	1,024	422
Total Operating Revenue	545,255	600,779	512,176	431,055	430,590	390,209	359,223	342,271	320,795	307,772
EXPENSES										
Pensions and benefits	774,986	755,495	801,142	664,562	659,693	652,470	602,984	592,239	583,056	539,940
Professional services	14,080	2,200	9,859	10,750	9,473	9,241	11,265	6,713	6,935	7,773
Other expenses	3,394	4,697	3,966	5,769	2,453	460	565	1,218	60	137
Total Operating Expenses	792,460	762,392	814,967	681,081	671,619	662,171	614,814	600,170	590,051	547,850
Net Operating Income/(Loss)	(247,205)	(161,613)	(302,791)	(250,026)	(241,029)	(271,962)	(255,591)	(257,899)	(269,256)	(240,078)
INVESTMENT INCOME										
Investment income/(loss)	395,343	665,969	(47,534)	831,729	1,064,585	(932,550)	356,133	671,890	665,999	445,167
Investment fees	57,754	58,090	44,264	57,468	50,782	26,852	70,566	75,657	61,790	72,273
Net Investment Income	337,589	607,879	(91,798)	774,261	1,013,803	(959,402)	285,567	596,233	604,209	372,894
Change in Net Present Assets	90,385	446,266	(394,589)	524,235	772,774	(1,231,364)	29,976	338,334	334,953	132,816

DIXON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	13,830,294	13,311,817	12,659,770	12,671,142	11,728,579	10,429,558	11,937,107	11,937,260	11,235,914	10,338,967
Net Present Assets - Actuarial Value *	14,048,522	13,517,106	13,077,724	12,634,989	11,631,484	10,314,513	11,901,713	11,933,318	11,235,914	10,338,967
Actuarial Accrued Liability - ("AAL")	20,478,488	18,842,429	18,043,820	17,797,717	16,930,348	16,004,715	14,679,665	14,084,184	13,115,395	12,652,394
Surplus/(Unfunded AAL)	(6,429,966)	(5,325,323)	(4,966,096)	(5,162,728)	(5,298,864)	(5,690,202)	(2,777,952)	(2,150,866)	(1,879,481)	(2,313,427)
Percent Funded at Actuarial Value	68.6%	71.7%	72.5%	71.0%	68.7%	64.4%	81.1%	84.7%	85.7%	81.7%
(Increase)/Decrease in Unfunded AAL	(1,104,643)	(359,227)	196,632	136,136	391,338	(2,912,250)	(627,086)	(271,385)	433,946	(61,431)
Active participants	28	28	28	28	29	28	28	26	26	26
Inactive participants	27	28	29	28	28	28	26	25	24	24
Average Active Salary	65,094	60,066	55,249	55,249	54,966	52,646	50,709	49,636	47,680	45,943
Total Salary	1,822,623	1,681,857	1,546,962	1,546,962	1,594,028	1,474,079	1,419,857	1,290,523	1,239,676	1,194,514
Internal Rate of Return - 10 years	5.64%									
Payroll Growth Rate - 10 years	5.44%									
ASSETS										
Cash , NOW, Money Market	495,830	1,029,391	687,910	1,102,322	1,063,448	902,958	1,007,773	768,027	120,159	125,947
Fixed Instruments	4,113,024	5,126,968	5,413,912	5,016,627	4,856,611	6,249,342	6,083,172	6,015,273	-	-
Equities	9,177,556	7,116,919	6,514,599	6,518,687	5,775,337	3,295,307	4,896,850	5,201,073	11,159,438	10,255,919
Receivables	28,099	34,364	43,351	33,506	33,184	42,744	-	-	-	-
Other	16,805	18,425	(2)	-	(1)	(1)	(1)	-	1	-
Total	13,831,314	13,326,067	12,659,770	12,671,142	11,728,579	10,490,350	11,987,794	11,984,373	11,279,598	10,381,866
INCOME										
From municipality	476,189	443,397	433,597	416,499	410,262	389,459	394,516	373,340	352,057	327,170
From members	221,639	187,704	179,432	299,176	168,196	157,552	144,967	165,732	179,003	122,016
Other revenue	3,376	(9,604)	-	-	89	1,683	49	2,793	1,558	51
Total Operating Revenue	701,204	621,497	613,029	715,675	578,547	548,694	539,532	541,865	532,618	449,237
EXPENSES										
Pensions and benefits	956,200	957,784	946,022	913,300	886,547	844,553	726,137	683,928	676,863	612,527
Professional services	16,035	14,843	17,318	10,750	11,557	9,977	11,631	7,381	7,507	7,089
Other expenses	6,410	4,623	4,711	3,945	3,532	-	704	491	(1)	41
Total Operating Expenses	978,645	977,250	968,051	927,995	901,636	854,530	738,472	691,800	684,369	619,657
Net Operating Income/(Loss)	(277,441)	(355,753)	(355,022)	(212,320)	(323,089)	(305,836)	(198,940)	(149,935)	(151,751)	(170,420)
INVESTMENT INCOME										
Investment income/(loss)	890,304	1,092,513	443,125	1,238,672	1,708,868	(1,146,098)	291,032	970,878	1,140,138	753,164
Investment fees	94,387	84,713	99,475	83,790	86,759	55,614	92,246	119,597	91,440	84,211
Net Investment Income	795,917	1,007,800	343,650	1,154,882	1,622,109	(1,201,712)	198,786	851,281	1,048,698	668,953
Change in Net Present Assets	518,477	652,047	(11,372)	942,563	1,299,021	(1,507,549)	(153)	701,346	896,947	498,532

DOLTON FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	11,987,452	11,284,190	10,666,277	11,059,913	10,304,966	9,155,797	10,392,158	10,444,496	9,272,228	9,004,612
Net Present Assets - Actuarial Value *	12,222,770	11,805,495	11,310,804	-	10,063,231	8,723,809	10,385,392	16,265,271	9,271,828	8,967,324
Actuarial Accrued Liability - ("AAL")	16,967,095	16,590,719	16,137,540	14,120,974	14,120,974	12,581,462	11,299,508	10,594,439	10,395,151	10,163,476
Surplus/(Unfunded AAL)	(4,744,325)	(4,785,224)	(4,826,736)	(14,120,974)	(4,057,743)	(3,857,653)	(914,116)	5,670,832	(1,123,323)	(1,196,152)
Percent Funded at Actuarial Value	72.0%	71.2%	70.1%	0.0%	71.3%	69.3%	91.9%	153.5%	89.2%	88.2%
(Increase)/Decrease in Unfunded AAL	40,899	41,512	9,294,238	(10,063,231)	(200,090)	(2,943,537)	(6,584,948)	6,794,155	72,829	507,562
Active participants	18	22	22	23	23	11	16	16	16	16
Inactive participants	18	16	16	14	14	14	10	10	10	10
Average Active Salary	72,216	69,054	66,461	59,983	59,983	57,865	59,842	59,842	59,842	59,842
Total Salary	1,299,886	1,519,181	1,462,131	1,379,608	1,379,608	636,513	957,474	957,474	957,474	957,474
Internal Rate of Return - 10 years	5.00%									
Payroll Growth Rate - 10 years	3.10%									
ASSETS										
Cash , NOW, Money Market	346,352	674,336	320,062	430,506	639,782	538,462	941,289	622,300	545,806	337,078
Fixed Instruments	5,069,782	4,445,878	5,010,435	4,964,490	7,743,287	8,193,451	8,925,007	9,822,196	8,726,422	8,667,533
Equities	6,541,313	6,150,648	5,312,676	5,664,918	1,921,896	-	525,862	-	-	-
Receivables	30,805	24,642	28,279	-	-	423,884	-	-	-	-
Other	-	-	(1)	(1)	1	-	-	-	-	1
Total	11,988,252	11,295,504	10,671,451	11,059,913	10,304,966	9,155,797	10,392,158	10,444,496	9,272,228	9,004,612
INCOME										
From municipality	479,277	562,775	246,426	240,420	245,930	517,951	256,645	252,000	303,750	308,250
From members	146,777	141,268	139,949	118,774	108,215	98,123	97,645	92,026	91,308	-
Other revenue	6,163	13,766	27,162	-	1	-	-	-	-	-
Total Operating Revenue	632,217	717,809	413,537	359,194	354,146	616,074	354,290	344,026	395,058	308,250
EXPENSES										
Pensions and benefits	822,082	756,930	709,975	671,757	533,258	518,809	439,070	964,474	255,543	353,436
Professional services	26,964	26,453	15,818	2,025	-	15,000	7,500	21,800	5,000	2,750
Other expenses	2,269	2,217	2,091	8,781	244	5,558	-	-	-	-
Total Operating Expenses	851,315	785,600	727,884	682,563	533,502	539,367	446,570	986,274	260,543	356,186
Net Operating Income/(Loss)	(219,098)	(67,791)	(314,347)	(323,369)	(179,356)	76,707	(92,280)	(642,248)	134,515	(47,936)
INVESTMENT INCOME										
Investment income/(loss)	951,144	700,856	(96,169)	1,087,949	1,336,037	(1,313,068)	39,942	1,450,822	133,102	771,222
Investment fees	28,784	15,153	10,281	9,633	7,512	-	-	-	-	-
Net Investment Income	922,360	685,703	(106,450)	1,078,316	1,328,525	(1,313,068)	39,942	1,450,822	133,102	771,222
Change in Net Present Assets	703,262	617,913	(393,636)	754,947	1,149,169	(1,236,361)	(52,338)	1,172,268	267,616	723,286

DOLTON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	24,782,844	23,437,695	21,959,159	23,649,586	22,034,718	19,090,360	23,272,446	22,902,506	21,206,141	19,052,603
Net Present Assets - Actuarial Value *	25,333,782	24,741,735	23,855,525	-	21,630,240	18,556,208	23,025,914	22,918,022	21,206,141	19,052,603
Actuarial Accrued Liability - ("AAL")	34,447,277	32,990,744	30,909,149	28,267,605	28,267,605	26,264,018	24,910,900	23,463,820	22,856,075	22,065,097
Surplus/(Unfunded AAL)	(9,113,495)	(8,249,009)	(7,053,624)	(28,267,605)	(6,637,365)	(7,707,810)	(1,884,986)	(545,798)	(1,649,934)	(3,012,494)
Percent Funded at Actuarial Value	73.5%	75.0%	77.2%	0.0%	76.5%	70.7%	92.4%	97.7%	92.8%	86.3%
(Increase)/Decrease in Unfunded AAL	(864,486)	(1,195,385)	21,213,981	(21,630,240)	1,070,445	(5,822,824)	(1,339,188)	1,104,136	1,362,560	(1,600,509)
Active participants	41	42	42	47	47	45	47	40	40	44
Inactive participants	40	38	41	31	31	31	30	30	31	27
Average Active Salary	73,859	74,976	67,752	67,868	67,868	64,657	59,899	56,405	56,405	56,325
Total Salary	3,028,216	3,148,986	2,845,575	3,189,802	3,189,802	2,909,552	2,815,249	2,256,203	2,256,203	2,478,297
Internal Rate of Return - 10 years	4.61%									
Payroll Growth Rate - 10 years	1.48%									
ASSETS										
Cash , NOW, Money Market	1,002,830	1,224,737	1,609,466	1,196,349	1,518,525	1,878,333	2,598,118	6,295,712	2,397,212	842,054
Fixed Instruments	10,281,784	10,682,174	10,967,790	11,464,736	11,188,101	11,194,983	10,064,850	1,365,566	1,438,239	1,688,627
Equities	13,461,763	11,492,300	9,341,582	10,906,608	9,235,445	5,913,142	10,476,100	15,256,507	17,359,809	16,511,617
Receivables	42,100	47,758	451,863	90,963	101,717	106,164	140,193	7,963	1,395,207	1,394,389
Other	1,016	515	-	1,001	1,001	833	499	-	(1,381,746)	(1,381,745)
Total	24,789,493	23,447,484	22,370,701	23,659,657	22,044,789	19,093,455	23,279,760	22,925,748	21,208,721	19,054,942
INCOME										
From municipality	718,071	952,019	521,828	511,480	509,152	423,702	521,067	1,155,630	1,159,628	-
From members	352,535	425,068	331,827	315,449	322,771	287,509	254,986	239,639	231,623	254,979
Other revenue	(5,658)	(4,022)	(11,596)	(10,610)	90,466	(34,029)	132,230	(5,348)	816	(994,664)
Total Operating Revenue	1,064,948	1,373,065	842,059	816,319	922,389	677,182	908,283	1,389,921	1,392,067	(739,685)
EXPENSES										
Pensions and benefits	1,672,887	1,523,640	1,740,056	1,321,363	1,282,002	1,306,499	1,081,325	1,227,916	1,055,866	874,018
Professional services	38,693	49,907	28,527	22,391	32,287	27,937	14,538	27,869	4,421	16,282
Other expenses	29,107	25,415	56,358	27,430	23,745	29,130	21,537	87,615	27,704	25,670
Total Operating Expenses	1,740,687	1,598,962	1,824,941	1,371,184	1,338,034	1,363,566	1,117,400	1,343,400	1,087,991	915,970
Net Operating Income/(Loss)	(675,739)	(225,897)	(982,882)	(554,865)	(415,645)	(686,384)	(209,117)	46,521	304,076	(1,655,655)
INVESTMENT INCOME										
Investment income/(loss)	2,056,572	1,737,183	(674,703)	2,202,075	3,389,858	(3,463,334)	615,154	1,684,213	1,881,080	893,438
Investment fees	35,684	32,750	32,843	32,342	29,854	32,368	36,097	34,369	31,618	46,979
Net Investment Income	2,020,888	1,704,433	(707,546)	2,169,733	3,360,004	(3,495,702)	579,057	1,649,844	1,849,462	846,459
Change in Net Present Assets	1,345,149	1,478,536	(1,690,427)	1,614,868	2,944,358	(4,182,086)	369,940	1,696,365	2,153,538	(809,196)

DOWNERS GROVE FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	45,467,358	43,101,196	37,564,102	33,963,582	32,098,165	28,433,329	25,404,029	28,125,505	25,039,870	19,773,347
Net Present Assets - Actuarial Value *	44,327,038	40,947,169	37,673,399	34,934,792	32,098,165	28,433,329	25,404,029	27,938,518	25,039,870	19,773,347
Actuarial Accrued Liability - ("AAL")	81,316,077	77,236,856	69,978,931	62,942,044	60,202,519	57,155,191	53,611,171	49,487,283	34,271,989	37,216,299
Surplus/(Unfunded AAL)	(36,989,039)	(36,289,687)	(32,305,532)	(28,007,252)	(28,104,354)	(28,721,862)	(28,207,142)	(21,548,765)	(9,232,119)	(17,442,952)
Percent Funded at Actuarial Value	54.5%	53.0%	53.8%	55.5%	53.3%	49.7%	47.4%	56.5%	73.1%	53.1%
(Increase)/Decrease in Unfunded AAL	(699,352)	(3,984,155)	(4,298,280)	97,102	617,508	(514,720)	(6,658,377)	(12,316,646)	8,210,833	(770,435)
Active participants	77	76	75	75	77	75	78	80	82	83
Inactive participants	72	73	66	60	44	40	32	29	26	22
Average Active Salary	91,339	88,098	85,911	85,548	85,254	83,076	80,343	76,790	48,602	67,934
Total Salary	7,033,069	6,695,413	6,443,319	6,416,127	6,564,530	6,230,701	6,266,722	6,143,206	3,985,385	5,638,490
Internal Rate of Return - 10 years	5.89%									
Payroll Growth Rate - 10 years	2.76%									
ASSETS										
Cash , NOW, Money Market	1,493,352	870,966	1,002,697	494,333	813,166	1,755,975	2,599,211	2,640,632	2,445,217	220,339
Fixed Instruments	19,690,280	6,304,968	6,802,921	17,829,588	15,702,987	14,333,666	15,462,355	12,380,471	10,918,847	9,765,605
Equities	24,139,702	35,792,507	29,644,963	15,525,189	15,453,429	12,198,900	7,176,906	13,077,976	12,631,113	9,678,147
Receivables	143,732	141,151	127,111	128,672	134,605	155,070	173,703	154,977	146,023	110,630
Other	6,570	-	-	-	(1)	4,250	4,250	562	-	-
Total	45,473,636	43,109,592	37,577,692	33,977,782	32,104,186	28,447,861	25,416,425	28,254,618	26,141,200	19,774,721
INCOME										
From municipality	2,494,658	2,249,940	2,155,385	2,216,734	1,997,738	1,585,674	1,030,534	1,565,405	1,572,033	1,309,021
From members	654,851	663,649	628,491	672,209	640,995	594,365	603,179	581,051	-	537,566
Other revenue	2,649	1	-	-	-	1	-	-	-	1
Total Operating Revenue	3,152,158	2,913,590	2,783,876	2,888,943	2,638,733	2,180,040	1,633,713	2,146,456	1,572,033	1,846,588
EXPENSES										
Pensions and benefits	3,000,329	2,640,416	2,267,223	2,084,541	1,828,634	1,517,731	1,339,852	1,249,315	739,351	912,470
Professional services	35,407	47,561	43,120	32,646	19,462	25,247	16,738	25,904	10,196	5,523
Other expenses	13,186	16,492	13,980	7,920	12,627	7,053	6,705	5,281	8,022	10,362
Total Operating Expenses	3,048,922	2,704,469	2,324,323	2,125,107	1,860,723	1,550,031	1,363,295	1,280,500	757,569	928,355
Net Operating Income/(Loss)	103,236	209,121	459,553	763,836	778,010	630,009	270,418	865,956	814,464	918,233
INVESTMENT INCOME										
Investment income/(loss)	2,345,453	5,402,349	3,215,186	1,189,060	2,951,315	2,471,864	(2,927,335)	1,898,159	2,352,143	1,178,009
Investment fees	82,527	74,376	74,219	87,480	64,489	72,572	64,561	64,949	41,538	48,160
Net Investment Income	2,262,926	5,327,973	3,140,967	1,101,580	2,886,826	2,399,292	(2,991,896)	1,833,210	2,310,605	1,129,849
Change in Net Present Assets	2,366,162	5,537,094	3,600,520	1,865,417	3,664,836	3,029,300	(2,721,476)	3,085,635	5,266,523	2,048,325

DOWNERS GROVE POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	48,444,544	47,045,929	41,443,217	38,273,011	37,680,654	33,882,250	30,778,993	35,082,022	30,370,451	28,298,190
Net Present Assets - Actuarial Value *	48,031,300	44,942,813	42,074,503	40,099,540	37,680,654	33,882,250	30,778,993	35,082,022	30,370,551	28,298,190
Actuarial Accrued Liability - ("AAL")	86,051,914	81,982,093	75,899,789	71,495,146	67,408,029	65,426,698	61,032,493	57,274,392	53,593,921	49,285,536
Surplus/(Unfunded AAL)	(38,020,614)	(37,039,280)	(33,825,286)	(31,395,606)	(29,727,375)	(31,544,448)	(30,253,500)	(22,192,370)	(23,223,370)	(20,987,346)
Percent Funded at Actuarial Value	55.8%	54.8%	55.4%	56.1%	55.9%	51.8%	50.4%	61.3%	56.7%	57.4%
(Increase)/Decrease in Unfunded AAL	(981,334)	(3,213,994)	(2,429,680)	(1,668,231)	1,817,073	(1,290,948)	(8,061,130)	1,031,000	(2,236,024)	(2,939,513)
Active participants	73	73	73	73	73	81	81	79	80	80
Inactive participants	70	68	64	60	52	46	48	48	48	47
Average Active Salary	92,281	91,493	89,736	89,537	85,441	82,091	77,844	75,113	67,259	65,099
Total Salary	6,736,518	6,678,953	6,550,742	6,536,211	6,237,227	6,649,392	6,305,357	5,933,899	5,380,714	5,207,916
Internal Rate of Return - 10 years	4.76%									
Payroll Growth Rate - 10 years	2.94%									
ASSETS										
Cash , NOW, Money Market	1,797,290	1,697,186	1,228,646	1,039,685	875,592	1,127,662	2,055,911	1,049,823	2,620,309	1,076,728
Fixed Instruments	18,609,159	17,841,991	19,777,892	10,307,782	18,482,551	17,338,496	18,370,802	15,775,096	13,883,849	13,180,672
Equities	27,911,737	24,715,061	20,316,344	26,778,620	18,181,734	15,263,516	10,148,940	18,514,818	17,619,287	14,100,007
Receivables	133,154	116,539	134,570	161,436	162,680	156,776	204,621	192,341	160,557	94,016
Other	8,243	2,687,700	16,554	5,250	5,250	5,251	5,250	(1)	-	-
Total	48,459,583	47,058,477	41,474,006	38,292,773	37,707,807	33,891,701	30,785,524	35,532,077	34,284,002	28,451,423
INCOME										
From municipality	2,328,358	1,948,229	1,594,111	1,893,260	1,719,446	1,272,251	1,144,537	1,102,546	-	889,575
From members	723,877	723,405	764,690	801,711	647,380	657,981	666,830	583,511	-	508,552
Other revenue	17,001	1	(1)	1	1	-	-	-	-	26
Total Operating Revenue	3,069,236	2,671,635	2,358,800	2,694,972	2,366,827	1,930,232	1,811,367	1,686,057	-	1,398,153
EXPENSES										
Pensions and benefits	3,143,338	2,935,463	2,684,301	2,465,143	2,218,221	1,977,431	2,034,449	1,989,537	1,179,764	1,601,907
Professional services	19,292	12,456	12,224	12,468	18,220	12,270	10,497	12,771	1,041	4,629
Other expenses	18,382	18,964	18,020	12,069	16,160	18,073	16,091	8,977	10,441	18,127
Total Operating Expenses	3,181,012	2,966,883	2,714,545	2,489,680	2,252,601	2,007,774	2,061,037	2,011,285	1,191,246	1,624,663
Net Operating Income/(Loss)	(111,776)	(295,248)	(355,745)	205,292	114,226	(77,542)	(249,670)	(325,228)	(1,191,246)	(226,510)
INVESTMENT INCOME										
Investment income/(loss)	1,632,277	6,024,657	3,645,734	500,378	3,790,002	3,276,599	(3,964,003)	3,012,326	695,776	1,459,512
Investment fees	121,886	126,697	119,783	113,312	105,824	95,800	89,354	84,516	55,239	63,858
Net Investment Income	1,510,391	5,897,960	3,525,951	387,066	3,684,178	3,180,799	(4,053,357)	2,927,810	640,537	1,395,654
Change in Net Present Assets	1,398,615	5,602,712	3,170,206	592,357	3,798,404	3,103,257	(4,303,029)	4,711,571	2,072,261	1,168,755

DUQUOIN FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	2,519,137	2,300,572	2,264,192	2,238,144	2,216,928	2,142,382	2,070,174	2,032,765	1,951,643	1,889,973
Net Present Assets - Actuarial Value *	2,659,733	2,459,844	2,398,752	2,329,734	2,214,003	2,153,583	1,973,795	1,852,404	1,715,797	1,590,759
Actuarial Accrued Liability - ("AAL")	6,153,133	6,842,119	6,552,302	6,078,895	4,637,627	4,243,504	3,886,038	3,742,955	3,631,149	3,535,056
Surplus/(Unfunded AAL)	(3,493,400)	(4,382,275)	(4,153,550)	(3,749,161)	(2,423,624)	(2,089,921)	(1,912,243)	(1,890,551)	(1,915,352)	(1,944,297)
Percent Funded at Actuarial Value	43.2%	36.0%	36.6%	38.3%	47.7%	50.8%	50.8%	49.5%	47.3%	45.0%
(Increase)/Decrease in Unfunded AAL	888,875	(228,725)	(404,389)	(1,325,537)	(333,703)	(177,678)	(21,692)	24,801	28,945	(465,859)
Active participants	7	7	7	7	7	7	7	7	7	7
Inactive participants	9	9	10	10	10	9	8	8	8	8
Average Active Salary	56,553	54,060	52,706	50,546	47,770	47,438	43,124	41,840	41,840	41,730
Total Salary	395,873	378,418	368,939	353,819	334,387	332,064	301,870	292,883	292,883	292,108
Internal Rate of Return - 10 years	3.12%									
Payroll Growth Rate - 10 years	3.44%									
ASSETS										
Cash , NOW, Money Market	854,926	637,808	997,933	1,334,587	512,720	1,275,479	1,634,173	1,257,915	1,107,707	1,076,036
Fixed Instruments	1,425,581	1,448,450	1,037,930	721,021	1,509,749	697,277	307,928	733,993	844,210	814,031
Equities	238,950	214,612	228,628	182,702	194,742	169,720	128,743	42,072	-	-
Receivables	-	-	-	132	-	-	-	-	-	-
Other	(1)	-	-	-	-	-	1	-	-	-
Total	2,519,456	2,300,870	2,264,491	2,238,442	2,217,211	2,142,476	2,070,845	2,033,980	1,951,917	1,890,067
INCOME										
From municipality	351,482	206,334	194,900	176,885	175,171	177,626	156,684	74,452	121,333	97,875
From members	37,127	35,990	34,789	33,231	32,054	32,648	30,327	29,035	29,669	27,409
Other revenue	-	-	382	502	494	390	4,631	(1)	(1)	1
Total Operating Revenue	388,609	242,324	230,071	210,618	207,719	210,664	191,642	103,486	151,001	125,285
EXPENSES										
Pensions and benefits	242,832	239,138	233,128	228,938	220,644	185,891	161,435	159,234	155,861	152,397
Professional services	11,050	10,550	12,920	7,400	4,992	7,051	4,600	4,100	4,100	5,100
Other expenses	3,606	1,458	3,618	1,101	1,314	407	424	458	403	575
Total Operating Expenses	257,488	251,146	249,666	237,439	226,950	193,349	166,459	163,792	160,364	158,072
Net Operating Income/(Loss)	131,121	(8,822)	(19,595)	(26,821)	(19,231)	17,315	25,183	(60,306)	(9,363)	(32,787)
INVESTMENT INCOME										
Investment income/(loss)	95,080	50,906	48,852	50,104	95,546	56,582	13,971	141,506	71,084	48,814
Investment fees	7,636	5,705	3,208	2,067	1,770	1,689	1,745	79	50	172
Net Investment Income	87,444	45,201	45,644	48,037	93,776	54,893	12,226	141,427	71,034	48,642
Change in Net Present Assets	218,565	36,380	26,048	21,216	74,546	72,208	37,409	81,122	61,670	15,855

DUQUOIN POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	3,793,232	3,629,824	3,089,398	2,966,200	3,018,148	2,825,090	2,570,555	3,002,748	2,929,511	2,703,395
Net Present Assets - Actuarial Value *	3,722,928	3,499,012	3,286,414	3,150,342	3,016,676	2,839,307	2,570,800	3,010,133	2,934,737	2,708,706
Actuarial Accrued Liability - ("AAL")	6,731,412	6,409,552	5,718,141	5,469,490	5,005,033	4,847,234	4,565,364	4,287,028	4,075,980	3,608,680
Surplus/(Unfunded AAL)	(3,008,484)	(2,910,540)	(2,431,727)	(2,319,148)	(1,988,357)	(2,007,927)	(1,994,564)	(1,276,895)	(1,141,243)	(899,974)
Percent Funded at Actuarial Value	55.3%	54.6%	57.5%	57.6%	60.3%	58.6%	56.3%	70.2%	72.0%	75.1%
(Increase)/Decrease in Unfunded AAL	(97,944)	(478,813)	(112,579)	(330,791)	19,570	(13,363)	(717,669)	(135,652)	(241,269)	(162,770)
Active participants	11	10	11	11	11	11	11	11	10	10
Inactive participants	8	8	7	7	7	7	7	7	6	5
Average Active Salary	49,629	48,283	47,288	45,006	42,126	42,126	40,136	36,689	40,211	36,806
Total Salary	545,917	482,830	520,166	495,061	463,382	463,382	441,501	403,582	402,106	368,056
Internal Rate of Return - 10 years	4.65%									
Payroll Growth Rate - 10 years	4.06%									
ASSETS										
Cash , NOW, Money Market	765,939	849,312	974,261	1,501,509	1,113,836	683,722	1,393,081	1,760,729	1,731,410	1,804,099
Fixed Instruments	1,435,379	1,164,511	582,573	204,127	607,166	992,032	405,483	560,941	564,371	359,737
Equities	1,591,928	1,616,016	1,532,579	1,260,578	1,297,160	1,149,350	772,005	681,092	633,743	539,560
Receivables	-	-	-	-	-	-	-	-	-	-
Other	-	(1)	(1)	-	-	-	-	-	1	1
Total	3,793,246	3,629,838	3,089,412	2,966,214	3,018,162	2,825,104	2,570,569	3,002,762	2,929,525	2,703,397
INCOME										
From municipality	225,350	198,995	188,091	183,012	173,549	138,548	121,563	65,510	138,199	77,592
From members	54,308	56,873	56,128	52,800	48,918	46,725	45,824	40,693	40,100	40,548
Other revenue	(1)	-	-	1,467	2,375	8,313	-	(1)	-	-
Total Operating Revenue	279,657	255,868	244,219	237,279	224,842	193,586	167,387	106,202	178,299	118,140
EXPENSES										
Pensions and benefits	266,309	235,256	225,906	267,735	229,496	217,345	215,004	188,677	127,953	102,050
Professional services	10,550	10,550	14,860	7,400	4,550	4,200	4,400	4,100	4,100	4,100
Other expenses	2,511	2,234	1,979	565	1,115	-	586	541	523	498
Total Operating Expenses	279,370	248,040	242,745	275,700	235,161	221,545	219,990	193,318	132,576	106,648
Net Operating Income/(Loss)	287	7,828	1,474	(38,421)	(10,319)	(27,959)	(52,603)	(87,116)	45,723	11,492
INVESTMENT INCOME										
Investment income/(loss)	174,527	540,683	127,606	(2,536)	213,640	290,800	(378,892)	167,417	186,634	173,537
Investment fees	11,406	8,085	5,882	10,991	10,263	8,305	8,565	7,064	6,240	2,908
Net Investment Income	163,121	532,598	121,724	(13,527)	203,377	282,495	(387,457)	160,353	180,394	170,629
Change in Net Present Assets	163,408	540,426	123,198	(51,948)	193,058	254,535	(432,193)	73,237	226,116	182,122

EAST ALTON FIREFIGHTERS PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	1,949,946	1,767,563	1,865,843	1,917,719	1,935,918	1,939,357	1,911,944	2,017,181	1,972,470	1,930,630
Net Present Assets - Actuarial Value *	1,898,013	1,823,655	1,894,009	1,926,322	1,853,534	1,865,901	1,846,882	1,985,354	1,999,001	1,974,616
Actuarial Accrued Liability - ("AAL")	6,627,618	6,352,464	7,486,263	6,978,557	4,833,496	4,682,831	4,622,682	4,411,755	4,109,122	3,786,146
Surplus/(Unfunded AAL)	(4,729,605)	(4,528,809)	(5,592,254)	(5,052,235)	(2,979,962)	(2,816,930)	(2,775,800)	(2,426,401)	(2,110,121)	(1,811,530)
Percent Funded at Actuarial Value	28.6%	28.7%	25.3%	27.6%	38.3%	39.8%	40.0%	45.0%	48.6%	52.2%
(Increase)/Decrease in Unfunded AAL	(200,796)	1,063,445	(540,019)	(2,072,273)	(163,032)	(41,130)	(349,399)	(316,280)	(298,591)	(451,212)
Active participants	7	7	6	7	7	7	7	7	7	7
Inactive participants	8	9	10	8	8	8	8	8	8	8
Average Active Salary	61,981	59,603	60,517	61,556	55,211	50,988	50,098	48,141	46,950	44,455
Total Salary	433,868	417,218	363,100	430,890	386,475	356,914	350,683	336,990	328,650	311,186
Internal Rate of Return - 10 years	4.24%									
Payroll Growth Rate - 10 years	4.07%									
ASSETS										
Cash , NOW, Money Market	176,552	325,174	112,983	159,283	95,551	77,301	28,634	94,042	52,487	5,959
Fixed Instruments	1,130,274	988,848	1,221,124	1,428,856	1,500,054	1,629,064	1,719,147	1,652,100	1,657,622	1,679,867
Equities	483,582	441,714	371,901	241,874	250,174	219,335	148,446	255,649	246,153	228,522
Receivables	155,526	144,816	264,303	192,174	162,140	86,656	84,718	81,391	77,209	73,282
Other	4,417	4,416	(1)	(1)	(1)	1	(1)	(1)	(1)	-
Total	1,950,351	1,904,968	1,970,310	2,022,186	2,007,918	2,012,357	1,980,944	2,083,181	2,033,470	1,987,630
INCOME										
From municipality	145,937	104,734	86,640	69,418	72,915	68,260	65,871	61,143	57,321	63,236
From members	43,929	38,677	39,444	38,969	35,981	34,636	33,157	31,862	30,694	29,993
Other revenue	(1)	-	340	-	-	-	-	1	-	(1)
Total Operating Revenue	189,865	143,411	126,424	108,387	108,896	102,896	99,028	93,006	88,015	93,228
EXPENSES										
Pensions and benefits	209,823	287,014	243,762	210,085	206,814	203,777	200,599	182,244	169,012	136,755
Professional services	1,050	1,000	2,600	-	1,000	-	-	700	-	1,287
Other expenses	694	1,070	1,442	403	1,171	741	407	1,158	1,260	1,661
Total Operating Expenses	211,567	289,084	247,804	210,488	208,985	204,518	201,006	184,102	170,272	139,703
Net Operating Income/(Loss)	(21,702)	(145,673)	(121,380)	(102,101)	(100,089)	(101,622)	(101,978)	(91,096)	(82,257)	(46,475)
INVESTMENT INCOME										
Investment income/(loss)	73,927	54,170	77,044	91,546	104,796	137,720	5,687	144,372	132,685	54,141
Investment fees	6,842	6,777	7,540	7,645	8,145	8,686	8,946	8,565	8,588	8,811
Net Investment Income	67,085	47,393	69,504	83,901	96,651	129,034	(3,259)	135,807	124,097	45,330
Change in Net Present Assets	182,383	(98,280)	(51,876)	(18,199)	(3,439)	27,413	(105,237)	44,711	41,840	(1,144)

EAST ALTON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,811,440	2,823,660	2,823,467	2,860,354	2,788,165	2,653,460	2,800,023	2,808,490	2,754,842	2,682,379
Net Present Assets - Actuarial Value *	2,859,087	2,850,577	2,843,473	-	2,756,395	2,618,500	2,786,245	2,799,289	2,701,068	2,548,608
Actuarial Accrued Liability - ("AAL")	8,373,832	7,862,064	7,537,252	6,540,954	6,540,954	6,173,121	5,874,549	5,541,260	5,157,727	4,649,610
Surplus/(Unfunded AAL)	(5,514,745)	(5,011,487)	(4,693,779)	(6,540,954)	(3,784,559)	(3,554,621)	(3,088,304)	(2,741,971)	(2,456,659)	(2,101,002)
Percent Funded at Actuarial Value	34.1%	36.3%	37.7%	0.0%	42.1%	42.4%	47.4%	50.5%	52.4%	54.8%
(Increase)/Decrease in Unfunded AAL	(503,258)	(317,708)	1,847,175	(2,756,395)	(229,938)	(466,317)	(346,333)	(285,312)	(355,657)	(23,323)
Active participants	11	11	11	11	11	12	12	12	13	12
Inactive participants	13	11	11	11	11	11	10	10	9	8
Average Active Salary	60,429	61,187	58,394	52,608	52,608	48,385	49,259	46,902	45,846	42,132
Total Salary	664,724	673,055	642,332	578,692	578,692	580,616	591,112	562,825	595,996	505,578
Internal Rate of Return - 10 years	4.78%									
Payroll Growth Rate - 10 years	2.72%									
ASSETS										
Cash , NOW, Money Market	447,985	889,098	828,629	796,481	475,517	562,167	621,622	417,304	290,183	237,227
Fixed Instruments	1,157,316	959,128	1,061,660	1,133,467	1,512,249	1,456,804	1,379,932	1,586,243	1,730,422	1,797,304
Equities	1,195,324	1,003,793	913,525	905,701	782,099	619,165	783,673	789,400	727,956	646,134
Receivables	163,368	98,751	103,652	108,706	102,300	97,323	98,795	87,543	78,279	81,043
Other	1,447	1	1	(1)	-	1	1	-	2	1
Total	2,965,440	2,950,771	2,907,467	2,944,354	2,872,165	2,735,460	2,884,023	2,880,490	2,826,842	2,761,709
INCOME										
From municipality	84,804	70,805	80,422	84,297	81,874	83,810	72,283	71,813	78,027	72,377
From members	67,101	66,401	62,116	60,684	59,674	61,776	70,632	54,935	53,864	50,318
Other revenue	-	-	-	-	-	-	-	1	-	-
Total Operating Revenue	151,905	137,206	142,538	144,981	141,548	145,586	142,915	126,749	131,891	122,695
EXPENSES										
Pensions and benefits	293,412	287,036	320,695	276,595	261,636	244,397	257,576	243,262	185,954	204,770
Professional services	1,000	1,000	-	1,000	-	-	700	-	-	3,631
Other expenses	3,007	1,364	2,537	547	1,328	1,327	1,128	1,303	1,403	3,866
Total Operating Expenses	297,419	289,400	323,232	278,142	262,964	245,724	259,404	244,565	187,357	212,267
Net Operating Income/(Loss)	(145,514)	(152,194)	(180,694)	(133,161)	(121,416)	(100,138)	(116,489)	(117,816)	(55,466)	(89,572)
INVESTMENT INCOME										
Investment income/(loss)	138,447	152,525	143,902	205,445	256,271	(46,179)	108,118	171,470	128,033	71,123
Investment fees	5,153	139	95	95	150	246	97	5	104	158
Net Investment Income	133,294	152,386	143,807	205,350	256,121	(46,425)	108,021	171,465	127,929	70,965
Change in Net Present Assets	(12,220)	193	(36,887)	72,189	134,705	(146,563)	(8,467)	53,648	72,463	(18,607)

EAST DUNDEE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	7,582,878	7,172,894	6,603,693	6,271,969	5,779,739	4,902,404	5,465,384	5,263,542	4,710,491	4,206,906
Net Present Assets - Actuarial Value *	7,623,976	7,164,001	6,687,251	-	5,625,325	4,744,015	5,358,035	5,208,830	4,832,616	4,175,363
Actuarial Accrued Liability - ("AAL")	13,391,061	12,477,032	11,713,468	10,169,073	10,169,073	9,541,125	8,486,741	7,725,859	7,283,752	6,845,653
Surplus/(Unfunded AAL)	(5,767,085)	(5,313,031)	(5,026,217)	(10,169,073)	(4,543,748)	(4,797,110)	(3,128,706)	(2,517,029)	(2,451,136)	(2,670,290)
Percent Funded at Actuarial Value	56.9%	57.4%	57.1%	0.0%	55.3%	49.7%	63.1%	67.4%	66.3%	61.0%
(Increase)/Decrease in Unfunded AAL	(454,054)	(286,814)	5,142,856	(5,625,325)	253,362	(1,668,404)	(611,677)	(65,893)	219,154	(70,523)
Active participants	13	12	11	11	11	14	14	14	14	14
Inactive participants	9	8	8	7	7	4	4	4	3	3
Average Active Salary	83,446	80,232	78,428	75,417	75,417	74,275	65,571	61,424	59,744	57,421
Total Salary	1,084,801	962,785	862,707	829,584	829,584	1,039,850	917,987	859,940	836,417	803,889
Internal Rate of Return - 10 years	6.07%									
Payroll Growth Rate - 10 years	3.09%									
ASSETS										
Cash , NOW, Money Market	52,395	44,541	36,168	193,765	29,467	73,440	85,036	202,657	108,692	176,466
Fixed Instruments	4,200,245	3,924,202	3,833,931	3,514,533	3,351,515	2,854,289	3,049,305	2,947,532	2,525,527	2,352,747
Equities	3,324,154	3,197,576	2,725,450	2,548,611	2,386,927	1,966,346	2,318,774	2,091,196	2,072,264	1,674,973
Receivables	37,245	44,198	41,142	46,212	45,294	39,385	43,269	53,157	36,193	33,720
Other	2,902	2,755	1,017	2,919	499	834	-	-	-	-
Total	7,616,941	7,213,272	6,637,708	6,306,040	5,813,702	4,934,294	5,496,384	5,294,542	4,742,676	4,237,906
INCOME										
From municipality	390,488	382,787	356,570	254,815	209,350	201,106	181,570	158,798	140,000	119,000
From members	98,023	91,502	84,395	82,203	89,824	101,414	93,914	86,342	82,563	78,751
Other revenue	11,174	(2,434)	53	918	5,927	(3,860)	-	-	-	-
Total Operating Revenue	499,685	471,855	441,018	337,936	305,101	298,660	275,484	245,140	222,563	197,751
EXPENSES										
Pensions and benefits	478,842	425,371	413,368	398,805	310,770	199,973	191,324	152,926	118,470	113,898
Professional services	26,400	16,382	11,125	13,917	13,255	12,062	4,915	-	-	2,012
Other expenses	5,418	5,760	7,691	2,957	4,952	3,636	4,204	4,922	4,570	2,567
Total Operating Expenses	510,660	447,513	432,184	415,679	328,977	215,671	200,443	157,848	123,040	118,477
Net Operating Income/(Loss)	(10,975)	24,342	8,834	(77,743)	(23,876)	82,989	75,041	87,292	99,523	79,274
INVESTMENT INCOME										
Investment income/(loss)	450,221	572,337	348,118	595,761	923,073	(625,860)	143,995	478,759	415,945	244,715
Investment fees	29,262	27,479	25,228	25,789	21,862	20,109	17,194	13,000	11,883	10,890
Net Investment Income	420,959	544,858	322,890	569,972	901,211	(645,969)	126,801	465,759	404,062	233,825
Change in Net Present Assets	409,984	569,201	331,724	492,230	877,335	(562,980)	201,842	553,051	503,585	313,099

EAST DUNDEE/COUNTRYSIDE FPD FIREFIGHTERS PENSION F

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,161,969	2,010,928	1,864,011	1,598,655	1,357,425	1,138,783	883,591	735,365	608,302	527,493
Net Present Assets - Actuarial Value *	2,267,065	2,099,369	1,887,828	1,621,095	1,357,425	1,178,858	883,591	735,365	613,563	527,448
Actuarial Accrued Liability - ("AAL")	3,889,477	3,701,945	2,484,843	2,265,411	1,310,529	2,056,645	1,786,060	1,574,145	1,326,894	1,226,414
Surplus/(Unfunded AAL)	(1,622,412)	(1,602,576)	(597,015)	(644,316)	46,896	(877,787)	(902,469)	(838,780)	(713,331)	(698,966)
Percent Funded at Actuarial Value	58.3%	56.7%	76.0%	71.6%	103.6%	57.3%	49.5%	46.7%	46.2%	43.0%
(Increase)/Decrease in Unfunded AAL	(19,836)	(1,005,561)	47,301	(691,212)	924,683	24,682	(63,689)	(125,449)	(14,365)	(163,644)
Active participants	7	7	7	7	7	8	7	7	7	5
Inactive participants	3	2	2	3	2	2	2	2	2	2
Average Active Salary	76,509	75,501	72,461	67,979	63,704	62,735	61,179	57,250	53,926	59,955
Total Salary	535,561	528,510	507,228	475,851	445,927	501,880	428,253	400,748	377,479	299,777
Internal Rate of Return - 10 years	3.66%									
Payroll Growth Rate - 10 years	4.01%									
ASSETS										
Cash , NOW, Money Market	212,468	97,261	65,550	38,808	108,611	47,157	59,298	42,169	107,825	525,636
Fixed Instruments	1,680,154	1,623,686	1,526,703	1,008,719	1,049,204	965,183	723,103	605,985	439,061	1,857
Equities	196,714	203,398	207,231	521,484	142,089	117,374	84,763	72,487	61,416	-
Receivables	96,428	22,370	18,589	29,643	57,521	8,648	16,427	14,723	-	-
Other	(1)	87,185	45,938	1	-	421	-	1	-	-
Total	2,185,763	2,033,900	1,864,011	1,598,655	1,357,425	1,138,783	883,591	735,365	608,302	527,493
INCOME										
From municipality	163,320	195,766	186,133	168,138	151,666	128,782	111,979	101,964	105,494	70,575
From members	47,426	49,699	45,135	41,971	41,628	28,116	36,004	32,511	28,924	26,761
Other revenue	-	3,781	-	-	2,230	(2,525)	(1)	(1)	-	-
Total Operating Revenue	210,746	249,246	231,268	210,109	195,524	154,373	147,982	134,474	134,418	97,336
EXPENSES										
Pensions and benefits	110,255	105,278	41,845	41,742	49,498	59,536	52,759	28,492	62,166	50,853
Professional services	11,821	5,218	5,108	2,406	4,199	2,100	1,755	3,719	699	2,803
Other expenses	2,431	1,521	541	373	3,343	321	121	-	-	92
Total Operating Expenses	124,507	112,017	47,494	44,521	57,040	61,957	54,635	32,211	62,865	53,748
Net Operating Income/(Loss)	86,239	137,229	183,774	165,588	138,484	92,416	93,347	102,263	71,553	43,588
INVESTMENT INCOME										
Investment income/(loss)	72,782	17,206	88,387	81,582	85,039	51,502	57,945	27,256	9,930	9,077
Investment fees	7,981	7,517	6,805	5,940	4,881	3,023	3,066	2,456	674	30
Net Investment Income	64,801	9,689	81,582	75,642	80,158	48,479	54,879	24,800	9,256	9,047
Change in Net Present Assets	151,041	146,917	265,356	241,230	218,642	255,192	148,226	127,063	80,809	52,635

EAST JOLIET FPD FIREFIGHTERS PENSION FUND

	8/31/2014	8/31/2013	8/31/2012	8/31/2011	8/31/2010	8/31/2009	8/31/2008	8/31/2007	8/31/2006	8/31/2005
KEY DATA										
Net Present Assets - Market Value	1,991,880	1,686,419	1,432,211	1,265,867	1,096,400	955,437	800,816	660,910	525,247	453,797
Net Present Assets - Actuarial Value *	2,077,573	1,749,681	1,482,351	1,303,793	1,096,400	955,437	800,816	660,910	525,247	453,797
Actuarial Accrued Liability - ("AAL")	1,601,107	1,311,128	1,070,561	1,016,158	378,381	463,549	327,143	271,932	157,993	191,040
Surplus/(Unfunded AAL)	476,466	438,553	411,790	287,635	718,019	491,888	473,673	388,978	367,254	262,757
Percent Funded at Actuarial Value	129.8%	133.4%	138.5%	128.3%	289.8%	206.1%	244.8%	243.0%	332.4%	237.5%
(Increase)/Decrease in Unfunded AAL	37,913	26,763	124,155	(430,384)	226,131	18,215	84,695	21,724	104,497	159,093
Active participants	11	11	11	10	10	10	6	6	6	6
Inactive participants	7	6	5	4	-	-	-	-	-	-
Average Active Salary	51,052	51,103	49,073	49,462	47,678	42,156	40,327	40,268	34,698	29,469
Total Salary	561,574	562,133	539,807	494,616	476,776	421,562	241,961	241,605	208,190	176,811
Internal Rate of Return - 10 years	3.54%									
Payroll Growth Rate - 10 years	13.55%									
ASSETS										
Cash , NOW, Money Market	1,817,658	1,543,557	1,303,498	1,156,365	1,096,580	955,437	800,816	648,947	525,247	453,797
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	174,222	142,862	121,173	109,502	-	-	-	-	-	-
Receivables	-	-	7,540	-	-	-	-	11,963	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1,991,880	1,686,419	1,432,211	1,265,867	1,096,580	955,437	800,816	660,910	525,247	453,797
INCOME										
From municipality	213,532	161,177	104,959	105,705	104,392	85,027	89,172	75,663	56,076	44,109
From members	57,294	51,956	52,228	50,172	47,353	38,919	21,979	44,256	19,961	27,788
Other revenue	-	-	-	1,800	-	-	1,322	-	-	-
Total Operating Revenue	270,826	213,133	157,187	157,677	151,745	123,946	112,473	119,919	76,037	71,897
EXPENSES										
Pensions and benefits	1,002	810	30,191	20,490	37,285	-	6,793	10,948	21,184	-
Professional services	9,761	3,058	6,121	2,178	8,445	792	-	538	420	1,476
Other expenses	6,309	1,674	1,950	6,653	946	2,067	737	525	96	600
Total Operating Expenses	17,072	5,542	38,262	29,321	46,676	2,859	7,530	12,011	21,700	2,076
Net Operating Income/(Loss)	253,754	207,591	118,925	128,356	105,069	121,087	104,943	107,908	54,337	69,821
INVESTMENT INCOME										
Investment income/(loss)	51,707	46,617	47,419	41,111	35,894	33,534	34,963	27,755	17,117	10,185
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	51,707	46,617	47,419	41,111	35,894	33,534	34,963	27,755	17,117	10,185
Change in Net Present Assets	305,461	254,208	166,344	169,467	140,963	154,621	139,906	135,663	71,450	80,010

EAST MOLINE FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	23,014,295	22,918,417	19,872,120	20,549,278	19,419,749	17,391,043	20,525,622	20,765,226	19,143,949	17,861,390
Net Present Assets - Actuarial Value *	23,469,474	22,713,874	21,008,410	19,589,783	18,335,085	16,133,929	19,499,063	20,064,689	18,614,172	16,969,710
Actuarial Accrued Liability - ("AAL")	30,987,831	29,886,140	28,394,441	26,902,502	25,402,860	24,439,701	22,389,190	20,541,547	19,763,220	19,054,024
Surplus/(Unfunded AAL)	(7,518,357)	(7,172,266)	(7,386,031)	(7,312,719)	(7,067,775)	(8,305,772)	(2,890,127)	(476,858)	(1,149,048)	(2,084,314)
Percent Funded at Actuarial Value	75.7%	76.0%	74.0%	72.8%	72.2%	66.0%	87.1%	97.7%	94.2%	89.1%
(Increase)/Decrease in Unfunded AAL	(346,091)	213,765	(73,312)	(244,944)	1,237,997	(5,415,645)	(2,413,269)	672,190	935,266	(998,360)
Active participants	35	35	34	33	35	34	34	34	34	34
Inactive participants	39	38	39	37	37	36	35	34	34	32
Average Active Salary	69,861	68,846	65,123	65,548	58,634	56,591	51,048	51,354	49,166	48,644
Total Salary	2,445,149	2,409,619	2,214,190	2,163,073	2,052,181	1,924,102	1,735,636	1,746,034	1,671,644	1,653,903
Internal Rate of Return - 10 years	4.90%									
Payroll Growth Rate - 10 years	4.56%									
ASSETS										
Cash , NOW, Money Market	10,337,831	6,868,931	4,754,175	4,295,442	3,678,172	1,549,908	1,546,256	1,728,067	1,793,133	834,671
Fixed Instruments	11,786	4,216,852	4,732,141	6,995,318	8,007,482	10,114,777	10,798,530	10,494,347	9,373,409	9,638,265
Equities	12,565,245	11,723,031	10,316,944	9,167,346	7,644,131	5,611,987	8,052,091	8,440,299	7,904,269	7,301,898
Receivables	107,817	117,710	66,434	93,539	91,950	121,442	131,112	104,728	74,919	88,662
Other	145	377	4,879	175	418	661	173	417	660	175
Total	23,022,824	22,926,901	19,874,573	20,551,820	19,422,153	17,398,775	20,528,162	20,767,858	19,146,390	17,863,671
INCOME										
From municipality	679,363	567,522	535,376	434,973	379,195	391,894	400,557	407,628	420,427	403,332
From members	242,314	148,555	207,088	208,797	191,354	171,970	171,821	164,343	161,119	149,237
Other revenue	-	-	(1)	-	-	-	-	-	11,276	25
Total Operating Revenue	921,677	716,077	742,463	643,770	570,549	563,864	572,378	571,971	592,822	552,594
EXPENSES										
Pensions and benefits	1,503,645	978,147	1,365,314	1,323,098	1,312,630	1,234,704	1,083,425	1,048,274	1,004,026	913,951
Professional services	11,525	9,600	6,000	6,000	7,073	18,291	10,137	3,175	3,175	4,413
Other expenses	16,528	11,147	9,155	6,593	6,167	6,443	5,116	8,855	5,780	14,062
Total Operating Expenses	1,531,698	998,894	1,380,469	1,335,691	1,325,870	1,259,438	1,098,678	1,060,304	1,012,981	932,426
Net Operating Income/(Loss)	(610,021)	(282,817)	(638,006)	(691,921)	(755,321)	(695,574)	(526,300)	(488,333)	(420,159)	(379,832)
INVESTMENT INCOME										
Investment income/(loss)	795,409	1,810,732	27,686	1,855,486	2,811,899	(2,412,238)	317,497	2,138,941	1,730,403	1,262,244
Investment fees	89,510	56,378	66,838	34,036	27,873	26,767	30,801	29,330	27,685	26,378
Net Investment Income	705,899	1,754,354	(39,152)	1,821,450	2,784,026	(2,439,005)	286,696	2,109,611	1,702,718	1,235,866
Change in Net Present Assets	95,878	3,046,297	(677,158)	1,129,529	2,028,706	(3,134,579)	(239,604)	1,621,277	1,282,559	856,034

EAST MOLINE POLICE PENSION FUND

	12/31/2014	12/31/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	19,925,294	19,730,097	17,300,691	17,535,413	16,305,623	14,704,861	17,091,500	17,096,766	15,834,978	14,550,418
Net Present Assets - Actuarial Value *	20,390,843	19,695,371	18,250,981	16,835,035	15,548,042	13,807,777	16,349,570	16,654,912	15,546,954	14,038,392
Actuarial Accrued Liability - ("AAL")	31,992,368	30,839,990	28,635,794	27,720,322	26,455,847	25,325,144	23,656,819	22,504,964	21,704,164	20,963,201
Surplus/(Unfunded AAL)	(11,601,525)	(11,144,619)	(10,384,813)	(10,885,287)	(10,907,805)	(11,517,367)	(7,307,249)	(5,850,052)	(6,157,210)	(6,924,809)
Percent Funded at Actuarial Value	63.7%	63.9%	63.7%	60.7%	58.8%	54.5%	69.1%	74.0%	71.6%	67.0%
(Increase)/Decrease in Unfunded AAL	(456,906)	(759,806)	500,474	22,518	609,562	(4,210,118)	(1,457,197)	307,158	767,599	(1,012,734)
Active participants	38	37	38	39	40	40	40	36	38	44
Inactive participants	45	47	45	38	38	38	38	38	37	36
Average Active Salary	68,279	66,831	64,167	61,641	58,747	57,248	52,537	50,736	48,499	45,986
Total Salary	2,594,594	2,472,739	2,438,362	2,403,993	2,349,868	2,289,912	2,101,474	1,826,512	1,842,978	2,023,391
Internal Rate of Return - 10 years	5.17%									
Payroll Growth Rate - 10 years	3.10%									
ASSETS										
Cash , NOW, Money Market	7,207,059	7,476,962	5,126,748	4,282,722	2,262,114	613,386	442,781	869,998	565,674	65,541
Fixed Instruments	2,257,477	2,359,020	5,125,542	5,634,101	7,583,094	9,946,372	9,994,834	9,146,624	8,630,724	8,220,429
Equities	10,285,332	9,703,626	6,900,451	7,494,868	6,370,547	4,038,051	6,543,642	6,955,574	6,509,381	6,125,068
Receivables	157,306	172,359	131,388	125,786	89,868	107,052	110,243	124,569	135,444	139,380
Other	18,120	18,130	16,562	-	-	-	-	1	11,804	-
Total	19,925,294	19,730,097	17,300,691	17,537,477	16,305,623	14,704,861	17,091,500	17,096,766	15,853,027	14,550,418
INCOME										
From municipality	782,786	629,991	878,524	709,342	548,793	533,518	582,831	529,842	506,172	207,145
From members	261,574	161,549	254,502	250,706	255,595	229,742	187,620	179,628	175,043	172,592
Other revenue	16	-	-	-	1,072	-	755	1	36,097	(1)
Total Operating Revenue	1,044,376	791,540	1,133,026	960,048	805,460	763,260	771,206	709,471	717,312	379,736
EXPENSES										
Pensions and benefits	1,477,589	963,038	1,356,001	1,326,066	1,267,116	1,263,245	1,189,288	1,142,148	1,136,096	1,011,044
Professional services	6,922	860	3,466	3,710	19,887	4,472	4,055	4,275	19,284	1,940
Other expenses	17,315	3,886	2,309	1,811	4,406	5,670	5,635	4,269	352	2,350
Total Operating Expenses	1,501,826	967,784	1,361,776	1,331,587	1,291,409	1,273,387	1,198,978	1,150,692	1,155,732	1,015,334
Net Operating Income/(Loss)	(457,450)	(176,244)	(228,750)	(371,539)	(485,949)	(510,127)	(427,772)	(441,221)	(438,420)	(635,598)
INVESTMENT INCOME										
Investment income/(loss)	681,543	1,449,523	22,063	1,625,665	2,109,585	(1,852,797)	448,301	1,727,120	1,730,561	1,014,740
Investment fees	28,897	13,610	28,036	24,335	22,874	23,715	25,795	24,111	7,581	24,001
Net Investment Income	652,646	1,435,913	(5,973)	1,601,330	2,086,711	(1,876,512)	422,506	1,703,009	1,722,980	990,739
Change in Net Present Assets	195,197	2,429,406	(234,722)	1,229,790	1,600,762	(2,386,639)	(5,266)	1,261,788	1,284,560	355,141

EAST PEORIA FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	18,834,368	17,571,126	16,305,226	15,479,226	14,036,736	12,267,248	13,170,791	12,772,585	11,543,221	10,395,319
Net Present Assets - Actuarial Value *	19,365,813	18,045,357	16,876,350	15,302,954	13,813,434	11,887,098	12,991,682	12,728,074	11,621,925	10,333,939
Actuarial Accrued Liability - ("AAL")	32,485,849	30,730,982	29,038,949	26,695,932	26,279,862	25,003,291	22,694,311	20,282,089	18,687,609	17,566,017
Surplus/(Unfunded AAL)	(13,120,036)	(12,685,625)	(12,162,599)	(11,392,978)	(12,466,428)	(13,116,193)	(9,702,629)	(7,554,015)	(7,065,684)	(7,232,078)
Percent Funded at Actuarial Value	59.6%	58.7%	58.1%	57.3%	52.6%	47.5%	57.2%	62.8%	62.2%	58.8%
(Increase)/Decrease in Unfunded AAL	(434,411)	(523,026)	(769,621)	1,073,450	649,765	(3,413,564)	(2,148,614)	(488,331)	166,394	(1,296,432)
Active participants	42	42	42	42	38	38	38	37	38	37
Inactive participants	27	28	27	26	28	27	24	24	22	21
Average Active Salary	74,620	70,278	68,534	66,013	66,234	62,826	62,884	60,239	57,914	58,312
Total Salary	3,134,019	2,951,675	2,878,446	2,772,563	2,516,887	2,387,396	2,389,575	2,228,829	2,200,738	2,157,544
Internal Rate of Return - 10 years	4.34%									
Payroll Growth Rate - 10 years	3.49%									
ASSETS										
Cash , NOW, Money Market	2,179,811	3,513,922	1,796,152	1,170,374	1,262,705	1,247,712	747,708	744,436	855,321	928,024
Fixed Instruments	5,848,828	6,456,587	6,172,766	5,790,150	5,499,537	5,635,133	5,780,217	4,991,935	4,930,370	4,575,922
Equities	9,454,728	6,349,437	6,904,112	7,169,050	6,100,449	4,266,875	5,478,763	5,925,517	4,824,133	4,145,699
Receivables	1,354,801	1,255,916	1,446,870	1,353,210	1,177,919	1,120,953	1,166,520	1,112,854	940,981	752,119
Other	-	1	(1)	1	-	-	-	1	-	1
Total	18,838,168	17,575,863	16,319,899	15,482,785	14,040,610	12,270,673	13,173,208	12,774,743	11,550,805	10,401,765
INCOME										
From municipality	1,305,609	1,204,895	1,396,644	1,305,136	1,099,876	1,039,358	1,083,760	1,022,713	855,796	665,634
From members	302,158	291,348	280,614	261,300	248,646	248,150	233,308	224,238	215,193	200,481
Other revenue	176	406	1,253	619	316	11,150	2,909	2,500	623	565
Total Operating Revenue	1,607,943	1,496,649	1,678,511	1,567,055	1,348,838	1,298,658	1,319,977	1,249,451	1,071,612	866,680
EXPENSES										
Pensions and benefits	1,277,394	1,280,856	1,198,363	1,194,522	1,166,764	1,015,166	917,199	852,095	720,873	643,335
Professional services	28,860	32,127	30,546	40,412	29,992	38,005	34,431	41,853	18,716	17,452
Other expenses	4,955	5,659	5,507	4,783	4,883	4,106	16,991	6,822	4,299	1,883
Total Operating Expenses	1,311,209	1,318,642	1,234,416	1,239,717	1,201,639	1,057,277	968,621	900,770	743,888	662,670
Net Operating Income/(Loss)	296,734	178,007	444,095	327,338	147,199	241,381	351,356	348,681	327,724	204,010
INVESTMENT INCOME										
Investment income/(loss)	1,056,889	1,170,130	459,541	1,186,967	1,702,827	(1,067,763)	139,725	967,774	903,737	272,790
Investment fees	90,381	82,237	77,636	71,814	80,538	77,161	92,875	87,091	83,559	59,089
Net Investment Income	966,508	1,087,893	381,905	1,115,153	1,622,289	(1,144,924)	46,850	880,683	820,178	213,701
Change in Net Present Assets	1,263,242	1,265,900	826,000	1,442,490	1,769,488	(903,543)	398,206	1,229,364	1,147,902	417,711

EAST PEORIA POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	24,711,542	23,914,956	22,350,477	21,564,265	20,186,651	18,180,483	19,257,996	18,734,468	17,423,709	16,830,079
Net Present Assets - Actuarial Value *	25,122,205	23,954,485	22,756,943	21,355,766	19,863,818	18,110,870	19,045,178	19,088,970	17,987,589	17,036,784
Actuarial Accrued Liability - ("AAL")	39,124,978	37,566,595	35,083,793	34,177,481	31,971,183	29,654,867	28,308,115	26,634,920	25,090,318	24,226,317
Surplus/(Unfunded AAL)	(14,002,773)	(13,612,110)	(12,326,850)	(12,821,715)	(12,107,365)	(11,543,997)	(9,262,937)	(7,545,950)	(7,102,729)	(7,189,533)
Percent Funded at Actuarial Value	64.2%	63.8%	64.9%	62.5%	62.1%	61.1%	67.3%	71.7%	71.7%	70.3%
(Increase)/Decrease in Unfunded AAL	(390,663)	(1,285,260)	494,865	(714,350)	(563,368)	(2,281,060)	(1,716,987)	(443,221)	86,804	(876,788)
Active participants	47	45	43	42	40	39	38	40	38	38
Inactive participants	41	38	37	37	35	32	32	30	30	29
Average Active Salary	73,674	73,309	69,740	68,103	66,259	66,885	64,078	62,256	60,025	58,465
Total Salary	3,462,699	3,298,915	2,998,823	2,860,312	2,650,355	2,608,531	2,434,980	2,490,240	2,280,966	2,221,666
Internal Rate of Return - 10 years	5.23%									
Payroll Growth Rate - 10 years	4.77%									
ASSETS										
Cash , NOW, Money Market	965,596	1,188,155	1,249,261	1,248,409	801,509	1,172,149	1,019,117	1,390,939	1,089,012	1,017,930
Fixed Instruments	11,884,600	12,184,047	11,389,687	10,076,132	10,697,046	10,765,517	10,592,748	10,213,155	9,534,365	9,563,516
Equities	10,495,240	9,216,969	8,302,564	8,940,144	7,491,580	5,064,672	6,611,551	6,097,103	5,855,091	5,522,647
Receivables	1,369,387	1,329,638	1,412,556	1,317,643	1,199,441	1,180,309	1,037,615	1,034,996	945,241	725,986
Other	-	-	-	-	(1)	(1)	(1)	-	-	-
Total	24,714,823	23,918,809	22,354,068	21,582,328	20,189,575	18,182,646	19,261,030	18,736,193	17,423,709	16,830,079
INCOME										
From municipality	1,268,764	1,237,716	1,330,790	1,221,371	1,049,887	1,015,801	899,056	847,881	787,692	584,770
From members	346,490	324,196	297,360	282,132	284,699	332,850	249,682	391,689	268,604	215,784
Other revenue	234	377	16,311	806	265	1,433	2,236	2,232	455	463
Total Operating Revenue	1,615,488	1,562,289	1,644,461	1,504,309	1,334,851	1,350,084	1,150,974	1,241,802	1,056,751	801,017
EXPENSES										
Pensions and benefits	1,914,793	1,828,734	1,784,178	1,678,867	1,552,327	1,417,026	1,364,169	1,209,531	1,185,217	1,096,593
Professional services	28,720	27,615	25,678	30,104	23,930	21,455	22,943	20,292	22,039	19,160
Other expenses	13,076	13,868	14,755	13,506	15,904	11,774	10,234	12,366	11,050	10,259
Total Operating Expenses	1,956,589	1,870,217	1,824,611	1,722,477	1,592,161	1,450,255	1,397,346	1,242,189	1,218,306	1,126,012
Net Operating Income/(Loss)	(341,101)	(307,928)	(180,150)	(218,168)	(257,310)	(100,171)	(246,372)	(387)	(161,555)	(324,995)
INVESTMENT INCOME										
Investment income/(loss)	1,264,149	1,985,131	1,073,935	1,706,899	2,370,749	(882,569)	881,430	1,420,431	860,765	786,447
Investment fees	126,462	112,724	107,572	111,116	107,271	94,773	111,530	109,286	105,580	103,691
Net Investment Income	1,137,687	1,872,407	966,363	1,595,783	2,263,478	(977,342)	769,900	1,311,145	755,185	682,756
Change in Net Present Assets	796,586	1,564,479	786,212	1,377,614	2,006,168	(1,077,513)	523,528	1,310,759	593,630	357,761

EAST ST LOUIS POLICE PENSION FUND

	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005	12/31/2004
KEY DATA										
Net Present Assets - Market Value	20,943,601	19,097,409	18,487,535	18,930,761	17,356,518	16,766,661	17,798,913	16,814,593	16,112,935	15,959,771
Net Present Assets - Actuarial Value *	20,397,247	19,633,210	19,337,171	18,753,296	17,316,119	16,220,494	17,471,333	16,801,585	16,038,415	15,880,905
Actuarial Accrued Liability - ("AAL")	45,564,880	45,552,625	44,915,338	42,799,710	39,851,687	39,811,643	42,028,141	41,219,651	41,943,185	38,146,540
Surplus/(Unfunded AAL)	(25,167,633)	(25,919,415)	(25,578,167)	(24,046,414)	(22,535,568)	(23,591,149)	(24,556,808)	(24,418,066)	(25,904,770)	(22,265,635)
Percent Funded at Actuarial Value	44.8%	43.1%	43.1%	43.8%	43.5%	40.7%	41.6%	40.8%	38.2%	41.6%
(Increase)/Decrease in Unfunded AAL	751,782	(341,248)	(1,531,753)	(1,510,846)	1,055,581	965,659	(138,742)	1,486,704	(3,639,135)	(837,016)
Active participants	57	55	51	62	65	70	60	60	62	65
Inactive participants	78	81	81	75	78	77	76	78	85	81
Average Active Salary	58,176	57,392	58,780	54,795	45,964	46,003	61,162	58,294	64,211	51,264
Total Salary	3,316,005	3,156,534	2,997,783	3,397,261	2,987,638	3,220,187	3,669,746	3,497,654	3,981,101	3,332,191
Internal Rate of Return - 10 years	5.42%									
Payroll Growth Rate - 10 years	1.87%									
ASSETS										
Cash , NOW, Money Market	562,045	731,144	669,235	659,361	425,044	2,531,394	3,493,134	1,301,506	407,877	916,227
Fixed Instruments	8,368,187	9,494,482	6,591,776	9,390,584	7,855,533	8,770,503	9,401,775	11,010,649	11,407,808	11,430,636
Equities	10,624,378	7,710,473	9,921,726	7,741,607	7,873,096	4,281,200	3,718,690	3,220,008	3,320,355	2,456,095
Receivables	1,416,380	1,188,149	1,331,637	1,139,209	1,202,845	1,183,566	1,185,315	1,287,912	986,445	1,157,931
Other	-	-	-	-	-	(2)	(1)	(2)	-	-
Total	20,970,990	19,124,248	18,514,374	18,930,761	17,356,518	16,766,661	17,798,913	16,820,073	16,122,485	15,960,889
INCOME										
From municipality	1,965,283	1,671,709	1,787,881	1,691,887	1,704,734	1,771,857	1,788,568	1,829,630	1,524,995	1,601,354
From members	292,264	283,554	298,678	330,400	424,758	297,623	315,014	322,376	299,175	277,711
Other revenue	-	-	-	-	-	-	2,067	-	-	-
Total Operating Revenue	2,257,547	1,955,263	2,086,559	2,022,287	2,129,492	2,069,480	2,105,649	2,152,006	1,824,170	1,879,065
EXPENSES										
Pensions and benefits	2,800,967	2,695,111	2,769,008	2,369,550	2,335,711	2,407,565	2,240,708	2,320,692	2,247,379	2,187,902
Professional services	25,722	26,218	27,366	25,079	19,331	20,718	18,659	26,360	36,465	37,030
Other expenses	30,877	36,374	34,183	31,571	34,001	39,790	17,025	26,423	31,109	17,615
Total Operating Expenses	2,857,566	2,757,703	2,830,557	2,426,200	2,389,043	2,468,073	2,276,392	2,373,475	2,314,953	2,242,547
Net Operating Income/(Loss)	(600,019)	(802,440)	(743,998)	(403,913)	(259,551)	(398,593)	(170,743)	(221,469)	(490,783)	(363,482)
INVESTMENT INCOME										
Investment income/(loss)	2,540,498	1,502,372	407,010	2,038,574	919,552	(530,601)	1,213,044	1,000,824	711,328	688,580
Investment fees	94,287	90,058	106,238	60,418	70,144	103,058	57,981	77,697	67,380	24,957
Net Investment Income	2,446,211	1,412,314	300,772	1,978,156	849,408	(633,659)	1,155,063	923,127	643,948	663,623
Change in Net Present Assets	1,846,192	609,874	(443,226)	1,574,243	589,857	(1,032,252)	984,320	701,658	153,164	300,141

EAST ST LOUIS FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	12,062,334	13,072,088	11,979,733	11,603,935	12,261,154	11,588,309	10,716,810	12,143,155	11,282,562	11,456,874
Net Present Assets - Actuarial Value *	12,174,956	12,884,738	12,446,969	12,173,853	12,167,579	11,580,893	10,500,452	12,014,019	11,272,168	11,401,875
Actuarial Accrued Liability - ("AAL")	55,020,984	52,726,853	51,419,007	49,990,826	45,500,440	45,454,635	45,318,490	46,507,466	42,141,100	38,997,106
Surplus/(Unfunded AAL)	(42,846,028)	(39,842,115)	(38,972,038)	(37,816,973)	(33,332,861)	(33,873,742)	(34,818,038)	(34,493,447)	(30,868,932)	(27,595,231)
Percent Funded at Actuarial Value	22.1%	24.4%	24.2%	24.4%	26.7%	25.5%	23.2%	25.8%	26.7%	29.2%
(Increase)/Decrease in Unfunded AAL	(3,003,913)	(870,077)	(1,155,065)	(4,484,112)	540,881	944,296	(324,591)	(3,624,515)	(3,273,701)	997,269
Active participants	51	54	58	58	48	56	58	58	58	58
Inactive participants	92	94	90	91	89	87	86	88	91	90
Average Active Salary	61,888	57,393	56,772	54,333	54,402	54,104	54,364	61,837	57,730	49,279
Total Salary	3,156,277	3,099,234	3,292,758	3,151,289	2,611,272	3,029,845	3,153,090	3,586,553	3,348,339	2,858,180
Internal Rate of Return - 10 years	4.95%									
Payroll Growth Rate - 10 years	0.82%									
ASSETS										
Cash , NOW, Money Market	437,886	1,013,670	756,628	1,138,652	931,556	1,051,545	1,812,787	2,171,504	1,052,195	389,794
Fixed Instruments	4,149,414	4,094,825	4,112,599	3,410,716	5,002,618	3,614,318	3,899,909	3,825,485	4,423,359	5,185,606
Equities	6,211,969	5,970,427	5,404,435	5,683,381	4,583,853	5,154,299	3,535,355	4,665,878	4,664,161	3,843,175
Receivables	1,263,065	1,993,166	1,706,070	1,371,186	1,743,126	1,768,146	1,643,720	1,480,287	1,142,846	2,038,299
Other	-	-	1	-	1	1	(1)	1	1	-
Total	12,062,334	13,072,088	11,979,733	11,603,935	12,261,154	11,588,309	10,891,770	12,143,155	11,282,562	11,456,874
INCOME										
From municipality	1,607,202	2,577,649	2,475,933	1,912,225	2,407,351	2,377,525	2,386,163	2,236,670	1,853,616	2,720,331
From members	291,432	302,713	302,224	296,450	238,859	293,246	290,802	284,446	274,070	261,351
Other revenue	1	204	-	1	1,526	1,238	136,483	1	1,336	18,630
Total Operating Revenue	1,898,635	2,880,566	2,778,157	2,208,676	2,647,736	2,672,009	2,813,448	2,521,117	2,129,022	3,000,312
EXPENSES										
Pensions and benefits	3,333,743	3,213,105	3,124,199	2,984,620	2,964,385	2,628,399	2,915,842	2,372,011	2,392,540	2,299,450
Professional services	44,933	37,946	29,321	21,934	23,869	20,783	20,548	19,311	18,100	18,883
Other expenses	53,499	20,036	20,968	24,589	16,887	24,605	26,835	37,298	18,181	14,916
Total Operating Expenses	3,432,175	3,271,087	3,174,488	3,031,143	3,005,141	2,673,787	2,963,225	2,428,620	2,428,821	2,333,249
Net Operating Income/(Loss)	(1,533,540)	(390,521)	(396,331)	(822,467)	(357,405)	(1,778)	(149,777)	92,497	(299,799)	667,063
INVESTMENT INCOME										
Investment income/(loss)	609,470	1,569,313	859,862	240,852	1,095,855	964,424	(1,232,571)	853,703	1,039,076	544,401
Investment fees	85,684	86,437	87,734	75,603	65,605	91,147	43,997	85,607	67,588	74,704
Net Investment Income	523,786	1,482,876	772,128	165,249	1,030,250	873,277	(1,276,568)	768,096	971,488	469,697
Change in Net Present Assets	(1,009,754)	1,092,355	375,798	(657,219)	672,845	871,499	(1,426,345)	860,593	(174,312)	1,136,760

EDWARDSVILLE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	12,646,844	11,974,580	11,013,141	11,067,155	10,261,262	8,854,229	10,090,242	9,965,796	9,231,829	8,668,737
Net Present Assets - Actuarial Value *	12,471,998	11,830,768	11,451,783	10,964,664	10,120,349	8,706,333	9,949,723	9,988,289	9,395,717	8,698,370
Actuarial Accrued Liability - ("AAL")	19,478,571	19,005,484	18,368,210	14,147,133	13,916,672	14,004,660	12,878,975	11,029,443	10,229,086	9,991,231
Surplus/(Unfunded AAL)	(7,006,573)	(7,174,716)	(6,916,427)	(3,182,469)	(3,796,323)	(5,298,327)	(2,929,252)	(1,041,154)	(833,369)	(1,292,861)
Percent Funded at Actuarial Value	64.0%	62.2%	62.3%	77.5%	72.7%	62.2%	77.3%	90.6%	91.9%	87.1%
(Increase)/Decrease in Unfunded AAL	168,143	(258,289)	(3,733,958)	613,854	1,502,004	(2,369,075)	(1,888,098)	(207,785)	459,492	(835,578)
Active participants	26	25	26	26	26	26	23	23	20	19
Inactive participants	22	22	21	17	16	16	15	15	15	15
Average Active Salary	69,860	64,585	65,246	60,602	59,799	57,736	57,524	52,636	48,841	50,020
Total Salary	1,816,356	1,614,628	1,696,391	1,575,641	1,554,761	1,501,134	1,323,056	1,210,629	976,822	950,375
Internal Rate of Return - 10 years	6.35%									
Payroll Growth Rate - 10 years	7.32%									
ASSETS										
Cash , NOW, Money Market	296,789	351,171	89,076	182,511	152,398	216,385	381,172	521,412	492,552	216,387
Fixed Instruments	5,336,963	4,866,660	4,920,707	5,423,384	5,334,512	4,720,247	5,548,760	5,095,894	4,409,585	4,814,470
Equities	6,367,454	6,084,841	5,521,221	4,731,479	4,354,882	3,530,906	3,838,375	4,035,010	4,074,527	3,383,739
Receivables	650,119	668,578	478,789	412,354	423,360	392,672	321,936	316,388	258,122	256,947
Other	2,464	13,460	13,460	323,495	3,988	1	(1)	(1)	(1)	-
Total	12,653,789	11,984,710	11,023,253	11,073,223	10,269,140	8,860,211	10,090,242	9,968,703	9,234,785	8,671,543
INCOME										
From municipality	633,578	455,566	403,734	368,323	370,706	350,346	265,344	260,678	207,711	214,468
From members	185,348	168,419	174,882	159,211	150,027	140,327	116,598	107,367	96,230	83,979
Other revenue	(180,655)	1	20	729	1,062	1	-	-	-	-
Total Operating Revenue	638,271	623,986	578,636	528,263	521,795	490,674	381,942	368,045	303,941	298,447
EXPENSES										
Pensions and benefits	998,355	984,748	823,109	745,344	711,723	607,112	535,461	491,050	478,806	461,277
Professional services	11,939	9,895	15,110	9,745	15,825	5,800	6,400	5,100	6,100	5,050
Other expenses	4,767	3,942	44,501	4,467	5,356	3,746	4,416	3,487	2,491	2,970
Total Operating Expenses	1,015,061	998,585	882,720	759,556	732,904	616,658	546,277	499,637	487,397	469,297
Net Operating Income/(Loss)	(376,790)	(374,599)	(304,084)	(231,293)	(211,109)	(125,984)	(164,335)	(131,592)	(183,456)	(170,850)
INVESTMENT INCOME										
Investment income/(loss)	1,077,262	1,366,556	273,353	1,064,449	1,644,507	(1,084,157)	312,766	890,500	771,851	430,924
Investment fees	28,208	30,518	23,282	27,263	26,365	25,872	23,985	24,940	25,304	25,895
Net Investment Income	1,049,054	1,336,038	250,071	1,037,186	1,618,142	(1,110,029)	288,781	865,560	746,547	405,029
Change in Net Present Assets	672,264	961,439	(54,014)	805,893	1,407,033	(1,236,013)	124,446	733,967	563,092	234,179

EDWARDSVILLE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	18,285,624	16,443,251	14,653,516	14,054,031	12,520,018	10,433,733	11,582,702	11,225,492	10,214,273	9,071,058
Net Present Assets - Actuarial Value *	17,994,959	16,566,021	15,300,020	13,871,427	12,451,033	10,373,564	11,546,168	11,234,856	10,259,019	9,042,746
Actuarial Accrued Liability - ("AAL")	26,410,889	23,983,910	21,801,295	21,671,563	19,552,408	18,301,197	16,973,498	15,580,596	14,400,170	13,121,727
Surplus/(Unfunded AAL)	(8,415,930)	(7,417,889)	(6,501,275)	(7,800,136)	(7,101,375)	(7,927,633)	(5,427,330)	(4,345,740)	(4,141,151)	(4,078,981)
Percent Funded at Actuarial Value	68.1%	69.1%	70.2%	64.0%	63.7%	56.7%	68.0%	72.1%	71.2%	68.9%
(Increase)/Decrease in Unfunded AAL	(998,041)	(916,614)	1,298,861	(698,761)	826,258	(2,500,303)	(1,081,590)	(204,589)	(62,170)	(535,225)
Active participants	41	38	41	41	41	42	40	38	36	36
Inactive participants	21	18	17	15	15	14	14	13	13	12
Average Active Salary	74,078	73,190	70,780	68,875	64,931	60,869	58,340	56,569	54,640	53,097
Total Salary	3,037,188	2,781,205	2,901,964	2,823,881	2,662,153	2,556,499	2,333,619	2,149,635	1,967,054	1,911,478
Internal Rate of Return - 10 years	5.84%									
Payroll Growth Rate - 10 years	5.29%									
ASSETS										
Cash , NOW, Money Market	1,006,343	766,994	863,785	654,162	1,731,222	3,921,707	3,375,061	1,296,923	611,639	1,498,867
Fixed Instruments	6,671,862	6,660,085	6,113,197	6,588,491	5,423,145	2,107,700	2,958,267	4,580,739	4,514,828	3,342,212
Equities	9,781,954	8,287,005	6,934,263	6,152,023	5,103,865	3,855,541	4,716,436	4,842,566	4,621,234	3,792,111
Receivables	841,990	733,524	751,300	671,278	661,786	548,785	532,938	505,265	466,571	437,869
Other	-	-	-	-	-	-	-	(1)	1	(1)
Total	18,302,149	16,447,608	14,662,545	14,065,954	12,920,018	10,433,733	11,582,702	11,225,492	10,214,273	9,071,058
INCOME										
From municipality	817,654	716,496	767,886	611,108	616,250	526,262	487,435	457,864	417,009	409,547
From members	290,534	291,498	285,803	274,581	263,277	289,867	216,197	201,908	203,985	179,068
Other revenue	5,666	(14,036)	-	20,062	636	3,429	504	28	(1)	-
Total Operating Revenue	1,113,854	993,958	1,053,689	905,751	880,163	819,558	704,136	659,800	620,993	588,615
EXPENSES										
Pensions and benefits	813,598	671,366	609,706	595,356	579,234	614,993	539,929	454,906	410,196	360,423
Professional services	23,888	16,615	14,737	12,225	5,200	5,600	5,200	7,676	8,750	4,650
Other expenses	3,633	2,844	3,991	3,689	4,403	2,995	3,105	2,914	2,493	2,323
Total Operating Expenses	841,119	690,825	628,434	611,270	588,837	623,588	548,234	465,496	421,439	367,396
Net Operating Income/(Loss)	272,735	303,133	425,255	294,481	291,326	195,970	155,902	194,304	199,554	221,219
INVESTMENT INCOME										
Investment income/(loss)	1,605,504	1,513,554	203,337	1,273,062	1,830,530	(1,315,493)	239,114	850,664	962,750	389,543
Investment fees	35,866	26,952	29,107	33,530	35,571	29,446	37,806	33,748	19,090	18,121
Net Investment Income	1,569,638	1,486,602	174,230	1,239,532	1,794,959	(1,344,939)	201,308	816,916	943,660	371,422
Change in Net Present Assets	1,842,373	1,789,735	599,485	1,534,013	2,086,285	(1,148,969)	357,210	1,011,219	1,143,215	592,641

EFFINGHAM FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	8,557,933	8,130,094	7,823,147	7,758,089	7,456,166	6,777,754	7,604,904	7,520,043	6,941,734	6,409,424
Net Present Assets - Actuarial Value *	8,737,897	8,484,597	8,153,405	7,800,989	7,455,541	6,767,604	7,581,664	7,562,801	7,083,617	6,461,329
Actuarial Accrued Liability - ("AAL")	13,631,848	13,189,310	12,775,660	11,099,539	10,668,784	10,050,488	9,878,141	8,996,589	8,521,293	7,881,758
Surplus/(Unfunded AAL)	(4,893,951)	(4,704,713)	(4,622,255)	(3,298,550)	(3,213,243)	(3,282,884)	(2,296,477)	(1,433,788)	(1,437,676)	(1,420,429)
Percent Funded at Actuarial Value	64.1%	64.3%	63.8%	70.3%	69.9%	67.3%	76.8%	84.1%	83.1%	82.0%
(Increase)/Decrease in Unfunded AAL	(189,238)	(82,458)	(1,323,705)	(85,307)	69,641	(986,407)	(862,689)	3,888	(17,247)	(502,525)
Active participants	16	16	16	16	16	16	16	16	16	15
Inactive participants	16	16	16	15	15	14	14	12	11	9
Average Active Salary	64,188	61,988	60,008	59,686	58,245	52,620	52,435	53,281	51,437	52,667
Total Salary	1,027,009	991,804	960,124	954,968	931,924	841,924	838,964	852,489	822,985	790,006
Internal Rate of Return - 10 years	4.08%									
Payroll Growth Rate - 10 years	2.78%									
ASSETS										
Cash , NOW, Money Market	2,707,024	3,277,212	1,427,667	1,887,131	3,436,471	3,725,617	1,768,725	127,548	119,335	185,478
Fixed Instruments	1,618,886	1,208,004	3,939,935	3,357,100	1,850,625	1,460,150	3,298,240	4,653,493	4,354,367	4,173,095
Equities	4,214,264	3,633,395	2,441,234	2,497,857	2,139,189	1,551,164	2,505,111	2,684,133	2,417,344	2,001,470
Receivables	567,759	411,483	514,312	516,002	378,882	420,823	382,828	375,869	345,688	344,381
Other	-	-	(1)	(1)	(1)	-	-	-	-	-
Total	9,107,933	8,530,094	8,323,147	8,258,089	7,805,166	7,157,754	7,954,904	7,841,043	7,236,734	6,704,424
INCOME										
From municipality	406,916	505,271	508,493	353,738	380,331	353,098	323,742	296,948	301,064	219,610
From members	97,637	93,945	90,531	90,518	87,318	85,050	78,676	79,661	73,239	73,014
Other revenue	-	9	212	43	179	163	101	36	39	383
Total Operating Revenue	504,553	599,225	599,236	444,299	467,828	438,311	402,519	376,645	374,342	293,007
EXPENSES										
Pensions and benefits	681,025	665,121	624,588	580,823	545,536	499,722	430,433	345,790	335,625	203,732
Professional services	3,514	5,150	10,914	1,600	2,720	3,556	8,782	11,880	3,443	4,042
Other expenses	7,959	6,537	4,170	4,035	2,641	2,749	1,447	1,341	1,259	1,158
Total Operating Expenses	692,498	676,808	639,672	586,458	550,897	506,027	440,662	359,011	340,327	208,932
Net Operating Income/(Loss)	(187,945)	(77,583)	(40,436)	(142,159)	(83,069)	(67,716)	(38,143)	17,634	34,015	84,075
INVESTMENT INCOME										
Investment income/(loss)	621,733	384,530	105,495	444,082	761,481	(759,435)	123,004	560,675	498,295	242,228
Investment fees	5,948	-	-	-	-	-	-	-	-	-
Net Investment Income	615,785	384,530	105,495	444,082	761,481	(759,435)	123,004	560,675	498,295	242,228
Change in Net Present Assets	427,839	306,947	65,058	301,923	678,412	(827,150)	84,861	578,309	532,310	326,304

EFFINGHAM POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	13,624,126	12,428,870	11,492,298	11,505,474	10,741,719	9,384,949	11,367,195	11,162,092	10,229,098	9,118,273
Net Present Assets - Actuarial Value *	13,301,131	12,614,583	12,063,621	11,582,929	10,743,828	9,381,666	11,335,730	11,208,176	10,378,911	9,164,957
Actuarial Accrued Liability - ("AAL")	18,855,080	17,483,961	16,866,915	16,174,071	15,513,558	14,622,842	13,753,076	13,337,754	12,843,413	12,188,727
Surplus/(Unfunded AAL)	(5,553,949)	(4,869,378)	(4,803,294)	(4,591,142)	(4,769,730)	(5,241,176)	(2,417,346)	(2,129,578)	(2,464,502)	(3,023,770)
Percent Funded at Actuarial Value	70.5%	72.1%	71.5%	71.6%	69.3%	64.2%	82.4%	84.0%	80.8%	75.2%
(Increase)/Decrease in Unfunded AAL	(684,571)	(66,084)	(212,152)	178,588	471,446	(2,823,830)	(287,768)	334,924	559,268	(328,601)
Active participants	22	22	22	22	22	22	21	21	21	21
Inactive participants	20	19	19	19	17	17	17	16	16	16
Average Active Salary	62,099	60,408	58,794	55,939	56,716	53,523	50,899	51,083	49,056	47,167
Total Salary	1,366,170	1,328,981	1,293,467	1,230,648	1,247,759	1,177,513	1,068,883	1,072,734	1,030,177	990,515
Internal Rate of Return - 10 years	5.66%									
Payroll Growth Rate - 10 years	3.68%									
ASSETS										
Cash , NOW, Money Market	2,687,812	3,596,053	1,160,207	1,660,289	2,673,371	3,718,100	1,797,637	155,161	179,246	380,656
Fixed Instruments	2,278,287	1,524,648	4,530,911	3,926,109	3,000,278	1,907,696	3,761,983	5,186,868	4,908,524	4,515,982
Equities	8,626,935	7,288,550	5,776,070	5,903,641	5,043,327	3,717,689	5,744,255	5,760,165	5,082,459	4,176,754
Receivables	491,092	474,619	525,110	565,434	467,743	401,464	413,319	408,898	418,870	404,881
Other	-	-	-	1	-	-	1	-	(1)	-
Total	14,084,126	12,883,870	11,992,298	12,055,474	11,184,719	9,744,949	11,717,195	11,511,092	10,589,098	9,478,273
INCOME										
From municipality	470,231	513,629	567,039	455,124	369,016	361,455	360,221	390,410	374,031	330,286
From members	163,745	131,849	124,569	121,336	131,518	110,930	144,177	106,199	139,928	96,227
Other revenue	(1)	250	350	(1)	18	530	702	592	298	231
Total Operating Revenue	633,975	645,728	691,958	576,459	500,552	472,915	505,100	497,201	514,257	426,744
EXPENSES										
Pensions and benefits	805,109	783,453	764,780	725,854	655,099	634,983	612,550	560,669	545,030	528,797
Professional services	4,653	6,745	3,525	3,139	4,184	4,889	4,951	3,021	2,814	4,645
Other expenses	8,061	7,335	4,129	3,824	2,344	3,052	3,003	2,646	2,814	3,389
Total Operating Expenses	817,823	797,533	772,434	732,817	661,627	642,924	620,504	566,336	550,658	536,831
Net Operating Income/(Loss)	(183,848)	(151,805)	(80,476)	(156,358)	(161,075)	(170,009)	(115,404)	(69,135)	(36,401)	(110,087)
INVESTMENT INCOME										
Investment income/(loss)	1,379,103	1,088,377	67,300	920,113	1,517,844	(1,812,236)	320,507	1,002,128	1,147,226	458,535
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	1,379,103	1,088,377	67,300	920,113	1,517,844	(1,812,236)	320,507	1,002,128	1,147,226	458,535
Change in Net Present Assets	1,195,256	936,572	(13,176)	763,755	1,356,770	(1,982,246)	205,103	932,994	1,110,825	348,448

ELBURN POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012
KEY DATA				
Net Present Assets - Market Value	815,585	646,520	462,009	333,213
Net Present Assets - Actuarial Value *	869,566	700,004	497,041	341,020
Actuarial Accrued Liability - ("AAL")	2,405,697	2,197,738	1,589,021	1,435,632
Surplus/(Unfunded AAL)	(1,536,131)	(1,497,734)	(1,091,980)	(1,094,612)
Percent Funded at Actuarial Value	36.1%	31.9%	31.3%	23.8%
(Increase)/Decrease in Unfunded AAL	(38,397)	(405,754)	2,632	#REF!
Active participants	5	6	7	7
Inactive participants	2	1	-	-
Average Active Salary	69,358	68,106	64,917	64,133
Total Salary	346,792	408,637	454,419	448,934
Internal Rate of Return - 10 years	NA			
Payroll Growth Rate - 10 years	NA			
ASSETS				
Cash , NOW, Money Market	161,557	30,114	165,836	333,213
Fixed Instruments	585,003	550,754	264,996	-
Equities	64,842	62,548	31,177	-
Receivables	4,182	-	-	-
Other	1	3,104	-	-
Total	815,585	646,520	462,009	333,213
INCOME				
From municipality	144,780	224,970	100,000	162,765
From members	44,487	46,047	44,982	171,842
Other revenue	-	-	-	-
Total Operating Revenue	189,267	271,017	144,982	334,607
EXPENSES				
Pensions and benefits	36,557	75,686	-	-
Professional services	8,044	10,465	14,888	1,309
Other expenses	5,406	3,460	1,299	77
Total Operating Expenses	50,007	89,611	16,187	1,386
Net Operating Income/(Loss)	139,260	181,406	128,795	333,221
INVESTMENT INCOME				
Investment income/(loss)	31,757	3,129	1	-
Investment fees	1,952	24	-	8
Net Investment Income	29,805	3,105	1	(8)
Change in Net Present Assets	169,065	184,511	128,796	

ELBURN/COUNTRYSIDE FPD FIREFIGHTERS PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	5,977,358	5,136,218	4,194,167	3,356,377	2,771,440	2,112,174	1,660,450	1,531,855	1,125,716	1,068,045
Net Present Assets - Actuarial Value *	6,075,632	5,107,133	4,245,754	3,465,048	2,771,440	2,007,937	1,656,252	1,528,103	1,124,485	1,070,409
Actuarial Accrued Liability - ("AAL")	7,875,726	7,441,377	6,842,541	5,863,149	4,047,255	3,532,445	2,911,578	2,508,598	1,937,790	1,342,077
Surplus/(Unfunded AAL)	(1,800,094)	(2,334,244)	(2,596,787)	(2,398,101)	(1,275,815)	(1,524,508)	(1,255,326)	(980,495)	(813,305)	(271,668)
Percent Funded at Actuarial Value	77.1%	68.6%	62.0%	59.1%	68.5%	56.8%	56.9%	60.9%	58.0%	79.8%
(Increase)/Decrease in Unfunded AAL	534,150	262,543	(198,686)	(1,122,286)	248,693	(269,182)	(274,831)	(167,190)	(541,637)	(11,276)
Active participants	25	24	24	24	24	22	24	17	17	14
Inactive participants	7	5	4	3	2	2	1	1	1	1
Average Active Salary	80,363	80,727	76,991	72,814	69,583	65,217	61,241	66,506	63,884	52,151
Total Salary	2,009,081	1,937,454	1,847,776	1,747,528	1,670,000	1,434,780	1,469,784	1,130,594	1,086,034	730,116
Internal Rate of Return - 10 years	4.12%									
Payroll Growth Rate - 10 years	11.72%									
ASSETS										
Cash , NOW, Money Market	244,700	650,021	87,420	980,655	803,609	870,510	103,174	167,022	77,044	36,617
Fixed Instruments	3,028,184	2,054,566	2,154,768	960,196	1,004,350	1,026,038	684,376	250,176	220,756	226,958
Equities	2,679,488	2,413,330	1,931,356	1,398,700	962,595	208,110	870,984	1,114,657	827,916	541,404
Receivables	26,361	18,301	20,623	14,799	886	7,516	1,916	-	-	274,301
Other	-	-	-	2,027	-	-	-	-	-	-
Total	5,978,733	5,136,218	4,194,167	3,356,377	2,771,440	2,112,174	1,660,450	1,531,855	1,125,716	1,079,280
INCOME										
From municipality	587,643	530,569	499,535	458,664	433,365	286,514	277,873	240,566	207,382	207,283
From members	209,664	173,207	170,905	168,535	136,115	145,091	127,490	98,063	70,338	67,301
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	797,307	703,776	670,440	627,199	569,480	431,605	405,363	338,629	277,720	274,584
EXPENSES										
Pensions and benefits	146,423	107,492	88,875	88,860	93,012	80,559	49,068	41,883	51,270	38,898
Professional services	15,928	12,480	10,158	6,250	5,863	7,636	-	1,000	-	6,893
Other expenses	6,372	6,239	5,111	2,986	3,403	3,049	2,529	1,428	-	662
Total Operating Expenses	168,723	126,211	104,144	98,096	102,278	91,244	51,597	44,311	51,270	46,453
Net Operating Income/(Loss)	628,584	577,565	566,296	529,103	467,202	340,361	353,766	294,318	226,450	228,131
INVESTMENT INCOME										
Investment income/(loss)	227,156	380,268	285,172	66,611	203,904	120,614	(218,909)	77,223	42,203	17,011
Investment fees	14,600	15,782	13,677	10,776	11,840	9,251	6,262	5,402	3,982	3,267
Net Investment Income	212,556	364,486	271,495	55,835	192,064	111,363	(225,171)	71,821	38,221	13,744
Change in Net Present Assets	841,140	942,051	837,790	584,937	659,266	451,724	128,595	406,139	57,671	241,876

ELDORADO POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,503,621	1,492,198	1,386,653	1,286,361	1,277,071	1,240,760	1,192,762	1,147,042	1,109,010	1,073,811
Net Present Assets - Actuarial Value *	1,548,250	1,464,768	1,368,612	1,314,555	1,295,182	1,239,929	1,208,716	1,152,065	1,123,559	1,058,411
Actuarial Accrued Liability - ("AAL")	2,452,809	2,297,265	2,158,689	1,868,014	1,897,969	1,776,391	1,665,405	1,521,398	1,454,448	1,359,029
Surplus/(Unfunded AAL)	(904,559)	(832,497)	(790,077)	(553,459)	(602,787)	(536,462)	(456,689)	(369,333)	(330,889)	(300,618)
Percent Funded at Actuarial Value	63.1%	63.8%	63.4%	70.4%	68.2%	69.8%	72.6%	75.7%	77.2%	77.9%
(Increase)/Decrease in Unfunded AAL	(72,062)	(42,420)	(236,618)	49,328	(66,325)	(79,773)	(87,356)	(38,444)	(30,271)	(43,743)
Active participants	7	7	7	7	7	7	7	6	8	7
Inactive participants	5	6	5	4	4	4	4	4	3	3
Average Active Salary	40,653	39,077	38,257	37,237	36,725	35,262	33,780	32,897	32,061	31,557
Total Salary	284,569	273,541	267,801	260,658	257,072	246,836	236,460	197,381	256,491	220,900
Internal Rate of Return - 10 years	4.50%									
Payroll Growth Rate - 10 years	2.97%									
ASSETS										
Cash , NOW, Money Market	760,672	804,035	637,784	676,665	688,925	921,812	884,663	854,433	846,178	809,540
Fixed Instruments	639,023	688,163	546,675	402,469	389,171	218,669	207,805	214,555	190,213	205,114
Equities	103,926	-	202,193	207,227	198,976	100,279	100,294	78,054	72,620	59,157
Receivables	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	-	(1)	-	-	-	(1)	-
Total	1,503,621	1,492,198	1,386,653	1,286,361	1,277,071	1,240,760	1,192,762	1,147,042	1,109,010	1,073,811
INCOME										
From municipality	75,467	74,513	70,458	60,423	58,025	49,649	53,769	48,727	49,723	45,456
From members	30,694	30,059	30,109	29,802	28,897	26,132	21,227	22,575	21,399	20,500
Other revenue	-	-	-	-	-	1	1	-	-	-
Total Operating Revenue	106,161	104,572	100,567	90,225	86,922	75,782	74,997	71,302	71,122	65,956
EXPENSES										
Pensions and benefits	89,668	86,193	87,471	131,025	86,721	84,564	81,891	97,133	71,768	67,136
Professional services	1,750	750	1,750	250	225	650	-	-	-	-
Other expenses	1,352	1,032	1,030	2,100	239	240	222	215	202	195
Total Operating Expenses	92,770	87,975	90,251	133,375	87,185	85,454	82,113	97,348	71,970	67,331
Net Operating Income/(Loss)	13,391	16,597	10,316	(43,150)	(263)	(9,672)	(7,116)	(26,046)	(848)	(1,375)
INVESTMENT INCOME										
Investment income/(loss)	(1,968)	88,949	89,976	52,449	36,574	57,670	52,839	64,077	36,048	62,916
Investment fees	-	-	-	9	-	-	3	-	-	3
Net Investment Income	(1,968)	88,949	89,976	52,440	36,574	57,670	52,836	64,077	36,048	62,913
Change in Net Present Assets	11,423	105,545	100,292	9,290	36,311	47,998	45,720	38,032	35,199	61,538

ELGIN FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	65,664,645	63,468,847	54,940,780	50,465,983	51,607,059	47,291,666	42,619,259	49,666,160	46,792,819	43,063,137
Net Present Assets - Actuarial Value *	64,335,888	60,781,486	56,940,984	54,044,028	51,607,059	47,291,666	42,619,259	49,666,160	46,792,819	43,062,692
Actuarial Accrued Liability - ("AAL")	139,877,452	133,936,937	124,660,564	120,422,677	112,263,759	103,050,075	99,745,917	91,631,890	81,784,108	76,700,305
Surplus/(Unfunded AAL)	(75,541,564)	(73,155,451)	(67,719,580)	(66,378,649)	(60,656,700)	(55,758,409)	(57,126,658)	(41,965,730)	(34,991,289)	(33,637,613)
Percent Funded at Actuarial Value	46.0%	45.4%	45.7%	44.9%	46.0%	45.9%	42.7%	54.2%	57.2%	56.1%
(Increase)/Decrease in Unfunded AAL	(2,386,113)	(5,435,871)	(1,340,931)	(5,721,949)	(4,898,291)	1,368,249	(15,160,928)	(6,974,441)	(1,353,676)	(5,031,095)
Active participants	134	132	132	133	129	133	134	132	128	118
Inactive participants	104	101	100	97	98	94	98	91	90	87
Average Active Salary	90,794	91,110	87,263	87,946	87,189	82,118	77,820	73,571	70,375	68,548
Total Salary	12,166,388	12,026,521	11,518,652	11,696,764	11,247,355	10,921,636	10,427,913	9,711,361	9,008,000	8,088,660
Internal Rate of Return - 10 years	5.69%									
Payroll Growth Rate - 10 years	5.22%									
ASSETS										
Cash , NOW, Money Market	1,390,637	1,895,419	1,229,737	1,958,044	4,625,922	6,932,675	7,464,845	8,574,230	9,233,582	5,537,545
Fixed Instruments	26,147,068	23,676,217	23,699,946	22,474,468	-	-	-	-	-	1,490,507
Equities	37,985,585	37,762,575	29,160,260	25,884,584	46,959,435	40,335,684	35,150,283	41,011,185	37,533,965	36,024,437
Receivables	149,559	135,047	849,244	148,974	24,459	39,415	21,164	104,709	30,264	25,248
Other	3,079	8,201	8,301	3,134	465	(1)	-	4,332	4,334	-
Total	65,675,928	63,477,459	54,947,488	50,469,204	51,610,281	47,307,773	42,636,292	49,694,456	46,802,145	43,077,737
INCOME										
From municipality	3,690,051	3,820,137	3,912,103	3,163,695	2,989,332	2,122,205	2,048,932	2,130,855	1,937,565	1,761,821
From members	1,146,223	1,153,428	1,092,311	1,087,294	1,083,831	1,037,028	970,189	899,112	851,188	789,626
Other revenue	12,852	(14,232)	1,068	125,093	(14,441)	19,489	(68,767)	77,030	10,119	(23,462)
Total Operating Revenue	4,849,126	4,959,333	5,005,482	4,376,082	4,058,722	3,178,722	2,950,354	3,106,997	2,798,872	2,527,985
EXPENSES										
Pensions and benefits	5,536,840	5,104,442	4,797,226	4,522,500	4,314,380	4,051,047	3,888,515	3,382,514	3,210,322	3,032,453
Professional services	49,140	35,120	31,432	20,251	28,998	24,716	28,183	46,884	19,866	26,188
Other expenses	25,621	21,478	18,920	15,555	17,169	11,850	11,653	11,402	8,401	8,386
Total Operating Expenses	5,611,601	5,161,040	4,847,578	4,558,306	4,360,547	4,087,613	3,928,351	3,440,800	3,238,589	3,067,027
Net Operating Income/(Loss)	(762,475)	(201,707)	157,904	(182,224)	(301,825)	(908,891)	(977,997)	(333,803)	(439,717)	(539,042)
INVESTMENT INCOME										
Investment income/(loss)	3,155,646	8,930,267	4,511,747	(793,281)	4,749,111	5,662,223	(5,961,069)	3,305,885	4,201,237	2,315,323
Investment fees	197,373	200,493	194,854	165,571	131,893	80,925	107,835	98,741	31,839	25,788
Net Investment Income	2,958,273	8,729,774	4,316,893	(958,852)	4,617,218	5,581,298	(6,068,904)	3,207,144	4,169,398	2,289,535
Change in Net Present Assets	2,195,798	8,528,067	4,474,797	(1,141,076)	4,315,393	4,672,407	(7,046,901)	2,873,341	3,729,682	1,750,493

ELGIN POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	86,736,595	76,938,137	65,212,941	59,651,965	59,883,426	54,261,182	48,478,615	55,658,573	53,177,487	48,631,861
Net Present Assets - Actuarial Value *	84,271,091	72,778,045	66,586,557	62,976,197	58,171,154	52,887,555	46,138,433	54,756,108	53,120,773	47,662,816
Actuarial Accrued Liability - ("AAL")	184,060,525	173,464,406	161,603,506	150,152,089	147,525,393	135,751,084	126,933,562	116,538,177	107,155,889	97,276,031
Surplus/(Unfunded AAL)	(99,789,434)	(100,686,361)	(95,016,949)	(87,175,892)	(89,354,239)	(82,863,529)	(80,795,129)	(61,782,069)	(54,035,116)	(49,613,215)
Percent Funded at Actuarial Value	45.8%	42.0%	41.2%	41.9%	39.4%	39.0%	36.3%	47.0%	49.6%	49.0%
(Increase)/Decrease in Unfunded AAL	896,927	(5,669,412)	(7,841,057)	2,178,347	(6,490,710)	(2,068,400)	(19,013,060)	(7,746,953)	(4,421,901)	(4,467,596)
Active participants	173	180	177	178	180	180	182	192	185	175
Inactive participants	132	126	124	117	109	102	101	97	94	94
Average Active Salary	95,584	92,521	90,461	89,029	88,868	85,435	80,971	76,414	74,195	67,963
Total Salary	16,536,069	16,653,710	16,011,649	15,847,196	15,996,317	15,378,389	14,736,713	14,671,553	13,726,055	11,893,542
Internal Rate of Return - 10 years	6.30%									
Payroll Growth Rate - 10 years	3.79%									
ASSETS										
Cash , NOW, Money Market	7,014,083	2,520,201	1,321,390	1,936,194	3,512,381	2,903,206	1,450,267	2,304,811	2,240,344	1,903,910
Fixed Instruments	25,098,406	24,051,098	28,201,788	28,357,531	29,600,193	25,958,095	28,944,485	29,180,347	26,766,297	24,585,250
Equities	54,518,505	50,243,547	34,815,339	29,141,713	26,576,368	25,188,347	17,817,694	23,910,580	23,890,714	22,166,243
Receivables	159,085	150,848	896,518	222,553	218,073	230,237	291,858	290,713	314,083	6,136
Other	9,171	15,164	15,040	12,605	13,414	5,001	4,999	5,000	-	-
Total	86,799,250	76,980,858	65,250,075	59,670,596	59,920,429	54,284,886	48,509,303	55,691,451	53,211,438	48,661,539
INCOME										
From municipality	10,498,071	5,856,175	4,409,957	3,472,934	3,106,187	2,325,428	1,976,942	1,904,966	1,697,733	1,550,057
From members	2,111,231	1,639,765	1,964,679	1,822,348	1,637,814	1,557,613	1,946,780	1,552,350	1,493,692	1,420,200
Other revenue	(1,461)	(45,750)	(15,745)	4,881	(6,831)	(61,570)	1,649	2,898	304,508	114,904
Total Operating Revenue	12,607,841	7,450,190	6,358,891	5,300,163	4,737,170	3,821,471	3,925,371	3,460,214	3,495,933	3,085,161
EXPENSES										
Pensions and benefits	6,945,180	6,436,546	6,244,023	5,554,231	5,072,750	4,751,295	4,445,924	4,110,554	3,655,414	3,490,865
Professional services	74,382	73,948	41,391	60,489	76,522	39,200	35,738	37,973	35,953	31,501
Other expenses	20,823	21,314	23,556	21,372	17,547	11,229	10,869	15,722	3,636	3,770
Total Operating Expenses	7,040,385	6,531,808	6,308,970	5,636,092	5,166,819	4,801,724	4,492,531	4,164,249	3,695,003	3,526,136
Net Operating Income/(Loss)	5,567,456	918,382	49,921	(335,929)	(429,649)	(980,253)	(567,160)	(704,035)	(199,070)	(440,975)
INVESTMENT INCOME										
Investment income/(loss)	4,465,880	11,072,673	5,767,625	353,676	6,311,366	6,989,964	(6,377,344)	3,418,457	4,944,247	2,939,090
Investment fees	234,878	265,859	256,570	249,208	259,473	227,144	235,454	233,336	199,551	200,341
Net Investment Income	4,231,002	10,806,814	5,511,055	104,468	6,051,893	6,762,820	(6,612,798)	3,185,121	4,744,696	2,738,749
Change in Net Present Assets	9,798,458	11,725,196	5,560,976	(231,461)	5,622,244	5,782,567	(7,179,958)	2,481,086	4,545,626	2,297,774

ELK GROVE VILLAGE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	64,893,028	60,571,967	56,264,975	53,838,431	48,086,153	43,169,578	46,773,240	45,965,942	42,247,443	40,046,756
Net Present Assets - Actuarial Value *	64,564,504	60,799,609	57,242,056	53,630,052	46,628,843	41,078,298	45,164,758	45,698,543	42,247,444	39,652,586
Actuarial Accrued Liability - ("AAL")	106,518,555	100,664,610	92,998,088	87,331,113	83,682,963	79,105,057	73,262,690	68,760,179	62,230,341	57,258,220
Surplus/(Unfunded AAL)	(41,954,051)	(39,865,001)	(35,756,032)	(33,701,061)	(37,054,120)	(38,026,759)	(28,097,932)	(23,061,636)	(19,982,897)	(17,605,634)
Percent Funded at Actuarial Value	60.6%	60.4%	61.6%	61.4%	55.7%	51.9%	61.6%	66.5%	67.9%	69.3%
(Increase)/Decrease in Unfunded AAL	(2,089,050)	(4,108,969)	(2,054,971)	3,353,059	972,639	(9,928,827)	(5,036,296)	(3,078,739)	(2,377,263)	(1,159,347)
Active participants	87	87	85	89	92	94	95	93	92	94
Inactive participants	70	65	60	52	49	48	45	43	40	39
Average Active Salary	87,463	85,310	84,620	81,423	81,111	77,512	74,476	72,771	69,105	66,055
Total Salary	7,609,255	7,421,927	7,192,672	7,246,638	7,462,199	7,286,086	7,075,247	6,767,691	6,357,649	6,209,150
Internal Rate of Return - 10 years	5.49%									
Payroll Growth Rate - 10 years	2.19%									
ASSETS										
Cash , NOW, Money Market	3,747,512	4,145,134	5,242,901	5,212,073	4,073,333	6,005,935	4,527,565	2,620,311	3,538,452	3,530,261
Fixed Instruments	31,074,846	31,334,164	29,362,503	27,258,153	27,656,689	26,993,151	26,924,161	27,098,383	25,889,610	25,586,743
Equities	30,971,021	25,968,112	22,473,337	21,953,012	16,918,524	10,622,188	15,608,738	16,434,331	12,856,861	11,231,376
Receivables	173,309	179,774	161,175	182,060	143,036	128,182	185,099	163,222	167,755	103,159
Other	-	-	1	-	525	-	-	84,462	202,762	-
Total	65,966,688	61,627,184	57,239,917	54,605,298	48,792,107	43,749,456	47,245,563	46,400,709	42,655,440	40,451,539
INCOME										
From municipality	2,686,631	2,481,267	2,289,437	1,995,569	1,647,977	1,514,988	1,265,408	1,193,664	952,813	859,968
From members	753,997	735,658	723,723	722,409	800,792	726,065	707,953	755,858	661,996	616,760
Other revenue	538,456	1,072	89	-	-	-	-	-	-	-
Total Operating Revenue	3,979,084	3,217,997	3,013,249	2,717,978	2,448,769	2,241,053	1,973,361	1,949,522	1,614,809	1,476,728
EXPENSES										
Pensions and benefits	3,745,615	3,335,285	2,999,810	2,614,136	2,378,698	2,140,834	1,960,148	1,720,068	1,478,532	1,362,375
Professional services	7,223	5,629	12,740	-	-	-	-	-	-	-
Other expenses	9,201	10,704	9,091	16,839	13,431	17,890	14,165	9,213	12,665	13,542
Total Operating Expenses	3,762,039	3,351,618	3,021,641	2,630,975	2,392,129	2,158,724	1,974,313	1,729,281	1,491,197	1,375,917
Net Operating Income/(Loss)	217,045	(133,621)	(8,392)	87,003	56,640	82,329	(952)	220,241	123,612	100,811
INVESTMENT INCOME										
Investment income/(loss)	4,296,739	4,690,312	2,657,440	5,874,095	5,061,437	(3,514,673)	1,024,650	3,712,345	2,268,562	2,721,652
Investment fees	192,723	249,699	222,504	208,820	201,502	171,318	216,400	214,087	191,487	190,379
Net Investment Income	4,104,016	4,440,613	2,434,936	5,665,275	4,859,935	(3,685,991)	808,250	3,498,258	2,077,075	2,531,273
Change in Net Present Assets	4,321,061	4,306,992	2,426,544	5,752,278	4,916,575	(3,603,662)	807,298	3,718,499	2,200,687	2,632,084

ELMHURST FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	5/1/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	36,631,611	34,601,523	29,901,852	28,610,865	25,739,596	22,044,580	24,988,691	24,283,669	22,600,242	21,606,105
Net Present Assets - Actuarial Value *	36,049,952	33,729,655	30,347,270	-	25,226,426	21,350,305	24,435,633	24,329,990	23,027,164	21,368,851
Actuarial Accrued Liability - ("AAL")	53,941,239	50,978,289	45,506,225	40,612,075	40,612,075	40,495,392	39,153,925	34,945,983	33,110,856	31,403,754
Surplus/(Unfunded AAL)	(17,891,287)	(17,248,634)	(15,158,955)	(40,612,075)	(15,385,649)	(19,145,087)	(14,718,292)	(10,615,993)	(10,083,692)	(10,034,903)
Percent Funded at Actuarial Value	66.8%	66.2%	66.7%	0.0%	62.1%	52.7%	62.4%	69.6%	69.5%	68.0%
(Increase)/Decrease in Unfunded AAL	(642,653)	(2,089,679)	25,453,120	(25,226,426)	3,759,438	(4,426,795)	(4,102,299)	(532,301)	(48,789)	(1,605,782)
Active participants	44	44	45	44	44	44	44	44	44	44
Inactive participants	42	41	38	38	38	38	40	40	40	40
Average Active Salary	94,265	90,982	85,623	83,140	83,140	80,256	77,629	73,558	70,078	66,450
Total Salary	4,147,638	4,003,212	3,853,041	3,658,180	3,658,180	3,531,252	3,415,674	3,236,543	3,083,431	2,923,792
Internal Rate of Return - 10 years	5.37%									
Payroll Growth Rate - 10 years	4.08%									
ASSETS										
Cash , NOW, Money Market	1,548,275	889,287	483,333	448,339	596,884	360,290	309,140	683,141	670,048	184,301
Fixed Instruments	15,018,026	14,810,970	15,043,084	15,644,076	14,734,498	14,091,170	14,630,098	14,942,055	14,028,142	14,804,613
Equities	19,873,085	18,706,022	14,205,616	12,319,694	10,210,951	7,375,596	9,834,674	8,425,110	7,674,284	6,375,303
Receivables	192,225	195,243	169,821	198,755	197,263	217,524	214,866	233,364	227,767	242,099
Other	-	1	(2)	1	-	-	1	(1)	1	(1)
Total	36,631,611	34,601,523	29,901,852	28,610,865	25,739,596	22,044,580	24,988,779	24,283,669	22,600,242	21,606,315
INCOME										
From municipality	1,672,883	1,246,347	1,402,353	1,484,369	1,225,640	1,137,198	1,100,357	978,650	919,580	811,842
From members	379,086	261,188	362,735	354,321	389,508	334,625	333,208	295,235	289,754	269,199
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	2,051,969	1,507,535	1,765,088	1,838,690	1,615,148	1,471,823	1,433,565	1,273,885	1,209,334	1,081,041
EXPENSES										
Pensions and benefits	2,226,493	1,416,571	1,845,836	1,876,871	1,715,680	1,673,722	1,666,945	1,611,575	1,561,768	1,546,721
Professional services	-	738	263	263	308	-	525	587	-	280
Other expenses	7,826	9,703	7,421	6,208	6,258	6,914	6,642	6,341	5,687	5,293
Total Operating Expenses	2,234,319	1,427,012	1,853,520	1,883,342	1,722,246	1,680,636	1,674,112	1,618,503	1,567,455	1,552,294
Net Operating Income/(Loss)	(182,350)	80,523	(88,432)	(44,652)	(107,098)	(208,813)	(240,547)	(344,618)	(358,121)	(471,253)
INVESTMENT INCOME										
Investment income/(loss)	2,253,697	2,204,003	1,418,045	2,951,012	3,834,464	(2,703,582)	980,574	2,062,455	1,385,200	1,121,668
Investment fees	41,259	31,298	38,625	35,092	32,350	31,716	35,005	34,410	32,943	31,641
Net Investment Income	2,212,438	2,172,705	1,379,420	2,915,920	3,802,114	(2,735,298)	945,569	2,028,045	1,352,257	1,090,027
Change in Net Present Assets	2,030,088	4,699,671	1,290,987	2,871,269	3,695,016	(2,944,111)	705,022	1,683,427	994,137	618,774

ELMHURST POLICE PENSION FUND

	12/31/2014	12/31/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	55,758,052	53,068,955	46,970,256	45,186,532	41,577,191	35,797,953	40,980,218	40,240,656	37,068,644	34,256,085
Net Present Assets - Actuarial Value *	54,585,190	51,675,742	47,294,317	-	40,332,233	34,618,657	40,027,859	40,267,300	37,597,041	33,966,510
Actuarial Accrued Liability - ("AAL")	84,895,743	81,178,282	70,076,963	67,700,666	67,700,666	66,398,921	63,257,858	60,275,217	56,866,902	53,187,651
Surplus/(Unfunded AAL)	(30,310,553)	(29,502,540)	(22,782,646)	(67,700,666)	(27,368,433)	(31,780,264)	(23,229,999)	(20,007,917)	(19,269,861)	(19,221,141)
Percent Funded at Actuarial Value	64.3%	63.7%	67.5%	0.0%	59.6%	52.1%	63.3%	66.8%	66.1%	63.9%
(Increase)/Decrease in Unfunded AAL	(808,013)	(6,719,894)	44,918,020	(40,332,233)	4,411,831	(8,550,265)	(3,222,082)	(738,056)	(48,720)	(2,097,644)
Active participants	68	66	66	71	71	69	68	69	70	71
Inactive participants	74	72	64	60	60	60	61	61	57	56
Average Active Salary	90,716	87,268	84,647	81,767	81,767	79,877	76,426	72,796	70,582	67,746
Total Salary	6,168,662	5,759,680	5,586,670	5,805,440	5,805,440	5,511,514	5,196,950	5,022,928	4,940,754	4,809,970
Internal Rate of Return - 10 years	5.78%									
Payroll Growth Rate - 10 years	3.13%									
ASSETS										
Cash , NOW, Money Market	682,693	316,217	389,290	992,024	1,233,799	418,089	242,686	1,742,601	58,187	189,380
Fixed Instruments	25,932,839	23,820,858	27,535,495	25,738,293	23,511,310	20,324,238	23,514,055	21,508,152	20,100,982	20,290,975
Equities	28,972,324	28,797,370	18,731,932	18,107,997	16,492,238	14,748,610	16,884,405	16,727,132	16,663,914	13,530,056
Receivables	170,197	149,010	313,539	348,219	339,844	307,017	339,072	263,296	245,560	245,673
Other	(1)	-	-	(1)	-	(1)	-	-	1	1
Total	55,758,052	53,083,455	46,970,256	45,186,532	41,577,191	35,797,953	40,980,218	40,241,181	37,068,644	34,256,085
INCOME										
From municipality	2,397,737	1,901,609	1,908,071	2,053,647	1,620,439	1,461,221	1,470,820	1,354,870	1,297,352	1,144,807
From members	571,490	394,722	525,382	522,324	532,846	578,103	495,569	526,598	577,945	470,673
Other revenue	(1)	(1)	-	-	100	-	(1)	-	-	-
Total Operating Revenue	2,969,226	2,296,330	2,433,453	2,575,971	2,153,385	2,039,324	1,966,388	1,881,468	1,875,297	1,615,480
EXPENSES										
Pensions and benefits	3,963,355	2,521,488	3,266,624	2,990,864	2,716,073	2,627,660	2,565,408	2,320,597	2,269,567	1,974,738
Professional services	311	500	4,668	12,034	-	400	-	-	-	58
Other expenses	18,327	17,170	16,742	15,948	13,853	15,129	11,610	14,415	13,061	11,375
Total Operating Expenses	3,981,993	2,539,158	3,288,034	3,018,846	2,729,926	2,643,189	2,577,018	2,335,012	2,282,628	1,986,171
Net Operating Income/(Loss)	(1,012,767)	(242,828)	(854,581)	(442,875)	(576,541)	(603,865)	(610,630)	(453,544)	(407,331)	(370,691)
INVESTMENT INCOME										
Investment income/(loss)	3,746,695	3,368,322	2,687,193	4,097,825	6,398,744	(4,536,912)	1,394,596	3,667,692	3,260,253	1,934,011
Investment fees	44,832	42,331	48,889	45,609	42,965	41,487	44,403	42,136	40,363	38,690
Net Investment Income	3,701,863	3,325,991	2,638,304	4,052,216	6,355,779	(4,578,399)	1,350,193	3,625,556	3,219,890	1,895,321
Change in Net Present Assets	2,689,097	6,098,699	1,783,724	3,609,341	5,779,238	(5,182,265)	739,562	3,172,012	2,812,559	1,524,630

ELMWOOD PARK FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	13,044,871	12,269,312	11,294,377	10,584,640	9,236,098	7,467,560	8,215,820	7,824,013	6,809,921	5,963,931
Net Present Assets - Actuarial Value *	12,982,693	12,328,785	11,510,023	-	9,049,419	7,264,954	8,125,523	7,824,013	6,809,921	5,963,931
Actuarial Accrued Liability - ("AAL")	31,206,255	30,418,022	28,110,304	23,864,078	23,864,078	24,349,766	23,361,637	21,154,705	20,038,472	19,132,379
Surplus/(Unfunded AAL)	(18,223,562)	(18,089,237)	(16,600,281)	(23,864,078)	(14,814,659)	(17,084,812)	(15,236,114)	(13,330,692)	(13,228,551)	(13,168,448)
Percent Funded at Actuarial Value	41.6%	40.5%	40.9%	0.0%	37.9%	29.8%	34.8%	37.0%	34.0%	31.2%
(Increase)/Decrease in Unfunded AAL	(134,325)	(1,488,956)	7,263,797	(9,049,419)	2,270,153	(1,848,698)	(1,905,422)	(102,141)	(60,103)	(1,248,666)
Active participants	25	26	27	26	26	26	27	27	27	25
Inactive participants	28	29	27	23	23	25	22	22	22	22
Average Active Salary	86,641	84,637	82,352	82,371	82,371	79,671	77,816	74,245	71,031	70,086
Total Salary	2,166,018	2,200,564	2,223,513	2,141,647	2,141,647	2,071,448	2,101,036	2,004,626	1,917,825	1,752,139
Internal Rate of Return - 10 years	6.49%									
Payroll Growth Rate - 10 years	3.01%									
ASSETS										
Cash , NOW, Money Market	387,047	327,850	399,147	654,108	559,869	206,689	313,215	301,633	202,303	240,560
Fixed Instruments	5,166,332	5,569,416	5,313,519	4,693,618	4,558,515	4,519,115	4,249,184	3,948,522	3,416,755	3,018,387
Equities	7,361,808	6,242,360	5,486,521	5,173,546	4,035,587	2,686,372	3,589,710	3,487,554	3,144,442	2,659,746
Receivables	129,686	129,686	95,189	74,778	82,127	55,384	63,711	86,304	46,420	45,238
Other	(2)	-	1	-	-	-	-	-	1	-
Total	13,044,871	12,269,312	11,294,377	10,596,050	9,236,098	7,467,560	8,215,820	7,824,013	6,809,921	5,963,931
INCOME										
From municipality	1,215,630	1,268,507	1,348,303	1,238,773	1,234,025	1,105,746	1,036,406	955,088	855,906	783,548
From members	223,319	211,969	185,730	248,868	198,565	195,187	179,019	186,424	181,186	155,954
Other revenue	1,120	-	1	-	-	-	-	-	-	-
Total Operating Revenue	1,440,069	1,480,476	1,534,034	1,487,641	1,432,590	1,300,933	1,215,425	1,141,512	1,037,092	939,502
EXPENSES										
Pensions and benefits	1,602,674	1,398,505	1,277,848	1,122,234	1,060,575	1,045,421	944,765	863,526	832,798	785,723
Professional services	5,641	15,535	4,186	8,111	-	-	-	-	-	-
Other expenses	13,291	50,697	33,702	-	-	-	11,614	-	-	3,370
Total Operating Expenses	1,621,606	1,464,737	1,315,736	1,130,345	1,060,575	1,045,421	956,379	863,526	832,798	789,093
Net Operating Income/(Loss)	(181,537)	15,739	218,298	357,296	372,015	255,512	259,046	277,986	204,294	150,409
INVESTMENT INCOME										
Investment income/(loss)	979,690	990,866	512,341	1,010,205	1,424,098	(968,751)	162,660	787,658	645,384	371,197
Investment fees	22,594	31,670	20,902	18,959	27,575	35,021	29,899	51,552	3,687	-
Net Investment Income	957,096	959,196	491,439	991,246	1,396,523	(1,003,772)	132,761	736,106	641,697	371,197
Change in Net Present Assets	775,559	974,935	709,737	1,348,542	1,768,538	(748,260)	391,807	1,014,092	845,990	521,606

ELMWOOD PARK POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	14,585,973	14,069,110	13,111,987	12,990,205	11,791,609	10,276,936	11,557,317	11,303,510	10,440,215	9,810,624
Net Present Assets - Actuarial Value *	15,105,227	14,492,830	13,701,589	12,723,522	11,604,622	10,015,350	11,381,472	11,299,623	10,542,600	9,809,574
Actuarial Accrued Liability - ("AAL")	39,777,688	38,448,718	37,012,957	34,877,048	32,898,744	31,257,253	29,634,840	28,483,370	26,830,443	25,729,963
Surplus/(Unfunded AAL)	(24,672,461)	(23,955,888)	(23,311,368)	(22,153,526)	(21,294,122)	(21,241,903)	(18,253,368)	(17,183,747)	(16,287,843)	(15,920,389)
Percent Funded at Actuarial Value	38.0%	37.7%	37.0%	36.5%	35.3%	32.0%	38.4%	39.7%	39.3%	38.1%
(Increase)/Decrease in Unfunded AAL	(716,573)	(644,520)	(1,157,842)	(859,404)	(52,219)	(2,988,535)	(1,069,621)	(895,904)	(367,454)	(1,020,801)
Active participants	36	35	35	33	34	34	35	34	34	34
Inactive participants	36	36	38	35	35	34	34	34	33	33
Average Active Salary	88,578	86,477	81,923	82,911	79,532	77,488	73,996	71,173	67,697	63,306
Total Salary	3,188,807	3,026,707	2,867,308	2,736,057	2,704,079	2,634,598	2,589,869	2,419,890	2,301,697	2,152,391
Internal Rate of Return - 10 years	4.80%									
Payroll Growth Rate - 10 years	4.47%									
ASSETS										
Cash , NOW, Money Market	1,012,138	1,114,574	1,046,681	1,003,934	1,089,934	990,150	1,082,537	468,654	863,116	1,071,585
Fixed Instruments	4,248,575	5,491,260	5,507,549	5,522,638	5,352,272	6,112,858	5,645,498	5,587,448	5,091,397	5,200,476
Equities	9,309,851	7,434,743	6,523,588	6,455,069	5,345,067	3,176,820	4,848,549	5,285,758	4,532,864	3,536,402
Receivables	29,206	39,915	46,791	39,464	37,931	42,569	44,422	55,070	33,459	43,577
Other	17,289	19,664	18,384	16,826	14,805	2,159	14,099	(1)	16,803	13,397
Total	14,617,059	14,100,156	13,142,993	13,037,931	11,840,009	10,324,556	11,635,105	11,396,929	10,537,639	9,865,437
INCOME										
From municipality	1,404,654	1,534,033	1,450,232	1,334,891	1,281,098	1,098,062	1,011,015	1,006,498	903,157	814,482
From members	295,457	293,290	273,756	278,397	277,237	257,686	250,937	237,242	221,564	210,364
Other revenue	(10,710)	(6,876)	1,430	1,719	(2,599)	(2,221)	5,785	5,153	(10,118)	(8,885)
Total Operating Revenue	1,689,401	1,820,447	1,725,418	1,615,007	1,555,736	1,353,527	1,267,737	1,248,893	1,114,603	1,015,961
EXPENSES										
Pensions and benefits	1,830,615	1,779,960	1,741,452	1,503,048	1,456,289	1,381,697	1,285,265	1,235,810	1,150,184	1,114,941
Professional services	34,800	24,762	25,028	29,933	28,115	26,612	24,430	17,282	18,235	18,557
Other expenses	3,034	2,608	2,369	2,064	2,377	2,278	2,107	1,973	1,961	1,726
Total Operating Expenses	1,868,449	1,807,330	1,768,849	1,535,045	1,486,781	1,410,587	1,311,802	1,255,065	1,170,380	1,135,224
Net Operating Income/(Loss)	(179,048)	13,117	(43,431)	79,962	68,955	(57,060)	(44,065)	(6,172)	(55,777)	(119,263)
INVESTMENT INCOME										
Investment income/(loss)	792,642	1,044,681	262,336	1,209,163	1,519,635	(1,136,591)	384,222	959,272	771,259	588,148
Investment fees	96,731	100,675	97,123	90,529	73,917	86,730	86,349	89,806	85,890	61,513
Net Investment Income	695,911	944,006	165,213	1,118,634	1,445,718	(1,223,321)	297,873	869,466	685,369	526,635
Change in Net Present Assets	516,863	957,123	121,782	1,198,596	1,514,673	(1,280,381)	253,807	863,295	629,591	407,373

ELWOOD FIRE PROTECTION DISTRICT

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	7/31/2006	7/31/2005
KEY DATA										
Net Present Assets - Market Value	919,815	837,070	755,417	671,683	627,157	438,537	335,645	298,945	234,916	206,362
Net Present Assets - Actuarial Value *	1,005,677	910,233	809,997	705,856	627,157	438,537	335,645	298,945	234,916	206,362
Actuarial Accrued Liability - ("AAL")	1,285,815	1,167,933	962,290	866,688	502,852	460,045	427,098	345,622	213,586	173,489
Surplus/(Unfunded AAL)	(280,138)	(257,700)	(152,293)	(160,832)	124,305	(21,508)	(91,453)	(46,677)	21,330	32,873
Percent Funded at Actuarial Value	78.2%	77.9%	84.2%	81.4%	124.7%	95.3%	78.6%	86.5%	110.0%	118.9%
(Increase)/Decrease in Unfunded AAL	(22,438)	(105,407)	8,539	(285,137)	145,813	69,945	(44,776)	(68,007)	(11,543)	53,088
Active participants	1	1	1	1	1	1	1	1	1	1
Inactive participants	-	-	-	-	-	-	-	-	-	-
Average Active Salary	139,319	134,533	129,359	125,591	115,010	115,010	115,010	103,270	83,500	78,500
Total Salary	139,319	134,533	129,359	125,591	115,010	115,010	115,010	103,270	83,500	78,500
Internal Rate of Return - 10 years	0.83%									
Payroll Growth Rate - 10 years	0.32%									
ASSETS										
Cash , NOW, Money Market	919,815	837,070	755,417	671,683	627,157	438,537	335,645	298,945	234,916	206,362
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	919,815	837,070	755,417	671,683	627,157	438,537	335,645	298,945	234,916	206,362
INCOME										
From municipality	72,000	72,000	72,000	30,000	175,000	86,176	25,628	10,515	19,674	18,161
From members	13,102	12,720	12,231	11,875	11,309	10,874	10,513	4,273	7,651	7,422
Other revenue	-	-	-	-	-	1	-	(1)	-	1
Total Operating Revenue	85,102	84,720	84,231	41,875	186,309	97,051	36,141	14,787	27,325	25,584
EXPENSES										
Pensions and benefits	-	-	-	-	-	-	-	-	3,552	14,207
Professional services	1,500	1,500	1,500	1,500	1,500	1,500	2,700	-	1,200	1,000
Other expenses	2,379	3,809	1,654	1,453	664	460	60	-	41	38
Total Operating Expenses	3,879	5,309	3,154	2,953	2,164	1,960	2,760	-	4,793	15,245
Net Operating Income/(Loss)	81,223	79,411	81,077	38,922	184,145	95,091	33,381	14,787	22,532	10,339
INVESTMENT INCOME										
Investment income/(loss)	1,522	2,242	2,657	5,604	4,475	7,801	3,319	5,219	6,022	2,762
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	1,522	2,242	2,657	5,604	4,475	7,801	3,319	5,219	6,022	2,762
Change in Net Present Assets	82,745	81,653	83,734	44,526	188,620	102,892	36,700	64,029	28,554	13,100

EUREKA POLICE

	4/30/2014	4/30/2013
KEY DATA		
Net Present Assets - Market Value	382,326	345,537
Net Present Assets - Actuarial Value *	406,864	352,439
Actuarial Accrued Liability - ("AAL")	456,374	385,412
Surplus/(Unfunded AAL)	(49,510)	(32,973)
Percent Funded at Actuarial Value	89.2%	91.4%
(Increase)/Decrease in Unfunded AAL	(16,537)	
Active participants	6	5
Inactive participants	1	-
Average Active Salary	36,705	38,022
Total Salary	220,229	190,108
Internal Rate of Return - 10 years	NA	
Payroll Growth Rate - 10 years	NA	
ASSETS		
Cash , NOW, Money Market	382,326	345,537
Fixed Instruments	-	-
Equities	-	-
Receivables	-	-
Other	-	-
Total	382,326	345,537
INCOME		
From municipality	30,000	300,000
From members	18,969	45,526
Other revenue	120	-
Total Operating Revenue	49,089	345,526
EXPENSES		
Pensions and benefits	-	-
Professional services	9,285	-
Other expenses	3,159	-
Total Operating Expenses	12,444	-
Net Operating Income/(Loss)	36,645	345,526
INVESTMENT INCOME		
Investment income/(loss)	294	21
Investment fees	150	10
Net Investment Income	144	11
Change in Net Present Assets	36,789	

EVANSTON FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	2/28/2010	2/28/2009	2/29/2008	2/28/2007	2/28/2006	2/28/2005
KEY DATA										
Net Present Assets - Market Value	68,241,712	65,024,941	58,463,916	54,893,622	49,840,355	42,249,545	45,343,765	43,782,756	40,653,428	38,327,423
Net Present Assets - Actuarial Value *	67,907,517	63,923,121	59,947,784	56,591,398	49,590,858	41,820,232	44,520,179	43,602,499	40,560,140	38,088,391
Actuarial Accrued Liability - ("AAL")	144,728,430	138,943,312	134,477,958	131,298,389	117,599,410	115,833,553	107,363,450	95,676,991	92,876,427	87,614,924
Surplus/(Unfunded AAL)	(76,820,913)	(75,020,191)	(74,530,174)	(74,706,991)	(68,008,552)	(74,013,321)	(62,843,271)	(52,074,492)	(52,316,287)	(49,526,533)
Percent Funded at Actuarial Value	46.9%	46.0%	44.6%	43.1%	42.2%	36.1%	41.5%	45.6%	43.7%	43.5%
(Increase)/Decrease in Unfunded AAL	(1,800,722)	(490,017)	176,817	(6,698,439)	6,004,769	(11,170,050)	(10,768,779)	241,795	(2,789,754)	(3,942,577)
Active participants	107	104	106	106	106	111	113	108	111	107
Inactive participants	145	147	141	141	129	124	118	117	118	112
Average Active Salary	91,976	88,733	85,322	83,896	81,876	79,299	75,847	74,089	70,266	68,719
Total Salary	9,841,383	9,228,180	9,044,092	8,893,001	8,678,844	8,802,187	8,570,760	8,001,642	7,799,518	7,352,984
Internal Rate of Return - 10 years	3.47%									
Payroll Growth Rate - 10 years	3.38%									
ASSETS										
Cash , NOW, Money Market	1,988,534	2,116,371	3,246,623	3,572,681	3,771,985	5,306,875	3,672,400	3,927,556	6,516,290	4,309,419
Fixed Instruments	17,488,219	17,515,056	15,437,307	15,070,574	9,704,478	9,094,220	22,324,295	19,587,682	14,926,378	14,804,243
Equities	47,650,694	44,412,506	38,870,237	35,098,719	33,882,345	26,244,726	17,564,341	18,765,150	17,631,349	19,640,842
Receivables	1,075,621	985,994	919,202	976,778	2,487,990	1,610,570	1,785,817	1,505,751	1,046,439	(409,596)
Other	43,630	-	-	181,651	-	-	(1)	-	533,055	-
Total	68,246,698	65,029,927	58,473,369	54,900,403	49,846,798	42,256,391	45,346,852	43,786,139	40,653,511	38,344,908
INCOME										
From municipality	6,527,697	6,378,913	6,430,111	4,367,153	6,068,776	6,455,339	4,161,537	3,730,660	3,513,682	2,886,884
From members	919,874	975,932	884,170	742,350	882,206	782,928	812,472	809,812	744,073	676,177
Other revenue	-	-	-	-	-	1,203,575	582,017	2,169,802	-	-
Total Operating Revenue	7,447,571	7,354,845	7,314,281	5,109,503	6,950,982	8,441,842	5,556,026	6,710,274	4,257,755	3,563,061
EXPENSES										
Pensions and benefits	7,727,683	7,320,685	7,190,320	5,608,851	5,718,183	5,144,538	4,521,753	4,282,484	4,046,368	3,571,167
Professional services	22,138	31,672	47,457	47,096	14,005	25,415	3,145	10,373	7,523	10,250
Other expenses	30,110	28,176	38,927	28,761	16,721	25,061	21,218	11,442	14,591	15,660
Total Operating Expenses	7,779,931	7,380,533	7,276,704	5,684,708	5,748,909	5,195,014	4,546,116	4,304,299	4,068,482	3,597,077
Net Operating Income/(Loss)	(332,360)	(25,688)	37,577	(575,205)	1,202,073	3,246,828	1,009,910	2,405,975	189,273	(34,016)
INVESTMENT INCOME										
Investment income/(loss)	3,740,899	6,798,088	3,738,720	1,279,311	6,559,583	(6,155,617)	786,765	922,328	2,294,081	1,461,060
Investment fees	191,768	211,375	206,003	169,307	170,846	185,432	235,666	198,973	157,349	128,377
Net Investment Income	3,549,131	6,586,713	3,532,717	1,110,004	6,388,737	(6,341,049)	551,099	723,355	2,136,732	1,332,683
Change in Net Present Assets	3,216,771	6,561,025	3,570,294	5,053,267	7,590,810	(3,094,220)	1,561,009	3,129,328	2,326,005	1,298,667

EVANSTON POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	2/28/2010	2/28/2009	2/29/2008	2/28/2007	2/28/2006	2/28/2005
KEY DATA										
Net Present Assets - Market Value	99,687,542	90,763,143	80,589,961	72,596,264	65,449,706	54,618,268	62,525,332	61,840,352	58,400,853	55,269,914
Net Present Assets - Actuarial Value *	95,328,513	87,904,086	81,267,940	75,312,858	64,259,013	53,379,540	61,147,414	61,913,065	58,442,782	55,065,630
Actuarial Accrued Liability - ("AAL")	188,516,436	181,230,086	175,512,496	168,773,178	154,087,880	150,809,835	143,227,034	136,588,283	129,060,245	122,559,514
Surplus/(Unfunded AAL)	(93,187,923)	(93,326,000)	(94,244,556)	(93,460,320)	(89,828,867)	(97,430,295)	(82,079,620)	(74,675,218)	(70,617,463)	(67,493,884)
Percent Funded at Actuarial Value	50.6%	48.5%	46.3%	44.6%	41.7%	35.4%	42.7%	45.3%	45.3%	44.9%
(Increase)/Decrease in Unfunded AAL	138,077	918,556	(784,236)	(3,631,453)	7,601,428	(15,350,675)	(7,404,402)	(4,057,755)	(3,123,579)	(4,114,029)
Active participants	163	165	163	163	164	160	161	160	163	159
Inactive participants	186	185	186	184	169	170	164	160	157	147
Average Active Salary	90,151	86,378	83,500	81,771	76,173	75,194	71,828	68,585	65,722	64,050
Total Salary	14,694,679	14,252,317	13,610,477	13,328,613	12,492,332	12,030,999	11,564,250	10,973,626	10,712,726	10,183,934
Internal Rate of Return - 10 years	4.62%									
Payroll Growth Rate - 10 years	4.16%									
ASSETS										
Cash , NOW, Money Market	2,365,033	3,123,125	2,921,578	3,211,982	4,827,854	4,873,536	3,960,081	3,400,961	9,313,822	3,068,891
Fixed Instruments	43,210,855	39,609,313	41,906,523	39,409,322	34,465,297	35,086,017	32,755,621	30,531,510	22,997,210	22,384,836
Equities	52,375,279	46,449,007	34,300,820	28,348,009	22,957,679	12,660,597	23,425,834	26,137,101	24,104,974	27,715,507
Receivables	1,669,935	1,581,697	1,468,784	1,650,260	3,213,049	2,001,197	2,399,312	1,773,859	1,987,927	2,103,759
Other	66,440	1	-	(2)	-	-	1	-	(1)	-
Total	99,687,542	90,763,143	80,597,705	72,619,571	65,463,879	54,621,347	62,540,849	61,843,431	58,403,932	55,272,993
INCOME										
From municipality	8,644,196	8,463,224	8,653,717	5,366,230	7,566,829	5,124,200	4,327,745	4,371,945	4,417,058	3,728,728
From members	1,565,053	1,759,216	1,654,976	1,149,804	1,369,038	1,125,813	1,230,371	1,185,836	1,038,539	998,851
Other revenue	-	-	-	-	-	3,393,926	-	-	604,895	-
Total Operating Revenue	10,209,249	10,222,440	10,308,693	6,516,034	8,935,867	9,643,939	5,558,116	5,557,781	6,060,492	4,727,579
EXPENSES										
Pensions and benefits	9,891,045	9,437,631	8,960,091	7,196,839	7,645,484	7,228,081	6,821,336	6,391,180	5,793,267	5,276,277
Professional services	41,609	26,398	44,076	63,817	20,072	11,752	26,250	19,863	22,481	29,459
Other expenses	27,328	22,915	11,067	13,824	11,982	14,186	13,182	14,385	12,549	12,279
Total Operating Expenses	9,959,982	9,486,944	9,015,234	7,274,480	7,677,538	7,254,019	6,860,768	6,425,428	5,828,297	5,318,015
Net Operating Income/(Loss)	249,267	735,496	1,293,459	(758,446)	1,258,329	2,389,920	(1,302,652)	(867,647)	232,195	(590,436)
INVESTMENT INCOME										
Investment income/(loss)	8,969,111	9,652,901	6,922,842	1,059,961	9,723,087	(10,190,293)	2,081,939	4,422,175	2,999,328	2,007,307
Investment fees	293,979	215,215	222,604	170,765	149,977	106,691	94,305	115,030	100,584	109,625
Net Investment Income	8,675,132	9,437,686	6,700,238	889,196	9,573,110	(10,296,984)	1,987,634	4,307,145	2,898,744	1,897,682
Change in Net Present Assets	8,924,399	10,173,182	7,993,697	7,146,558	10,831,438	(7,907,064)	684,980	3,439,499	3,130,939	1,307,246

EVERGREEN PARK FIREFIGHTERS PENSION FUND

	10/31/2014	10/31/2013	10/31/2012	10/31/2011	10/31/2010	10/31/2009	10/31/2008	10/31/2007	10/31/2006	10/31/2005
KEY DATA										
Net Present Assets - Market Value	698,126	800,181	920,142	1,037,956	1,161,634	1,265,201	1,335,314	1,374,399	1,359,954	1,323,753
Net Present Assets - Actuarial Value *	783,039	885,432	991,865	1,088,513	1,161,634	1,265,201	1,335,314	1,374,399	1,359,954	1,323,753
Actuarial Accrued Liability - ("AAL")	3,325,089	3,269,405	3,218,826	3,159,661	2,534,360	2,532,179	2,456,360	2,372,531	2,134,685	1,999,495
Surplus/(Unfunded AAL)	(2,542,050)	(2,383,973)	(2,226,961)	(2,071,148)	(1,372,726)	(1,266,978)	(1,121,046)	(998,132)	(774,731)	(675,742)
Percent Funded at Actuarial Value	23.5%	27.1%	30.8%	34.5%	45.8%	50.0%	54.4%	57.9%	63.7%	66.2%
(Increase)/Decrease in Unfunded AAL	(158,077)	(157,012)	(155,813)	(698,422)	(105,748)	(145,932)	(122,914)	(223,401)	(98,989)	(42,328)
Active participants	1	1	1	1	1	2	2	2	3	3
Inactive participants	4	4	4	4	4	3	3	3	2	2
Average Active Salary	138,734	133,398	129,512	125,740	122,379	92,486	88,217	82,000	85,151	80,776
Total Salary	138,734	133,398	129,512	125,740	122,379	184,971	176,433	163,999	255,453	242,327
Internal Rate of Return - 10 years	3.11%									
Payroll Growth Rate - 10 years	-4.98%									
ASSETS										
Cash , NOW, Money Market	594,251	700,212	917,328	1,059,885	1,124,794	1,242,520	1,306,081	1,230,063	1,213,444	1,183,604
Fixed Instruments	103,340	100,412	-	-	-	-	-	100,223	136,926	132,938
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	435	256	2,814	21,679	40,710	22,761	29,233	44,114	9,585	7,212
Other	100	1	-	1	(1)	-	-	(1)	(1)	(1)
Total	698,126	800,881	920,142	1,081,565	1,165,503	1,265,281	1,335,314	1,374,399	1,359,954	1,323,753
INCOME										
From municipality	108,031	87,461	79,258	63,028	62,666	45,527	54,506	49,058	42,885	38,759
From members	12,865	12,429	12,067	11,671	12,703	17,085	16,085	20,329	23,647	22,576
Other revenue	-	1	-	1	(1)	-	(1)	1	-	1
Total Operating Revenue	120,896	99,891	91,325	74,700	75,368	62,612	70,590	69,388	66,532	61,336
EXPENSES										
Pensions and benefits	223,632	219,593	215,672	211,700	199,928	172,490	168,905	123,079	84,974	92,120
Professional services	4,275	3,775	3,650	3,650	3,900	3,500	4,225	4,225	2,000	2,000
Other expenses	935	184	217	233	253	347	275	272	265	262
Total Operating Expenses	228,842	223,552	219,539	215,583	204,081	176,337	173,405	127,576	87,239	94,382
Net Operating Income/(Loss)	(107,946)	(123,661)	(128,214)	(140,883)	(128,713)	(113,725)	(102,815)	(58,188)	(20,707)	(33,046)
INVESTMENT INCOME										
Investment income/(loss)	5,890	3,701	10,440	17,234	25,167	43,665	63,729	72,633	56,918	43,327
Investment fees	-	-	40	30	20	53	-	-	10	38
Net Investment Income	5,890	3,701	10,400	17,204	25,147	43,612	63,729	72,633	56,908	43,289
Change in Net Present Assets	(102,055)	(119,961)	(117,814)	(123,678)	(103,567)	(70,113)	(39,085)	14,445	36,201	10,242

EVERGREEN PARK POLICE PENSION FUND

	10/31/2014	10/31/2013	10/31/2012	10/31/2011	10/31/2010	10/31/2009	10/31/2008	10/31/2007	10/31/2006	10/31/2005
KEY DATA										
Net Present Assets - Market Value	47,483,671	44,846,844	39,424,350	38,011,012	36,889,653	33,828,918	31,247,512	38,638,158	34,933,683	32,655,850
Net Present Assets - Actuarial Value *	45,425,815	42,710,769	40,400,409	38,818,545	36,889,653	33,828,918	31,247,512	38,638,158	34,174,485	31,981,792
Actuarial Accrued Liability - ("AAL")	59,213,596	57,163,563	53,907,326	50,691,257	47,449,289	45,470,388	42,607,242	39,923,860	37,162,170	34,918,569
Surplus/(Unfunded AAL)	(13,787,781)	(14,452,794)	(13,506,917)	(11,872,712)	(10,559,636)	(11,641,470)	(11,359,730)	(1,285,702)	(2,987,685)	(2,936,777)
Percent Funded at Actuarial Value	76.7%	74.7%	74.9%	76.6%	77.7%	74.4%	73.3%	96.8%	92.0%	91.6%
(Increase)/Decrease in Unfunded AAL	665,013	(945,877)	(1,634,205)	(1,313,076)	1,081,834	(281,740)	(10,074,028)	1,701,983	(50,908)	778,392
Active participants	61	61	61	62	61	61	60	56	58	58
Inactive participants	44	40	40	38	33	30	30	29	29	27
Average Active Salary	86,968	87,737	84,334	76,342	77,827	78,287	73,818	71,835	67,049	64,032
Total Salary	5,305,033	5,351,935	5,144,368	4,733,234	4,747,434	4,775,514	4,429,098	4,022,740	3,888,851	3,713,829
Internal Rate of Return - 10 years	6.22%									
Payroll Growth Rate - 10 years	4.05%									
ASSETS										
Cash , NOW, Money Market	4,461,190	738,056	1,666,919	1,396,813	1,508,519	894,675	2,739,270	1,693,897	1,527,461	900,243
Fixed Instruments	13,702,467	15,935,963	15,383,938	15,330,479	14,721,920	15,644,437	16,052,520	16,703,234	16,901,651	16,671,767
Equities	29,317,061	28,174,818	22,370,454	19,548,068	18,580,898	15,968,538	11,166,002	19,197,449	16,471,745	15,083,124
Receivables	2,952	108	4,938	303,444	684,450	54,498	118,503	133,412	32,826	715
Other	1	(1)	1	1,437,595	1,398,640	1,266,770	1,171,217	910,166	-	1
Total	47,483,671	44,848,944	39,426,250	38,016,399	36,894,427	33,828,918	31,247,512	38,638,158	34,933,683	32,655,850
INCOME										
From municipality	929,407	823,677	773,907	818,727	806,613	232,494	345,777	336,672	438,871	443,363
From members	533,073	522,456	517,099	466,539	460,794	447,043	409,622	394,174	378,950	360,146
Other revenue	-	112	2,301	236	5,768	2,256	1	398	51	127
Total Operating Revenue	1,462,480	1,346,245	1,293,307	1,285,502	1,273,175	681,793	755,400	731,244	817,872	803,636
EXPENSES										
Pensions and benefits	2,241,169	2,082,007	1,957,893	1,721,499	1,610,516	1,432,850	1,346,297	1,291,198	1,245,693	1,142,311
Professional services	17,900	8,263	17,939	40,852	8,600	6,900	10,100	10,281	2,225	2,479
Other expenses	9,575	9,285	8,929	8,223	8,245	7,000	8,227	7,737	7,436	6,840
Total Operating Expenses	2,268,644	2,099,555	1,984,761	1,770,574	1,627,361	1,446,750	1,364,624	1,309,216	1,255,354	1,151,630
Net Operating Income/(Loss)	(806,164)	(753,310)	(691,454)	(485,072)	(354,186)	(764,957)	(609,224)	(577,972)	(437,482)	(347,994)
INVESTMENT INCOME										
Investment income/(loss)	3,590,674	6,326,164	2,239,093	1,731,566	3,528,040	3,448,060	(6,655,609)	4,414,189	2,840,431	2,916,823
Investment fees	147,683	150,359	134,302	125,135	113,119	101,697	125,812	131,743	125,115	113,634
Net Investment Income	3,442,991	6,175,805	2,104,791	1,606,431	3,414,921	3,346,363	(6,781,421)	4,282,446	2,715,316	2,803,189
Change in Net Present Assets	2,636,827	5,422,494	1,413,338	1,121,359	3,060,735	2,581,406	(7,390,646)	3,704,475	2,277,833	2,455,195

FAIRFIELD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,692,661	1,558,874	1,443,243	1,410,381	1,359,252	1,273,883	1,399,910	1,417,484	1,369,012	1,350,621
Net Present Assets - Actuarial Value *	1,674,568	1,554,431	1,463,452	1,418,133	1,353,039	1,268,342	1,403,649	1,423,714	1,381,195	1,377,608
Actuarial Accrued Liability - ("AAL")	3,386,371	3,184,888	3,079,648	2,174,511	2,341,277	2,421,868	2,298,629	2,122,223	2,036,497	1,929,950
Surplus/(Unfunded AAL)	(1,711,803)	(1,630,457)	(1,616,196)	(756,378)	(988,238)	(1,153,526)	(894,980)	(698,509)	(655,302)	(552,342)
Percent Funded at Actuarial Value	49.5%	48.8%	47.5%	65.2%	57.8%	52.4%	61.1%	67.1%	67.8%	71.4%
(Increase)/Decrease in Unfunded AAL	(81,346)	(14,261)	(859,818)	231,860	165,288	(258,546)	(196,471)	(43,207)	(102,960)	(192,542)
Active participants	5	4	4	4	4	4	4	4	4	4
Inactive participants	2	2	2	2	4	4	4	4	4	4
Average Active Salary	51,814	54,492	53,059	51,736	49,634	47,620	45,685	43,734	41,956	40,241
Total Salary	259,068	217,968	212,236	206,944	198,537	190,481	182,741	174,935	167,824	160,964
Internal Rate of Return - 10 years	4.85%									
Payroll Growth Rate - 10 years	5.31%									
ASSETS										
Cash , NOW, Money Market	335,636	475,197	472,087	652,085	620,280	653,459	548,806	450,552	442,281	308,817
Fixed Instruments	487,845	314,665	405,861	185,057	349,482	330,405	448,412	536,297	538,430	715,180
Equities	782,627	700,912	529,195	538,716	361,490	264,019	402,930	430,635	388,301	326,625
Receivables	86,553	68,100	36,100	34,524	28,000	26,000	-	-	-	-
Other	-	-	-	(1)	-	-	-	-	-	(1)
Total	1,692,661	1,558,874	1,443,243	1,410,381	1,359,252	1,273,883	1,400,148	1,417,484	1,369,012	1,350,621
INCOME										
From municipality	91,213	70,834	38,532	35,078	29,870	27,770	26,377	19,206	17,826	17,369
From members	21,275	19,970	19,566	18,781	18,028	17,285	16,539	15,866	15,195	14,359
Other revenue	1	13	5	3	2	17	-	-	-	-
Total Operating Revenue	112,489	90,817	58,103	53,862	47,900	45,072	42,916	35,072	33,021	31,728
EXPENSES										
Pensions and benefits	74,467	72,298	70,192	77,983	98,267	101,772	99,498	97,290	95,147	91,361
Professional services	825	992	780	760	725	-	-	-	-	225
Other expenses	289	326	272	255	286	863	332	271	266	286
Total Operating Expenses	75,581	73,616	71,244	78,998	99,278	102,635	99,830	97,561	95,413	91,872
Net Operating Income/(Loss)	36,908	17,201	(13,141)	(25,136)	(51,378)	(57,563)	(56,914)	(62,489)	(62,392)	(60,144)
INVESTMENT INCOME										
Investment income/(loss)	96,879	98,431	46,003	76,265	136,747	(92,196)	39,339	110,961	80,783	77,283
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	96,879	98,431	46,003	76,265	136,747	(92,196)	39,339	110,961	80,783	77,283
Change in Net Present Assets	133,787	115,631	32,862	51,129	85,369	(126,027)	(17,574)	48,472	18,391	17,139

FAIRFIELD POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,155,534	2,002,977	1,878,529	1,809,154	1,879,913	1,853,507	1,807,097	1,794,674	1,764,342	1,776,685
Net Present Assets - Actuarial Value *	2,168,295	1,940,022	1,802,063	1,871,159	1,883,856	1,857,125	1,806,930	1,804,062	1,784,502	1,799,416
Actuarial Accrued Liability - ("AAL")	7,265,913	6,818,315	6,827,253	5,399,644	5,139,694	5,056,762	4,718,627	4,446,744	4,373,406	4,168,785
Surplus/(Unfunded AAL)	(5,097,618)	(4,878,293)	(5,025,190)	(3,528,485)	(3,255,838)	(3,199,637)	(2,911,697)	(2,642,682)	(2,588,904)	(2,369,369)
Percent Funded at Actuarial Value	29.8%	28.5%	26.4%	34.7%	36.7%	36.7%	38.3%	40.6%	40.8%	43.2%
(Increase)/Decrease in Unfunded AAL	(219,325)	146,897	(1,496,705)	(272,647)	(56,201)	(287,940)	(269,015)	(53,778)	(219,535)	(30,782)
Active participants	12	12	12	12	13	13	13	13	13	13
Inactive participants	8	9	10	10	10	10	10	10	11	11
Average Active Salary	47,832	46,977	44,348	43,271	41,058	39,448	37,896	36,052	34,745	33,309
Total Salary	573,978	563,723	532,171	519,253	533,755	512,827	492,646	468,675	451,689	433,017
Internal Rate of Return - 10 years	4.79%									
Payroll Growth Rate - 10 years	2.92%									
ASSETS										
Cash , NOW, Money Market	338,395	293,257	464,498	417,505	611,670	923,625	795,306	898,828	765,577	735,576
Fixed Instruments	870,536	850,108	799,090	1,111,442	1,013,755	724,225	995,005	874,757	981,419	1,028,422
Equities	694,847	661,612	509,942	177,196	157,276	110,446	16,785	21,090	17,345	12,687
Receivables	251,756	198,000	105,000	103,011	97,211	95,211	-	-	-	-
Other	-	-	(1)	-	1	-	1	(1)	1	-
Total	2,155,534	2,002,977	1,878,529	1,809,154	1,879,913	1,853,507	1,807,097	1,794,674	1,764,342	1,776,685
INCOME										
From municipality	265,303	205,998	112,652	110,038	103,898	101,882	99,873	87,731	91,829	90,038
From members	57,130	55,864	53,203	53,925	52,893	50,819	48,820	46,443	44,760	41,887
Other revenue	3	34	16	8,280	956	63	-	1	-	-
Total Operating Revenue	322,436	261,896	165,871	172,243	157,747	152,764	148,693	134,175	136,589	131,925
EXPENSES										
Pensions and benefits	203,989	238,920	279,675	267,119	238,037	219,695	214,060	209,339	221,878	230,418
Professional services	825	992	780	760	725	700	665	736	-	300
Other expenses	380	391	685	3,406	377	952	411	355	403	354
Total Operating Expenses	205,194	240,303	281,140	271,285	239,139	221,347	215,136	210,430	222,281	231,072
Net Operating Income/(Loss)	117,242	21,593	(115,269)	(99,042)	(81,392)	(68,583)	(66,443)	(76,255)	(85,692)	(99,147)
INVESTMENT INCOME										
Investment income/(loss)	35,315	102,855	184,644	28,283	107,797	15,636	78,960	106,588	73,349	125,869
Investment fees	-	-	-	-	-	150	95	-	-	-
Net Investment Income	35,315	102,855	184,644	28,283	107,797	15,486	78,865	106,588	73,349	125,869
Change in Net Present Assets	152,557	124,448	69,375	(70,759)	26,406	46,410	12,423	30,332	(12,343)	26,722

FAIRVIEW HEIGHTS POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	22,758,781	20,406,850	18,431,710	17,713,850	16,083,871	14,367,625	16,320,195	15,647,596	14,125,012	13,247,978
Net Present Assets - Actuarial Value *	22,331,394	20,850,817	19,258,592	-	16,052,886	14,260,036	16,360,384	15,663,129	14,292,907	13,325,388
Actuarial Accrued Liability - ("AAL")	33,994,392	31,227,021	29,894,230	26,854,412	26,854,412	25,439,619	23,282,790	21,636,935	20,106,785	18,570,095
Surplus/(Unfunded AAL)	(11,662,998)	(10,376,204)	(10,635,638)	(26,854,412)	(10,801,526)	(11,179,583)	(6,922,406)	(5,973,806)	(5,813,878)	(5,244,707)
Percent Funded at Actuarial Value	65.7%	66.8%	64.4%	0.0%	59.8%	56.1%	70.3%	72.4%	71.1%	71.8%
(Increase)/Decrease in Unfunded AAL	(1,286,794)	259,434	16,218,774	(16,052,886)	378,057	(4,257,177)	(948,600)	(159,928)	(569,171)	(253,259)
Active participants	44	42	43	40	40	39	41	40	39	36
Inactive participants	30	31	29	18	18	18	15	15	14	12
Average Active Salary	74,458	73,196	67,094	68,855	68,855	66,837	62,883	57,748	54,331	54,261
Total Salary	3,276,139	3,074,240	2,885,055	2,754,211	2,754,211	2,606,658	2,578,209	2,309,912	2,118,925	1,953,390
Internal Rate of Return - 10 years	5.16%									
Payroll Growth Rate - 10 years	4.75%									
ASSETS										
Cash , NOW, Money Market	1,116,557	1,033,579	1,345,747	650,011	884,208	1,548,001	2,208,642	533,604	546,815	552,409
Fixed Instruments	8,593,329	8,575,640	9,354,850	8,672,751	8,214,918	8,107,193	6,939,840	9,735,577	8,708,540	8,383,864
Equities	13,041,296	10,742,718	7,702,011	8,356,445	6,928,338	4,652,946	7,098,563	5,258,739	4,779,320	4,169,759
Receivables	49,894	54,913	29,102	34,642	56,407	59,486	73,150	119,677	90,338	141,945
Other	-	-	-	1	-	(1)	-	(1)	(1)	1
Total	22,801,076	20,406,850	18,431,710	17,713,850	16,083,871	14,367,625	16,320,195	15,647,596	14,125,012	13,247,978
INCOME										
From municipality	1,300,000	1,332,200	1,311,035	741,047	766,419	745,154	680,511	679,720	611,583	597,883
From members	316,803	602,357	277,994	258,180	270,771	261,349	266,640	237,702	238,463	197,152
Other revenue	50	1	2,211	2,538	5,363	29,607	4,154	3,313	1	1
Total Operating Revenue	1,616,853	1,934,558	1,591,240	1,001,765	1,042,553	1,036,110	951,305	920,735	850,047	795,036
EXPENSES										
Pensions and benefits	1,531,079	1,440,477	1,051,396	1,108,710	1,321,328	907,800	798,862	665,864	586,037	502,568
Professional services	19,537	21,552	17,293	23,630	7,664	7,807	19,481	9,867	7,095	2,577
Other expenses	44,703	10,374	7,990	5,263	6,509	3,607	4,675	5,338	3,196	2,223
Total Operating Expenses	1,595,319	1,472,403	1,076,679	1,137,603	1,335,501	919,214	823,018	681,069	596,328	507,368
Net Operating Income/(Loss)	21,534	462,155	514,561	(135,838)	(292,948)	116,896	128,287	239,666	253,719	287,668
INVESTMENT INCOME										
Investment income/(loss)	2,432,142	1,605,833	287,623	1,847,102	2,084,980	(1,999,334)	664,969	1,418,499	705,912	596,426
Investment fees	101,745	92,847	84,324	81,285	75,787	70,132	120,658	135,581	82,596	123,429
Net Investment Income	2,330,397	1,512,986	203,299	1,765,817	2,009,193	(2,069,466)	544,311	1,282,918	623,316	472,997
Change in Net Present Assets	2,351,931	1,975,140	717,860	1,629,979	1,716,246	(1,952,570)	672,599	1,522,584	877,034	760,665

FAIRVIEW/CASEYVILLE FPD FIREFIGHTERS PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	2,088,779	1,926,805	1,831,233	1,740,195	1,681,001	1,628,016	1,564,306	1,462,621	1,341,796	1,213,330
Net Present Assets - Actuarial Value *	2,248,083	2,103,742	1,972,530	1,835,914	1,681,001	1,628,016	1,564,306	1,462,621	1,341,796	1,213,330
Actuarial Accrued Liability - ("AAL")	3,167,244	3,017,898	2,781,659	2,667,662	1,892,375	1,836,920	1,754,722	1,569,578	1,425,950	1,314,554
Surplus/(Unfunded AAL)	(919,161)	(914,156)	(809,129)	(831,748)	(211,374)	(208,904)	(190,416)	(106,957)	(84,154)	(101,224)
Percent Funded at Actuarial Value	71.0%	69.7%	70.9%	68.8%	88.8%	88.6%	89.1%	93.2%	94.1%	92.3%
(Increase)/Decrease in Unfunded AAL	(5,005)	(105,027)	22,619	(620,374)	(2,470)	(18,488)	(83,459)	(22,803)	17,070	3,274
Active participants	3	3	3	3	3	3	3	2	3	3
Inactive participants	2	2	2	2	2	2	2	2	1	1
Average Active Salary	80,457	77,261	73,493	69,652	65,461	60,297	57,707	64,132	63,801	60,801
Total Salary	241,370	231,783	220,479	208,956	196,384	180,892	173,121	128,264	191,403	182,403
Internal Rate of Return - 10 years	1.91%									
Payroll Growth Rate - 10 years	3.34%									
ASSETS										
Cash , NOW, Money Market	370,350	1,926,805	1,831,233	1,740,195	1,681,001	1,628,016	1,564,306	1,462,621	1,341,796	1,213,330
Fixed Instruments	1,498,394	-	-	-	-	-	-	-	-	-
Equities	200,217	-	-	-	-	-	-	-	-	-
Receivables	20,593	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2,089,554	1,926,805	1,831,233	1,740,195	1,681,001	1,628,016	1,564,306	1,462,621	1,341,796	1,213,330
INCOME										
From municipality	207,261	187,128	176,361	145,130	138,964	131,435	124,907	109,100	104,994	98,517
From members	22,810	21,913	20,846	19,757	18,568	17,101	14,885	16,578	18,098	17,090
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	230,071	209,041	197,207	164,887	157,532	148,536	139,792	125,678	123,092	115,607
EXPENSES										
Pensions and benefits	113,708	111,291	108,511	105,783	103,105	100,477	97,263	73,465	42,666	41,423
Professional services	2,730	4,480	2,730	2,730	2,650	2,570	2,495	2,423	2,327	2,209
Other expenses	2,618	4,305	1,348	336	1,076	713	293	511	-	224
Total Operating Expenses	119,056	120,076	112,589	108,849	106,831	103,760	100,051	76,399	44,993	43,856
Net Operating Income/(Loss)	111,015	88,965	84,618	56,038	50,701	44,776	39,741	49,279	78,099	71,751
INVESTMENT INCOME										
Investment income/(loss)	54,670	6,607	6,424	3,230	2,283	18,934	61,944	71,546	50,367	22,283
Investment fees	3,711	-	4	74	-	-	-	-	-	-
Net Investment Income	50,959	6,607	6,420	3,156	2,283	18,934	61,944	71,546	50,367	22,283
Change in Net Present Assets	161,974	95,572	91,038	59,194	52,985	63,710	101,685	120,825	128,466	94,035

FLORA POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,888,735	4,802,771	4,342,552	4,111,770	3,992,818	3,613,032	3,806,035	3,649,182	3,289,127	2,976,962
Net Present Assets - Actuarial Value *	4,842,884	4,604,906	4,313,645	-	3,992,818	3,613,032	3,806,035	3,649,182	3,289,127	2,976,962
Actuarial Accrued Liability - ("AAL")	8,878,969	8,578,071	8,285,784	6,550,570	6,550,570	6,486,398	6,394,565	5,771,898	5,382,570	4,926,121
Surplus/(Unfunded AAL)	(4,036,085)	(3,973,165)	(3,972,139)	(6,550,570)	(2,557,752)	(2,873,366)	(2,588,530)	(2,122,716)	(2,093,443)	(1,949,159)
Percent Funded at Actuarial Value	54.5%	53.7%	52.1%	0.0%	61.0%	55.7%	59.5%	63.2%	61.1%	60.4%
(Increase)/Decrease in Unfunded AAL	(62,920)	(1,026)	2,578,431	(3,992,818)	315,614	(284,836)	(465,814)	(29,273)	(144,284)	38,903
Active participants	11	11	11	10	10	11	11	11	11	11
Inactive participants	11	11	11	10	10	10	10	9	9	9
Average Active Salary	57,430	59,109	56,851	52,938	52,938	52,652	55,230	54,972	50,601	47,553
Total Salary	631,735	650,197	625,366	529,376	529,376	579,173	607,525	604,694	556,614	523,084
Internal Rate of Return - 10 years	4.23%									
Payroll Growth Rate - 10 years	2.47%									
ASSETS										
Cash , NOW, Money Market	116,207	265,395	101,697	75,837	103,974	233,439	204,066	416,902	163,376	79,620
Fixed Instruments	1,760,927	3,907,024	3,348,810	3,003,412	2,279,809	2,415,922	2,635,281	1,683,239	1,484,639	1,659,676
Equities	2,843,340	460,352	892,046	1,032,521	1,609,034	897,520	966,688	1,548,526	1,641,112	1,237,667
Receivables	168,311	170,000	-	-	-	-	-	-	-	-
Other	-	-	(1)	-	1	66,151	-	515	-	(1)
Total	4,888,785	4,802,771	4,342,552	4,111,770	3,992,818	3,613,032	3,806,035	3,649,182	3,289,127	2,976,962
INCOME										
From municipality	240,850	242,757	207,219	206,258	304,827	181,251	218,495	233,858	212,960	160,459
From members	67,044	64,407	61,769	59,643	58,874	57,396	55,567	56,457	48,519	47,969
Other revenue	-	304,272	154,384	131,748	-	7	-	-	-	-
Total Operating Revenue	307,894	611,436	423,372	397,649	363,701	238,654	274,062	290,315	261,479	208,428
EXPENSES										
Pensions and benefits	381,948	327,130	319,530	312,206	316,094	281,627	267,019	221,646	202,365	191,852
Professional services	-	-	-	-	-	-	-	-	-	-
Other expenses	5,029	4,687	2,355	3,662	5,990	1,130	1,773	-	563	531
Total Operating Expenses	386,977	331,817	321,885	315,868	322,084	282,757	268,792	221,646	202,928	192,383
Net Operating Income/(Loss)	(79,083)	279,619	101,487	81,781	41,617	(44,103)	5,270	68,669	58,551	16,045
INVESTMENT INCOME										
Investment income/(loss)	165,047	180,600	129,296	37,172	338,169	(148,900)	151,641	291,411	253,642	145,662
Investment fees	-	-	-	-	-	-	58	25	26	82
Net Investment Income	165,047	180,600	129,296	37,172	338,169	(148,900)	151,583	291,386	253,616	145,580
Change in Net Present Assets	85,964	460,219	230,782	118,952	379,786	(193,003)	156,853	360,055	312,165	161,627

FLOSSMOOR FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,070,269	2,006,553	2,005,960	2,064,291	1,997,070	1,914,733	1,926,428	1,818,327	1,653,192	1,571,589
Net Present Assets - Actuarial Value *	2,144,602	2,089,862	2,092,811	2,064,302	1,963,026	1,891,421	1,895,927	1,810,426	1,663,940	1,570,692
Actuarial Accrued Liability - ("AAL")	5,430,298	5,416,590	5,240,374	3,717,227	2,984,411	2,482,785	2,366,875	2,151,559	2,006,844	1,909,507
Surplus/(Unfunded AAL)	(3,285,696)	(3,326,728)	(3,147,563)	(1,652,925)	(1,021,385)	(591,364)	(470,948)	(341,133)	(342,904)	(338,815)
Percent Funded at Actuarial Value	39.5%	38.6%	39.9%	55.5%	65.8%	76.2%	80.1%	84.1%	82.9%	82.3%
(Increase)/Decrease in Unfunded AAL	41,032	(179,165)	(1,494,638)	(631,540)	(430,021)	(120,416)	(129,815)	1,771	(4,089)	(60,813)
Active participants	3	3	3	2	3	3	3	3	3	3
Inactive participants	3	3	3	3	2	1	1	1	1	1
Average Active Salary	108,297	102,108	95,107	96,983	94,473	94,704	90,786	87,214	81,593	77,437
Total Salary	324,890	306,324	285,322	193,965	283,419	284,113	272,357	261,641	244,780	232,310
Internal Rate of Return - 10 years	3.59%									
Payroll Growth Rate - 10 years	4.15%									
ASSETS										
Cash , NOW, Money Market	107,054	208,787	518,432	866,363	926,839	1,152,064	929,054	826,565	599,053	570,948
Fixed Instruments	948,719	852,731	595,550	871,903	788,890	558,232	695,357	699,538	1,050,745	997,934
Equities	1,011,786	941,887	890,795	324,062	274,102	198,820	297,321	286,911	-	-
Receivables	2,711	3,148	1,183	1,964	7,238	5,617	4,696	6,112	524	456
Other	(1)	-	-	(1)	1	-	-	1	2,870	2,251
Total	2,070,269	2,006,553	2,005,960	2,064,291	1,997,070	1,914,733	1,926,428	1,819,127	1,653,192	1,571,589
INCOME										
From municipality	172,082	106,690	128,606	84,167	78,914	77,923	67,025	56,229	56,074	49,445
From members	31,396	29,843	24,658	92,042	25,263	26,963	26,656	71,540	23,398	21,751
Other revenue	-	-	(1)	-	(1)	-	1	-	1	(1)
Total Operating Revenue	203,478	136,533	153,263	176,209	104,176	104,886	93,682	127,769	79,473	71,195
EXPENSES										
Pensions and benefits	218,125	211,646	204,953	178,399	146,637	68,818	66,813	64,867	62,978	61,144
Professional services	7,100	8,926	8,600	8,672	6,590	5,990	6,740	6,990	4,400	4,300
Other expenses	1,671	1,133	1,595	1,481	635	363	330	315	505	287
Total Operating Expenses	226,896	221,705	215,148	188,552	153,862	75,171	73,883	72,172	67,883	65,731
Net Operating Income/(Loss)	(23,418)	(85,172)	(61,885)	(12,343)	(49,686)	29,715	19,799	55,597	11,590	5,464
INVESTMENT INCOME										
Investment income/(loss)	87,446	86,265	4,053	80,065	132,522	(40,909)	88,829	110,109	70,584	43,235
Investment fees	312	500	500	500	500	500	526	571	571	572
Net Investment Income	87,134	85,765	3,553	79,565	132,022	(41,409)	88,303	109,538	70,013	42,663
Change in Net Present Assets	63,716	593	(58,331)	67,221	82,337	(11,695)	108,101	165,135	81,603	48,127

FLOSSMOOR POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	12,095,795	11,278,557	10,680,248	10,511,114	9,748,335	8,715,949	10,080,893	9,957,309	9,378,880	9,044,796
Net Present Assets - Actuarial Value *	11,984,166	11,410,771	10,986,127	10,333,105	9,676,307	8,715,949	10,080,892	10,078,757	8,944,862	8,365,521
Actuarial Accrued Liability - ("AAL")	18,285,521	18,183,912	17,320,059	16,544,553	15,482,690	14,761,611	13,977,830	13,166,682	12,179,631	11,949,604
Surplus/(Unfunded AAL)	(6,301,355)	(6,773,141)	(6,333,932)	(6,211,448)	(5,806,383)	(6,045,662)	(3,896,938)	(3,087,925)	(3,234,769)	(3,584,083)
Percent Funded at Actuarial Value	65.5%	62.8%	63.4%	62.5%	62.5%	59.0%	72.1%	76.5%	73.4%	70.0%
(Increase)/Decrease in Unfunded AAL	471,786	(439,209)	(122,484)	(405,065)	239,279	(2,148,724)	(809,013)	146,844	349,314	(1,196,970)
Active participants	19	19	18	18	18	18	18	18	18	18
Inactive participants	14	15	15	14	13	13	12	12	11	10
Average Active Salary	86,402	82,090	81,700	78,920	76,000	70,381	69,628	63,929	60,771	60,731
Total Salary	1,641,630	1,559,708	1,470,600	1,420,554	1,367,998	1,266,858	1,253,306	1,150,722	1,093,883	1,093,151
Internal Rate of Return - 10 years	5.06%									
Payroll Growth Rate - 10 years	4.09%									
ASSETS										
Cash , NOW, Money Market	988,809	1,141,922	954,014	2,059,395	2,343,458	3,439,623	5,299,385	4,266,723	4,199,307	4,342,686
Fixed Instruments	3,934,929	3,443,507	3,773,925	3,602,364	2,853,452	3,155,479	1,882,060	2,812,297	2,751,457	3,896,974
Equities	7,132,106	6,663,643	5,920,912	4,808,842	4,531,739	2,091,918	2,873,631	2,843,053	2,384,850	751,679
Receivables	45,142	38,836	36,558	42,348	25,439	29,403	25,817	35,236	30,662	53,457
Other	515	517	-	-	-	-	-	-	12,604	-
Total	12,101,501	11,288,425	10,685,409	10,512,949	9,754,088	8,716,423	10,080,893	9,957,309	9,378,880	9,044,796
INCOME										
From municipality	487,746	394,113	465,261	492,301	396,839	262,837	264,410	229,443	224,704	183,964
From members	153,809	148,133	141,448	132,569	136,264	134,085	139,701	116,199	178,467	108,297
Other revenue	6,287	3,142	-	14,476	75	-	-	-	-	-
Total Operating Revenue	647,842	545,388	606,709	639,346	533,178	396,922	404,111	345,642	403,171	292,261
EXPENSES										
Pensions and benefits	819,215	778,378	759,567	781,780	688,855	639,872	615,932	657,452	472,126	449,921
Professional services	21,084	22,576	21,339	31,097	6,313	6,807	2,536	3,000	2,443	-
Other expenses	6,068	6,127	6,539	7,467	3,495	2,768	6,351	8,029	6,179	8,438
Total Operating Expenses	846,367	807,081	787,445	820,344	698,663	649,447	624,819	668,481	480,748	458,359
Net Operating Income/(Loss)	(198,525)	(261,693)	(180,736)	(180,998)	(165,485)	(252,525)	(220,708)	(322,839)	(77,577)	(166,098)
INVESTMENT INCOME										
Investment income/(loss)	1,051,220	886,152	378,348	964,285	1,221,876	(1,110,443)	345,113	902,055	412,514	244,630
Investment fees	35,457	26,150	28,478	20,508	24,005	1,976	821	787	853	896
Net Investment Income	1,015,763	860,002	349,870	943,777	1,197,871	(1,112,419)	344,292	901,268	411,661	243,734
Change in Net Present Assets	817,238	598,309	169,134	762,779	1,032,386	(1,364,944)	123,584	578,429	334,084	77,636

FOREST PARK FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	15,141,734	13,775,111	13,522,900	14,177,990	13,564,251	12,299,585	14,479,167	14,308,807	13,660,199	12,596,622
Net Present Assets - Actuarial Value *	14,555,263	14,303,556	14,278,981	14,177,990	13,564,251	12,299,585	14,479,167	14,308,807	13,660,199	12,596,622
Actuarial Accrued Liability - ("AAL")	30,495,175	29,327,693	28,421,880	26,671,178	26,071,604	24,560,342	23,416,510	20,892,603	20,587,393	18,902,426
Surplus/(Unfunded AAL)	(15,939,912)	(15,024,137)	(14,142,899)	(12,493,188)	(12,507,353)	(12,260,757)	(8,937,343)	(6,583,796)	(6,927,194)	(6,305,804)
Percent Funded at Actuarial Value	47.7%	48.8%	50.2%	53.2%	52.0%	50.1%	61.8%	68.5%	66.4%	66.6%
(Increase)/Decrease in Unfunded AAL	(915,775)	(881,238)	(1,649,711)	14,165	(246,596)	(3,323,414)	(2,353,547)	343,398	(621,390)	(1,801,268)
Active participants	23	23	23	23	22	23	23	23	22	24
Inactive participants	29	30	32	30	32	30	27	27	27	25
Average Active Salary	91,210	88,622	84,885	80,290	79,332	76,895	73,101	67,103	68,784	61,560
Total Salary	2,097,819	2,038,299	1,952,345	1,846,667	1,745,299	1,768,587	1,681,323	1,543,359	1,513,245	1,477,442
Internal Rate of Return - 10 years	6.10%									
Payroll Growth Rate - 10 years	4.65%									
ASSETS										
Cash , NOW, Money Market	1,109,424	2,072,398	4,056,278	5,551,071	5,992,894	6,459,865	6,580,058	5,924,252	5,874,566	6,213,210
Fixed Instruments	3,936,728	3,469,182	-	-	-	-	-	-	-	-
Equities	10,087,128	8,216,906	9,452,676	8,602,973	7,528,173	5,777,326	7,855,129	8,546,454	7,739,837	6,439,098
Receivables	19,155	22,092	8,745	20,830	44,790	59,362	58,665	67,243	66,976	77,401
Other	492	517	6,956	5,336	1,921	3,637	5,304	4,551	4,096	3,769
Total	15,152,927	13,781,095	13,524,655	14,180,210	13,567,778	12,300,190	14,499,156	14,542,500	13,685,475	12,733,478
INCOME										
From municipality	547,776	531,070	543,770	553,418	488,470	530,165	460,437	437,768	466,658	443,034
From members	195,938	190,695	184,595	174,604	168,928	167,605	164,391	145,924	137,783	131,480
Other revenue	(2,937)	13,347	1	(23,960)	(13,912)	974	(8,578)	268	(6,299)	2,270
Total Operating Revenue	740,777	735,112	728,366	704,062	643,486	698,744	616,250	583,960	598,142	576,784
EXPENSES										
Pensions and benefits	1,452,428	1,407,477	1,373,593	1,374,776	1,307,424	1,143,325	1,091,417	1,037,860	987,636	840,824
Professional services	14,788	18,339	17,818	19,918	14,920	21,668	15,545	13,876	22,245	16,810
Other expenses	5,130	5,041	5,931	5,231	5,380	4,536	4,522	3,376	3,118	2,528
Total Operating Expenses	1,472,346	1,430,857	1,397,342	1,399,925	1,327,724	1,169,529	1,111,484	1,055,112	1,012,999	860,162
Net Operating Income/(Loss)	(731,569)	(695,745)	(668,976)	(695,863)	(684,238)	(470,785)	(495,234)	(471,152)	(414,857)	(283,378)
INVESTMENT INCOME										
Investment income/(loss)	2,138,775	986,297	49,715	1,336,688	1,966,861	(1,684,877)	694,362	1,145,110	1,500,650	459,783
Investment fees	40,583	38,341	35,829	27,086	17,957	23,920	28,767	25,349	22,217	8,272
Net Investment Income	2,098,192	947,956	13,886	1,309,602	1,948,904	(1,708,797)	665,595	1,119,761	1,478,433	451,511
Change in Net Present Assets	1,366,623	252,211	(655,090)	613,739	1,264,666	(2,179,582)	170,360	648,608	1,063,577	168,133

FOREST PARK POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	20,612,505	20,746,233	20,514,415	19,733,088	19,010,870	18,137,483	18,080,808	17,914,643	16,984,836	16,871,628
Net Present Assets - Actuarial Value *	21,850,493	21,376,990	20,669,852	19,483,213	18,749,517	17,804,342	18,284,474	18,011,890	17,409,364	16,695,653
Actuarial Accrued Liability - ("AAL")	38,425,581	35,322,370	33,982,886	33,065,704	31,404,317	29,085,931	27,309,744	25,108,753	23,564,781	22,769,846
Surplus/(Unfunded AAL)	(16,575,088)	(13,945,380)	(13,313,034)	(13,582,491)	(12,654,800)	(11,281,589)	(9,025,270)	(7,096,863)	(6,155,417)	(6,074,193)
Percent Funded at Actuarial Value	56.9%	60.5%	60.8%	58.9%	59.7%	61.2%	67.0%	71.7%	73.9%	73.3%
(Increase)/Decrease in Unfunded AAL	(2,629,708)	(632,346)	269,457	(927,691)	(1,373,211)	(2,256,319)	(1,928,407)	(941,446)	(81,224)	(56,518)
Active participants	36	37	37	37	37	39	34	37	37	37
Inactive participants	36	33	33	33	33	31	31	32	30	30
Average Active Salary	84,563	81,944	80,238	76,348	72,939	68,898	68,902	65,052	59,231	58,116
Total Salary	3,044,271	3,031,936	2,968,822	2,824,862	2,698,737	2,687,010	2,342,675	2,406,942	2,191,554	2,150,281
Internal Rate of Return - 10 years	4.99%									
Payroll Growth Rate - 10 years	3.83%									
ASSETS										
Cash , NOW, Money Market	848,512	598,862	919,763	343,808	761,371	880,897	1,682,358	316,248	312,136	642,548
Fixed Instruments	12,385,740	13,313,772	13,183,527	12,940,467	12,322,059	12,050,164	11,922,176	11,895,244	11,166,160	11,399,507
Equities	7,361,066	6,816,682	6,392,392	6,428,237	5,911,091	5,181,284	4,593,346	5,637,898	5,466,513	4,785,240
Receivables	16,348	17,373	18,746	19,385	18,346	24,029	18,479	65,605	42,333	52,013
Other	2,770	2,330	2,150	2,212	1,895	2,069	499	751	1	-
Total	20,614,436	20,749,019	20,516,578	19,734,109	19,014,762	18,138,443	18,216,858	17,915,746	16,987,143	16,879,308
INCOME										
From municipality	689,371	674,566	692,136	723,946	654,205	496,890	421,385	438,825	477,484	411,657
From members	314,260	326,376	382,553	277,740	286,079	278,140	287,854	313,899	228,425	208,634
Other revenue	(979)	(1,360)	-	4,402	(5,633)	7,448	37,979	(2,898)	(4,020)	106,885
Total Operating Revenue	1,002,652	999,582	1,074,689	1,006,088	934,651	782,478	747,218	749,826	701,889	727,176
EXPENSES										
Pensions and benefits	1,550,962	1,494,467	1,419,416	1,437,507	1,374,212	1,202,494	1,129,522	1,197,813	1,048,589	989,621
Professional services	26,109	19,739	20,458	19,906	33,961	34,460	26,247	17,121	27,756	9,790
Other expenses	15,813	16,079	14,642	15,124	11,700	11,840	6,492	6,742	5,638	8,624
Total Operating Expenses	1,592,884	1,530,285	1,454,516	1,472,537	1,419,873	1,248,794	1,162,261	1,221,676	1,081,983	1,008,035
Net Operating Income/(Loss)	(590,232)	(530,703)	(379,827)	(466,449)	(485,222)	(466,316)	(415,043)	(471,850)	(380,094)	(280,859)
INVESTMENT INCOME										
Investment income/(loss)	456,684	762,681	1,161,364	1,188,962	1,358,800	523,241	581,457	1,401,887	493,520	1,026,379
Investment fees	180	160	210	295	190	250	250	229	218	134
Net Investment Income	456,504	762,521	1,161,154	1,188,667	1,358,610	522,991	581,207	1,401,658	493,302	1,026,245
Change in Net Present Assets	(133,728)	231,818	781,327	722,218	873,387	56,675	166,165	929,807	113,208	745,386

FOREST VIEW FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,105,802	2,073,398	2,128,211	2,252,882	2,306,815	2,215,339	2,519,262	2,411,545	2,323,887	2,320,391
Net Present Assets - Actuarial Value *	2,111,131	2,092,356	2,154,153	-	2,225,178	2,147,252	2,458,184	2,392,694	2,311,715	2,267,679
Actuarial Accrued Liability - ("AAL")	5,885,340	5,661,256	5,651,095	4,432,419	4,432,419	4,741,718	4,317,314	4,068,670	3,721,610	3,497,492
Surplus/(Unfunded AAL)	(3,774,209)	(3,568,900)	(3,496,942)	(4,432,419)	(2,207,241)	(2,594,466)	(1,859,130)	(1,675,976)	(1,409,895)	(1,229,813)
Percent Funded at Actuarial Value	35.9%	37.0%	38.1%	0.0%	50.2%	45.3%	56.9%	58.8%	62.1%	64.8%
(Increase)/Decrease in Unfunded AAL	(205,309)	(71,958)	935,477	(2,225,178)	387,225	(735,336)	(183,154)	(266,081)	(180,082)	(79,966)
Active participants	4	4	4	4	4	5	5	5	5	5
Inactive participants	12	11	11	10	10	9	9	9	9	9
Average Active Salary	63,664	62,093	63,424	54,263	54,263	62,689	55,845	50,623	48,229	47,811
Total Salary	254,655	248,372	253,697	217,053	217,053	313,444	279,226	253,115	241,147	239,054
Internal Rate of Return - 10 years	4.36%									
Payroll Growth Rate - 10 years	3.47%									
ASSETS										
Cash , NOW, Money Market	324,675	186,073	162,817	126,311	586,467	572,652	637,078	717,707	565,339	722,623
Fixed Instruments	1,568,280	1,547,793	1,660,206	1,820,512	1,461,290	1,188,431	1,035,608	972,512	1,028,668	972,291
Equities	199,331	328,052	291,580	290,734	244,789	437,655	679,961	708,571	702,747	588,015
Receivables	12,514	12,511	13,480	15,048	13,891	15,799	165,895	13,187	27,437	37,461
Other	1,407	1,804	1,013	1,017	1,118	1,152	1,055	(2)	1	1
Total	2,106,207	2,076,233	2,129,096	2,253,622	2,307,555	2,215,689	2,519,597	2,411,975	2,324,192	2,320,391
INCOME										
From municipality	236,145	124,099	46,062	26,794	80,644	68,926	221,398	136,204	21,717	71,150
From members	24,012	22,039	23,569	21,534	27,415	27,723	26,075	23,855	22,635	20,845
Other revenue	2	(967)	1	1,158	(6,831)	(96)	2,708	(2,195)	1	(58)
Total Operating Revenue	260,159	145,171	69,632	49,486	101,228	96,553	250,181	157,864	44,353	91,937
EXPENSES										
Pensions and benefits	338,548	304,038	269,523	264,883	233,388	213,626	204,880	199,327	194,632	190,124
Professional services	10,420	10,505	7,045	8,580	9,079	9,035	7,610	5,390	7,485	7,250
Other expenses	3,151	1,700	1,375	2,142	625	817	560	613	566	529
Total Operating Expenses	352,119	316,243	277,943	275,605	243,092	223,478	213,050	205,330	202,683	197,903
Net Operating Income/(Loss)	(91,960)	(171,072)	(208,311)	(226,119)	(141,864)	(126,925)	37,131	(47,466)	(158,330)	(105,966)
INVESTMENT INCOME										
Investment income/(loss)	129,776	122,400	91,225	178,476	239,742	(171,237)	75,465	138,936	166,348	73,832
Investment fees	5,412	6,141	7,585	6,290	6,403	5,761	4,879	3,811	4,522	4,561
Net Investment Income	124,364	116,259	83,640	172,186	233,339	(176,998)	70,586	135,125	161,826	69,271
Change in Net Present Assets	32,404	(54,813)	(124,671)	(53,933)	91,476	(303,923)	107,717	87,658	3,496	(36,695)

FOREST VIEW POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,154,843	2,070,418	2,193,164	2,465,936	2,644,186	2,651,975	2,802,221	2,926,735	2,870,360	2,888,575
Net Present Assets - Actuarial Value *	2,202,086	2,129,896	2,283,078	-	2,623,038	2,635,936	2,805,978	2,792,738	2,754,784	2,757,654
Actuarial Accrued Liability - ("AAL")	9,320,927	8,929,322	8,641,607	5,630,731	5,630,731	5,465,630	4,937,147	4,801,651	4,601,983	4,281,656
Surplus/(Unfunded AAL)	(7,118,841)	(6,799,426)	(6,358,529)	(5,630,731)	(3,007,693)	(2,829,694)	(2,131,169)	(2,008,913)	(1,847,199)	(1,524,002)
Percent Funded at Actuarial Value	23.6%	23.9%	26.4%	0.0%	46.6%	48.2%	56.8%	58.2%	59.9%	64.4%
(Increase)/Decrease in Unfunded AAL	(319,415)	(440,897)	(727,798)	(2,623,038)	(177,999)	(698,525)	(122,256)	(161,714)	(323,197)	(344,591)
Active participants	8	8	8	9	9	9	7	8	8	8
Inactive participants	11	11	11	9	9	10	10	9	9	9
Average Active Salary	70,266	64,847	61,947	56,271	56,271	55,304	49,233	52,555	49,257	45,181
Total Salary	562,127	518,777	495,576	506,436	506,436	497,736	344,628	420,438	394,054	361,451
Internal Rate of Return - 10 years	4.28%									
Payroll Growth Rate - 10 years	3.95%									
ASSETS										
Cash , NOW, Money Market	492,712	690,211	727,967	1,210,871	1,373,509	1,486,654	1,485,119	1,104,096	1,219,007	1,368,430
Fixed Instruments	720,653	579,211	613,950	405,121	569,221	732,517	822,214	746,297	686,521	1,311,593
Equities	934,364	791,161	847,590	859,078	687,308	417,379	475,997	1,059,894	944,924	189,173
Receivables	7,115	9,836	7,349	13,086	14,148	9,192	16,273	14,789	12,478	12,781
Other	(1)	(1)	1	4,764	-	8,833	8,426	1,659	7,430	6,598
Total	2,154,843	2,070,418	2,196,857	2,492,920	2,644,186	2,654,575	2,808,029	2,926,735	2,870,360	2,888,575
INCOME										
From municipality	331,145	124,247	46,086	30,981	88,782	207,814	103,259	38,466	18,584	59,873
From members	53,037	47,718	49,772	44,275	47,152	41,651	35,104	43,238	42,184	36,781
Other revenue	-	-	495	-	-	200	1,399	(1)	-	-
Total Operating Revenue	384,182	171,965	96,353	75,256	135,934	249,665	139,762	81,703	60,768	96,654
EXPENSES										
Pensions and benefits	392,746	408,406	372,614	384,837	319,873	317,656	298,252	247,138	234,401	205,244
Professional services	14,420	9,000	6,700	24,813	36,024	6,800	10,200	4,050	7,859	6,854
Other expenses	2,387	8,691	529	3,736	17,002	586	1,373	1,425	1,991	1,331
Total Operating Expenses	409,553	426,097	379,843	413,386	372,899	325,042	309,825	252,613	244,251	213,429
Net Operating Income/(Loss)	(25,371)	(254,132)	(283,490)	(338,130)	(236,965)	(75,377)	(170,063)	(170,910)	(183,483)	(116,775)
INVESTMENT INCOME										
Investment income/(loss)	117,803	143,834	10,898	163,376	231,590	(72,763)	45,928	227,671	165,268	90,746
Investment fees	8,008	12,447	180	3,496	2,414	2,106	379	387	-	42
Net Investment Income	109,795	131,387	10,718	159,880	229,176	(74,869)	45,549	227,284	165,268	90,704
Change in Net Present Assets	84,425	(122,746)	(272,772)	(178,250)	(7,789)	(150,246)	(124,514)	56,375	(18,215)	(26,071)

FOSTERBURG FPD FIREFIGHTERS PENSION FUND

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	1,195,258	1,041,676	945,352	894,880	793,375	690,568	624,760	579,066	494,763	442,923
Net Present Assets - Actuarial Value *	1,243,230	1,100,452	987,834	914,419	773,732	690,568	624,760	582,113	500,642	443,970
Actuarial Accrued Liability - ("AAL")	2,011,932	1,873,509	1,714,829	1,727,905	1,162,003	1,175,371	1,147,587	939,948	814,506	755,339
Surplus/(Unfunded AAL)	(768,702)	(773,057)	(726,995)	(813,486)	(388,271)	(484,803)	(522,827)	(357,835)	(313,864)	(311,369)
Percent Funded at Actuarial Value	61.8%	58.7%	57.6%	52.9%	66.6%	58.8%	54.4%	61.9%	61.5%	58.8%
(Increase)/Decrease in Unfunded AAL	4,355	(46,062)	86,491	(425,215)	96,532	38,024	(164,992)	(43,971)	(2,495)	(44,303)
Active participants	8	7	6	7	7	8	7	7	7	7
Inactive participants	3	3	3	3	3	2	2	2	2	2
Average Active Salary	31,248	30,506	30,400	29,196	28,123	27,533	27,672	24,390	23,467	23,467
Total Salary	249,983	213,542	182,400	204,369	196,858	220,265	193,701	170,732	164,268	164,268
Internal Rate of Return - 10 years	3.98%									
Payroll Growth Rate - 10 years	4.90%									
ASSETS										
Cash , NOW, Money Market	38,251	99,460	102,010	293,391	321,591	622,343	569,446	327,345	257,274	297,511
Fixed Instruments	1,028,780	831,179	740,824	480,274	387,253	-	-	192,403	184,452	103,834
Equities	121,268	103,229	96,330	112,790	70,646	68,226	55,314	59,319	51,887	46,006
Receivables	6,959	7,807	6,450	8,991	38,886	-	47,378	37,877	48,215	38,120
Other	-	1	-	-	(1)	(1)	-	(1)	-	-
Total	1,195,258	1,041,676	945,614	895,446	818,375	690,568	672,138	616,943	541,828	485,471
INCOME										
From municipality	108,672	79,184	67,306	68,874	64,745	46,479	37,672	51,371	42,319	28,361
From members	21,989	24,553	19,072	20,263	23,737	18,462	21,915	14,340	13,799	12,795
Other revenue	-	-	1	1	-	500	-	(1)	-	(1)
Total Operating Revenue	130,661	103,737	86,379	89,138	88,482	65,441	59,587	65,710	56,118	41,155
EXPENSES										
Pensions and benefits	21,795	21,566	46,853	21,126	20,916	20,712	27,436	18,410	18,368	17,953
Professional services	1,200	1,750	-	1,750	1,540	1,000	950	-	-	-
Other expenses	4,072	3,631	2,933	3,259	738	1,034	10,146	1	-	-
Total Operating Expenses	27,067	26,947	49,786	26,135	23,194	22,746	38,532	18,411	18,368	17,953
Net Operating Income/(Loss)	103,594	76,790	36,593	63,003	65,288	42,695	21,055	47,299	37,750	23,202
INVESTMENT INCOME										
Investment income/(loss)	53,806	23,455	17,555	41,769	41,218	25,775	26,715	38,011	15,138	22,550
Investment fees	3,817	3,921	3,675	3,267	3,699	2,661	2,076	1,007	1,048	1,038
Net Investment Income	49,989	19,534	13,880	38,502	37,519	23,114	24,639	37,004	14,090	21,512
Change in Net Present Assets	153,582	96,324	50,472	101,505	102,807	65,808	45,694	84,303	51,840	44,714

Fox Lake FPD Firefighter's Pension Fund

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010
KEY DATA					
Net Present Assets - Market Value	519,667	316,200	180,639	93,470	15,114
Net Present Assets - Actuarial Value *	546,313	334,564	193,112	102,109	15,114
Actuarial Accrued Liability - ("AAL")	<u>760,640</u>	<u>458,845</u>	<u>338,572</u>	<u>190,630</u>	<u>(8,133)</u>
Surplus/(Unfunded AAL)	(214,327)	(124,281)	(145,460)	(88,521)	23,247
Percent Funded at Actuarial Value	71.8%	72.9%	57.0%	53.6%	-185.8%
(Increase)/Decrease in Unfunded AAL	(90,046)	21,179	(56,939)	(111,768)	
Active participants	5	5	4	3	3
Inactive participants	-	-	-	-	-
Average Active Salary	<u>79,252</u>	<u>72,528</u>	<u>78,660</u>	<u>88,000</u>	<u>85,000</u>
Total Salary	396,261	362,640	314,640	264,000	255,000
Internal Rate of Return - 10 years	NA				
Payroll Growth Rate - 10 years	NA				
ASSETS					
Cash , NOW, Money Market	181,767	58,971	17,580	31,364	15,114
Fixed Instruments	299,750	226,278	91,118	-	-
Equities	36,457	29,657	9,834	-	-
Receivables	1,692	1,293	62,106	62,106	-
Other	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>	<u>-</u>
Total	519,667	316,200	180,639	93,470	15,114
INCOME					
From municipality	165,000	104,000	62,106	62,106	-
From members	35,553	31,087	25,688	23,012	15,114
Other revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>-</u>
Total Operating Revenue	200,553	135,087	87,794	85,117	15,114
EXPENSES					
Pensions and benefits	-	-	-	-	-
Professional services	1,059	1,865	1,113	1,875	-
Other expenses	<u>3,320</u>	<u>2,340</u>	<u>2,285</u>	<u>5,179</u>	<u>-</u>
Total Operating Expenses	4,379	4,205	3,398	7,054	-
Net Operating Income/(Loss)	196,174	130,882	84,396	78,063	15,114
INVESTMENT INCOME					
Investment income/(loss)	8,793	6,180	3,739	292	-
Investment fees	<u>1,500</u>	<u>1,500</u>	<u>966</u>	<u>-</u>	<u>-</u>
Net Investment Income	7,293	4,680	2,773	292	-
Change in Net Present Assets	203,467	135,561	87,169	78,356	

FOX LAKE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	12,738,388	11,398,300	10,241,606	9,692,377	8,432,600	6,912,424	7,639,292	7,123,348	6,527,593	5,827,122
Net Present Assets - Actuarial Value *	12,482,771	11,423,148	10,521,804	9,358,114	8,201,582	6,751,537	7,490,052	7,120,593	6,511,707	5,771,758
Actuarial Accrued Liability - ("AAL")	17,110,812	15,321,682	14,788,281	14,183,752	13,194,268	13,156,630	12,054,523	12,477,195	11,704,340	9,905,091
Surplus/(Unfunded AAL)	(4,628,041)	(3,898,534)	(4,266,477)	(4,825,638)	(4,992,686)	(6,405,093)	(4,564,471)	(5,356,602)	(5,192,633)	(4,133,333)
Percent Funded at Actuarial Value	73.0%	74.6%	71.1%	66.0%	62.2%	51.3%	62.1%	57.1%	55.6%	58.3%
(Increase)/Decrease in Unfunded AAL	(729,507)	367,943	559,161	167,048	1,412,407	(1,840,622)	792,131	(163,969)	(1,059,300)	(160,365)
Active participants	24	26	23	23	22	25	25	26	25	24
Inactive participants	14	12	15	7	7	8	8	9	9	6
Average Active Salary	75,409	70,907	72,185	74,516	73,799	67,780	63,367	59,838	57,502	57,324
Total Salary	1,809,808	1,843,570	1,660,258	1,713,878	1,623,585	1,694,510	1,584,171	1,555,779	1,437,545	1,375,769
Internal Rate of Return - 10 years	6.03%									
Payroll Growth Rate - 10 years	3.36%									
ASSETS										
Cash , NOW, Money Market	961,609	548,388	1,172,496	887,015	626,528	1,004,297	1,122,355	1,611,703	488,009	290,374
Fixed Instruments	3,272,287	3,514,658	4,556,642	4,403,256	4,114,463	3,876,728	4,046,851	4,257,737	4,805,508	4,646,297
Equities	8,526,008	7,377,858	4,471,045	4,369,854	3,666,017	1,993,417	2,444,101	1,232,900	1,088,373	869,571
Receivables	36,865	37,221	41,424	32,252	25,594	37,981	26,504	21,526	146,223	21,400
Other	-	-	(1)	-	(2)	1	-	-	(1)	(1)
Total	12,796,769	11,478,125	10,241,606	9,692,377	8,432,600	6,912,424	7,639,811	7,123,866	6,528,112	5,827,641
INCOME										
From municipality	475,218	459,107	450,123	459,735	437,847	421,896	482,941	380,291	367,967	358,769
From members	192,450	172,789	162,927	165,122	174,960	169,294	161,200	149,675	181,493	135,911
Other revenue	-	(1)	271	805	893	-	-	(1)	-	34
Total Operating Revenue	667,668	631,895	613,321	625,662	613,700	591,190	644,141	529,965	549,460	494,714
EXPENSES										
Pensions and benefits	426,046	405,767	352,059	287,322	304,108	335,809	349,314	387,518	301,637	200,177
Professional services	10,006	14,947	11,998	7,022	3,476	2,622	3,160	1,873	2,354	2,310
Other expenses	5,076	7,049	6,484	3,886	11,080	3,397	2,964	2,166	2,388	1,683
Total Operating Expenses	441,128	427,763	370,541	298,230	318,664	341,828	355,438	391,557	306,379	204,170
Net Operating Income/(Loss)	226,540	204,132	242,780	327,432	295,036	249,362	288,703	138,408	243,081	290,544
INVESTMENT INCOME										
Investment income/(loss)	1,143,980	980,391	328,466	948,897	1,237,479	(966,395)	236,387	472,440	472,276	347,716
Investment fees	30,432	27,829	22,017	16,552	12,339	9,836	9,145	15,094	14,886	7,193
Net Investment Income	1,113,548	952,562	306,449	932,345	1,225,140	(976,231)	227,242	457,346	457,390	340,523
Change in Net Present Assets	1,340,088	1,156,694	549,229	1,259,777	1,520,176	(726,868)	515,944	595,755	700,471	631,067

FOX RIVER GROVE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,280,765	1,461,503	1,473,740	1,411,794	1,290,444	1,168,126	1,006,500	848,555	675,775	552,237
Net Present Assets - Actuarial Value *	1,370,268	1,504,813	1,490,122	1,401,338	1,288,360	1,163,580	1,006,618	850,442	680,976	552,237
Actuarial Accrued Liability - ("AAL")	8,559,637	7,692,736	7,921,282	5,626,625	5,385,857	5,017,418	3,390,998	3,696,379	3,504,603	2,654,761
Surplus/(Unfunded AAL)	(7,189,369)	(6,187,923)	(6,431,160)	(4,225,287)	(4,097,497)	(3,853,838)	(2,384,380)	(2,845,937)	(2,823,627)	(2,102,524)
Percent Funded at Actuarial Value	16.0%	19.6%	18.8%	24.9%	23.9%	23.2%	29.7%	23.0%	19.4%	20.8%
(Increase)/Decrease in Unfunded AAL	(1,001,446)	243,237	(2,205,873)	(127,790)	(243,659)	(1,469,458)	461,557	(22,310)	(721,103)	(191,045)
Active participants	10	10	10	10	12	12	14	12	11	10
Inactive participants	10	13	12	7	5	5	4	2	2	1
Average Active Salary	54,896	53,761	49,700	49,288	49,969	48,399	45,437	45,773	45,832	45,281
Total Salary	548,963	537,614	496,999	492,883	599,627	580,786	636,124	549,275	504,153	452,810
Internal Rate of Return - 10 years	0.54%									
Payroll Growth Rate - 10 years	2.05%									
ASSETS										
Cash , NOW, Money Market	60,772	122,398	185,427	157,310	140,924	606,358	756,852	213,913	256,336	350,082
Fixed Instruments	1,065,010	1,148,455	1,122,548	1,088,563	1,009,655	431,845	155,413	478,425	349,337	200,000
Equities	155,205	173,286	149,878	152,391	129,675	126,159	90,767	150,486	66,251	-
Receivables	7,457	17,363	15,888	13,531	10,191	3,764	3,470	5,731	4,601	2,672
Other	-	1	(1)	(1)	(1)	-	(2)	-	-	1
Total	1,288,444	1,461,503	1,473,740	1,411,794	1,290,444	1,168,126	1,006,500	848,555	676,525	552,755
INCOME										
From municipality	294,220	267,929	253,353	235,895	211,907	213,255	191,844	170,346	152,683	144,273
From members	55,452	52,454	48,816	58,597	52,364	161,941	61,021	51,168	50,124	49,344
Other revenue	-	-	(1)	2	-	-	-	-	-	1
Total Operating Revenue	349,672	320,383	302,168	294,494	264,271	375,196	252,865	221,514	202,807	193,618
EXPENSES										
Pensions and benefits	526,509	366,378	290,624	227,386	211,191	190,415	119,161	88,576	77,425	32,047
Professional services	6,910	10,952	9,630	5,482	5,050	8,923	2,775	2,725	11,891	3,800
Other expenses	7,279	4,248	2,636	1,659	4,356	3,932	3,241	1,401	5,160	2,185
Total Operating Expenses	540,698	381,578	302,890	234,527	220,597	203,270	125,177	92,702	94,476	38,032
Net Operating Income/(Loss)	(191,026)	(61,195)	(722)	59,967	43,674	171,926	127,688	128,812	108,331	155,586
INVESTMENT INCOME										
Investment income/(loss)	16,797	56,702	70,035	68,426	84,880	(6,005)	30,294	43,969	15,207	10,689
Investment fees	6,509	7,744	7,367	7,043	6,236	4,295	37	-	-	-
Net Investment Income	10,288	48,958	62,668	61,383	78,644	(10,300)	30,257	43,969	15,207	10,689
Change in Net Present Assets	(180,738)	(12,237)	61,946	121,350	122,318	161,626	157,945	172,780	123,538	23,438

FRANKFORT FPD FIREFIGHTERS PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	10,676,170	8,868,974	7,309,782	6,332,645	4,782,515	3,617,902	2,996,407	2,186,089	1,535,172	1,093,365
Net Present Assets - Actuarial Value *	10,571,597	8,773,340	7,359,376	6,115,712	4,591,201	3,502,637	2,937,720	2,186,895	1,556,430	1,093,365
Actuarial Accrued Liability - ("AAL")	13,004,772	9,915,579	8,073,981	5,994,088	3,898,954	3,086,170	2,328,997	1,302,291	954,439	681,683
Surplus/(Unfunded AAL)	(2,433,175)	(1,142,239)	(714,605)	121,624	692,247	416,467	608,723	884,604	601,991	411,682
Percent Funded at Actuarial Value	81.3%	88.5%	91.1%	102.0%	117.8%	113.5%	126.1%	167.9%	163.1%	160.4%
(Increase)/Decrease in Unfunded AAL	(1,290,936)	(427,634)	(836,229)	(570,623)	275,780	(192,256)	(275,881)	282,613	190,309	114,224
Active participants	54	56	56	56	42	32	30	31	18	15
Inactive participants	6	4	4	2	-	-	-	-	-	-
Average Active Salary	86,858	82,547	77,404	66,346	62,558	63,050	59,781	45,309	45,934	42,925
Total Salary	4,690,357	4,622,650	4,334,640	3,715,365	2,627,446	2,017,586	1,793,444	1,404,591	826,817	643,875
Internal Rate of Return - 10 years	6.92%									
Payroll Growth Rate - 10 years	27.06%									
ASSETS										
Cash , NOW, Money Market	89,704	191,336	48,088	53,791	-	-	-	-	-	1,093,365
Fixed Instruments	5,220,186	4,972,233	4,770,383	4,028,256	3,072,058	2,543,663	2,583,290	1,903,264	1,315,926	-
Equities	5,345,455	3,653,308	2,450,949	2,210,578	1,673,195	1,033,076	379,849	282,824	219,245	-
Receivables	47,099	53,858	44,111	40,951	60,409	41,164	90,543	75,676	-	68,503
Other	-	-	-	-	(1)	(1)	-	1	1	-
Total	10,702,444	8,870,735	7,313,531	6,333,576	4,805,661	3,617,902	3,053,682	2,261,765	1,535,172	1,161,868
INCOME										
From municipality	697,967	412,804	398,155	481,063	516,405	477,519	449,600	434,119	332,995	234,657
From members	466,270	459,904	413,597	442,348	247,859	190,667	170,554	93,653	78,173	60,260
Other revenue	100	50	-	-	-	-	1	-	(1)	-
Total Operating Revenue	1,164,337	872,758	811,752	923,411	764,264	668,186	620,155	527,772	411,167	294,917
EXPENSES										
Pensions and benefits	28,795	-	7,024	11,152	-	-	1,461	-	-	-
Professional services	42,445	51,892	20,285	11,626	9,540	1,516	-	-	2,650	1,300
Other expenses	5,843	7,244	6,316	4,735	2,780	1,813	307	-	397	75
Total Operating Expenses	77,083	59,136	33,625	27,513	12,320	3,329	1,768	-	3,047	1,375
Net Operating Income/(Loss)	1,087,254	813,622	778,127	895,898	751,944	664,857	618,387	527,772	408,120	293,542
INVESTMENT INCOME										
Investment income/(loss)	759,002	778,086	226,288	676,875	430,022	(30,049)	202,358	130,726	35,956	19,092
Investment fees	39,060	32,516	27,278	22,643	17,353	13,313	10,426	7,581	2,270	122
Net Investment Income	719,942	745,570	199,010	654,232	412,669	(43,362)	191,932	123,145	33,686	18,970
Change in Net Present Assets	1,807,196	1,559,192	977,137	1,550,130	1,164,613	621,495	810,318	650,917	441,807	312,512

FRANKFORT POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	9,462,259	8,680,055	7,483,131	6,710,373	5,912,661	4,892,388	5,248,383	4,841,120	4,251,387	3,816,331
Net Present Assets - Actuarial Value *	9,440,682	8,745,920	7,609,872	6,635,184	5,838,392	4,788,480	5,178,732	4,867,404	4,303,273	3,803,946
Actuarial Accrued Liability - ("AAL")	17,455,051	16,031,649	14,952,500	14,233,396	13,198,651	12,005,125	10,617,034	9,857,430	8,915,686	8,540,180
Surplus/(Unfunded AAL)	(8,014,369)	(7,285,729)	(7,342,628)	(7,598,212)	(7,360,259)	(7,216,645)	(5,438,302)	(4,990,026)	(4,612,413)	(4,736,234)
Percent Funded at Actuarial Value	54.1%	54.6%	50.9%	46.6%	44.2%	39.9%	48.8%	49.4%	48.3%	44.5%
(Increase)/Decrease in Unfunded AAL	(728,640)	56,899	255,584	(237,953)	(143,614)	(1,778,343)	(448,276)	(377,613)	123,821	(591,908)
Active participants	28	27	30	30	29	30	26	28	27	27
Inactive participants	14	13	11	11	11	11	10	10	10	10
Average Active Salary	78,594	77,572	74,250	72,128	70,893	64,746	63,603	59,965	54,821	51,901
Total Salary	2,200,620	2,094,439	2,227,493	2,163,832	2,055,889	1,942,377	1,653,690	1,679,032	1,480,167	1,401,340
Internal Rate of Return - 10 years	5.68%									
Payroll Growth Rate - 10 years	5.24%									
ASSETS										
Cash , NOW, Money Market	2,560,253	3,120,155	2,075,959	1,709,825	1,082,700	1,026,415	1,109,887	334,187	157,323	146,484
Fixed Instruments	2,634,188	1,659,000	1,902,553	1,900,003	2,179,886	1,733,134	2,150,559	2,805,880	2,589,955	2,334,649
Equities	4,241,563	3,869,158	3,459,362	3,100,545	2,650,074	2,137,016	1,968,510	1,674,754	1,480,534	1,314,287
Receivables	30,612	35,453	48,350	-	-	27,224	20,296	27,102	24,281	21,536
Other	(1)	(1)	(1)	-	1	-	-	-	1	1
Total	9,466,615	8,683,765	7,486,223	6,710,373	5,912,661	4,923,789	5,249,252	4,841,923	4,252,094	3,816,957
INCOME										
From municipality	668,565	856,458	669,633	478,529	461,335	443,250	438,363	429,696	419,251	338,224
From members	211,764	251,322	256,693	212,508	214,699	192,200	174,846	165,377	144,316	137,967
Other revenue	9	21	194	27	45	208	634	514	220	93
Total Operating Revenue	880,338	1,107,801	926,520	691,064	676,079	635,658	613,843	595,587	563,787	476,284
EXPENSES										
Pensions and benefits	745,527	454,965	446,899	462,998	439,396	447,488	391,944	354,989	419,754	329,331
Professional services	11,126	11,268	4,125	3,600	6,264	7,937	2,848	2,400	2,400	5,554
Other expenses	10,728	9,402	9,013	7,220	2,943	3,276	1,616	2,666	1,472	1,424
Total Operating Expenses	767,381	475,635	460,037	473,818	448,603	458,701	396,408	360,055	423,626	336,309
Net Operating Income/(Loss)	112,957	632,166	466,483	217,246	227,476	176,957	217,435	235,532	140,161	139,975
INVESTMENT INCOME										
Investment income/(loss)	696,373	588,351	276,123	595,266	803,713	(523,032)	199,901	363,200	303,073	150,004
Investment fees	27,127	23,593	20,001	14,800	10,916	9,920	10,073	8,999	8,179	7,326
Net Investment Income	669,246	564,758	256,122	580,466	792,797	(532,952)	189,828	354,201	294,894	142,678
Change in Net Present Assets	782,204	1,196,924	772,758	797,712	1,020,273	(355,995)	407,263	589,733	435,056	282,653

FRANKLIN PARK FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	24,810,230	22,973,900	21,579,783	20,728,711	19,173,156	17,458,475	20,186,235	20,063,172	18,285,297	16,576,556
Net Present Assets - Actuarial Value *	24,072,924	22,796,410	21,773,474	20,546,278	19,015,344	17,309,481	19,980,034	20,108,666	18,471,115	16,563,031
Actuarial Accrued Liability - ("AAL")	50,074,002	46,968,144	44,893,958	41,322,293	40,745,277	40,380,137	38,844,203	37,034,410	33,404,424	31,816,945
Surplus/(Unfunded AAL)	(26,001,078)	(24,171,734)	(23,120,484)	(20,776,015)	(21,729,933)	(23,070,656)	(18,864,169)	(16,925,744)	(14,933,309)	(15,253,914)
Percent Funded at Actuarial Value	48.1%	48.5%	48.5%	49.7%	46.7%	42.9%	51.4%	54.3%	55.3%	52.1%
(Increase)/Decrease in Unfunded AAL	(1,829,344)	(1,051,250)	(2,344,469)	953,918	1,340,723	(4,206,487)	(1,938,425)	(1,992,435)	320,605	(571,216)
Active participants	42	40	40	38	40	43	43	46	46	46
Inactive participants	52	50	46	45	45	45	45	43	43	41
Average Active Salary	78,550	79,322	76,506	73,931	74,102	70,118	69,734	67,527	64,473	61,164
Total Salary	3,299,092	3,172,896	3,060,241	2,809,382	2,964,084	3,015,057	2,998,553	3,106,223	2,965,754	2,813,528
Internal Rate of Return - 10 years	6.26%									
Payroll Growth Rate - 10 years	2.23%									
ASSETS										
Cash , NOW, Money Market	3,843,203	3,507,833	1,038,582	1,237,814	1,027,876	929,235	5,518,904	2,183,384	654,603	178,929
Fixed Instruments	13,250,729	12,492,855	13,980,350	14,371,928	13,855,858	12,855,701	9,237,201	12,382,889	12,404,760	11,794,803
Equities	7,571,932	6,880,667	6,434,044	5,114,993	4,180,380	3,544,999	5,308,190	5,373,988	5,087,375	4,161,488
Receivables	147,675	97,732	132,556	114,145	124,545	142,197	136,784	132,941	67,200	449,641
Other	1,868	1,017	1,017	1,305	834	501	251	582	82,331	250
Total	24,815,407	22,980,104	21,586,549	20,840,185	19,189,493	17,472,633	20,201,330	20,073,784	18,296,269	16,585,111
INCOME										
From municipality	1,526,726	1,349,152	1,401,449	1,393,248	1,011,633	949,607	893,672	1,237,614	1,095,287	984,999
From members	306,750	297,733	291,181	281,870	311,298	292,163	301,836	294,399	335,913	247,113
Other revenue	(11,508)	(7,513)	7,663	(11,388)	39,029	23,541	(23,918)	36,536	20,520	3,102
Total Operating Revenue	1,821,968	1,639,372	1,700,293	1,663,730	1,361,960	1,265,311	1,171,590	1,568,549	1,451,720	1,235,214
EXPENSES										
Pensions and benefits	2,273,150	2,097,638	1,988,642	2,003,917	1,801,248	1,730,265	1,652,709	1,508,580	1,472,714	1,459,769
Professional services	34,912	30,761	47,718	33,584	49,443	29,016	21,102	27,417	20,380	32,559
Other expenses	17,263	5,161	5,493	4,689	6,587	17,796	4,484	4,929	4,130	4,130
Total Operating Expenses	2,325,325	2,133,560	2,041,853	2,042,190	1,857,278	1,777,077	1,678,295	1,540,926	1,497,224	1,496,458
Net Operating Income/(Loss)	(503,357)	(494,188)	(341,560)	(378,460)	(495,318)	(511,766)	(506,705)	27,623	(45,504)	(261,244)
INVESTMENT INCOME										
Investment income/(loss)	2,413,281	1,960,475	1,268,935	2,005,436	2,279,144	(2,144,397)	754,764	1,803,270	1,833,506	916,989
Investment fees	73,594	72,171	76,303	71,421	69,145	71,597	124,996	53,018	79,261	68,044
Net Investment Income	2,339,687	1,888,304	1,192,632	1,934,015	2,209,999	(2,215,994)	629,768	1,750,252	1,754,245	848,945
Change in Net Present Assets	1,836,330	1,394,117	851,072	1,555,555	1,714,681	(2,727,760)	123,063	1,777,875	1,708,741	587,701

FRANKLIN PARK POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	22,102,568	20,703,664	19,541,309	20,266,531	19,004,820	16,582,537	19,373,665	19,324,109	17,854,541	16,622,320
Net Present Assets - Actuarial Value *	22,427,213	21,559,833	20,828,089	20,234,529	18,981,750	16,562,786	19,370,974	19,330,483	17,859,374	16,632,353
Actuarial Accrued Liability - ("AAL")	52,026,166	49,297,038	47,507,012	45,563,587	42,296,152	39,231,219	37,894,385	36,849,658	34,890,016	31,723,177
Surplus/(Unfunded AAL)	(29,598,953)	(27,737,205)	(26,678,923)	(25,329,058)	(23,314,402)	(22,668,433)	(18,523,411)	(17,519,175)	(17,030,642)	(15,090,824)
Percent Funded at Actuarial Value	43.1%	43.7%	43.8%	44.4%	44.9%	42.2%	51.1%	52.5%	51.2%	52.4%
(Increase)/Decrease in Unfunded AAL	(1,861,748)	(1,058,282)	(1,349,865)	(2,014,656)	(645,969)	(4,145,022)	(1,004,236)	(488,533)	(1,939,818)	(762,853)
Active participants	47	46	43	41	43	49	47	48	48	49
Inactive participants	45	45	45	45	44	38	38	37	37	37
Average Active Salary	83,256	79,603	80,804	78,613	72,539	69,535	69,807	69,799	67,055	59,078
Total Salary	3,913,048	3,661,732	3,474,577	3,223,128	3,119,156	3,407,207	3,280,940	3,350,352	3,218,659	2,894,838
Internal Rate of Return - 10 years	4.69%									
Payroll Growth Rate - 10 years	3.59%									
ASSETS										
Cash , NOW, Money Market	2,217,244	3,764,952	7,913,364	9,330,299	10,435,783	10,713,517	9,723,188	9,346,546	8,980,585	8,704,103
Fixed Instruments	18,055,198	15,685,131	10,702,182	9,977,013	7,322,355	4,820,009	8,043,432	8,413,778	7,560,543	6,829,771
Equities	1,668,611	1,164,679	861,195	882,797	1,176,004	869,717	1,414,455	1,339,536	1,175,942	672,228
Receivables	157,250	96,049	68,131	83,152	74,657	179,780	200,662	232,491	138,482	421,205
Other	4,990	5,513	1,772	1,449	500	499	437	-	-	(1)
Total	22,103,293	20,716,324	19,546,644	20,274,710	19,009,299	16,583,522	19,382,174	19,332,351	17,855,552	16,627,306
INCOME										
From municipality	1,561,470	1,456,144	1,342,545	1,363,487	964,382	1,069,467	879,795	951,576	937,358	981,610
From members	387,570	526,296	330,480	340,609	343,786	329,182	329,761	360,270	269,964	279,945
Other revenue	14,780	20,556	-	54,594	(75,900)	(57,230)	31,599	15,538	17,160	-
Total Operating Revenue	1,963,820	2,002,996	1,673,025	1,758,690	1,232,268	1,341,419	1,241,155	1,327,384	1,224,482	1,261,555
EXPENSES										
Pensions and benefits	2,234,328	2,265,708	2,141,937	2,049,089	1,716,486	1,541,511	1,547,639	1,430,613	1,300,492	1,248,405
Professional services	32,383	26,452	19,116	34,984	16,951	14,098	18,380	17,850	7,215	9,335
Other expenses	22,694	21,096	19,150	18,453	14,753	8,995	14,203	4,476	6,333	7,290
Total Operating Expenses	2,289,405	2,313,256	2,180,203	2,102,526	1,748,190	1,564,604	1,580,222	1,452,939	1,314,040	1,265,030
Net Operating Income/(Loss)	(325,585)	(310,260)	(507,178)	(343,836)	(515,922)	(223,185)	(339,067)	(125,555)	(89,558)	(3,475)
INVESTMENT INCOME										
Investment income/(loss)	1,744,152	1,485,283	(214,590)	1,608,003	2,942,445	(2,559,075)	402,615	1,607,064	1,332,731	554,076
Investment fees	19,663	12,668	3,454	2,456	4,240	8,869	13,992	11,942	10,951	6,554
Net Investment Income	1,724,489	1,472,615	(218,044)	1,605,547	2,938,205	(2,567,944)	388,623	1,595,122	1,321,780	547,522
Change in Net Present Assets	1,398,904	1,162,355	(725,222)	1,261,711	2,422,283	(2,791,128)	49,556	1,469,568	1,232,221	544,048

FREEMPORT FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	33,691,954	31,522,640	29,183,308	28,424,068	25,952,307	22,543,584	26,620,402	26,359,056	24,604,887	22,383,289
Net Present Assets - Actuarial Value *	32,359,611	31,108,907	29,732,706	27,853,959	25,430,308	22,139,703	26,223,233	26,230,887	24,528,748	22,217,155
Actuarial Accrued Liability - ("AAL")	43,839,358	40,836,837	39,977,421	35,810,671	35,359,086	34,110,453	32,705,508	30,088,786	28,028,435	26,671,984
Surplus/(Unfunded AAL)	(11,479,747)	(9,727,930)	(10,244,715)	(7,956,712)	(9,928,778)	(11,970,750)	(6,482,275)	(3,857,899)	(3,499,687)	(4,454,829)
Percent Funded at Actuarial Value	73.8%	76.2%	74.4%	77.8%	71.9%	64.9%	80.2%	87.2%	87.5%	83.3%
(Increase)/Decrease in Unfunded AAL	(1,751,817)	516,785	(2,288,003)	1,972,066	2,041,972	(5,488,475)	(2,624,376)	(358,212)	955,142	(359,550)
Active participants	47	46	47	47	50	51	51	46	48	49
Inactive participants	64	60	60	59	57	52	54	55	50	50
Average Active Salary	61,811	62,263	60,144	58,388	55,590	55,810	53,637	52,651	51,945	50,145
Total Salary	2,905,112	2,864,105	2,826,759	2,744,239	2,779,506	2,846,313	2,735,484	2,421,933	2,493,336	2,457,127
Internal Rate of Return - 10 years	6.79%									
Payroll Growth Rate - 10 years	2.20%									
ASSETS										
Cash , NOW, Money Market	564,719	338,615	1,027,336	454,605	884,406	359,849	4,556,130	2,015,350	617,529	1,066,636
Fixed Instruments	12,598,522	13,486,488	13,656,737	4,778,443	11,815,754	9,965,129	11,396,158	12,896,636	13,107,184	12,129,695
Equities	20,428,914	17,580,899	14,380,626	23,155,584	13,161,020	12,105,585	10,572,033	11,314,226	10,768,030	9,080,507
Receivables	99,799	116,639	118,610	35,436	91,128	113,022	96,081	132,843	112,143	106,451
Other	-	(1)	(1)	-	(1)	(1)	-	1	1	-
Total	33,691,954	31,522,640	29,183,308	28,424,068	25,952,307	22,543,584	26,620,402	26,359,056	24,604,887	22,383,289
INCOME										
From municipality	782,624	1,095,584	1,211,245	906,155	716,722	708,590	737,140	694,666	710,237	619,120
From members	270,815	268,984	267,572	262,576	272,173	268,034	247,706	242,137	234,920	223,843
Other revenue	1	136	548	52,784	-	457	1,707	-	-	-
Total Operating Revenue	1,053,440	1,364,704	1,479,365	1,221,515	988,895	977,081	986,553	936,803	945,157	842,963
EXPENSES										
Pensions and benefits	2,207,584	2,005,697	1,936,023	1,840,446	1,665,820	1,499,012	1,456,909	1,328,100	1,234,112	1,190,999
Professional services	33,982	20,165	5,595	7,315	6,680	7,172	7,174	6,251	17,879	6,126
Other expenses	16,040	14,484	14,259	15,215	14,139	12,624	12,414	12,891	12,236	11,373
Total Operating Expenses	2,257,606	2,040,346	1,955,877	1,862,976	1,686,639	1,518,808	1,476,497	1,347,242	1,264,227	1,208,498
Net Operating Income/(Loss)	(1,204,166)	(675,642)	(476,512)	(641,461)	(697,744)	(541,727)	(489,944)	(410,439)	(319,070)	(365,535)
INVESTMENT INCOME										
Investment income/(loss)	3,455,000	3,097,107	1,313,033	3,199,260	4,185,956	(3,448,612)	813,424	2,298,546	2,637,520	1,356,783
Investment fees	81,519	82,133	77,280	86,038	79,489	86,478	62,133	133,938	96,853	84,513
Net Investment Income	3,373,481	3,014,974	1,235,753	3,113,222	4,106,467	(3,535,090)	751,291	2,164,608	2,540,667	1,272,270
Change in Net Present Assets	2,169,314	2,339,332	759,240	2,471,761	3,408,723	(4,076,818)	261,346	1,754,169	2,221,598	906,734

FREERPORT POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	21,634,175	19,642,511	17,780,051	17,482,448	15,843,333	14,443,123	15,506,873	15,424,851	14,327,706	13,394,643
Net Present Assets - Actuarial Value *	20,760,895	19,421,489	18,299,589	17,482,448	15,843,333	14,443,123	15,278,332	15,345,387	14,881,332	13,380,026
Actuarial Accrued Liability - ("AAL")	39,713,787	38,347,585	36,873,561	35,265,973	34,227,967	29,922,429	30,000,084	28,989,967	27,125,602	25,286,329
Surplus/(Unfunded AAL)	(18,952,892)	(18,926,096)	(18,573,972)	(17,783,525)	(18,384,634)	(15,479,306)	(14,721,752)	(13,644,580)	(12,244,270)	(11,906,303)
Percent Funded at Actuarial Value	52.3%	50.6%	49.6%	49.6%	46.3%	48.3%	50.9%	52.9%	54.9%	52.9%
(Increase)/Decrease in Unfunded AAL	(26,796)	(352,124)	(790,447)	601,109	(2,905,328)	(757,554)	(1,077,172)	(1,400,310)	(337,967)	(1,121,430)
Active participants	47	52	51	51	53	59	61	56	56	55
Inactive participants	62	55	55	44	46	39	41	41	39	37
Average Active Salary	57,572	57,796	56,263	56,065	54,661	50,342	49,875	50,346	48,978	48,007
Total Salary	2,705,871	3,005,373	2,869,401	2,859,328	2,897,030	2,970,165	3,042,379	2,819,378	2,742,792	2,640,390
Internal Rate of Return - 10 years	6.04%									
Payroll Growth Rate - 10 years	0.78%									
ASSETS										
Cash , NOW, Money Market	453,849	262,510	913,890	365,348	797,569	891,823	432,412	569,640	2,630,190	2,342,044
Fixed Instruments	7,231,801	8,535,254	8,113,558	-	-	-	8,803,336	8,241,769	6,439,029	6,205,161
Equities	13,894,047	10,777,351	8,687,992	17,116,463	15,045,225	13,548,920	6,198,343	6,539,894	5,186,200	4,758,964
Receivables	54,478	67,395	64,611	638	538	2,380	72,782	71,702	72,287	88,475
Other	-	1	-	(1)	1	-	-	1,846	-	(1)
Total	21,634,175	19,642,511	17,780,051	17,482,448	15,843,333	14,443,123	15,506,873	15,424,851	14,327,706	13,394,643
INCOME										
From municipality	1,496,649	1,339,476	1,175,463	1,137,238	1,032,932	937,954	894,363	824,386	800,743	724,418
From members	278,412	285,350	280,373	285,125	307,151	304,038	313,850	266,476	266,783	256,435
Other revenue	1	-	189	194	1,277	604	972	-	(1)	-
Total Operating Revenue	1,775,062	1,624,826	1,456,025	1,422,557	1,341,360	1,242,596	1,209,185	1,090,862	1,067,525	980,853
EXPENSES										
Pensions and benefits	1,947,257	1,722,565	1,681,267	1,541,915	1,439,456	1,309,985	1,260,254	1,213,154	1,063,415	948,612
Professional services	16,027	11,350	11,725	16,161	26,526	13,052	14,950	8,215	7,021	4,942
Other expenses	12,393	7,742	12,814	10,325	5,854	10,004	4,860	10,093	10,405	8,281
Total Operating Expenses	1,975,677	1,741,657	1,705,806	1,568,401	1,471,836	1,333,041	1,280,064	1,231,462	1,080,841	961,835
Net Operating Income/(Loss)	(200,615)	(116,831)	(249,781)	(145,844)	(130,476)	(90,445)	(70,879)	(140,600)	(13,316)	19,018
INVESTMENT INCOME										
Investment income/(loss)	2,261,236	2,043,566	609,114	1,843,805	1,581,015	(917,321)	217,278	1,268,141	951,737	589,969
Investment fees	68,956	64,275	61,730	58,845	50,329	55,984	64,377	30,396	5,358	33,924
Net Investment Income	2,192,280	1,979,291	547,384	1,784,960	1,530,686	(973,305)	152,901	1,237,745	946,379	556,045
Change in Net Present Assets	1,991,664	1,862,460	297,603	1,639,115	1,400,210	(1,063,750)	82,022	1,097,145	933,063	575,063

GALESBURG FIRE FIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	21,123,844	21,013,866	20,236,373	19,727,363	21,067,156	19,994,073	18,194,608	21,279,436	21,164,251	20,394,629
Net Present Assets - Actuarial Value *	21,684,863	21,482,905	21,243,745	21,203,705	20,359,512	19,666,000	17,642,535	21,305,810	21,648,008	20,743,869
Actuarial Accrued Liability - ("AAL")	46,002,277	45,350,039	44,132,226	42,644,344	39,744,102	37,989,589	36,543,857	34,985,869	32,333,406	31,096,266
Surplus/(Unfunded AAL)	(24,317,414)	(23,867,134)	(22,888,481)	(21,440,639)	(19,384,590)	(18,323,589)	(18,901,322)	(13,680,059)	(10,685,398)	(10,352,397)
Percent Funded at Actuarial Value	47.1%	47.4%	48.1%	49.7%	51.2%	51.8%	48.3%	60.9%	67.0%	66.7%
(Increase)/Decrease in Unfunded AAL	(450,280)	(978,653)	(1,447,842)	(2,056,049)	(1,061,001)	577,733	(5,221,263)	(2,994,661)	(333,001)	(498,287)
Active participants	42	44	46	43	46	44	48	48	48	48
Inactive participants	71	69	67	68	64	63	58	56	56	56
Average Active Salary	62,424	60,303	59,052	56,700	55,967	53,630	52,204	50,553	50,472	48,630
Total Salary	2,621,787	2,653,348	2,716,371	2,438,091	2,574,486	2,359,711	2,505,814	2,426,535	2,422,657	2,334,250
Internal Rate of Return - 10 years	4.23%									
Payroll Growth Rate - 10 years	1.15%									
ASSETS										
Cash , NOW, Money Market	786,589	4,294,849	4,989,035	1,146,301	2,249,280	1,011,889	1,420,235	4,220,041	450,481	322,383
Fixed Instruments	7,403,136	9,409,299	9,507,511	10,196,270	9,558,547	11,228,040	11,139,940	10,795,881	10,502,792	9,852,448
Equities	12,886,037	7,180,489	5,590,010	8,208,995	9,051,487	7,542,825	5,465,326	6,149,274	9,851,394	10,094,648
Receivables	1,758,458	1,738,581	1,605,921	1,519,226	1,238,432	1,313,332	1,128,357	906,183	1,019,699	731,965
Other	-	-	1	1	-	2	-	(1)	-	-
Total	22,834,220	22,623,218	21,692,478	21,070,793	22,097,746	21,096,088	19,153,858	22,071,378	21,824,366	21,001,444
INCOME										
From municipality	1,600,784	1,453,831	1,330,584	1,094,227	1,097,266	946,629	784,516	683,339	820,765	617,401
From members	257,374	263,025	254,149	244,118	238,960	250,069	236,126	233,117	231,549	221,775
Other revenue	(1)	-	-	-	-	1	1	-	-	1
Total Operating Revenue	1,858,157	1,716,856	1,584,733	1,338,345	1,336,226	1,196,699	1,020,643	916,456	1,052,314	839,177
EXPENSES										
Pensions and benefits	2,655,288	2,520,953	2,501,244	2,274,642	2,187,743	1,939,076	1,753,612	1,666,570	1,601,199	1,509,361
Professional services	10,400	10,400	10,700	12,396	8,611	10,942	8,800	5,591	5,200	7,400
Other expenses	15,040	14,780	12,485	13,342	13,703	12,161	10,760	9,726	11,184	11,568
Total Operating Expenses	2,680,728	2,546,133	2,524,429	2,300,380	2,210,057	1,962,179	1,773,172	1,681,887	1,617,583	1,528,329
Net Operating Income/(Loss)	(822,571)	(829,277)	(939,696)	(962,035)	(873,831)	(765,480)	(752,529)	(765,431)	(565,269)	(689,152)
INVESTMENT INCOME										
Investment income/(loss)	947,562	1,701,327	1,558,249	(239,612)	2,087,423	2,708,485	(2,216,788)	945,190	1,388,630	744,938
Investment fees	15,013	94,556	109,543	138,147	140,508	143,540	115,511	64,574	53,739	51,976
Net Investment Income	932,549	1,606,771	1,448,706	(377,759)	1,946,915	2,564,945	(2,332,299)	880,616	1,334,891	692,962
Change in Net Present Assets	109,978	777,493	509,010	(1,339,793)	1,073,083	1,799,465	(3,084,828)	115,185	769,622	3,810

GALESBURG POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	23,538,683	23,095,801	21,448,274	21,104,328	21,005,141	20,182,151	19,868,259	21,871,089	20,797,936	20,320,308
Net Present Assets - Actuarial Value *	23,879,505	22,985,716	22,065,953	21,682,195	23,042,133	19,625,576	18,612,686	21,323,421	20,719,719	20,085,654
Actuarial Accrued Liability - ("AAL")	45,425,870	43,343,964	41,083,696	39,284,758	37,637,207	36,590,519	34,880,019	32,927,447	32,940,377	31,773,462
Surplus/(Unfunded AAL)	(21,546,365)	(20,358,248)	(19,017,743)	(17,602,563)	(14,595,074)	(16,964,943)	(16,267,333)	(11,604,026)	(12,220,658)	(11,687,808)
Percent Funded at Actuarial Value	52.6%	53.0%	53.7%	55.2%	61.2%	53.6%	53.4%	64.8%	62.9%	63.2%
(Increase)/Decrease in Unfunded AAL	(1,188,117)	(1,340,505)	(1,415,180)	(3,007,489)	2,369,869	(697,610)	(4,663,307)	616,632	(532,850)	(2,320,613)
Active participants	49	51	52	51	51	53	53	49	52	53
Inactive participants	55	52	51	49	47	47	48	49	48	46
Average Active Salary	62,332	60,771	57,303	58,607	57,077	53,746	52,059	48,848	50,345	49,851
Total Salary	3,054,287	3,099,329	2,979,778	2,988,956	2,910,933	2,848,522	2,759,119	2,393,566	2,617,937	2,642,094
Internal Rate of Return - 10 years	4.34%									
Payroll Growth Rate - 10 years	1.86%									
ASSETS										
Cash , NOW, Money Market	1,394,502	1,231,857	912,001	1,112,783	1,353,800	2,057,065	2,548,984	2,727,969	1,498,536	1,663,043
Fixed Instruments	8,421,166	8,620,579	11,495,218	12,823,218	13,623,107	13,130,223	13,502,563	12,615,423	13,189,252	13,260,605
Equities	13,876,491	13,394,167	9,119,496	7,237,946	6,121,519	5,074,718	3,935,827	6,639,912	6,204,301	5,477,824
Receivables	32,607	1,465,569	1,453,266	1,010,209	1,055,875	1,067,325	771,628	788,678	628,648	527,330
Other	-	-	-	-	2,442	2,423	1,673	1,673	1,829	2,417
Total	23,724,766	24,712,172	22,979,981	22,184,156	22,156,743	21,331,754	20,760,675	22,773,655	21,522,566	20,931,219
INCOME										
From municipality	1,432,332	1,396,761	937,749	994,455	997,356	730,980	745,814	887,723	482,258	484,423
From members	314,238	318,085	296,916	297,681	297,075	290,426	268,990	278,187	260,303	268,191
Other revenue	-	-	-	-	-	-	-	(1)	-	-
Total Operating Revenue	1,746,570	1,714,846	1,234,665	1,292,136	1,294,431	1,021,406	1,014,804	1,165,909	742,561	752,614
EXPENSES										
Pensions and benefits	2,212,992	2,171,210	2,057,153	1,919,033	1,744,604	1,718,106	1,667,649	1,624,435	1,465,547	1,369,442
Professional services	-	14,629	8,767	100	28,479	8,485	7,607	7,022	6,418	5,300
Other expenses	87,266	-	-	-	-	11,119	10,030	9,291	11,535	15,743
Total Operating Expenses	2,300,258	2,185,839	2,065,920	1,919,133	1,773,083	1,737,710	1,685,286	1,640,748	1,483,500	1,390,485
Net Operating Income/(Loss)	(553,688)	(470,993)	(831,255)	(626,997)	(478,652)	(716,304)	(670,482)	(474,839)	(740,939)	(637,871)
INVESTMENT INCOME										
Investment income/(loss)	996,570	2,133,396	1,198,978	774,552	1,357,239	1,074,896	(1,286,380)	1,598,587	1,262,498	536,222
Investment fees	-	14,876	23,777	48,368	55,597	44,701	45,968	50,594	43,931	41,797
Net Investment Income	996,570	2,118,520	1,175,201	726,184	1,301,642	1,030,195	(1,332,348)	1,547,993	1,218,567	494,425
Change in Net Present Assets	442,882	1,647,527	343,946	99,187	822,990	313,892	(2,002,830)	1,073,153	477,628	(143,447)

GENESEO POLICE PENSION FUND

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	4,993,032	4,487,329	4,194,002	4,126,269	3,757,925	3,600,121	3,994,866	4,070,925	3,746,986	3,505,601
Net Present Assets - Actuarial Value *	4,698,244	4,377,102	4,157,316	3,974,874	3,757,925	3,600,121	3,994,866	4,070,925	3,746,986	3,505,601
Actuarial Accrued Liability - ("AAL")	8,825,450	8,430,843	8,168,005	7,556,041	6,695,974	6,239,314	5,745,091	5,384,084	4,967,857	4,619,460
Surplus/(Unfunded AAL)	(4,127,206)	(4,053,741)	(4,010,689)	(3,581,167)	(2,938,049)	(2,639,193)	(1,750,225)	(1,313,159)	(1,220,871)	(1,113,859)
Percent Funded at Actuarial Value	53.2%	51.9%	50.9%	52.6%	56.1%	57.7%	69.5%	75.6%	75.4%	75.9%
(Increase)/Decrease in Unfunded AAL	(73,465)	(43,052)	(429,522)	(643,118)	(298,856)	(888,968)	(437,066)	(92,288)	(107,012)	(155,817)
Active participants	13	12	13	11	12	14	15	14	14	14
Inactive participants	8	10	10	10	8	8	7	7	6	6
Average Active Salary	55,298	56,267	54,555	51,043	52,413	47,711	45,316	44,093	41,842	40,802
Total Salary	718,879	675,198	709,219	561,472	628,958	667,953	679,738	617,301	585,788	571,222
Internal Rate of Return - 10 years	5.95%									
Payroll Growth Rate - 10 years	4.54%									
ASSETS										
Cash , NOW, Money Market	909,193	598,055	480,979	388,087	286,776	571,472	703,805	971,634	1,329,952	1,044,449
Fixed Instruments	1,777,222	1,824,311	1,913,679	2,030,173	1,924,954	1,583,772	1,522,481	1,370,116	959,493	969,541
Equities	2,310,298	2,079,653	1,873,355	1,760,243	1,526,228	1,422,071	1,764,493	1,719,294	1,455,163	1,488,764
Receivables	-	5,657	27,155	20,838	19,968	22,806	4,088	3,803	2,378	2,846
Other	1	-	-	1	(1)	-	(1)	6,828	-	1
Total	4,996,714	4,507,676	4,295,168	4,199,342	3,757,925	3,600,121	3,994,866	4,071,675	3,746,986	3,505,601
INCOME										
From municipality	210,000	204,461	159,514	141,712	109,941	108,981	90,766	76,993	86,594	67,535
From members	68,697	66,444	64,179	60,550	60,260	61,874	61,957	59,443	73,627	49,227
Other revenue	-	46	61	2,372	(2,838)	97	286	(1)	-	-
Total Operating Revenue	278,697	270,951	223,754	204,634	167,363	170,952	153,009	136,435	160,221	116,762
EXPENSES										
Pensions and benefits	323,683	342,293	305,021	283,378	291,886	251,578	217,242	206,293	178,149	170,267
Professional services	3,213	4,038	7,250	4,002	4,850	4,740	-	-	-	-
Other expenses	2,976	2,341	5,185	3,935	1,998	1,981	4,221	-	-	-
Total Operating Expenses	329,872	348,672	317,456	291,315	298,734	258,299	221,463	206,293	178,149	170,267
Net Operating Income/(Loss)	(51,175)	(77,721)	(93,702)	(86,681)	(131,371)	(87,347)	(68,454)	(69,858)	(17,928)	(53,505)
INVESTMENT INCOME										
Investment income/(loss)	557,033	371,393	161,779	455,396	289,477	(307,106)	(7,605)	397,329	262,935	216,765
Investment fees	155	344	344	372	302	293	-	3,532	3,622	2,783
Net Investment Income	556,878	371,049	161,435	455,024	289,175	(307,399)	(7,605)	393,797	259,313	213,982
Change in Net Present Assets	505,703	293,327	67,733	368,344	157,804	(394,745)	(76,059)	323,939	241,385	160,477

GENEVA FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	12,378,978	11,556,297	10,758,453	10,242,933	9,141,167	7,898,716	8,094,162	7,471,391	6,499,206	5,874,210
Net Present Assets - Actuarial Value *	12,725,067	11,935,022	11,131,837	9,441,568	8,427,331	7,142,324	7,506,635	7,073,565	6,215,111	5,364,077
Actuarial Accrued Liability - ("AAL")	15,804,352	14,029,590	12,372,970	11,791,128	11,568,234	10,686,732	9,675,003	8,256,641	7,425,037	6,807,014
Surplus/(Unfunded AAL)	(3,079,285)	(2,094,568)	(1,241,133)	(2,349,560)	(3,140,903)	(3,544,408)	(2,168,368)	(1,183,076)	(1,209,926)	(1,442,937)
Percent Funded at Actuarial Value	80.5%	85.1%	90.0%	80.1%	72.8%	66.8%	77.6%	85.7%	83.7%	78.8%
(Increase)/Decrease in Unfunded AAL	(984,717)	(853,435)	1,108,427	791,343	403,505	(1,376,040)	(985,292)	26,850	233,011	(398,586)
Active participants	20	21	20	20	21	21	21	21	21	20
Inactive participants	9	8	7	6	5	5	5	5	4	2
Average Active Salary	90,437	87,011	85,157	82,643	80,326	78,493	74,119	70,439	67,129	64,938
Total Salary	1,808,737	1,827,237	1,703,147	1,652,859	1,686,844	1,648,355	1,556,498	1,479,228	1,409,709	1,298,758
Internal Rate of Return - 10 years	5.46%									
Payroll Growth Rate - 10 years	4.08%									
ASSETS										
Cash , NOW, Money Market	498,111	1,179,944	640,608	680,774	517,443	579,252	138,512	70,151	75,104	235,901
Fixed Instruments	5,250,468	6,752,634	6,841,771	6,029,928	5,623,484	5,076,450	4,771,239	4,275,660	3,644,038	3,478,328
Equities	6,606,132	3,611,020	3,262,888	3,519,392	2,988,231	2,232,299	3,184,596	3,126,631	2,780,063	2,160,405
Receivables	19,238	13,521	13,690	13,629	13,315	11,406	-	-	-	-
Other	5,659	1,033	983	-	1	(1)	-	(1)	1	1
Total	12,379,608	11,558,152	10,759,940	10,243,723	9,142,474	7,899,406	8,094,347	7,472,441	6,499,206	5,874,635
INCOME										
From municipality	255,435	270,900	250,350	239,381	246,390	243,035	239,395	223,801	218,830	205,882
From members	178,159	166,825	160,752	167,840	159,354	155,161	147,979	170,271	158,642	115,954
Other revenue	5,717	(168)	61	313	2,120	11,405	1	1	26	1,628
Total Operating Revenue	439,311	437,557	411,163	407,534	407,864	409,601	387,375	394,073	377,498	323,464
EXPENSES										
Pensions and benefits	289,112	249,084	129,746	84,024	80,982	78,961	76,662	74,429	72,317	70,156
Professional services	10,485	9,405	9,175	10,885	11,175	10,215	11,400	9,754	8,504	6,664
Other expenses	4,626	4,671	3,659	3,760	3,539	3,231	2,907	1,175	2,559	2,307
Total Operating Expenses	304,223	263,160	142,580	98,669	95,696	92,407	90,969	85,358	83,380	79,127
Net Operating Income/(Loss)	135,088	174,397	268,583	308,865	312,168	317,194	296,406	308,715	294,118	244,337
INVESTMENT INCOME										
Investment income/(loss)	706,259	627,832	251,629	795,595	932,729	(510,171)	327,233	663,551	330,986	458,862
Investment fees	18,665	4,385	4,691	2,694	2,447	2,469	868	80	108	220
Net Investment Income	687,594	623,447	246,938	792,901	930,282	(512,640)	326,365	663,471	330,878	458,642
Change in Net Present Assets	822,681	797,844	515,520	1,101,766	1,242,451	(195,446)	622,771	972,185	624,996	702,980

GENEVA POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	16,806,023	15,363,698	14,802,525	14,928,236	13,607,007	12,231,582	13,573,367	13,349,570	12,311,481	11,183,421
Net Present Assets - Actuarial Value *	17,161,206	16,045,068	15,595,160	14,576,220	13,431,405	11,964,642	13,416,143	13,325,026	12,327,223	11,178,411
Actuarial Accrued Liability - ("AAL")	31,484,918	28,948,833	27,372,346	26,287,284	25,207,727	23,761,723	21,540,397	19,875,336	18,199,683	16,818,022
Surplus/(Unfunded AAL)	(14,323,712)	(12,903,765)	(11,777,186)	(11,711,064)	(11,776,322)	(11,797,081)	(8,124,254)	(6,550,310)	(5,872,460)	(5,639,611)
Percent Funded at Actuarial Value	54.5%	55.4%	57.0%	55.4%	53.3%	50.4%	62.3%	67.0%	67.7%	66.5%
(Increase)/Decrease in Unfunded AAL	(1,419,947)	(1,126,579)	(66,122)	65,258	20,759	(3,672,827)	(1,573,944)	(677,850)	(232,849)	(1,083,469)
Active participants	36	36	35	35	35	36	36	37	37	37
Inactive participants	22	23	23	20	20	19	17	17	15	15
Average Active Salary	85,330	83,384	81,871	79,134	79,015	77,511	76,145	71,753	69,843	66,401
Total Salary	3,071,863	3,001,814	2,865,479	2,769,683	2,765,523	2,790,382	2,741,211	2,654,867	2,584,198	2,456,853
Internal Rate of Return - 10 years	4.60%									
Payroll Growth Rate - 10 years	2.71%									
ASSETS										
Cash , NOW, Money Market	1,642,513	462,719	740,062	600,355	918,562	1,027,395	1,612,397	754,712	964,874	671,818
Fixed Instruments	6,114,403	8,266,029	8,505,094	8,523,257	8,465,346	8,493,558	7,780,046	7,507,678	6,845,744	5,695,494
Equities	8,992,772	6,585,657	5,518,139	5,759,696	4,174,266	2,649,763	4,106,003	5,028,190	4,480,449	4,809,479
Receivables	45,818	50,594	26,490	35,314	38,700	47,526	61,313	46,776	25,272	13,865
Other	12,840	11,736	14,563	14,339	13,043	13,340	13,608	13,814	1,752	(1)
Total	16,808,346	15,376,735	14,804,348	14,932,961	13,609,917	12,231,582	13,573,367	13,351,170	12,318,091	11,190,655
INCOME										
From municipality	948,170	597,060	486,730	453,546	429,877	411,694	393,280	384,384	307,488	289,509
From members	377,004	290,081	282,918	280,625	277,995	311,792	280,089	324,520	330,473	244,612
Other revenue	(4,714)	24,103	-	(3,368)	(7,977)	(13,312)	14,538	21,502	11,428	(14,999)
Total Operating Revenue	1,320,460	911,244	769,648	730,803	699,895	710,174	687,907	730,406	649,389	519,122
EXPENSES										
Pensions and benefits	1,061,673	1,205,767	907,566	838,829	792,320	700,790	558,597	678,155	433,072	369,818
Professional services	24,976	32,104	20,035	16,730	25,965	9,705	15,100	17,360	12,750	8,870
Other expenses	7,082	6,971	6,331	6,052	6,620	6,507	5,817	5,892	4,350	5,854
Total Operating Expenses	1,093,731	1,244,842	933,932	861,611	824,905	717,002	579,514	701,407	450,172	384,542
Net Operating Income/(Loss)	226,729	(333,598)	(164,284)	(130,808)	(125,010)	(6,828)	108,393	28,999	199,217	134,580
INVESTMENT INCOME										
Investment income/(loss)	1,294,962	967,550	110,397	1,520,426	1,562,382	(1,259,927)	200,739	1,068,540	1,012,836	467,086
Investment fees	79,366	72,779	71,823	68,389	61,947	75,030	85,335	59,451	83,992	93,950
Net Investment Income	1,215,596	894,771	38,574	1,452,037	1,500,435	(1,334,957)	115,404	1,009,089	928,844	373,136
Change in Net Present Assets	1,442,325	561,173	(125,711)	1,321,229	1,375,425	(1,341,785)	223,797	1,038,089	1,128,060	507,716

GENOA POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009
KEY DATA						
Net Present Assets - Market Value	1,115,565	962,164	792,123	628,282	528,630	342,389
Net Present Assets - Actuarial Value *	1,184,010	1,010,490	817,001	628,282	528,630	342,389
Actuarial Accrued Liability - ("AAL")	4,753,008	3,627,257	3,075,607	2,165,290	2,001,788	1,854,764
Surplus/(Unfunded AAL)	(3,568,998)	(2,616,767)	(2,258,606)	(1,537,008)	(1,473,158)	(1,512,375)
Percent Funded at Actuarial Value	24.9%	27.9%	26.6%	29.0%	26.4%	18.5%
(Increase)/Decrease in Unfunded AAL	(952,231)	(358,161)	(721,598)	(63,850)	39,217	
Active participants	6	5	6	6	7	8
Inactive participants	3	2	1	1	-	-
Average Active Salary	66,184	68,998	66,868	65,520	66,628	63,573
Total Salary	397,102	344,991	401,210	393,121	466,394	508,583
Internal Rate of Return - 10 years	NA					
Payroll Growth Rate - 10 years	NA					
ASSETS						
Cash , NOW, Money Market	998,547	862,468	712,029	570,862	529,522	355,640
Fixed Instruments	-	-	-	-	-	-
Equities	108,943	93,271	78,271	50,607	-	-
Receivables	12,710	9,569	8,520	12,717	11,156	4,545
Other	1	(1)	1	(1)	1	-
Total	1,120,201	965,307	798,821	634,185	540,679	360,185
INCOME						
From municipality	179,120	168,800	161,840	125,682	134,462	116,477
From members	38,232	39,730	39,650	40,593	50,044	242,634
Other revenue	-	-	(1)	(1)	-	-
Total Operating Revenue	217,352	208,530	201,489	166,274	184,506	359,111
EXPENSES						
Pensions and benefits	73,462	45,097	41,954	68,060	-	17,007
Professional services	3,883	3,050	3,205	5,218	5,825	1,100
Other expenses	1,184	431	482	369	-	-
Total Operating Expenses	78,529	48,578	45,641	73,647	5,825	18,107
Net Operating Income/(Loss)	138,823	159,952	155,848	92,627	178,681	341,004
INVESTMENT INCOME						
Investment income/(loss)	14,629	10,089	8,038	7,065	7,570	1,424
Investment fees	51	-	45	41	10	39
Net Investment Income	14,578	10,089	7,993	7,024	7,560	1,385
Change in Net Present Assets	153,401	170,041	163,841	99,652	186,241	

GILBERTS POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,506,813	1,347,164	1,189,096	1,063,809	915,992	732,892	599,506	494,767	385,119	290,129
Net Present Assets - Actuarial Value *	1,587,911	1,393,979	1,204,698	1,063,809	915,992	732,892	599,493	494,767	385,119	289,856
Actuarial Accrued Liability - ("AAL")	2,850,876	2,378,391	2,040,461	1,273,897	1,106,324	956,666	912,614	768,202	648,895	499,452
Surplus/(Unfunded AAL)	(1,262,965)	(984,412)	(835,763)	(210,088)	(190,332)	(223,774)	(313,121)	(273,435)	(263,776)	(209,596)
Percent Funded at Actuarial Value	55.7%	58.6%	59.0%	83.5%	82.8%	76.6%	65.7%	64.4%	59.3%	58.0%
(Increase)/Decrease in Unfunded AAL	(278,553)	(148,649)	(625,675)	(19,756)	33,442	89,347	(39,686)	(9,659)	(54,180)	(49,042)
Active participants	7	7	7	7	7	8	8	9	8	7
Inactive participants	2	2	2	-	-	-	-	-	-	-
Average Active Salary	69,723	69,468	64,103	61,894	56,115	52,414	51,463	42,626	43,735	41,786
Total Salary	488,064	486,277	448,721	433,260	392,805	419,310	411,700	383,634	349,880	292,503
Internal Rate of Return - 10 years	3.48%									
Payroll Growth Rate - 10 years	6.18%									
ASSETS										
Cash , NOW, Money Market	218,992	190,498	387,413	956,410	708,076	668,545	513,461	305,947	198,873	76,273
Fixed Instruments	1,136,285	1,017,970	685,849	-	120,366	-	20,013	143,619	146,615	188,718
Equities	151,534	138,697	115,835	107,399	87,550	64,347	61,332	45,201	39,632	24,728
Receivables	-	-	-	-	-	-	4,700	-	-	-
Other	2	(1)	(1)	-	-	-	-	-	(1)	410
Total	1,506,813	1,347,164	1,189,096	1,063,809	915,992	732,892	599,506	494,767	385,119	290,129
INCOME										
From municipality	98,944	93,093	74,249	92,242	87,857	78,769	72,010	59,190	52,968	44,207
From members	48,367	45,935	41,265	40,292	44,694	37,246	43,894	36,686	33,509	28,987
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	147,311	139,028	115,514	132,534	132,551	116,015	115,904	95,876	86,477	73,194
EXPENSES										
Pensions and benefits	-	-	26,149	18,023	-	-	25,727	10,387	-	-
Professional services	4,623	5,120	2,300	3,850	4,300	1,900	2,500	2,050	3,025	1,540
Other expenses	2,942	2,798	1,183	1,322	1,170	849	1,166	978	1,110	1,929
Total Operating Expenses	7,565	7,918	29,632	23,195	5,470	2,749	29,393	13,415	4,135	3,469
Net Operating Income/(Loss)	139,746	131,110	85,882	109,339	127,081	113,266	86,511	82,461	82,342	69,725
INVESTMENT INCOME										
Investment income/(loss)	30,044	30,176	41,025	38,890	56,726	20,377	18,228	27,385	12,975	7,593
Investment fees	10,142	6,634	1,620	412	707	257	-	198	327	224
Net Investment Income	19,902	23,542	39,405	38,478	56,019	20,120	18,228	27,187	12,648	7,369
Change in Net Present Assets	159,649	158,068	125,287	147,817	183,100	133,386	104,739	109,648	94,990	77,094

GLEN CARBON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	5,033,144	4,386,569	3,870,014	3,680,644	3,220,356	2,493,659	2,485,756	2,165,376	1,828,267	1,598,321
Net Present Assets - Actuarial Value *	5,033,735	4,492,827	4,022,751	3,670,836	3,218,905	2,493,693	2,479,147	2,167,078	1,837,734	1,599,901
Actuarial Accrued Liability - ("AAL")	5,642,906	5,307,359	4,431,579	4,326,590	3,944,638	3,477,057	4,032,063	3,217,130	2,794,526	2,586,192
Surplus/(Unfunded AAL)	(609,171)	(814,532)	(408,828)	(655,754)	(725,733)	(983,364)	(1,552,916)	(1,050,052)	(956,792)	(986,291)
Percent Funded at Actuarial Value	89.2%	84.7%	90.8%	84.8%	81.6%	71.7%	61.5%	67.4%	65.8%	61.9%
(Increase)/Decrease in Unfunded AAL	205,361	(405,704)	246,926	69,979	257,631	569,552	(502,864)	(93,260)	29,499	(261,555)
Active participants	19	18	18	18	18	18	20	17	17	17
Inactive participants	7	7	7	4	3	3	3	3	3	3
Average Active Salary	62,088	60,129	56,553	56,463	58,598	56,962	58,772	52,804	50,498	47,841
Total Salary	1,179,671	1,082,316	1,017,949	1,016,339	1,054,768	1,025,314	1,175,447	897,666	858,466	813,292
Internal Rate of Return - 10 years	3.98%									
Payroll Growth Rate - 10 years	4.13%									
ASSETS										
Cash , NOW, Money Market	177,555	284,425	352,528	466,520	1,301,453	1,527,280	1,672,792	746,005	707,539	1,095,065
Fixed Instruments	2,694,118	2,158,908	1,807,217	1,667,585	529,651	100,789	566,769	1,197,902	930,126	348,173
Equities	2,188,998	1,927,469	1,693,787	1,531,120	1,382,069	851,179	235,232	208,073	181,532	153,717
Receivables	23,476	288,697	269,906	225,667	310,217	266,679	213,316	193,317	201,066	171,132
Other	-	(1)	(1)	(1)	-	(2)	(1)	(1)	1	250
Total	5,084,147	4,659,498	4,123,437	3,890,891	3,523,390	2,745,925	2,688,108	2,345,296	2,020,264	1,768,337
INCOME										
From municipality	263,303	249,441	208,436	297,836	247,705	198,199	176,745	194,440	169,573	145,634
From members	116,499	107,143	111,672	110,803	106,430	110,175	107,078	95,547	92,617	87,936
Other revenue	13,829	-	-	(1)	-	(1)	-	(1)	1	1
Total Operating Revenue	393,631	356,584	320,108	408,638	354,135	308,373	283,823	289,986	262,191	233,571
EXPENSES										
Pensions and benefits	91,999	90,579	165,300	226,254	62,349	104,753	60,025	58,888	100,891	56,662
Professional services	2,900	6,351	6,194	5,900	5,860	5,500	5,600	5,500	4,750	3,850
Other expenses	2,812	3,563	3,732	2,775	1,752	1,499	877	954	831	563
Total Operating Expenses	97,711	100,493	175,226	234,929	69,961	111,752	66,502	65,342	106,472	61,075
Net Operating Income/(Loss)	295,920	256,091	144,882	173,709	284,174	196,621	217,321	224,644	155,719	172,496
INVESTMENT INCOME										
Investment income/(loss)	366,967	275,026	57,485	298,565	452,835	(179,807)	112,604	122,134	83,083	54,897
Investment fees	16,311	14,562	12,998	11,986	10,312	8,911	9,545	9,669	8,856	7,929
Net Investment Income	350,656	260,464	44,487	286,579	442,523	(188,718)	103,059	112,465	74,227	46,968
Change in Net Present Assets	646,575	516,555	189,370	460,288	726,697	7,903	320,380	337,109	229,946	72,883

GLEN ELLYN POLICE PENSION FUND

	12/31/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	26,102,607	24,365,866	23,536,871	22,772,250	20,930,196	18,494,446	20,423,465	19,858,999	18,608,119	17,887,928
Net Present Assets - Actuarial Value *	27,335,775	25,214,301	24,062,462	21,747,728	19,639,658	17,703,775	19,389,513	19,953,797	17,905,354	16,781,821
Actuarial Accrued Liability - ("AAL")	38,920,329	34,660,884	32,417,423	31,261,020	30,131,036	28,238,176	26,879,091	25,135,557	23,635,991	22,419,243
Surplus/(Unfunded AAL)	(11,584,554)	(9,446,583)	(8,354,961)	(9,513,292)	(10,491,378)	(10,534,401)	(7,489,578)	(5,181,760)	(5,730,637)	(5,637,422)
Percent Funded at Actuarial Value	70.2%	72.7%	74.2%	69.6%	65.2%	62.7%	72.1%	79.4%	75.8%	74.9%
(Increase)/Decrease in Unfunded AAL	(2,137,971)	(1,091,622)	1,158,331	978,086	43,023	(3,044,823)	(2,307,818)	548,877	(93,215)	(465,570)
Active participants	39	40	39	39	40	40	41	39	38	36
Inactive participants	38	38	35	29	29	29	27	27	30	30
Average Active Salary	90,284	83,260	77,910	78,111	74,085	70,810	67,837	65,047	62,669	60,815
Total Salary	3,521,063	3,330,413	3,038,485	3,046,326	2,963,418	2,832,398	2,781,335	2,536,831	2,381,413	2,189,325
Internal Rate of Return - 10 years	4.75%									
Payroll Growth Rate - 10 years	4.94%									
ASSETS										
Cash , NOW, Money Market	2,227,906	4,223,984	5,264,910	5,378,595	5,143,579	5,098,510	3,731,738	862,591	1,307,587	377,008
Fixed Instruments	9,440,929	9,532,805	9,305,901	8,050,458	8,355,085	7,395,140	10,258,299	14,287,274	14,083,605	13,826,339
Equities	14,354,334	10,115,421	8,001,375	8,296,182	6,459,300	5,129,777	5,575,583	3,857,295	2,449,807	2,973,020
Receivables	88,727	494,420	973,097	1,047,016	972,233	871,020	857,845	851,839	767,120	711,561
Other	1	-	-	(1)	(1)	(1)	-	-	-	-
Total	26,111,897	24,366,630	23,545,283	22,772,250	20,930,196	18,494,446	20,423,465	19,858,999	18,608,119	17,887,928
INCOME										
From municipality	981,000	969,000	968,658	1,036,176	943,146	813,017	789,000	721,000	648,000	514,326
From members	235,457	317,099	305,047	294,768	286,998	275,151	250,619	270,388	230,690	210,984
Other revenue	-	-	-	-	1	1	-	1	-	(1)
Total Operating Revenue	1,216,457	1,286,099	1,273,705	1,330,944	1,230,145	1,088,169	1,039,619	991,389	878,690	725,309
EXPENSES										
Pensions and benefits	1,139,863	1,471,774	1,385,450	1,389,672	1,320,458	1,322,802	1,283,900	1,187,674	1,059,709	1,004,561
Professional services	3,600	4,460	3,150	3,150	3,050	3,050	2,950	2,950	3,800	3,553
Other expenses	11,739	11,471	8,596	8,695	11,059	10,552	6,072	7,792	10,069	12,275
Total Operating Expenses	1,155,202	1,487,705	1,397,196	1,401,517	1,334,567	1,336,404	1,292,922	1,198,416	1,073,578	1,020,389
Net Operating Income/(Loss)	61,255	(201,606)	(123,491)	(70,573)	(104,422)	(248,235)	(253,303)	(207,027)	(194,888)	(295,080)
INVESTMENT INCOME										
Investment income/(loss)	1,207,294	1,560,699	936,658	1,958,347	2,582,242	(1,639,299)	861,198	1,499,124	954,881	924,244
Investment fees	37,182	50,459	48,371	45,720	42,069	41,485	43,429	41,217	39,802	38,292
Net Investment Income	1,170,112	1,510,240	888,287	1,912,627	2,540,173	(1,680,784)	817,769	1,457,907	915,079	885,952
Change in Net Present Assets	1,736,741	828,995	764,621	1,842,054	2,435,750	(1,929,019)	564,466	1,250,880	720,191	590,872

GLENCOE FIREFIGHTERS PENSION FUND

	2/28/2015	2/28/2014	2/28/2013	2/29/2012	2/28/2011	2/28/2010	2/28/2009	2/29/2008	2/28/2007	2/28/2006
KEY DATA										
Net Present Assets - Market Value	4,675	11,789	6,442	36,919	65,479	173,249	277,382	361,665	447,433	527,550
Net Present Assets - Actuarial Value *	7,655	14,623	9,284	39,554	65,479	173,249	277,382	361,665	447,433	527,550
Actuarial Accrued Liability - ("AAL")	715,578	731,878	760,795	825,165	887,278	877,125	903,998	905,623	912,610	793,246
Surplus/(Unfunded AAL)	(707,923)	(717,255)	(751,511)	(785,611)	(821,799)	(703,876)	(626,616)	(543,958)	(465,177)	(265,696)
Percent Funded at Actuarial Value	1.1%	2.0%	1.2%	4.8%	7.4%	19.8%	30.7%	39.9%	49.0%	66.5%
(Increase)/Decrease in Unfunded AAL	9,332	34,256	34,100	36,188	(117,923)	(77,260)	(82,658)	(78,781)	(199,481)	(54,347)
Active participants	-	-	-	-	-	-	-	-	-	-
Inactive participants	4	4	4	4	4	4	4	4	4	4
Average Active Salary	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total Salary	-	-	-	-	-	-	-	-	-	-
Internal Rate of Return - 10 years	3.30%									
Payroll Growth Rate - 10 years	#NUM!									
ASSETS										
Cash , NOW, Money Market	6,629	13,736	7,860	38,880	65,479	173,249	277,731	361,371	446,951	527,049
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	3,111	503	483	501
Other	-	-	-	-	-	-	-	1	(1)	-
Total	6,629	13,736	7,860	38,880	65,479	173,249	280,842	361,875	447,433	527,550
INCOME										
From municipality	85,136	94,446	61,601	77,645	2,375	18,954	19,511	2,375	2,375	5,796
From members	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	1	-	-	-	-	-	-
Total Operating Revenue	85,136	94,446	61,601	77,646	2,375	18,954	19,511	2,375	2,375	5,796
EXPENSES										
Pensions and benefits	91,141	88,487	92,080	105,489	111,231	108,873	108,335	102,808	100,650	98,555
Professional services	925	500	-	850	400	3,163	2,877	4,315	3,322	4,585
Other expenses	-	(1)	34	35	-	15,986	301	-	-	-
Total Operating Expenses	92,066	88,986	92,114	106,374	111,631	128,022	111,513	107,123	103,972	103,140
Net Operating Income/(Loss)	(6,930)	5,460	(30,513)	(28,728)	(109,256)	(109,068)	(92,002)	(104,748)	(101,597)	(97,344)
INVESTMENT INCOME										
Investment income/(loss)	53	35	67	231	1,547	4,935	8,820	21,254	23,751	19,287
Investment fees	237	147	31	63	61	-	1,100	2,275	2,271	2,682
Net Investment Income	(184)	(112)	36	168	1,486	4,935	7,720	18,979	21,480	16,605
Change in Net Present Assets	(7,114)	5,347	(30,477)	(28,560)	(107,770)	(104,133)	(84,283)	(85,768)	(80,117)	(80,739)

GLENCOE POLICE PENSION FUND

	2/28/2015	2/28/2014	2/28/2013	2/29/2012	2/28/2011	2/28/2010	2/28/2009	2/29/2008	2/28/2007	2/28/2006
KEY DATA										
Net Present Assets - Market Value	32,114,857	30,075,160	26,809,040	24,826,359	23,700,436	20,658,001	16,356,899	19,973,593	18,943,232	17,113,735
Net Present Assets - Actuarial Value *	31,393,215	29,407,110	27,287,987	25,554,761	23,700,436	20,658,001	15,878,137	19,393,641	18,849,656	17,117,750
Actuarial Accrued Liability - ("AAL")	47,275,126	45,557,200	40,681,880	39,059,117	38,100,169	37,157,707	35,457,884	33,421,676	30,080,402	28,366,267
Surplus/(Unfunded AAL)	(15,881,911)	(16,150,090)	(13,393,893)	(13,504,356)	(14,399,733)	(16,499,706)	(19,579,747)	(14,028,035)	(11,230,746)	(11,248,517)
Percent Funded at Actuarial Value	66.4%	64.5%	67.1%	65.4%	62.2%	55.6%	44.8%	58.0%	62.7%	60.3%
(Increase)/Decrease in Unfunded AAL	268,179	(2,756,197)	110,463	895,377	2,099,973	3,080,041	(5,551,712)	(2,797,289)	17,771	(430,648)
Active participants	33	31	33	32	33	34	34	34	35	36
Inactive participants	34	33	28	30	29	29	27	26	26	26
Average Active Salary	99,960	98,883	98,149	95,684	92,004	88,204	88,579	85,028	80,720	76,449
Total Salary	3,298,679	3,065,366	3,238,907	3,061,879	3,036,145	2,998,929	3,011,670	2,890,955	2,825,193	2,752,155
Internal Rate of Return - 10 years	6.02%									
Payroll Growth Rate - 10 years	2.45%									
ASSETS										
Cash , NOW, Money Market	1,771,300	1,848,394	1,012,859	2,026,466	1,693,887	1,104,725	1,302,177	1,100,325	2,769,769	1,320,415
Fixed Instruments	11,675,128	12,525,358	12,631,329	11,430,633	10,805,504	10,735,471	9,759,801	10,789,952	7,633,576	7,570,985
Equities	18,769,092	15,747,913	13,207,401	11,392,101	11,086,322	8,793,970	5,285,707	8,052,125	8,330,037	8,154,958
Receivables	100,889	128,984	133,268	153,075	145,893	162,448	129,690	152,068	209,850	67,378
Other	7,047	8,969	-	-	-	(1)	-	-	-	(1)
Total	32,323,456	30,259,618	26,984,857	25,002,275	23,731,606	20,796,613	16,477,375	20,094,470	18,943,232	17,113,735
INCOME										
From municipality	1,482,314	1,652,932	1,471,318	1,632,363	1,740,339	1,407,637	1,279,790	1,230,798	1,033,821	900,527
From members	317,645	311,510	315,384	308,610	300,868	299,250	290,226	303,956	295,340	317,448
Other revenue	-	7,684	(11,031)	16,264	(4,555)	(8,964)	1	1	-	-
Total Operating Revenue	1,799,959	1,972,126	1,775,671	1,957,237	2,036,652	1,697,923	1,570,017	1,534,755	1,329,161	1,217,975
EXPENSES										
Pensions and benefits	1,952,395	1,742,589	1,571,263	1,518,583	1,487,958	1,348,167	1,278,018	1,101,126	967,743	922,795
Professional services	8,730	10,731	6,127	5,300	5,233	5,955	4,012	20,426	21,208	12,973
Other expenses	7,783	8,675	5,841	6,284	3,134	4,618	5,298	-	-	-
Total Operating Expenses	1,968,908	1,761,995	1,583,231	1,530,167	1,496,325	1,358,740	1,287,328	1,121,552	988,951	935,768
Net Operating Income/(Loss)	(168,949)	210,131	192,440	427,070	540,327	339,183	282,689	413,203	340,210	282,207
INVESTMENT INCOME										
Investment income/(loss)	2,288,584	3,125,905	1,845,562	749,587	2,551,653	4,002,399	(3,847,120)	671,688	1,538,980	1,253,633
Investment fees	79,938	69,917	55,321	50,734	49,544	40,480	52,263	54,529	49,694	46,074
Net Investment Income	2,208,646	3,055,988	1,790,241	698,853	2,502,109	3,961,919	(3,899,383)	617,159	1,489,286	1,207,559
Change in Net Present Assets	2,039,697	3,266,120	1,982,681	1,125,923	3,042,435	4,301,102	(3,616,694)	1,030,361	1,829,497	1,489,766

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	32,079,421	29,884,528	27,058,498	24,892,753	22,046,317	19,266,327	20,573,358	19,355,916	17,109,805	15,810,468
Net Present Assets - Actuarial Value *	32,483,444	29,929,597	27,318,379	24,892,753	22,046,317	19,266,327	20,573,358	19,355,916	17,109,805	15,810,468
Actuarial Accrued Liability - ("AAL")	51,541,820	47,626,754	45,452,951	42,287,687	41,136,621	39,064,461	34,656,346	31,980,268	29,338,561	26,607,945
Surplus/(Unfunded AAL)	(19,058,376)	(17,697,157)	(18,134,572)	(17,394,934)	(19,090,304)	(19,798,134)	(14,082,988)	(12,624,352)	(12,228,756)	(10,797,477)
Percent Funded at Actuarial Value	63.0%	62.8%	60.1%	58.9%	53.6%	49.3%	59.4%	60.5%	58.3%	59.4%
(Increase)/Decrease in Unfunded AAL	(1,361,219)	437,415	(739,638)	1,695,370	707,830	(5,715,146)	(1,458,636)	(395,596)	(1,431,279)	(1,678,960)
Active participants	53	52	52	54	55	56	55	54	55	60
Inactive participants	27	25	25	22	23	23	22	22	18	12
Average Active Salary	87,058	87,252	84,428	80,993	80,052	76,005	73,222	67,249	67,265	64,905
Total Salary	4,614,085	4,537,125	4,390,276	4,373,595	4,402,861	4,256,302	4,027,213	3,631,451	3,699,550	3,894,328
Internal Rate of Return - 10 years	5.13%									
Payroll Growth Rate - 10 years	3.10%									
ASSETS										
Cash , NOW, Money Market	1,601,535	1,298,432	1,566,063	1,484,964	976,646	882,136	2,782,853	1,192,163	1,901,678	950,353
Fixed Instruments	16,333,931	16,205,625	15,739,487	15,017,973	13,813,592	13,616,914	10,038,446	10,374,995	9,045,225	9,359,460
Equities	13,990,368	12,204,739	9,586,572	8,322,524	7,256,078	4,767,277	7,633,800	7,866,117	6,100,161	5,397,654
Receivables	153,587	175,731	166,375	67,292	-	-	118,260	(77,359)	62,741	103,001
Other	-	1	1	-	1	-	(1)	-	-	-
Total	32,079,421	29,884,528	27,058,498	24,892,753	22,046,317	19,266,327	20,573,358	19,355,916	17,109,805	15,810,468
INCOME										
From municipality	1,653,898	1,612,069	1,599,173	1,565,951	1,425,384	1,157,155	1,117,954	1,036,537	859,379	797,749
From members	446,073	449,247	449,747	431,679	436,107	417,975	405,520	353,935	411,700	349,039
Other revenue	-	1,250	343	1	1,719	4,744	2,316	-	-	-
Total Operating Revenue	2,099,971	2,062,566	2,049,263	1,997,631	1,863,210	1,579,874	1,525,790	1,390,472	1,271,079	1,146,788
EXPENSES										
Pensions and benefits	1,460,775	1,275,557	1,265,041	1,163,453	1,099,432	978,100	908,746	805,043	845,496	598,664
Professional services	14,909	9,900	12,300	9,450	11,700	9,650	10,260	14,986	6,495	7,497
Other expenses	13,725	8,107	5,184	5,788	7,615	10,296	8,895	8,847	5,967	6,502
Total Operating Expenses	1,489,409	1,293,564	1,282,525	1,178,691	1,118,747	998,046	927,901	828,876	857,958	612,663
Net Operating Income/(Loss)	610,562	769,002	766,738	818,940	744,463	581,828	597,889	561,596	413,121	534,125
INVESTMENT INCOME										
Investment income/(loss)	1,733,131	2,198,845	1,526,564	2,151,209	2,159,189	(1,850,208)	631,533	1,778,319	977,797	864,614
Investment fees	148,800	141,817	120,473	123,712	123,662	38,652	11,980	93,804	91,580	105,839
Net Investment Income	1,584,331	2,057,028	1,406,091	2,027,497	2,035,527	(1,888,860)	619,553	1,684,515	886,217	758,775
Change in Net Present Assets	2,194,893	2,826,030	2,165,745	2,846,436	2,779,990	(1,307,031)	1,217,442	2,246,111	1,299,337	1,292,900

GLENSIDE FPD FIREFIGHTERS PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	8,733,831	8,219,235	7,744,886	7,245,771	6,986,840	6,374,173	5,434,382	5,858,639	5,456,925	4,921,662
Net Present Assets - Actuarial Value *	8,739,533	8,202,296	7,697,201	7,362,938	6,986,840	6,374,173	5,370,104	5,858,639	5,456,925	4,921,662
Actuarial Accrued Liability - ("AAL")	16,408,204	16,031,552	15,025,743	13,926,625	11,736,819	15,559,405	9,440,385	9,810,056	8,935,809	8,334,731
Surplus/(Unfunded AAL)	(7,668,671)	(7,829,256)	(7,328,542)	(6,563,687)	(4,749,979)	(9,185,232)	(4,070,281)	(3,951,417)	(3,478,884)	(3,413,069)
Percent Funded at Actuarial Value	53.3%	51.2%	51.2%	52.9%	59.5%	41.0%	56.9%	59.7%	61.1%	59.1%
(Increase)/Decrease in Unfunded AAL	160,585	(500,714)	(764,855)	(1,813,708)	4,435,253	(5,114,951)	(118,864)	(472,533)	(65,815)	503,240
Active participants	13	15	14	14	14	14	14	13	13	13
Inactive participants	18	17	15	14	8	7	6	5	5	5
Average Active Salary	89,010	87,835	86,568	84,698	84,393	82,894	82,202	80,813	77,041	72,854
Total Salary	1,157,124	1,317,531	1,211,950	1,185,766	1,181,502	1,160,517	1,150,827	1,050,564	1,001,536	947,099
Internal Rate of Return - 10 years	6.04%									
Payroll Growth Rate - 10 years	2.65%									
ASSETS										
Cash , NOW, Money Market	223,498	126,289	657,985	131,081	123,564	451,608	261,605	205,803	732,852	99,373
Fixed Instruments	4,579,279	4,353,980	3,484,972	4,284,737	4,059,477	3,998,555	3,548,298	3,280,921	2,757,955	3,202,495
Equities	3,875,618	3,685,004	3,563,255	2,588,384	2,561,952	1,884,557	1,583,736	2,336,362	1,942,331	1,512,029
Receivables	55,437	53,961	38,674	241,569	241,847	39,452	40,745	35,552	23,787	107,767
Other	(1)	1	-	-	-	1	(2)	1	-	(2)
Total	8,733,831	8,219,235	7,744,886	7,245,771	6,986,840	6,374,173	5,434,382	5,858,639	5,456,925	4,921,662
INCOME										
From municipality	593,837	529,455	325,240	319,186	319,446	325,655	299,455	295,397	313,898	313,328
From members	121,275	105,274	115,368	116,589	107,095	112,030	151,771	118,923	93,405	142,754
Other revenue	-	-	-	-	60	-	-	385	-	1
Total Operating Revenue	715,112	634,729	440,608	435,775	426,601	437,685	451,226	414,705	407,303	456,083
EXPENSES										
Pensions and benefits	704,390	631,228	577,471	482,995	407,397	304,612	248,484	222,540	220,818	227,752
Professional services	12,941	11,470	19,068	4,788	5,184	4,026	3,178	3,996	1,335	1,639
Other expenses	4,590	4,585	4,111	4,311	4,230	3,668	5,941	1,652	1,679	1,771
Total Operating Expenses	721,921	647,283	600,650	492,094	416,811	312,306	257,603	228,188	223,832	231,162
Net Operating Income/(Loss)	(6,809)	(12,554)	(160,042)	(56,319)	9,790	125,379	193,623	186,517	183,471	224,921
INVESTMENT INCOME										
Investment income/(loss)	547,079	510,812	678,623	332,252	618,361	827,542	(604,404)	229,867	455,061	407,404
Investment fees	25,673	23,909	19,467	17,002	15,484	13,131	13,476	14,669	9,270	3,072
Net Investment Income	521,406	486,903	659,156	315,250	602,877	814,411	(617,880)	215,198	445,791	404,332
Change in Net Present Assets	514,596	474,349	499,115	258,931	612,667	939,791	(424,257)	401,714	535,263	629,252

GLENVIEW FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	65,326,017	62,064,713	55,196,568	50,886,680	50,914,129	47,149,243	44,062,172	48,536,291	47,854,287	46,420,388
Net Present Assets - Actuarial Value *	62,880,673	59,170,642	55,618,160	53,239,778	50,914,129	47,149,243	44,062,172	48,536,291	47,007,433	45,973,908
Actuarial Accrued Liability - ("AAL")	109,216,618	103,570,429	99,075,893	93,187,138	86,832,687	82,348,413	78,024,480	73,676,574	66,098,864	62,762,883
Surplus/(Unfunded AAL)	(46,335,945)	(44,399,787)	(43,457,733)	(39,947,360)	(35,918,558)	(35,199,170)	(33,962,308)	(25,140,283)	(19,091,431)	(16,788,975)
Percent Funded at Actuarial Value	57.6%	57.1%	56.1%	57.1%	58.6%	57.3%	56.5%	65.9%	71.1%	73.3%
(Increase)/Decrease in Unfunded AAL	(1,936,158)	(942,054)	(3,510,373)	(4,028,802)	(719,388)	(1,236,862)	(8,822,025)	(6,048,852)	(2,302,456)	(4,398,473)
Active participants	80	81	80	82	80	82	84	83	83	84
Inactive participants	84	80	80	76	71	69	66	63	61	57
Average Active Salary	98,740	96,865	94,061	88,263	89,608	85,249	78,444	77,087	73,626	69,784
Total Salary	7,899,229	7,846,088	7,524,876	7,237,590	7,168,614	6,990,452	6,589,276	6,398,238	6,110,984	5,861,889
Internal Rate of Return - 10 years	5.08%									
Payroll Growth Rate - 10 years	3.31%									
ASSETS										
Cash , NOW, Money Market	708,359	818,184	408,613	1,320,696	1,588,518	1,583,232	1,557,971	785,473	667,554	716,795
Fixed Instruments	29,687,096	26,130,626	25,775,933	25,605,001	-	-	-	-	43,035,958	41,980,302
Equities	34,808,892	34,992,273	28,876,148	23,819,624	48,992,424	45,528,221	42,509,581	47,747,142	4,150,775	3,723,291
Receivables	149,222	126,326	135,600	141,431	341,709	44,047	860	3,677	-	-
Other	5,153	2,738	1,961	1,977	4,333	4,334	4,166	(1)	-	-
Total	65,358,722	62,070,147	55,198,255	50,888,729	50,926,984	47,159,834	44,072,578	48,536,291	47,854,287	46,420,388
INCOME										
From municipality	3,134,768	3,108,491	2,926,010	2,806,961	2,541,868	1,985,871	1,807,091	1,416,463	1,081,738	880,903
From members	751,554	758,222	723,089	680,302	675,989	674,888	649,143	628,306	574,334	587,446
Other revenue	36,402	(3,996)	19,208	101,887	21	(860)	(2,816)	1	-	-
Total Operating Revenue	3,922,724	3,862,717	3,668,307	3,589,150	3,217,878	2,659,899	2,453,418	2,044,770	1,656,072	1,468,349
EXPENSES										
Pensions and benefits	4,862,207	4,530,915	4,426,851	4,115,347	3,770,101	3,414,653	3,202,618	2,876,192	2,440,245	2,306,363
Professional services	23,744	32,960	27,198	54,171	42,013	19,154	30,835	-	2,100	1,900
Other expenses	20,856	14,796	15,025	14,050	11,601	9,202	10,916	30,026	8,000	8,000
Total Operating Expenses	4,906,807	4,578,671	4,469,074	4,183,568	3,823,715	3,443,009	3,244,369	2,906,218	2,450,345	2,316,263
Net Operating Income/(Loss)	(984,083)	(715,954)	(800,767)	(594,418)	(605,837)	(783,110)	(790,951)	(861,448)	(794,273)	(847,914)
INVESTMENT INCOME										
Investment income/(loss)	4,389,230	7,688,304	5,206,749	629,190	4,454,819	3,955,091	(3,595,300)	1,593,453	2,230,473	1,317,114
Investment fees	143,843	104,205	96,094	62,222	84,096	84,910	87,868	50,000	2,300	-
Net Investment Income	4,245,387	7,584,099	5,110,655	566,968	4,370,723	3,870,181	(3,683,168)	1,543,453	2,228,173	1,317,114
Change in Net Present Assets	3,261,304	6,868,145	4,309,888	(27,449)	3,764,886	3,087,071	(4,474,119)	682,004	1,433,899	469,200

GLENVIEW POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	64,203,612	62,079,755	56,371,325	52,691,615	50,573,729	45,594,977	42,215,945	44,775,657	41,259,761	38,840,397
Net Present Assets - Actuarial Value *	63,964,563	60,436,552	57,061,114	53,873,596	46,851,164	42,572,313	37,006,668	40,812,548	29,769,086	39,760,583
Actuarial Accrued Liability - ("AAL")	86,322,618	82,809,939	77,947,404	72,642,101	69,332,592	65,613,831	62,111,596	56,250,267	54,975,230	49,415,020
Surplus/(Unfunded AAL)	(22,358,055)	(22,373,387)	(20,886,290)	(18,768,505)	(22,481,428)	(23,041,518)	(25,104,928)	(15,437,719)	(25,206,144)	(9,654,437)
Percent Funded at Actuarial Value	74.1%	73.0%	73.2%	74.2%	67.6%	64.9%	59.6%	72.6%	54.1%	80.5%
(Increase)/Decrease in Unfunded AAL	15,332	(1,487,097)	(2,117,785)	3,712,923	560,090	2,063,410	(9,667,209)	9,768,425	(15,551,707)	264,560
Active participants	72	69	69	72	72	73	77	76	77	78
Inactive participants	53	51	48	45	43	43	39	38	39	35
Average Active Salary	97,989	97,980	96,226	92,344	90,641	86,445	85,519	77,083	75,928	71,690
Total Salary	7,055,224	6,760,630	6,639,617	6,648,738	6,526,156	6,310,520	6,584,950	5,858,328	5,846,471	5,591,810
Internal Rate of Return - 10 years	5.85%									
Payroll Growth Rate - 10 years	2.88%									
ASSETS										
Cash , NOW, Money Market	1,841,451	1,973,875	2,646,456	2,254,279	1,939,470	1,506,677	2,020,297	1,191,231	5,908,284	279,064
Fixed Instruments	27,976,718	27,800,294	30,000,614	29,054,579	27,331,697	27,339,145	28,813,041	26,253,413	20,200,199	23,606,056
Equities	34,263,481	32,169,605	23,618,885	21,277,390	21,018,206	16,703,034	11,352,397	17,337,263	15,165,603	14,955,277
Receivables	127,278	141,820	119,703	112,270	292,216	74,977	39,011	-	-	-
Other	7,338	6,650	-	-	(1)	750	-	-	-	-
Total	64,216,266	62,092,244	56,385,658	52,698,518	50,581,588	45,624,583	42,224,746	44,781,907	41,274,086	38,840,397
INCOME										
From municipality	1,953,494	1,628,344	1,812,692	1,767,986	1,802,629	1,169,717	1,394,828	1,157,437	930,687	906,158
From members	686,942	677,024	663,702	654,408	652,256	743,809	642,491	584,099	708,716	569,006
Other revenue	(8,078)	26,067	23,479	38,547	156	10,135	39,012	-	338,039	-
Total Operating Revenue	2,632,358	2,331,435	2,499,873	2,460,941	2,455,041	1,923,661	2,076,331	1,741,536	1,977,442	1,475,164
EXPENSES										
Pensions and benefits	3,274,552	2,987,324	2,595,228	2,369,060	2,100,501	1,973,469	1,790,623	1,711,408	1,614,417	1,487,802
Professional services	17,725	31,438	18,691	15,850	15,483	15,576	13,810	-	3,325	2,256
Other expenses	27,765	21,247	10,103	10,804	9,696	8,920	10,190	8,979	8,418	8,734
Total Operating Expenses	3,320,042	3,040,009	2,624,022	2,395,714	2,125,680	1,997,965	1,814,623	1,720,387	1,626,160	1,498,792
Net Operating Income/(Loss)	(687,684)	(708,574)	(124,149)	65,227	329,361	(74,304)	261,708	21,149	351,282	(23,628)
INVESTMENT INCOME										
Investment income/(loss)	2,872,701	6,473,228	3,863,761	2,100,833	4,701,442	3,515,487	(2,765,632)	3,530,722	2,109,794	2,373,572
Investment fees	61,160	56,224	59,902	48,174	52,051	62,150	55,788	35,975	41,712	24,994
Net Investment Income	2,811,541	6,417,004	3,803,859	2,052,659	4,649,391	3,453,337	(2,821,420)	3,494,747	2,068,082	2,348,578
Change in Net Present Assets	2,123,857	5,708,430	3,679,710	2,117,886	4,978,752	3,379,032	(2,559,712)	3,515,896	2,419,364	2,324,950

GLENWOOD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,454,345	2,502,783	2,437,292	2,282,158	2,135,416	1,937,824	1,827,760	1,543,203	1,465,330	1,345,841
Net Present Assets - Actuarial Value *	2,581,247	2,514,318	2,403,749	2,132,232	2,039,000	1,887,042	1,801,716	1,543,203	1,465,330	1,345,841
Actuarial Accrued Liability - ("AAL")	4,652,678	3,897,198	4,117,692	2,507,959	2,750,703	2,599,274	2,354,312	2,069,069	1,900,229	1,819,871
Surplus/(Unfunded AAL)	(2,071,431)	(1,382,880)	(1,713,943)	(375,727)	(711,703)	(712,232)	(552,596)	(525,866)	(434,899)	(474,030)
Percent Funded at Actuarial Value	55.5%	64.5%	58.4%	85.0%	74.1%	72.6%	76.5%	74.6%	77.1%	74.0%
(Increase)/Decrease in Unfunded AAL	(688,551)	331,063	(1,338,216)	335,976	529	(159,636)	(26,730)	(90,967)	39,131	78,726
Active participants	3	3	5	4	4	5	5	5	5	5
Inactive participants	6	5	4	4	3	1	1	1	1	1
Average Active Salary	70,232	73,251	60,371	62,507	67,955	67,278	63,960	56,281	56,281	58,866
Total Salary	210,696	219,752	301,853	250,029	271,819	336,392	319,798	281,407	281,407	294,330
Internal Rate of Return - 10 years	4.12%									
Payroll Growth Rate - 10 years	-2.55%									
ASSETS										
Cash , NOW, Money Market	499,501	557,654	466,017	330,309	482,273	344,087	377,691	795,419	774,259	688,589
Fixed Instruments	1,684,970	1,660,811	1,724,723	1,708,601	1,425,874	1,355,107	1,270,077	294,243	524,058	521,451
Equities	259,012	272,475	236,515	234,850	223,058	202,763	150,752	158,562	167,014	135,801
Receivables	12,249	13,770	13,348	12,364	7,560	35,867	29,240	294,978	-	-
Other	2,980	2,420	2,943	2,118	-	-	-	1	(1)	-
Total	2,458,712	2,507,130	2,443,546	2,288,242	2,138,765	1,937,824	1,827,760	1,543,203	1,465,330	1,345,841
INCOME										
From municipality	73,995	99,817	99,924	83,002	104,078	89,664	90,876	89,186	71,014	63,733
From members	24,649	28,225	30,452	27,370	29,809	35,867	29,240	27,886	19,816	26,634
Other revenue	(1,500)	422	985	2,271	-	-	-	-	-	1
Total Operating Revenue	97,144	128,464	131,361	112,643	133,887	125,531	120,116	117,072	90,830	90,368
EXPENSES										
Pensions and benefits	150,500	138,293	131,257	86,528	63,470	40,596	39,413	38,265	34,900	30,252
Professional services	11,619	10,015	10,650	9,651	-	4,725	1,797	6,350	-	-
Other expenses	8,722	8,624	8,946	3,568	15,079	5,727	2,622	4,721	2,191	249
Total Operating Expenses	170,841	156,932	150,853	99,747	78,549	51,048	43,832	49,336	37,091	30,501
Net Operating Income/(Loss)	(73,697)	(28,468)	(19,492)	12,896	55,338	74,483	76,284	67,736	53,739	59,867
INVESTMENT INCOME										
Investment income/(loss)	33,564	102,156	182,266	141,227	142,254	42,021	74,423	14,361	69,925	42,932
Investment fees	8,305	8,196	7,641	7,381	-	6,439	7,334	4,225	4,175	-
Net Investment Income	25,259	93,960	174,625	133,846	142,254	35,582	67,089	10,136	65,750	42,932
Change in Net Present Assets	(48,438)	65,491	155,134	146,742	197,592	110,064	284,557	77,873	119,489	102,799

GLENWOOD POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	7,049,006	6,642,314	6,068,226	5,695,030	5,336,052	4,544,635	5,460,614	5,433,820	5,133,758	4,756,034
Net Present Assets - Actuarial Value *	7,039,608	6,716,528	6,234,247	5,602,038	5,274,316	4,499,732	5,468,911	5,433,209	5,133,049	4,756,034
Actuarial Accrued Liability - ("AAL")	14,518,815	13,982,454	13,214,831	12,047,878	11,313,708	10,862,102	10,176,011	9,615,882	8,739,726	7,353,211
Surplus/(Unfunded AAL)	(7,479,207)	(7,265,926)	(6,980,584)	(6,445,840)	(6,039,392)	(6,362,370)	(4,707,100)	(4,182,673)	(3,606,677)	(2,597,177)
Percent Funded at Actuarial Value	48.5%	48.0%	47.2%	46.5%	46.6%	41.4%	53.7%	56.5%	58.7%	64.7%
(Increase)/Decrease in Unfunded AAL	(213,281)	(285,342)	(534,744)	(406,448)	322,978	(1,655,270)	(524,427)	(575,996)	(1,009,500)	(177,867)
Active participants	22	23	23	20	20	21	23	23	20	21
Inactive participants	19	19	19	16	16	16	16	16	14	11
Average Active Salary	71,490	69,107	67,687	66,714	66,284	61,992	55,608	51,628	55,406	52,323
Total Salary	1,572,774	1,589,466	1,556,811	1,334,284	1,325,675	1,301,838	1,278,991	1,187,452	1,108,121	1,098,785
Internal Rate of Return - 10 years	5.15%									
Payroll Growth Rate - 10 years	4.32%									
ASSETS										
Cash , NOW, Money Market	1,681,600	2,100,691	1,252,587	840,655	688,820	591,146	918,151	1,738,099	953,327	224,604
Fixed Instruments	2,153,351	1,384,008	2,081,631	2,094,563	2,175,006	1,947,468	1,917,731	1,115,461	1,742,545	2,520,368
Equities	3,201,014	3,147,757	2,729,567	2,692,788	2,494,272	1,987,027	2,584,958	2,658,551	2,437,886	2,011,062
Receivables	15,378	10,732	4,448	68,874	5,493	19,753	132,077	15,171	-	-
Other	515	1,883	1,891	3,174	3,008	501	500	-	-	-
Total	7,051,858	6,645,071	6,070,124	5,700,054	5,366,599	4,545,895	5,553,417	5,527,282	5,133,758	4,756,034
INCOME										
From municipality	457,652	617,956	627,083	344,055	434,872	390,899	306,728	304,703	210,498	190,169
From members	176,780	161,616	218,296	144,499	138,451	136,412	134,025	111,420	150,340	243,309
Other revenue	4,646	6,284	550	(1,766)	(559)	11,141	(4,472)	4,761	-	-
Total Operating Revenue	639,078	785,856	845,929	486,788	572,764	538,452	436,281	420,884	360,838	433,478
EXPENSES										
Pensions and benefits	724,903	666,471	641,461	649,878	637,081	624,311	566,563	506,803	462,831	295,149
Professional services	21,225	19,288	18,805	17,254	20,563	20,629	26,035	2,375	13,650	-
Other expenses	14,641	15,239	12,963	12,404	6,923	4,330	4,776	64,746	12,502	16,848
Total Operating Expenses	760,769	700,998	673,229	679,536	664,567	649,270	597,374	573,924	488,983	311,997
Net Operating Income/(Loss)	(121,691)	84,858	172,700	(192,748)	(91,803)	(110,818)	(161,093)	(153,040)	(128,145)	121,481
INVESTMENT INCOME										
Investment income/(loss)	548,931	507,198	221,011	567,569	897,144	(788,678)	195,614	458,152	534,479	(88,335)
Investment fees	20,548	17,968	19,965	15,844	13,924	16,484	7,727	5,050	28,610	11,319
Net Investment Income	528,383	489,230	201,046	551,725	883,220	(805,162)	187,887	453,102	505,869	(99,654)
Change in Net Present Assets	406,692	574,088	373,196	358,978	791,417	(915,979)	26,794	300,062	377,724	21,827

GODFREY PAID FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	6,457,458	6,091,068	5,599,488	5,110,164	4,561,912	3,897,466	4,039,753	3,830,847	3,495,165	3,204,939
Net Present Assets - Actuarial Value *	6,617,293	6,189,958	5,669,092	5,110,164	4,561,912	3,897,466	4,039,753	3,830,847	3,495,165	3,204,939
Actuarial Accrued Liability - ("AAL")	9,229,153	8,385,293	7,876,477	6,381,971	6,314,945	6,064,759	5,730,725	5,107,457	4,657,076	4,273,742
Surplus/(Unfunded AAL)	(2,611,860)	(2,195,335)	(2,207,385)	(1,271,807)	(1,753,033)	(2,167,293)	(1,690,972)	(1,276,610)	(1,161,911)	(1,068,803)
Percent Funded at Actuarial Value	71.7%	73.8%	72.0%	80.1%	72.2%	64.3%	70.5%	75.0%	75.1%	75.0%
(Increase)/Decrease in Unfunded AAL	(416,525)	12,050	(935,578)	481,226	414,260	(476,321)	(414,362)	(114,699)	(93,108)	222,232
Active participants	18	18	19	17	16	15	15	15	13	13
Inactive participants	14	13	12	9	9	9	9	9	8	8
Average Active Salary	61,861	62,808	59,441	59,600	57,782	57,162	54,928	51,739	52,395	50,105
Total Salary	1,113,490	1,130,536	1,129,371	1,013,207	924,518	857,437	823,923	776,086	681,131	651,371
Internal Rate of Return - 10 years	6.60%									
Payroll Growth Rate - 10 years	6.30%									
ASSETS										
Cash , NOW, Money Market	374,175	181,209	461,367	522,766	755,141	812,023	1,013,828	1,451,409	1,432,336	1,348,383
Fixed Instruments	3,335,982	3,546,326	3,099,726	2,700,409	2,294,869	1,930,091	1,653,432	1,168,185	967,332	1,064,409
Equities	2,407,302	2,002,533	1,690,395	1,591,989	1,216,902	893,352	1,157,493	996,254	904,537	631,907
Receivables	340,000	361,000	348,000	295,000	295,000	262,000	215,000	215,000	190,961	160,240
Other	(1)	-	-	-	-	-	-	(1)	(1)	-
Total	6,457,458	6,091,068	5,599,488	5,110,164	4,561,912	3,897,466	4,039,753	3,830,847	3,495,165	3,204,939
INCOME										
From municipality	340,193	361,298	344,966	292,797	293,250	260,812	214,032	214,198	190,330	159,896
From members	111,868	112,637	134,136	95,579	89,022	80,660	75,143	67,664	66,707	57,028
Other revenue	(173,233)	(77,412)	86,414	30,226	31,088	51,261	(90,307)	19,231	(30,719)	4,715
Total Operating Revenue	278,828	396,523	565,516	418,602	413,360	392,733	198,868	301,093	226,318	221,639
EXPENSES										
Pensions and benefits	371,680	293,818	242,619	252,744	229,191	221,222	203,979	180,018	176,806	191,764
Professional services	13,668	16,675	-	-	-	-	-	-	-	-
Other expenses	13,814	12,827	15,063	5,163	7,631	5,437	1,076	728	575	538
Total Operating Expenses	399,162	323,320	257,682	257,907	236,822	226,659	205,055	180,746	177,381	192,302
Net Operating Income/(Loss)	(120,334)	73,203	307,834	160,695	176,538	166,074	(6,187)	120,347	48,937	29,337
INVESTMENT INCOME										
Investment income/(loss)	504,108	436,412	198,282	403,251	500,955	(297,288)	226,368	222,177	249,649	144,989
Investment fees	17,384	18,034	16,791	15,694	13,047	11,074	11,275	6,841	8,361	4,837
Net Investment Income	486,724	418,378	181,491	387,557	487,908	(308,362)	215,093	215,336	241,288	140,152
Change in Net Present Assets	366,390	491,580	489,324	548,252	664,446	(142,287)	208,906	335,682	290,226	329,731

GRANITE CITY FIREFIGHTERS PENSION FUND C/O Gail Va

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	16,250,594	16,728,767	16,817,725	16,829,486	17,331,973	16,773,460	15,530,531	18,787,843	19,015,535	18,324,634
Net Present Assets - Actuarial Value *	16,129,561	16,798,775	17,176,354	17,393,812	17,119,018	16,636,316	15,346,426	18,735,007	19,072,129	18,545,115
Actuarial Accrued Liability - ("AAL")	56,625,374	54,510,463	51,693,489	50,248,085	46,191,104	45,691,321	45,449,960	43,281,975	39,539,795	37,325,323
Surplus/(Unfunded AAL)	(40,495,813)	(37,711,688)	(34,517,135)	(32,854,273)	(29,072,086)	(29,055,005)	(30,103,534)	(24,546,968)	(20,467,666)	(18,780,208)
Percent Funded at Actuarial Value	28.5%	30.8%	33.2%	34.6%	37.1%	36.4%	33.8%	43.3%	48.2%	49.7%
(Increase)/Decrease in Unfunded AAL	(2,784,125)	(3,194,553)	(1,662,862)	(3,782,187)	(17,081)	1,048,529	(5,556,566)	(4,079,302)	(1,687,458)	(837,747)
Active participants	55	55	55	55	57	59	58	58	54	52
Inactive participants	73	72	68	68	67	67	61	59	61	57
Average Active Salary	69,541	68,260	68,851	67,148	65,009	64,479	62,022	60,241	57,907	56,238
Total Salary	3,824,742	3,754,274	3,786,805	3,693,127	3,705,523	3,804,240	3,597,302	3,493,965	3,126,964	2,924,371
Internal Rate of Return - 10 years	5.67%									
Payroll Growth Rate - 10 years	3.41%									
ASSETS										
Cash , NOW, Money Market	684,797	498,611	627,257	967,764	1,261,951	654,434	2,110,802	2,240,052	871,054	4,463,598
Fixed Instruments	5,430,052	6,248,627	5,088,456	5,642,808	7,608,085	7,765,276	7,501,232	7,719,581	8,722,797	5,053,202
Equities	9,346,088	9,207,680	10,329,814	9,450,812	7,892,724	7,794,538	5,375,092	8,298,753	8,445,553	7,898,021
Receivables	789,657	773,849	772,197	768,103	569,213	559,212	543,405	529,458	976,131	909,812
Other	-	-	1	(1)	-	-	-	(1)	-	1
Total	16,250,594	16,728,767	16,817,725	16,829,486	17,331,973	16,773,460	15,530,531	18,787,843	19,015,535	18,324,634
INCOME										
From municipality	980,995	1,059,167	1,004,449	1,221,781	1,029,484	834,928	1,019,963	926,741	949,064	905,216
From members	344,408	351,679	358,057	359,399	355,328	358,250	342,650	310,886	290,919	276,323
Other revenue	(1)	67	-	45	3,601	-	32	-	-	-
Total Operating Revenue	1,325,402	1,410,913	1,362,506	1,581,225	1,388,413	1,193,178	1,362,645	1,237,627	1,239,983	1,181,539
EXPENSES										
Pensions and benefits	3,009,718	2,792,970	2,550,917	2,516,598	2,458,776	2,344,581	2,232,843	2,115,163	2,029,579	1,811,081
Professional services	12,327	15,945	4,164	8,545	9,515	8,967	6,306	9,664	21,654	10,733
Other expenses	11,505	12,703	12,451	12,676	16,708	12,065	8,287	9,270	6,422	9,559
Total Operating Expenses	3,033,550	2,821,618	2,567,532	2,537,819	2,484,999	2,365,613	2,247,436	2,134,097	2,057,655	1,831,373
Net Operating Income/(Loss)	(1,708,148)	(1,410,705)	(1,205,026)	(956,594)	(1,096,586)	(1,172,435)	(884,791)	(896,470)	(817,672)	(649,834)
INVESTMENT INCOME										
Investment income/(loss)	1,203,043	1,386,597	1,255,407	522,250	1,733,937	2,480,328	(2,308,129)	743,439	1,559,764	1,746,820
Investment fees	62,026	64,849	62,143	68,144	78,838	64,964	64,392	74,663	51,190	50,695
Net Investment Income	1,141,017	1,321,748	1,193,264	454,106	1,655,099	2,415,364	(2,372,521)	668,776	1,508,574	1,696,125
Change in Net Present Assets	(478,173)	(88,958)	(11,761)	(502,487)	558,513	1,242,929	(3,257,312)	(227,692)	690,901	1,046,291

GRANITE CITY POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	17,275,339	16,904,675	16,189,179	15,571,610	15,372,770	14,702,444	13,262,287	16,167,903	17,057,706	16,419,275
Net Present Assets - Actuarial Value *	17,349,074	16,739,157	16,281,797	16,026,355	14,688,899	14,021,247	12,632,001	15,670,001	16,827,903	16,331,354
Actuarial Accrued Liability - ("AAL")	51,608,611	48,597,827	46,547,554	46,310,766	44,870,762	43,257,834	40,991,744	39,273,365	37,715,990	36,536,908
Surplus/(Unfunded AAL)	(34,259,537)	(31,858,670)	(30,265,757)	(30,284,411)	(30,181,863)	(29,236,587)	(28,359,743)	(23,603,364)	(20,888,087)	(20,205,554)
Percent Funded at Actuarial Value	33.6%	34.4%	35.0%	34.6%	32.7%	32.4%	30.8%	39.9%	44.6%	44.7%
(Increase)/Decrease in Unfunded AAL	(2,400,867)	(1,592,913)	18,654	(102,548)	(945,276)	(876,844)	(4,756,379)	(2,715,277)	(682,533)	(1,308,090)
Active participants	58	58	59	59	60	60	57	57	55	52
Inactive participants	54	55	55	57	58	59	60	61	64	64
Average Active Salary	70,227	67,500	67,251	65,220	62,532	62,032	60,883	58,403	53,850	52,716
Total Salary	4,073,149	3,915,021	3,967,820	3,847,982	3,751,943	3,721,923	3,470,340	3,328,974	2,961,777	2,741,223
Internal Rate of Return - 10 years	5.96%									
Payroll Growth Rate - 10 years	4.20%									
ASSETS										
Cash , NOW, Money Market	1,248,916	1,137,443	1,114,883	1,042,227	1,435,607	1,392,952	474,519	512,671	972,877	1,216,147
Fixed Instruments	6,075,198	6,056,975	6,118,635	6,672,207	6,831,713	6,653,541	7,602,060	8,391,558	8,358,255	8,067,684
Equities	9,134,759	8,896,296	8,150,750	7,044,122	6,724,955	6,288,009	4,827,526	6,916,634	7,026,831	6,448,172
Receivables	816,465	813,961	804,911	813,054	380,495	367,942	358,181	347,040	699,742	687,272
Other	1	-	-	-	-	-	1	-	1	-
Total	17,275,339	16,904,675	16,189,179	15,571,610	15,372,770	14,702,444	13,262,287	16,167,903	17,057,706	16,419,275
INCOME										
From municipality	1,241,955	1,059,167	1,004,449	1,430,381	929,988	639,246	719,672	653,715	641,020	627,010
From members	419,702	388,828	393,211	384,317	371,553	367,718	348,783	328,855	373,855	291,828
Other revenue	-	18	-	69	130	-	-	617	103	15,641
Total Operating Revenue	1,661,657	1,448,013	1,397,660	1,814,767	1,301,671	1,006,964	1,068,455	983,187	1,014,978	934,479
EXPENSES										
Pensions and benefits	2,117,682	2,062,722	2,117,433	2,076,260	2,095,307	2,061,997	1,989,935	1,991,711	1,919,113	1,787,222
Professional services	17,731	12,709	9,245	24,107	17,213	15,875	6,416	8,301	6,223	10,616
Other expenses	12,660	12,286	12,608	10,200	13,347	10,852	7,767	7,160	8,812	8,867
Total Operating Expenses	2,148,073	2,087,717	2,139,286	2,110,567	2,125,867	2,088,724	2,004,118	2,007,172	1,934,148	1,806,705
Net Operating Income/(Loss)	(486,416)	(639,704)	(741,626)	(295,800)	(824,196)	(1,081,760)	(935,663)	(1,023,985)	(919,170)	(872,226)
INVESTMENT INCOME										
Investment income/(loss)	884,759	1,382,699	1,386,533	531,583	1,541,235	2,557,974	(1,933,528)	174,057	1,597,115	1,519,982
Investment fees	27,680	27,499	27,338	36,944	46,713	36,057	36,425	39,875	39,513	39,664
Net Investment Income	857,079	1,355,200	1,359,195	494,639	1,494,522	2,521,917	(1,969,953)	134,182	1,557,602	1,480,318
Change in Net Present Assets	370,664	715,496	617,569	198,840	670,326	1,440,157	(2,905,616)	(889,803)	638,431	608,092

GRAYSLAKE FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	11,415,133	10,703,985	9,824,495	9,139,909	8,005,879	6,723,129	6,308,711	5,462,123	4,539,264	3,890,667
Net Present Assets - Actuarial Value *	12,222,439	11,240,778	10,362,853	9,139,909	7,916,309	6,657,779	6,265,840	5,406,258	4,587,936	3,863,854
Actuarial Accrued Liability - ("AAL")	19,406,565	17,293,592	16,926,513	14,464,895	12,499,288	10,838,150	9,769,438	7,758,130	6,725,770	5,783,945
Surplus/(Unfunded AAL)	(7,184,126)	(6,052,814)	(6,563,660)	(5,324,986)	(4,582,979)	(4,180,371)	(3,503,598)	(2,351,872)	(2,137,834)	(1,920,091)
Percent Funded at Actuarial Value	63.0%	65.0%	61.2%	63.2%	63.3%	61.4%	64.1%	69.7%	68.2%	66.8%
(Increase)/Decrease in Unfunded AAL	(1,131,312)	510,846	(1,238,674)	(742,007)	(402,608)	(676,773)	(1,151,726)	(214,038)	(217,743)	(948,857)
Active participants	31	31	31	30	30	28	29	29	29	29
Inactive participants	10	9	10	5	4	3	2	3	3	3
Average Active Salary	90,312	87,324	85,435	87,101	79,287	78,120	79,812	70,762	65,904	61,681
Total Salary	2,799,676	2,707,057	2,648,475	2,613,041	2,378,622	2,187,368	2,314,542	2,052,093	1,911,224	1,788,744
Internal Rate of Return - 10 years	2.38%									
Payroll Growth Rate - 10 years	5.69%									
ASSETS										
Cash , NOW, Money Market	835,281	1,474,587	1,629,555	2,949,627	3,014,057	2,536,079	1,661,117	1,712,365	406,823	308,805
Fixed Instruments	5,424,217	4,139,142	4,900,253	3,306,109	3,232,572	2,775,846	3,272,982	2,546,935	3,586,268	3,164,308
Equities	5,091,692	5,051,212	3,074,911	2,850,848	1,740,806	1,391,030	1,364,215	1,194,409	531,625	394,690
Receivables	64,101	42,584	228,869	33,326	18,444	20,174	10,397	8,413	15,934	22,863
Other	517	516	-	(1)	-	-	-	1	-	1
Total	11,415,808	10,708,041	9,833,588	9,139,909	8,005,879	6,723,129	6,308,711	5,462,123	4,540,650	3,890,667
INCOME										
From municipality	623,875	526,283	853,513	665,773	672,081	552,066	511,852	427,674	382,349	306,627
From members	286,695	254,842	242,863	239,140	231,172	216,353	214,296	192,107	179,481	157,042
Other revenue	22,008	(437)	120	-	-	-	(1)	-	6,656	-
Total Operating Revenue	932,578	780,688	1,096,496	904,913	903,253	768,419	726,147	619,781	568,486	463,669
EXPENSES										
Pensions and benefits	391,512	386,763	356,968	233,180	176,322	87,963	78,004	78,967	77,410	61,679
Professional services	23,858	18,695	37,473	17,332	15,718	3,416	3,371	3,698	4,100	2,742
Other expenses	3,262	4,132	2,538	3,331	2,463	1,843	1,806	2,122	3,054	1,874
Total Operating Expenses	418,632	409,590	396,979	253,843	194,503	93,222	83,181	84,787	84,564	66,295
Net Operating Income/(Loss)	513,946	371,098	699,517	651,070	708,750	675,197	642,966	534,994	483,922	397,374
INVESTMENT INCOME										
Investment income/(loss)	222,856	534,866	8,593	510,056	597,475	(238,333)	227,805	406,210	177,765	139,326
Investment fees	25,653	26,474	23,524	27,097	23,475	22,446	24,183	18,345	13,090	7,949
Net Investment Income	197,203	508,392	(14,931)	482,959	574,000	(260,779)	203,622	387,865	164,675	131,377
Change in Net Present Assets	711,148	879,490	684,586	1,134,030	1,282,750	414,418	846,588	922,859	648,597	222,124

GRAYSLAKE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	14,487,782	13,337,755	11,723,666	10,845,748	9,143,813	7,254,081	7,432,185	7,238,421	5,920,787	5,254,451
Net Present Assets - Actuarial Value *	14,772,825	13,386,174	12,040,981	10,690,055	9,143,813	7,254,081	7,422,102	7,238,421	5,920,787	5,286,814
Actuarial Accrued Liability - ("AAL")	18,169,720	15,279,327	14,018,137	14,078,491	13,146,126	11,598,868	10,215,893	9,136,292	7,955,681	6,697,102
Surplus/(Unfunded AAL)	(3,396,895)	(1,893,153)	(1,977,156)	(3,388,436)	(4,002,313)	(4,344,787)	(2,793,791)	(1,897,871)	(2,034,894)	(1,410,288)
Percent Funded at Actuarial Value	81.3%	87.6%	85.9%	75.9%	69.6%	62.5%	72.7%	79.2%	74.4%	78.9%
(Increase)/Decrease in Unfunded AAL	(1,503,742)	84,003	1,411,280	613,877	342,474	(1,550,996)	(895,920)	137,023	(624,606)	292,635
Active participants	30	31	32	33	33	33	33	33	32	31
Inactive participants	8	7	6	5	5	5	5	5	5	5
Average Active Salary	92,529	85,781	86,487	85,698	86,158	81,136	75,182	71,959	66,825	59,722
Total Salary	2,775,881	2,659,196	2,767,571	2,828,037	2,843,221	2,677,504	2,480,999	2,374,639	2,138,386	1,851,391
Internal Rate of Return - 10 years	6.24%									
Payroll Growth Rate - 10 years	4.67%									
ASSETS										
Cash , NOW, Money Market	192,530	148,814	212,786	502,736	333,382	694,896	554,370	396,475	448,155	207,867
Fixed Instruments	5,870,745	5,470,269	5,154,409	4,951,730	4,006,722	3,657,987	3,713,012	3,214,745	2,855,780	2,733,535
Equities	8,393,211	7,140,754	5,805,841	4,781,152	4,230,121	2,431,733	3,126,650	3,221,419	2,571,268	2,103,807
Receivables	31,296	598,711	550,631	610,131	573,588	469,466	38,152	405,782	42,177	289,954
Other	-	1	(1)	(1)	-	(1)	1	-	3,407	4,001
Total	14,487,782	13,358,549	11,723,666	10,845,748	9,143,813	7,254,081	7,432,185	7,238,421	5,920,787	5,339,164
INCOME										
From municipality	707,434	587,344	534,538	665,667	452,253	451,931	402,341	414,134	337,394	324,560
From members	284,069	266,054	296,033	297,464	264,953	251,686	230,534	246,914	189,886	207,768
Other revenue	-	-	-	-	-	-	5,257	-	-	50
Total Operating Revenue	991,503	853,398	830,571	963,131	717,206	703,617	638,132	661,048	527,280	532,378
EXPENSES										
Pensions and benefits	425,186	286,740	305,808	262,003	218,095	322,369	201,238	217,210	194,108	337,921
Professional services	22,872	86,224	15,380	5,860	5,134	7,653	5,591	9,005	3,134	3,970
Other expenses	9,399	11,517	16,651	11,036	7,884	10,739	7,385	7,950	6,907	10,893
Total Operating Expenses	457,457	384,481	337,839	278,899	231,113	340,761	214,214	234,165	204,149	352,784
Net Operating Income/(Loss)	534,046	468,917	492,732	684,232	486,093	362,856	423,918	426,883	323,131	179,594
INVESTMENT INCOME										
Investment income/(loss)	1,218,976	1,177,595	413,192	1,007,134	1,312,886	(914,159)	165,826	575,566	597,890	169,987
Investment fees	37,938	32,424	28,006	24,523	19,735	17,600	20,803	15,415	14,164	11,965
Net Investment Income	1,181,038	1,145,171	385,186	982,611	1,293,151	(931,759)	145,023	560,151	583,726	158,022
Change in Net Present Assets	1,150,027	1,614,089	877,918	1,701,935	1,889,732	(178,104)	193,764	1,317,634	666,336	337,615

GREATER ROUND LAKE FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	14,109,781	12,588,543	10,977,848	10,049,298	8,532,957	6,930,413	7,220,055	6,550,367	5,562,467	4,734,874
Net Present Assets - Actuarial Value *	14,301,252	12,778,536	11,349,481	10,049,298	8,525,436	6,903,869	7,216,123	6,561,004	5,603,692	4,709,075
Actuarial Accrued Liability - ("AAL")	17,896,528	16,205,202	15,733,226	14,796,318	13,084,776	12,759,742	10,747,814	9,013,580	7,997,480	7,118,683
Surplus/(Unfunded AAL)	(3,595,276)	(3,426,666)	(4,383,745)	(4,747,020)	(4,559,340)	(5,855,873)	(3,531,691)	(2,452,576)	(2,393,788)	(2,409,608)
Percent Funded at Actuarial Value	79.9%	78.9%	72.1%	67.9%	65.2%	54.1%	67.1%	72.8%	70.1%	66.2%
(Increase)/Decrease in Unfunded AAL	(168,610)	957,079	363,275	(187,680)	1,296,533	(2,324,182)	(1,079,115)	(58,788)	15,820	(7,569)
Active participants	36	37	37	37	37	37	38	37	32	29
Inactive participants	10	9	9	8	8	8	7	6	6	6
Average Active Salary	81,600	81,898	80,006	77,780	77,083	70,523	64,142	62,274	60,286	56,560
Total Salary	2,937,603	3,030,220	2,960,214	2,877,859	2,852,086	2,609,356	2,437,400	2,304,121	1,929,148	1,640,248
Internal Rate of Return - 10 years	4.33%									
Payroll Growth Rate - 10 years	5.75%									
ASSETS										
Cash , NOW, Money Market	345,176	614,654	645,075	369,425	684,412	1,544,362	1,376,944	1,630,065	881,465	666,428
Fixed Instruments	4,559,769	5,895,084	5,278,430	5,063,159	3,780,881	3,325,531	2,983,972	2,287,509	1,964,057	2,172,953
Equities	9,177,975	6,045,920	5,008,926	4,588,247	4,045,249	2,026,813	2,821,320	2,605,303	2,697,840	1,873,605
Receivables	26,861	32,886	45,418	28,468	28,079	33,708	37,819	27,490	19,104	21,888
Other	-	(1)	(1)	(1)	-	(1)	-	-	1	-
Total	14,109,781	12,588,543	10,977,848	10,049,298	8,538,621	6,930,413	7,220,055	6,550,367	5,562,467	4,734,874
INCOME										
From municipality	867,364	904,394	831,627	741,715	683,344	626,474	534,620	512,706	426,373	317,963
From members	280,346	280,677	281,518	268,745	265,451	247,993	257,813	212,792	182,337	148,208
Other revenue	10,663	17	961	50	-	300	(1)	(1)	-	(1)
Total Operating Revenue	1,158,373	1,185,088	1,114,106	1,010,510	948,795	874,767	792,432	725,497	608,710	466,170
EXPENSES										
Pensions and benefits	410,814	451,068	421,717	378,612	363,718	326,854	241,295	195,195	199,001	173,396
Professional services	28,242	15,720	17,415	20,543	31,172	57,311	13,947	5,975	750	4,042
Other expenses	8,528	6,782	6,409	4,789	4,536	4,185	3,157	1,697	2,235	1,294
Total Operating Expenses	447,584	473,570	445,541	403,944	399,426	388,350	258,399	202,867	201,986	178,732
Net Operating Income/(Loss)	710,789	711,518	668,565	606,566	549,369	486,417	534,033	522,630	406,724	287,438
INVESTMENT INCOME										
Investment income/(loss)	879,489	979,408	335,042	976,726	1,101,048	(716,840)	197,788	509,083	458,667	227,070
Investment fees	69,039	80,231	75,057	66,951	47,873	59,219	62,133	43,813	37,798	31,953
Net Investment Income	810,450	899,177	259,985	909,775	1,053,175	(776,059)	135,655	465,270	420,869	195,117
Change in Net Present Assets	1,521,238	1,610,695	928,550	1,516,341	1,602,544	(289,642)	669,688	987,900	827,593	167,328

GREENVILLE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,620,715	3,387,802	3,073,883	2,754,204	2,708,022	2,524,058	2,323,714	2,141,058	1,990,457	1,882,137
Net Present Assets - Actuarial Value *	3,622,459	3,314,226	3,027,757	2,796,399	2,710,965	2,524,058	2,323,485	2,152,731	2,020,141	1,892,685
Actuarial Accrued Liability - ("AAL")	5,812,981	5,176,219	4,797,094	4,250,030	3,953,817	3,891,567	3,564,569	3,261,890	2,939,289	2,786,211
Surplus/(Unfunded AAL)	(2,190,522)	(1,861,993)	(1,769,337)	(1,453,631)	(1,242,852)	(1,367,509)	(1,241,084)	(1,109,159)	(919,148)	(893,526)
Percent Funded at Actuarial Value	62.3%	64.0%	63.1%	65.8%	68.6%	64.9%	65.2%	66.0%	68.7%	67.9%
(Increase)/Decrease in Unfunded AAL	(328,529)	(92,656)	(315,706)	(210,779)	124,657	(126,425)	(131,925)	(190,011)	(25,622)	(77,364)
Active participants	10	9	10	10	10	10	10	10	10	10
Inactive participants	7	7	6	3	3	3	3	3	3	3
Average Active Salary	50,771	50,613	49,358	48,545	45,910	46,043	44,748	43,435	40,576	40,576
Total Salary	507,706	455,517	493,575	485,449	459,103	460,426	447,475	434,346	405,764	405,764
Internal Rate of Return - 10 years	4.47%									
Payroll Growth Rate - 10 years	2.40%									
ASSETS										
Cash , NOW, Money Market	463,309	804,802	1,279,647	1,599,623	2,214,812	2,371,219	1,684,090	1,131,548	598,916	571,293
Fixed Instruments	2,038,732	1,618,592	1,049,031	693,729	170,001	-	500,281	889,938	1,272,423	1,191,650
Equities	1,102,910	951,527	734,141	452,030	176,276	-	-	-	-	-
Receivables	165,201	181,895	146,446	140,901	146,933	152,839	139,343	119,572	119,119	119,194
Other	-	-	(1)	(1)	-	-	-	-	(1)	-
Total	3,770,152	3,556,816	3,209,264	2,886,282	2,708,022	2,524,058	2,323,714	2,141,058	1,990,457	1,882,137
INCOME										
From municipality	168,461	134,935	132,158	136,146	135,819	128,937	120,871	99,032	99,485	99,153
From members	46,870	49,418	48,147	45,702	49,561	61,746	63,456	46,248	44,074	43,315
Other revenue	-	-	15,430	168	-	-	(1)	139	1	1
Total Operating Revenue	215,331	184,353	195,735	182,016	185,380	190,683	184,326	145,419	143,560	142,469
EXPENSES										
Pensions and benefits	120,961	105,947	86,355	84,379	82,460	80,512	94,884	76,844	75,325	73,704
Professional services	4,170	5,145	3,125	2,835	2,750	2,665	3,318	1,645	1,530	1,970
Other expenses	1,507	2,674	559	927	963	446	698	376	353	339
Total Operating Expenses	126,638	113,766	90,039	88,141	86,173	83,623	98,900	78,865	77,208	76,013
Net Operating Income/(Loss)	88,693	70,587	105,696	93,875	99,207	107,060	85,426	66,554	66,352	66,456
INVESTMENT INCOME										
Investment income/(loss)	157,769	258,258	213,984	88,734	84,780	93,284	97,250	84,047	41,968	49,991
Investment fees	13,549	14,925	-	-	23	-	20	-	-	15
Net Investment Income	144,220	243,333	213,984	88,734	84,757	93,284	97,230	84,047	41,968	49,976
Change in Net Present Assets	232,913	313,919	319,679	46,182	183,964	200,344	182,656	150,601	108,320	116,431

GURNEE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	25,825,474	23,557,260	21,049,941	19,015,382	16,656,857	14,439,606	14,478,961	12,982,478	11,374,349	10,383,226
Net Present Assets - Actuarial Value *	25,736,715	23,380,535	21,178,347	-	16,656,857	14,439,606	14,478,961	13,015,196	11,612,688	10,383,226
Actuarial Accrued Liability - ("AAL")	35,668,634	30,650,258	28,689,392	24,166,442	24,166,442	22,663,390	19,558,394	17,070,920	15,561,335	13,571,622
Surplus/(Unfunded AAL)	(9,931,919)	(7,269,723)	(7,511,045)	(24,166,442)	(7,509,585)	(8,223,784)	(5,079,433)	(4,055,724)	(3,948,647)	(3,188,396)
Percent Funded at Actuarial Value	72.2%	76.3%	73.8%	0.0%	68.9%	63.7%	74.0%	76.2%	74.6%	76.5%
(Increase)/Decrease in Unfunded AAL	(2,662,196)	241,322	16,655,397	(16,656,857)	714,199	(3,144,351)	(1,023,709)	(107,077)	(760,251)	(519,364)
Active participants	47	47	47	48	48	49	51	47	47	45
Inactive participants	19	17	17	15	15	11	8	7	7	6
Average Active Salary	94,662	89,631	89,315	82,509	82,509	78,461	73,537	72,848	71,861	67,448
Total Salary	4,449,115	4,212,648	4,197,817	3,960,443	3,960,443	3,844,582	3,750,365	3,423,863	3,377,456	3,035,168
Internal Rate of Return - 10 years	5.38%									
Payroll Growth Rate - 10 years	4.44%									
ASSETS										
Cash , NOW, Money Market	141,536	359,686	11,481,476	1,266,282	3,017,312	3,885,922	3,567,178	3,542,245	4,461,498	2,811,839
Fixed Instruments	-	-	-	-	-	-	-	8,191,107	5,941,935	5,781,155
Equities	25,688,508	23,198,325	9,570,301	17,749,823	13,640,709	10,554,147	10,913,646	1,255,976	970,916	1,790,233
Receivables	-	-	83	-	-	-	-	-	-	-
Other	4,251	(1)	1	-	1	67	-	-	-	(1)
Total	25,834,295	23,558,010	21,051,861	19,016,105	16,658,022	14,440,136	14,480,824	12,989,328	11,374,349	10,383,226
INCOME										
From municipality	1,009,521	1,027,531	1,068,500	1,071,935	894,700	806,000	785,006	698,300	686,400	610,750
From members	432,721	399,732	407,104	421,016	381,607	372,025	389,583	335,005	309,798	253,982
Other revenue	-	-	25	151	1	21	-	(1)	-	1
Total Operating Revenue	1,442,242	1,427,263	1,475,629	1,493,102	1,276,308	1,178,046	1,174,589	1,033,304	996,198	864,733
EXPENSES										
Pensions and benefits	723,634	706,430	593,835	572,694	545,522	454,893	352,094	266,441	207,229	235,015
Professional services	16,252	12,825	10,750	10,360	11,810	28,212	16,984	13,160	6,250	3,400
Other expenses	9,433	9,962	5,545	10,186	8,182	3,524	2,888	2,671	2,833	2,128
Total Operating Expenses	749,319	729,217	610,130	593,240	565,514	486,629	371,966	282,272	216,312	240,543
Net Operating Income/(Loss)	692,923	698,046	865,499	899,862	710,794	691,417	802,623	751,032	779,886	624,190
INVESTMENT INCOME										
Investment income/(loss)	1,680,333	1,913,194	1,180,369	1,468,068	1,515,741	(719,812)	707,671	879,074	234,036	308,353
Investment fees	105,042	103,921	11,309	9,405	9,283	10,960	13,811	21,977	22,801	17,713
Net Investment Income	1,575,291	1,809,273	1,169,060	1,458,663	1,506,458	(730,772)	693,860	857,097	211,235	290,640
Change in Net Present Assets	2,268,214	2,507,319	2,034,559	2,358,525	2,217,251	(39,355)	1,496,483	1,608,129	991,123	914,829

GURNEE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	34,352,492	30,620,998	27,974,090	25,813,471	22,143,060	19,018,983	19,592,938	18,079,782	16,122,225	14,783,193
Net Present Assets - Actuarial Value *	33,832,718	30,690,169	28,348,429	-	21,625,961	18,542,633	19,183,355	17,970,991	16,127,454	14,783,193
Actuarial Accrued Liability - ("AAL")	48,333,965	44,758,083	40,409,698	35,223,405	35,223,405	32,685,908	29,623,010	26,034,259	23,548,025	19,782,832
Surplus/(Unfunded AAL)	(14,501,247)	(14,067,914)	(12,061,269)	(35,223,405)	(13,597,444)	(14,143,275)	(10,439,655)	(8,063,268)	(7,420,571)	(4,999,639)
Percent Funded at Actuarial Value	70.0%	68.6%	70.2%	0.0%	61.4%	56.7%	64.8%	69.0%	68.5%	74.7%
(Increase)/Decrease in Unfunded AAL	(433,333)	(2,006,645)	23,162,136	(21,625,961)	545,831	(3,703,620)	(2,376,387)	(642,697)	(2,420,932)	(912,144)
Active participants	63	58	60	61	61	63	58	63	62	61
Inactive participants	37	35	32	19	19	18	17	13	11	6
Average Active Salary	90,062	89,635	86,449	80,408	80,408	76,684	74,293	71,379	71,612	67,109
Total Salary	5,673,936	5,198,803	5,186,966	4,904,906	4,904,906	4,831,080	4,308,985	4,496,908	4,439,970	4,093,652
Internal Rate of Return - 10 years	5.96%									
Payroll Growth Rate - 10 years	4.02%									
ASSETS										
Cash , NOW, Money Market	2,127,634	1,658,616	516,865	1,099,940	1,392,722	4,836,087	5,144,254	4,153,159	3,655,272	3,216,931
Fixed Instruments	15,264,059	16,180,589	16,206,684	14,896,797	12,854,337	9,570,808	8,562,776	8,432,298	7,441,905	7,954,464
Equities	16,932,659	12,748,215	11,218,525	9,783,360	7,938,970	4,601,939	5,889,428	5,505,444	5,025,048	3,611,798
Receivables	38,321	44,678	41,912	44,175	45,402	19,620	-	-	-	-
Other	516	516	516	-	-	501	4,881	312	-	-
Total	34,363,189	30,632,614	27,984,502	25,824,272	22,231,431	19,028,955	19,601,339	18,091,213	16,122,225	14,783,193
INCOME										
From municipality	1,163,598	1,110,813	1,259,650	1,270,674	1,007,857	926,600	868,588	789,800	677,710	628,650
From members	973,576	520,047	511,926	488,369	488,513	528,955	441,848	440,708	414,417	365,744
Other revenue	(6,306)	2,947	(2,264)	10,287	34,832	20,370	-	-	-	-
Total Operating Revenue	2,130,868	1,633,807	1,769,312	1,769,330	1,531,202	1,475,925	1,310,436	1,230,508	1,092,127	994,394
EXPENSES										
Pensions and benefits	1,189,889	1,152,816	914,373	860,415	768,380	746,248	638,942	430,569	297,385	278,780
Professional services	25,798	28,289	30,656	25,797	22,175	25,201	42,134	21,109	9,544	4,473
Other expenses	7,951	8,748	8,249	10,780	8,596	6,963	7,033	6,200	6,933	5,922
Total Operating Expenses	1,223,638	1,189,853	953,278	896,992	799,151	778,412	688,109	457,878	313,862	289,175
Net Operating Income/(Loss)	907,230	443,954	816,034	872,338	732,051	697,513	622,327	772,630	778,265	705,219
INVESTMENT INCOME										
Investment income/(loss)	2,938,489	2,291,349	1,424,507	2,861,035	2,439,375	(1,223,788)	940,824	1,238,283	602,786	418,558
Investment fees	114,225	88,395	79,922	62,962	47,349	47,680	49,994	53,347	42,018	21,789
Net Investment Income	2,824,264	2,202,954	1,344,585	2,798,073	2,392,026	(1,271,468)	890,830	1,184,936	560,768	396,769
Change in Net Present Assets	3,731,494	2,646,908	2,160,619	3,670,411	3,124,077	(573,955)	1,513,156	1,957,557	1,339,032	1,101,988

HAMPSHIRE FPD FIREFIGHTERS PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	1,693,037	1,459,381	1,239,406	1,041,897	892,562	752,145	639,372	506,697	398,308	307,647
Net Present Assets - Actuarial Value *	1,774,708	1,525,900	1,298,435	1,072,023	892,562	752,145	639,372	504,437	399,504	307,647
Actuarial Accrued Liability - ("AAL")	2,757,785	2,294,984	1,850,676	1,505,202	839,797	772,934	655,929	461,460	413,377	315,205
Surplus/(Unfunded AAL)	(983,077)	(769,084)	(552,241)	(433,179)	52,765	(20,789)	(16,557)	42,977	(13,873)	(7,558)
Percent Funded at Actuarial Value	64.4%	66.5%	70.2%	71.2%	106.3%	97.3%	97.5%	109.3%	96.6%	97.6%
(Increase)/Decrease in Unfunded AAL	(213,993)	(216,843)	(119,062)	(485,944)	73,554	(4,232)	(59,534)	56,850	(6,315)	10,554
Active participants	8	8	8	8	8	8	8	8	4	4
Inactive participants	1	1	1	1	-	-	-	-	-	-
Average Active Salary	60,756	60,508	55,787	55,787	55,430	51,652	48,925	46,846	50,588	46,583
Total Salary	486,044	484,064	446,294	446,294	443,443	413,212	391,399	374,771	202,351	186,332
Internal Rate of Return - 10 years	2.73%									
Payroll Growth Rate - 10 years	10.45%									
ASSETS										
Cash , NOW, Money Market	1,056,963	932,441	658,221	70,340	338,504	48,004	55,064	67,389	134,767	307,647
Fixed Instruments	402,697	356,102	468,996	865,599	468,200	651,221	540,965	400,828	230,826	-
Equities	233,377	170,838	112,189	105,958	85,858	52,920	43,343	38,560	32,715	-
Receivables	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1,693,037	1,459,381	1,239,406	1,041,897	892,562	752,145	639,372	506,777	398,308	307,647
INCOME										
From municipality	157,000	137,808	144,098	78,101	78,101	73,616	72,234	65,000	65,908	59,800
From members	45,895	45,770	42,202	42,202	41,941	41,263	32,039	26,031	17,664	15,388
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	202,895	183,578	186,300	120,303	120,042	114,879	104,273	91,031	83,572	75,188
EXPENSES										
Pensions and benefits	-	-	-	-	-	10,015	-	1,060	-	-
Professional services	3,135	2,200	1,550	2,200	1,900	2,100	1,860	3,578	793	1,069
Other expenses	792	883	268	239	150	-	101	141	-	-
Total Operating Expenses	3,927	3,083	1,818	2,439	2,050	12,115	1,961	4,779	793	1,069
Net Operating Income/(Loss)	198,968	180,495	184,482	117,864	117,992	102,764	102,312	86,252	82,779	74,119
INVESTMENT INCOME										
Investment income/(loss)	40,495	44,944	18,502	36,331	26,817	13,891	33,637	24,640	7,882	6,282
Investment fees	5,807	5,464	5,475	4,860	4,392	3,882	3,274	2,503	-	-
Net Investment Income	34,688	39,480	13,027	31,471	22,425	10,009	30,363	22,137	7,882	6,282
Change in Net Present Assets	233,656	219,975	197,509	149,335	140,417	112,773	132,675	108,389	90,661	80,401

HAMPSHIRE POLICE

	4/30/2014	4/30/2013
KEY DATA		
Net Present Assets - Market Value	600,880	403,239
Net Present Assets - Actuarial Value *	626,464	412,813
Actuarial Accrued Liability - ("AAL")	2,610,271	2,268,948
Surplus/(Unfunded AAL)	(1,983,807)	(1,856,135)
Percent Funded at Actuarial Value	24.0%	18.2%
(Increase)/Decrease in Unfunded AAL	(127,672)	
Active participants	11	11
Inactive participants	-	-
Average Active Salary	71,530	67,800
Total Salary	786,835	745,796
Internal Rate of Return - 10 years	na	
Payroll Growth Rate - 10 years	na	
ASSETS		
Cash , NOW, Money Market	600,960	282,017
Fixed Instruments	-	-
Equities	-	-
Receivables	-	121,222
Other	-	-
Total	600,960	403,239
INCOME		
From municipality	126,076	121,222
From members	76,928	283,858
Other revenue	-	(1)
Total Operating Revenue	203,004	405,079
EXPENSES		
Pensions and benefits	-	-
Professional services	2,810	-
Other expenses	2,680	1,841
Total Operating Expenses	5,490	1,841
Net Operating Income/(Loss)	197,514	403,238
INVESTMENT INCOME		
Investment income/(loss)	127	-
Investment fees	-	-
Net Investment Income	127	-
Change in Net Present Assets	197,641	

HANOVER PARK FIREFIGHTERS PENSION FUND

	12/31/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	15,324,980	13,330,316	11,869,263	11,341,474	9,768,056	7,935,575	8,668,883	8,230,081	7,295,525	6,504,039
Net Present Assets - Actuarial Value *	15,607,705	13,515,528	12,437,454	-	9,673,064	7,806,234	8,540,181	8,239,485	7,399,273	6,533,727
Actuarial Accrued Liability - ("AAL")	25,213,634	22,420,540	20,263,502	16,170,720	16,170,720	14,641,523	14,319,349	12,637,830	11,001,112	10,226,554
Surplus/(Unfunded AAL)	(9,605,929)	(8,905,012)	(7,826,048)	(16,170,720)	(6,497,656)	(6,835,289)	(5,779,168)	(4,398,345)	(3,601,839)	(3,692,827)
Percent Funded at Actuarial Value	61.9%	60.3%	61.4%	0.0%	59.8%	53.3%	59.6%	65.2%	67.3%	63.9%
(Increase)/Decrease in Unfunded AAL	(700,917)	(1,078,964)	8,344,672	(9,673,064)	337,633	(1,056,121)	(1,380,823)	(796,506)	90,988	(460,819)
Active participants	35	35	34	35	35	35	35	35	31	30
Inactive participants	28	26	25	12	12	12	12	11	9	9
Average Active Salary	85,150	80,804	78,611	75,364	75,364	68,649	64,401	60,150	58,325	55,593
Total Salary	2,980,239	2,828,141	2,672,762	2,637,743	2,637,743	2,402,710	2,254,020	2,105,239	1,808,081	1,667,797
Internal Rate of Return - 10 years	4.64%									
Payroll Growth Rate - 10 years	7.68%									
ASSETS										
Cash , NOW, Money Market	683,778	627,686	822,410	1,069,633	482,572	566,002	672,545	555,930	864,057	261,267
Fixed Instruments	5,876,261	5,836,510	5,247,829	5,116,673	4,982,933	4,384,026	4,790,494	4,541,009	3,485,382	3,707,355
Equities	8,729,452	6,843,421	5,773,853	5,129,996	4,258,445	2,946,490	3,155,823	3,082,621	2,909,364	2,390,608
Receivables	41,135	20,326	30,391	30,391	44,181	43,111	50,020	52,545	39,085	144,809
Other	776	3,073	(1)	-	-	1	1	1	-	-
Total	15,331,402	13,331,016	11,874,482	11,346,693	9,768,131	7,939,630	8,668,883	8,232,106	7,297,888	6,504,039
INCOME										
From municipality	714,492	815,297	805,643	698,763	574,010	471,152	374,835	371,075	367,369	346,769
From members	184,034	282,142	262,035	260,615	256,725	232,033	217,075	237,751	175,313	140,914
Other revenue	13,133	(22,307)	-	-	73	3,950	-	(1)	(1)	-
Total Operating Revenue	911,659	1,075,132	1,067,678	959,378	830,808	707,135	591,910	608,825	542,681	487,683
EXPENSES										
Pensions and benefits	593,064	750,437	610,625	454,134	441,822	432,459	399,843	327,436	305,733	262,570
Professional services	9,680	22,005	-	3,125	1,050	6,109	5,451	9,570	11,060	9,090
Other expenses	3,266	3,478	36,983	2,409	5,465	5,096	3,434	3,100	2,947	2,651
Total Operating Expenses	606,010	775,920	647,608	459,668	448,337	443,664	408,728	340,106	319,740	274,311
Net Operating Income/(Loss)	305,649	299,212	420,070	499,710	382,471	263,471	183,182	268,719	222,941	213,372
INVESTMENT INCOME										
Investment income/(loss)	224,279	1,188,735	120,757	1,108,227	1,474,274	(972,780)	277,066	685,242	598,208	277,578
Investment fees	20,505	26,894	13,038	34,519	24,265	23,999	21,446	19,405	29,663	24,958
Net Investment Income	203,774	1,161,841	107,719	1,073,708	1,450,009	(996,779)	255,620	665,837	568,545	252,620
Change in Net Present Assets	1,994,664	1,461,053	527,789	1,573,418	1,832,481	(733,308)	438,802	934,556	791,486	465,992

HANOVER PARK POLICE PENSION FUND

	12/31/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	27,021,037	23,712,438	21,019,429	20,475,156	18,249,557	15,191,183	17,040,003	16,440,752	14,584,155	12,825,985
Net Present Assets - Actuarial Value *	27,338,325	23,966,839	22,072,403	-	18,005,536	14,887,028	16,766,326	16,401,292	14,672,580	12,740,925
Actuarial Accrued Liability - ("AAL")	48,380,511	43,236,528	48,243,724	37,492,170	37,492,170	33,909,168	31,613,773	30,003,658	27,254,080	25,935,742
Surplus/(Unfunded AAL)	(21,042,186)	(19,269,689)	(26,171,321)	(37,492,170)	(19,486,634)	(19,022,140)	(14,847,447)	(13,602,366)	(12,581,500)	(13,194,817)
Percent Funded at Actuarial Value	56.5%	55.4%	45.8%	0.0%	48.0%	43.9%	53.0%	54.7%	53.8%	49.1%
(Increase)/Decrease in Unfunded AAL	(1,772,497)	6,901,632	11,320,849	(18,005,536)	(464,494)	(4,174,693)	(1,245,081)	(1,020,866)	613,317	(1,385,332)
Active participants	62	60	61	57	57	53	52	50	49	45
Inactive participants	40	42	39	28	28	27	26	25	24	25
Average Active Salary	82,286	79,354	78,034	76,341	76,341	71,369	68,581	67,632	64,837	61,713
Total Salary	5,101,739	4,761,260	4,760,070	4,351,415	4,351,415	3,782,571	3,566,235	3,381,577	3,176,997	2,777,082
Internal Rate of Return - 10 years	4.86%									
Payroll Growth Rate - 10 years	6.37%									
ASSETS										
Cash , NOW, Money Market	768,131	756,863	771,499	763,303	680,193	864,316	1,171,937	1,543,204	975,350	472,763
Fixed Instruments	10,497,610	10,377,713	9,822,352	10,065,828	10,272,375	8,774,795	9,324,253	8,590,001	7,383,845	7,099,248
Equities	15,678,068	12,519,813	10,365,183	9,568,421	7,202,241	5,461,859	6,439,618	6,216,643	6,132,909	4,965,909
Receivables	86,547	61,884	65,702	79,303	95,247	90,913	107,386	103,773	92,052	288,066
Other	776	916	850	1	4,743	(1)	(1)	-	(1)	(1)
Total	27,031,132	23,717,189	21,025,586	20,476,856	18,254,799	15,191,882	17,043,193	16,453,621	14,584,155	12,825,985
INCOME										
From municipality	1,275,435	1,657,706	1,562,318	1,302,480	1,047,722	987,365	892,877	1,188,133	1,124,952	884,932
From members	323,746	475,746	495,959	460,822	406,544	366,083	338,513	329,861	338,689	284,837
Other revenue	(8,245)	(3,614)	354	-	3,264	1	10,753	4,062	12,798	-
Total Operating Revenue	1,590,936	2,129,838	2,058,631	1,763,302	1,457,530	1,353,449	1,242,143	1,522,056	1,476,439	1,169,769
EXPENSES										
Pensions and benefits	1,164,414	1,548,170	1,595,478	1,380,737	1,225,478	1,263,991	1,137,069	1,034,776	995,763	894,607
Professional services	10,670	14,608	21,950	9,510	4,560	14,313	9,186	4,350	3,300	3,791
Other expenses	6,554	6,535	4,938	3,853	8,575	6,741	6,142	5,116	4,884	3,770
Total Operating Expenses	1,181,638	1,569,313	1,622,366	1,394,100	1,238,613	1,285,045	1,152,397	1,044,242	1,003,947	902,168
Net Operating Income/(Loss)	409,298	560,525	436,265	369,202	218,917	68,404	89,746	477,814	472,492	267,601
INVESTMENT INCOME										
Investment income/(loss)	423,411	2,175,521	163,729	1,913,375	2,880,358	(1,875,655)	553,743	1,423,453	1,319,613	624,292
Investment fees	33,876	43,037	55,720	56,978	40,902	41,568	44,238	44,671	33,935	36,720
Net Investment Income	389,535	2,132,484	108,009	1,856,397	2,839,456	(1,917,223)	509,505	1,378,782	1,285,678	587,572
Change in Net Present Assets	3,308,599	2,693,009	544,273	2,225,599	3,058,374	(1,848,820)	599,251	1,856,597	1,758,170	855,173

HARLEM-ROSCOE FIREFIGHTERS

	4/30/2014	4/30/2013	4/30/2012	4/30/2011
KEY DATA				
Net Present Assets - Market Value	153,568	126,886	63,937	18,073
Net Present Assets - Actuarial Value *	164,167	133,706	66,807	18,073
Actuarial Accrued Liability - ("AAL")	201,228	108,772	55,716	(2,037)
Surplus/(Unfunded AAL)	(37,061)	24,934	11,091	20,110
Percent Funded at Actuarial Value	81.6%	122.9%	119.9%	-887.2%
(Increase)/Decrease in Unfunded AAL	(61,995)	13,843	(9,019)	
Active participants	2	2	2	1
Inactive participants	-	-	-	-
Average Active Salary	63,325	59,000	57,696	70,387
Total Salary	126,650	118,000	115,392	70,387
Internal Rate of Return - 10 years	NA			
Payroll Growth Rate - 10 years	NA			
ASSETS				
Cash , NOW, Money Market	6,793	126,886	63,937	18,073
Fixed Instruments	130,971	-	-	-
Equities	15,152	-	-	-
Receivables	-	-	-	-
Other	652	-	-	-
Total	153,568	126,886	63,937	18,073
INCOME				
From municipality	13,374	51,993	40,000	15,625
From members	13,374	11,993	7,363	5,437
Other revenue	-	-	-	-
Total Operating Revenue	26,748	63,986	47,363	21,062
EXPENSES				
Pensions and benefits	-	-	-	-
Professional services	500	500	1,000	-
Other expenses	-	772	647	3,000
Total Operating Expenses	500	1,272	1,647	3,000
Net Operating Income/(Loss)	26,248	62,714	45,716	18,062
INVESTMENT INCOME				
Investment income/(loss)	532	235	147	11
Investment fees	98	-	-	-
Net Investment Income	434	235	147	11
Change in Net Present Assets	26,682	62,949	45,864	

HARRISBURG FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,356,355	3,180,950	2,874,124	2,621,778	2,395,427	2,144,793	2,126,972	1,984,360	1,796,277	1,746,959
Net Present Assets - Actuarial Value *	3,436,310	3,109,578	2,822,136	2,621,778	2,395,427	2,144,793	2,126,972	1,984,360	1,796,277	1,746,959
Actuarial Accrued Liability - ("AAL")	5,264,486	4,999,703	4,532,741	3,889,731	3,375,432	3,214,986	3,007,492	2,700,566	2,881,301	2,381,307
Surplus/(Unfunded AAL)	(1,828,176)	(1,890,125)	(1,710,605)	(1,267,953)	(980,005)	(1,070,193)	(880,520)	(716,206)	(1,085,024)	(634,348)
Percent Funded at Actuarial Value	65.3%	62.2%	62.3%	67.4%	71.0%	66.7%	70.7%	73.5%	62.3%	73.4%
(Increase)/Decrease in Unfunded AAL	61,949	(179,520)	(442,652)	(287,948)	90,188	(189,673)	(164,314)	368,818	(450,676)	(24,574)
Active participants	7	7	7	7	7	7	7	7	8	7
Inactive participants	4	4	4	4	4	4	4	4	4	4
Average Active Salary	63,605	60,778	61,557	60,333	50,416	48,584	46,678	44,759	45,141	41,785
Total Salary	445,232	425,447	430,897	422,328	352,911	340,089	326,743	313,314	361,129	292,493
Internal Rate of Return - 10 years	5.65%									
Payroll Growth Rate - 10 years	4.33%									
ASSETS										
Cash , NOW, Money Market	32,602	15,500	14,169	24,270	27,806	10,500	130,250	124,772	107,337	141,223
Fixed Instruments	2,023,377	1,978,926	1,831,869	1,641,194	1,887,670	1,776,299	1,749,120	1,575,432	1,322,240	1,363,433
Equities	1,300,376	1,170,110	1,011,672	939,904	463,373	344,223	228,137	268,472	366,607	242,302
Receivables	-	16,414	16,414	16,410	16,578	13,772	19,465	15,684	93	-
Other	-	-	-	-	-	(1)	-	-	-	1
Total	3,356,355	3,180,950	2,874,124	2,621,778	2,395,427	2,144,793	2,126,972	1,984,360	1,796,277	1,746,959
INCOME										
From municipality	230,083	178,646	119,336	124,359	111,341	133,962	101,752	101,665	96,354	93,336
From members	41,787	39,926	35,125	34,546	33,371	29,038	27,626	26,557	26,233	23,435
Other revenue	-	-	-	-	-	-	-	225	-	-
Total Operating Revenue	271,870	218,572	154,461	158,905	144,712	163,000	129,378	128,447	122,587	116,771
EXPENSES										
Pensions and benefits	128,820	127,405	125,282	123,220	121,219	119,276	117,389	115,556	116,998	107,545
Professional services	2,530	2,530	3,741	4,176	2,088	5,412	1,512	-	800	-
Other expenses	3,025	1,381	1,075	1,025	1,046	797	359	1,489	335	336
Total Operating Expenses	134,375	131,316	130,098	128,421	124,353	125,485	119,260	117,045	118,133	107,881
Net Operating Income/(Loss)	137,495	87,256	24,363	30,484	20,359	37,515	10,118	11,402	4,454	8,890
INVESTMENT INCOME										
Investment income/(loss)	37,910	219,569	227,983	195,867	230,274	(19,664)	132,494	162,474	45,123	62,887
Investment fees	-	-	-	-	-	30	-	-	259	-
Net Investment Income	37,910	219,569	227,983	195,867	230,274	(19,694)	132,494	162,474	44,864	62,887
Change in Net Present Assets	175,405	306,826	252,346	226,351	250,634	17,821	142,612	188,083	49,318	71,777

HARRISBURG POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,709,042	4,193,378	3,836,364	3,751,569	3,473,901	2,963,613	3,332,500	3,192,188	2,891,435	2,759,990
Net Present Assets - Actuarial Value *	4,815,569	4,355,017	4,025,192	3,751,569	3,473,901	2,963,613	3,332,500	3,192,188	2,891,435	2,759,990
Actuarial Accrued Liability - ("AAL")	10,138,583	9,080,571	9,903,157	8,280,035	7,715,473	6,392,594	6,155,782	5,766,111	5,561,865	5,386,119
Surplus/(Unfunded AAL)	(5,323,014)	(4,725,554)	(5,877,965)	(4,528,466)	(4,241,572)	(3,428,981)	(2,823,282)	(2,573,923)	(2,670,430)	(2,626,129)
Percent Funded at Actuarial Value	47.5%	48.0%	40.6%	45.3%	45.0%	46.4%	54.1%	55.4%	52.0%	51.2%
(Increase)/Decrease in Unfunded AAL	(597,460)	1,152,411	(1,349,499)	(286,894)	(812,591)	(605,699)	(249,359)	96,507	(44,301)	(267,174)
Active participants	14	14	14	14	14	15	14	14	14	14
Inactive participants	9	9	9	9	9	8	8	8	8	9
Average Active Salary	54,951	48,168	62,988	59,299	46,481	44,962	43,822	40,731	42,055	41,850
Total Salary	769,320	674,349	881,832	830,186	650,731	674,437	613,501	570,239	588,764	585,899
Internal Rate of Return - 10 years	4.73%									
Payroll Growth Rate - 10 years	3.42%									
ASSETS										
Cash , NOW, Money Market	203,696	367,496	377,537	308,608	1,127,022	1,185,693	1,561,665	1,475,781	1,357,349	1,262,887
Fixed Instruments	2,631,334	2,058,280	1,841,439	1,742,450	854,329	507,887	1,208,781	1,169,676	1,130,497	1,210,090
Equities	1,949,039	1,747,468	1,595,718	1,694,606	1,476,486	1,255,778	549,462	523,424	392,318	283,878
Receivables	24,973	20,134	21,670	5,905	16,064	14,255	12,592	23,307	11,271	3,135
Other	-	-	-	-	-	-	-	-	-	-
Total	4,809,042	4,193,378	3,836,364	3,751,569	3,473,901	2,963,613	3,332,500	3,192,188	2,891,435	2,759,990
INCOME										
From municipality	471,758	355,401	311,062	226,470	228,597	220,424	214,469	214,863	193,967	149,733
From members	87,645	101,152	69,813	69,519	66,870	68,253	61,797	62,009	56,345	55,944
Other revenue	-	-	-	-	-	-	-	289	-	-
Total Operating Revenue	559,403	456,553	380,875	295,989	295,467	288,677	276,266	277,161	250,312	205,677
EXPENSES										
Pensions and benefits	306,552	309,122	287,928	309,449	339,004	232,660	237,108	213,919	202,862	210,774
Professional services	14,883	7,805	9,910	13,109	16,893	20,289	18,953	6,084	4,000	200
Other expenses	37,306	34,123	33,910	4,708	2,094	1,788	1,637	2,747	1,283	1,377
Total Operating Expenses	358,741	351,050	331,748	327,266	357,991	254,737	257,698	222,750	208,145	212,351
Net Operating Income/(Loss)	200,662	105,503	49,127	(31,277)	(62,524)	33,940	18,568	54,411	42,167	(6,674)
INVESTMENT INCOME										
Investment income/(loss)	330,070	264,881	48,449	321,265	584,066	(395,623)	121,759	234,306	89,277	101,243
Investment fees	15,068	13,370	12,781	12,320	11,254	7,204	15	-	-	-
Net Investment Income	315,002	251,511	35,668	308,945	572,812	(402,827)	121,744	234,306	89,277	101,243
Change in Net Present Assets	515,664	357,014	84,795	277,668	510,288	(368,887)	140,312	300,753	131,445	94,568

HARVARD POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	8,626,993	7,809,051	6,866,459	6,585,530	5,647,824	4,764,283	4,756,716	4,335,514	3,982,442	3,605,738
Net Present Assets - Actuarial Value *	8,562,323	7,820,460	7,200,100	6,585,530	5,647,824	4,764,283	4,756,716	4,335,514	3,982,442	3,593,823
Actuarial Accrued Liability - ("AAL")	13,180,550	11,654,927	11,153,760	10,364,519	9,355,613	8,629,587	8,060,376	7,224,106	6,094,796	5,674,158
Surplus/(Unfunded AAL)	(4,618,227)	(3,834,467)	(3,953,660)	(3,778,989)	(3,707,789)	(3,865,304)	(3,303,660)	(2,888,592)	(2,112,354)	(2,080,335)
Percent Funded at Actuarial Value	65.0%	67.1%	64.6%	63.5%	60.4%	55.2%	59.0%	60.0%	65.3%	63.3%
(Increase)/Decrease in Unfunded AAL	(783,760)	119,193	(174,671)	(71,200)	157,515	(561,644)	(415,068)	(776,238)	(32,019)	(352,978)
Active participants	18	16	17	17	18	20	19	18	16	16
Inactive participants	7	7	7	6	5	4	4	4	4	4
Average Active Salary	82,477	82,241	80,477	79,086	75,161	71,762	69,320	64,802	57,312	54,558
Total Salary	1,484,579	1,315,859	1,368,104	1,344,467	1,352,894	1,435,233	1,317,072	1,166,441	916,999	872,922
Internal Rate of Return - 10 years	5.53%									
Payroll Growth Rate - 10 years	5.90%									
ASSETS										
Cash , NOW, Money Market	1,195,520	1,094,887	535,741	359,768	558,783	1,239,031	1,251,897	1,262,372	1,154,211	865,708
Fixed Instruments	3,442,156	3,745,064	4,020,204	3,470,474	2,944,192	2,358,442	2,269,351	2,029,342	1,936,027	2,037,739
Equities	3,741,623	2,778,573	2,092,825	2,546,185	2,103,038	1,131,554	1,193,928	1,014,469	807,331	661,967
Receivables	443,522	372,526	399,688	386,210	41,811	35,257	41,540	29,331	84,873	40,324
Other	3,507	-	-	-	-	(1)	-	-	-	-
Total	8,826,328	7,991,050	7,048,458	6,762,637	5,647,824	4,764,283	4,756,716	4,335,514	3,982,442	3,605,738
INCOME										
From municipality	421,802	393,898	389,017	345,073	268,796	243,080	254,586	213,355	210,371	171,160
From members	136,795	137,005	137,381	145,292	142,006	137,478	127,778	110,884	89,529	88,697
Other revenue	18,298	248,176	1	-	-	-	-	-	(1)	-
Total Operating Revenue	576,895	779,079	526,399	490,365	410,802	380,558	382,364	324,239	299,899	259,857
EXPENSES										
Pensions and benefits	321,419	339,383	264,975	150,947	154,737	142,567	144,263	141,602	141,020	145,337
Professional services	19,465	12,165	10,484	5,650	-	-	1,500	-	-	2,050
Other expenses	4,346	11,550	7,966	61,686	35,008	8,602	2,358	2,088	1,716	1,693
Total Operating Expenses	345,230	363,098	283,425	218,283	189,745	151,169	148,121	143,690	142,736	149,080
Net Operating Income/(Loss)	231,665	415,981	242,974	272,082	221,057	229,389	234,243	180,549	157,163	110,777
INVESTMENT INCOME										
Investment income/(loss)	588,391	526,751	37,955	665,624	662,484	(221,822)	186,959	172,583	219,601	168,081
Investment fees	2,115	139	-	-	-	-	-	60	60	3,479
Net Investment Income	586,276	526,612	37,955	665,624	662,484	(221,822)	186,959	172,523	219,541	164,602
Change in Net Present Assets	817,942	942,592	280,929	937,706	883,541	7,567	421,202	353,072	376,704	275,378

HARVEY FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	11,421,795	12,144,355	12,848,718	14,704,209	14,876,420	13,910,164	17,530,039	17,715,906	16,782,216	16,699,170
Net Present Assets - Actuarial Value *	12,006,534	12,879,600	13,870,200	-	14,673,485	13,481,711	17,285,157	17,662,125	16,784,590	16,409,448
Actuarial Accrued Liability - ("AAL")	42,751,013	39,477,863	39,091,240	36,267,279	36,267,279	35,218,348	34,030,338	31,633,151	29,097,550	28,146,218
Surplus/(Unfunded AAL)	(30,744,479)	(26,598,263)	(25,221,040)	(36,267,279)	(21,593,794)	(21,736,637)	(16,745,181)	(13,971,026)	(12,312,960)	(11,736,770)
Percent Funded at Actuarial Value	28.1%	32.6%	35.5%	0.0%	40.5%	38.3%	50.8%	55.8%	57.7%	58.3%
(Increase)/Decrease in Unfunded AAL	(4,146,216)	(1,377,223)	11,046,239	(14,673,485)	142,843	(4,991,456)	(2,774,155)	(1,658,066)	(576,190)	(2,277,611)
Active participants	49	43	44	44	44	44	44	49	50	47
Inactive participants	71	73	75	74	74	75	72	69	66	63
Average Active Salary	62,688	61,291	61,061	56,419	56,419	55,835	53,404	47,693	47,401	46,154
Total Salary	3,071,718	2,635,506	2,686,676	2,482,440	2,482,440	2,456,741	2,349,782	2,336,973	2,370,048	2,169,217
Internal Rate of Return - 10 years	5.12%									
Payroll Growth Rate - 10 years	3.80%									
ASSETS										
Cash , NOW, Money Market	739,344	602,415	458,679	481,457	985,185	533,591	1,412,516	2,083,697	1,015,669	777,339
Fixed Instruments	3,377,942	5,009,728	6,015,657	6,522,801	6,125,141	9,340,161	8,933,935	8,949,608	8,591,937	9,858,090
Equities	7,285,321	6,500,412	6,313,322	7,646,023	7,701,193	3,971,511	7,124,604	6,564,116	7,077,446	5,947,679
Receivables	24,561	38,096	428,733	44,077	56,982	56,982	86,865	99,674	110,454	121,600
Other	15,597	17,367	19,942	19,585	12,746	12,747	23,751	24,610	274	-
Total	11,442,765	12,168,018	13,236,333	14,713,943	14,881,247	13,914,992	17,581,671	17,721,705	16,795,780	16,704,708
INCOME										
From municipality	204,960	-	-	17	123	18,181	771,469	615,407	38,304	9,885
From members	303,932	266,372	269,531	242,608	238,141	237,705	240,900	245,555	245,021	204,149
Other revenue	(10,471)	(15,030)	4,657	(11,080)	212	14,897	12,447	(60,779)	(11,096)	(8,220)
Total Operating Revenue	498,421	251,342	274,188	231,545	238,476	270,783	1,024,816	800,183	272,229	205,814
EXPENSES										
Pensions and benefits	1,883,373	1,824,034	1,789,408	1,794,576	1,774,422	1,728,776	1,684,180	1,582,326	1,439,262	1,413,138
Professional services	88,262	51,387	33,837	35,204	26,900	28,602	51,759	46,803	59,285	18,114
Other expenses	7,149	4,272	4,175	4,098	4,656	4,452	4,542	4,548	4,347	3,885
Total Operating Expenses	1,978,784	1,879,693	1,827,420	1,833,878	1,805,978	1,761,830	1,740,481	1,633,677	1,502,894	1,435,137
Net Operating Income/(Loss)	(1,480,363)	(1,628,351)	(1,553,232)	(1,602,333)	(1,567,502)	(1,491,047)	(715,665)	(833,494)	(1,230,665)	(1,229,323)
INVESTMENT INCOME										
Investment income/(loss)	847,267	1,032,570	(185,944)	1,546,605	2,661,856	(2,008,720)	675,827	1,880,188	1,399,071	795,487
Investment fees	89,464	108,582	116,316	116,483	128,098	120,108	146,028	113,004	85,360	67,594
Net Investment Income	757,803	923,988	(302,260)	1,430,122	2,533,758	(2,128,828)	529,799	1,767,184	1,313,711	727,893
Change in Net Present Assets	(722,560)	(704,363)	(1,855,491)	(172,211)	966,256	(3,619,875)	(185,867)	933,690	83,046	(501,430)

HARVEY POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	18,855,921	18,749,864	16,947,822	17,326,535	16,473,540	14,858,164	17,886,230	17,978,808	17,307,129	16,463,419
Net Present Assets - Actuarial Value *	18,827,486	18,990,651	17,377,184	16,917,505	16,168,077	14,502,254	17,552,401	18,035,765	17,616,042	16,552,953
Actuarial Accrued Liability - ("AAL")	29,166,000	29,417,908	26,855,691	23,949,185	23,699,050	22,829,079	22,039,775	21,905,651	21,402,746	20,135,063
Surplus/(Unfunded AAL)	(10,338,514)	(10,427,257)	(9,478,507)	(7,031,680)	(7,530,973)	(8,326,825)	(4,487,374)	(3,869,886)	(3,786,704)	(3,582,110)
Percent Funded at Actuarial Value	64.6%	64.6%	64.7%	70.6%	68.2%	63.5%	79.6%	82.3%	82.3%	82.2%
(Increase)/Decrease in Unfunded AAL	88,743	(948,750)	(2,446,827)	499,293	795,852	(3,839,451)	(617,488)	(83,182)	(204,594)	(29,528)
Active participants	55	49	60	58	42	42	36	32	39	41
Inactive participants	53	54	43	42	42	43	45	44	43	44
Average Active Salary	61,787	64,353	75,406	57,372	58,816	56,951	56,047	52,983	50,349	44,540
Total Salary	3,398,289	3,153,317	4,524,369	3,327,595	2,470,284	2,391,930	2,017,677	1,695,449	1,963,598	1,826,128
Internal Rate of Return - 10 years	6.45%									
Payroll Growth Rate - 10 years	3.13%									
ASSETS										
Cash , NOW, Money Market	538,103	276,963	619,347	1,714,556	1,617,258	677,890	860,789	399,338	503,164	368,089
Fixed Instruments	5,171,379	6,305,189	7,226,989	7,335,920	7,582,282	7,815,423	9,616,214	9,545,558	8,536,354	8,565,419
Equities	10,957,385	9,965,777	8,543,943	7,717,506	6,710,905	5,775,878	7,093,299	7,458,660	7,398,757	6,922,442
Receivables	2,189,054	2,204,320	569,303	572,712	569,828	580,233	307,624	590,861	85,950	89,716
Other	-	-	-	-	-	8,740	8,304	(1)	782,904	517,753
Total	18,855,921	18,752,249	16,959,582	17,340,694	16,480,273	14,858,164	17,886,230	17,994,416	17,307,129	16,463,419
INCOME										
From municipality	34,671	1,658,878	-	-	-	331,719	240,869	250,781	329,191	301,646
From members	340,982	297,003	359,100	249,544	282,904	190,329	211,561	180,844	175,594	201,001
Other revenue	1	-	-	1	-	-	-	(1)	-	3,800
Total Operating Revenue	375,654	1,955,881	359,100	249,545	282,904	522,048	452,430	431,624	504,785	506,447
EXPENSES										
Pensions and benefits	1,717,657	1,417,529	1,337,626	1,250,772	1,173,610	1,239,762	1,179,828	1,164,560	1,095,255	1,009,415
Professional services	58,892	91,325	56,682	54,134	41,958	45,736	54,709	93,324	110,609	123,483
Other expenses	79,697	87,720	70,457	51,447	26,523	44,536	55,156	65,759	104,113	57,297
Total Operating Expenses	1,856,246	1,596,574	1,464,765	1,356,353	1,242,091	1,330,034	1,289,693	1,323,643	1,309,977	1,190,195
Net Operating Income/(Loss)	(1,480,592)	359,307	(1,105,665)	(1,106,808)	(959,187)	(807,986)	(837,263)	(892,019)	(805,192)	(683,748)
INVESTMENT INCOME										
Investment income/(loss)	1,651,991	1,484,556	792,242	2,029,486	2,647,009	(2,144,972)	822,516	1,629,775	1,732,985	980,063
Investment fees	65,341	41,821	65,290	69,683	72,446	75,107	77,831	66,077	84,082	80,934
Net Investment Income	1,586,650	1,442,735	726,952	1,959,803	2,574,563	(2,220,079)	744,685	1,563,698	1,648,903	899,129
Change in Net Present Assets	106,057	1,802,042	(378,713)	852,995	1,615,376	(3,028,066)	(92,578)	671,679	843,710	215,381

HARWOOD HEIGHTS POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	16,277,065	15,506,711	14,664,481	14,102,521	13,019,497	11,546,902	12,349,488	11,369,949	10,356,662	9,656,186
Net Present Assets - Actuarial Value *	16,489,635	15,670,203	14,891,113	-	13,019,497	11,546,902	12,349,488	11,369,949	10,353,662	9,656,186
Actuarial Accrued Liability - ("AAL")	23,889,406	22,689,009	22,509,215	19,996,035	19,996,035	18,126,273	17,625,339	16,930,355	15,693,585	14,250,835
Surplus/(Unfunded AAL)	(7,399,771)	(7,018,806)	(7,618,102)	(19,996,035)	(6,976,538)	(6,579,371)	(5,275,851)	(5,560,406)	(5,339,923)	(4,594,649)
Percent Funded at Actuarial Value	69.0%	69.1%	66.2%	0.0%	65.1%	63.7%	70.1%	67.2%	66.0%	67.8%
(Increase)/Decrease in Unfunded AAL	(380,965)	599,296	12,377,933	(13,019,497)	(397,167)	(1,303,520)	284,555	(220,483)	(745,274)	(569,459)
Active participants	26	24	24	24	24	26	26	26	27	27
Inactive participants	19	18	17	14	14	11	11	11	10	10
Average Active Salary	79,375	78,806	77,555	74,803	74,803	72,475	72,475	72,475	69,923	66,708
Total Salary	2,063,741	1,891,344	1,861,316	1,795,261	1,795,261	1,884,359	1,884,359	1,884,359	1,887,925	1,801,108
Internal Rate of Return - 10 years	5.47%									
Payroll Growth Rate - 10 years	1.91%									
ASSETS										
Cash , NOW, Money Market	89,644	443,781	247,125	613,361	360,165	564,164	311,919	123,814	641,084	226,041
Fixed Instruments	7,841,680	8,612,688	8,672,360	8,647,012	8,622,847	7,973,941	7,452,779	7,616,531	6,544,462	6,781,773
Equities	8,227,038	6,362,373	5,643,113	4,744,329	3,917,530	2,666,255	4,250,382	3,521,160	3,089,645	2,418,723
Receivables	118,703	87,869	105,541	97,819	118,955	351,844	334,409	488,158	467,622	229,650
Other	-	-	-	-	-	-	(1)	(379,714)	(386,151)	(1)
Total	16,277,065	15,506,711	14,668,139	14,102,521	13,019,497	11,556,204	12,349,488	11,369,949	10,356,662	9,656,186
INCOME										
From municipality	626,343	516,412	507,119	472,179	431,147	514,335	775,763	386,150	312,343	-
From members	236,260	191,465	186,159	184,741	181,586	188,804	208,996	184,242	181,487	173,056
Other revenue	(1,185)	37	(9,987)	-	1,650	3,869	6,465	-	1	-
Total Operating Revenue	861,418	707,914	683,291	656,920	614,383	707,008	991,224	570,392	493,831	173,056
EXPENSES										
Pensions and benefits	1,004,034	858,519	796,466	711,645	664,851	476,693	439,481	415,726	361,032	354,658
Professional services	17,030	34,482	14,328	18,603	3,001	12,428	11,878	15,200	4,800	13,451
Other expenses	3,237	8,518	5,806	7,975	5,534	6,514	21,776	8,341	2,886	7,568
Total Operating Expenses	1,024,301	901,519	816,600	738,223	673,386	495,635	473,135	439,267	368,718	375,677
Net Operating Income/(Loss)	(162,883)	(193,605)	(133,309)	(81,303)	(59,003)	211,373	518,089	131,125	125,113	(202,621)
INVESTMENT INCOME										
Investment income/(loss)	980,708	1,080,407	737,761	1,204,155	1,567,285	(979,812)	497,027	912,956	604,737	547,477
Investment fees	47,470	44,573	42,491	39,828	35,687	34,147	35,576	30,794	29,374	28,315
Net Investment Income	933,238	1,035,834	695,270	1,164,327	1,531,598	(1,013,959)	461,451	882,162	575,363	519,162
Change in Net Present Assets	770,354	842,230	561,960	1,083,024	1,472,595	(802,586)	979,539	1,013,287	700,476	316,541

HAWTHORN WOODS POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,458,025	2,212,667	1,927,996	1,645,324	1,471,156	1,289,368	1,119,600	717,539	505,691	341,618
Net Present Assets - Actuarial Value *	2,598,786	2,319,926	2,033,917	1,724,738	1,471,156	1,289,368	1,119,600	717,539	505,691	341,618
Actuarial Accrued Liability - ("AAL")	5,659,239	5,169,305	4,546,948	3,971,286	2,805,793	2,572,099	2,191,321	1,937,290	1,607,630	1,233,129
Surplus/(Unfunded AAL)	(3,060,453)	(2,849,379)	(2,513,031)	(2,246,548)	(1,334,637)	(1,282,731)	(1,071,721)	(1,219,751)	(1,101,939)	(891,511)
Percent Funded at Actuarial Value	45.9%	44.9%	44.7%	43.4%	52.4%	50.1%	51.1%	37.0%	31.5%	27.7%
(Increase)/Decrease in Unfunded AAL	(211,074)	(336,348)	(266,483)	(911,911)	(51,906)	(211,010)	148,030	(117,812)	(210,428)	(85,449)
Active participants	10	9	9	9	9	8	10	15	14	12
Inactive participants	2	2	2	6	1	1	1	1	1	1
Average Active Salary	79,189	81,024	79,109	74,947	74,947	77,987	66,192	60,692	57,950	51,847
Total Salary	791,889	729,218	711,985	674,526	674,526	623,897	661,922	910,385	811,301	622,159
Internal Rate of Return - 10 years	2.37%									
Payroll Growth Rate - 10 years	4.53%									
ASSETS										
Cash , NOW, Money Market	2,205,624	1,969,119	1,746,385	1,487,862	1,473,660	1,291,872	1,117,348	717,040	507,935	344,091
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	252,401	243,548	187,315	157,462	-	-	-	-	-	-
Receivables	-	-	235	-	-	-	2,752	-	-	-
Other	-	-	1	-	-	-	-	499	500	-
Total	2,458,025	2,212,667	1,933,936	1,645,324	1,473,660	1,291,872	1,120,100	717,539	508,435	344,091
INCOME										
From municipality	234,261	217,155	219,588	225,318	163,992	163,992	110,048	133,572	113,473	100,464
From members	79,573	78,662	76,197	66,440	61,528	72,960	44,867	86,381	72,094	58,673
Other revenue	-	-	-	-	(1)	-	-	-	-	-
Total Operating Revenue	313,834	295,817	295,785	291,758	225,519	236,952	154,915	219,953	185,567	159,137
EXPENSES										
Pensions and benefits	93,198	72,160	43,730	127,068	54,812	94,547	52,236	30,478	32,612	31,322
Professional services	6,740	7,352	6,275	6,880	6,639	4,900	2,003	4,000	4,002	2,000
Other expenses	6,519	7,026	8,105	5,660	7,107	3,232	143	526	41	576
Total Operating Expenses	106,457	86,538	58,110	139,608	68,558	102,679	54,382	35,004	36,655	33,898
Net Operating Income/(Loss)	207,377	209,279	237,675	152,150	156,961	134,273	100,533	184,949	148,912	125,239
INVESTMENT INCOME										
Investment income/(loss)	37,981	77,356	46,634	22,314	24,832	35,495	27,318	26,899	15,161	7,272
Investment fees	-	1,964	1,637	296	5	-	-	-	-	-
Net Investment Income	37,981	75,392	44,997	22,018	24,827	35,495	27,318	26,899	15,161	7,272
Change in Net Present Assets	245,358	284,671	282,672	174,168	181,788	169,768	402,061	211,848	164,073	131,697

HAZEL CREST FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	7,048,076	6,809,370	6,032,401	5,876,517	5,191,747	4,341,353	4,720,249	4,331,203	3,871,161	3,445,199
Net Present Assets - Actuarial Value *	7,147,023	6,948,917	6,287,535	-	5,191,747	4,341,353	4,720,249	4,331,203	3,871,161	3,445,199
Actuarial Accrued Liability - ("AAL")	9,906,208	9,588,001	8,295,126	6,318,782	6,318,782	6,374,558	5,890,137	4,472,293	3,883,152	3,439,337
Surplus/(Unfunded AAL)	(2,759,185)	(2,639,084)	(2,007,591)	(6,318,782)	(1,127,035)	(2,033,205)	(1,169,888)	(141,090)	(11,991)	5,862
Percent Funded at Actuarial Value	72.1%	72.5%	75.8%	0.0%	82.2%	68.1%	80.1%	96.8%	99.7%	100.2%
(Increase)/Decrease in Unfunded AAL	(120,101)	(631,493)	4,311,191	(5,191,747)	906,170	(863,317)	(1,028,798)	(129,099)	(17,853)	591,627
Active participants	17	17	17	19	19	19	19	18	17	14
Inactive participants	14	13	9	7	7	6	5	4	3	2
Average Active Salary	66,724	66,128	69,998	61,779	61,779	61,271	57,932	57,560	56,025	55,571
Total Salary	1,134,302	1,124,169	1,189,974	1,173,806	1,173,806	1,164,144	1,100,717	1,036,084	952,433	777,994
Internal Rate of Return - 10 years	5.27%									
Payroll Growth Rate - 10 years	4.11%									
ASSETS										
Cash , NOW, Money Market	1,195,059	1,528,528	1,706,066	1,803,655	1,143,635	1,010,809	1,161,848	584,931	733,683	862,903
Fixed Instruments	2,585,686	2,272,101	1,892,476	1,685,364	1,877,845	1,819,895	1,952,446	2,846,634	2,197,880	1,885,034
Equities	3,254,251	2,981,250	2,410,239	2,363,878	2,150,124	1,493,591	1,806,412	835,091	793,940	640,185
Receivables	20,858	24,128	23,653	23,653	20,143	17,058	15,399	67,487	147,658	57,077
Other	517	3,928	2,967	2,967	-	-	-	-	-	-
Total	7,056,371	6,809,935	6,035,401	5,879,517	5,191,747	4,341,353	4,936,105	4,334,143	3,873,161	3,445,199
INCOME										
From municipality	79,241	551,773	221,910	335,359	274,745	200,012	193,792	197,008	86,225	192,161
From members	105,134	114,149	120,457	104,485	100,927	100,656	93,266	103,433	87,347	107,585
Other revenue	(3,270)	198,666	-	3,681	-	-	-	-	92,978	(1)
Total Operating Revenue	181,105	864,588	342,367	443,525	375,672	300,668	287,058	300,441	266,550	299,745
EXPENSES										
Pensions and benefits	369,472	355,889	252,461	202,859	201,891	192,061	127,235	111,556	98,159	89,300
Professional services	14,851	12,260	29,552	14,916	8,330	2,900	2,960	2,940	3,200	4,400
Other expenses	8,566	200,372	2,939	3,441	3,987	2,017	1,713	1,439	623	547
Total Operating Expenses	392,889	568,521	284,952	221,216	214,208	196,978	131,908	115,935	101,982	94,247
Net Operating Income/(Loss)	(211,784)	296,067	57,415	222,309	161,464	103,690	155,150	184,506	164,568	205,498
INVESTMENT INCOME										
Investment income/(loss)	470,030	499,252	113,849	473,099	700,923	(473,322)	239,013	275,535	262,380	130,869
Investment fees	19,541	18,350	15,380	10,638	11,992	9,264	5,117	-	986	-
Net Investment Income	450,489	480,902	98,469	462,461	688,931	(482,586)	233,896	275,535	261,394	130,869
Change in Net Present Assets	238,706	776,969	155,884	684,770	850,394	(378,896)	389,046	460,042	425,962	336,366

HAZEL CREST POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	14,165,465	14,038,508	13,595,570	12,770,631	11,902,693	11,086,258	11,586,671	11,127,074	10,603,938	10,249,592
Net Present Assets - Actuarial Value *	14,623,218	14,248,095	13,622,383	-	11,902,693	11,086,258	11,586,671	10,657,343	10,603,938	10,249,592
Actuarial Accrued Liability - ("AAL")	24,082,397	23,502,575	21,606,108	20,705,205	20,705,205	19,145,966	18,416,503	17,207,691	15,487,078	14,960,166
Surplus/(Unfunded AAL)	(9,459,179)	(9,254,480)	(7,983,725)	(20,705,205)	(8,802,512)	(8,059,708)	(6,829,832)	(6,550,348)	(4,883,140)	(4,710,574)
Percent Funded at Actuarial Value	60.7%	60.6%	63.0%	0.0%	57.5%	57.9%	62.9%	61.9%	68.5%	68.5%
(Increase)/Decrease in Unfunded AAL	(204,699)	(1,270,755)	12,721,480	(11,902,693)	(742,804)	(1,229,876)	(279,484)	(1,667,208)	(172,566)	(1,247,747)
Active participants	28	25	27	28	28	28	28	28	27	28
Inactive participants	23	23	25	21	21	20	20	17	13	12
Average Active Salary	71,571	71,660	68,951	61,872	61,872	59,891	57,837	58,389	55,280	56,284
Total Salary	2,003,976	1,791,491	1,861,665	1,732,405	1,732,405	1,676,956	1,619,428	1,634,889	1,492,555	1,575,959
Internal Rate of Return - 10 years	5.02%									
Payroll Growth Rate - 10 years	2.92%									
ASSETS										
Cash , NOW, Money Market	1,298,431	778,942	1,513,524	1,206,933	1,037,344	1,158,867	1,510,783	819,830	2,091,369	3,604,428
Fixed Instruments	8,340,202	9,494,207	8,835,514	9,010,579	8,693,431	8,339,363	8,288,616	8,178,374	6,569,696	5,163,977
Equities	4,526,832	3,765,359	3,252,205	2,558,448	2,178,492	1,569,365	1,904,074	1,972,212	1,588,363	1,383,191
Receivables	-	-	-	-	-	20,324	10,857	159,359	357,226	97,997
Other	-	-	(1)	1	(1)	(1)	(1)	(1)	-	(1)
Total	14,165,465	14,038,508	13,601,242	12,775,961	11,909,266	11,087,918	11,714,329	11,129,774	10,606,654	10,249,592
INCOME										
From municipality	416,037	701,797	803,032	726,121	651,237	469,211	477,076	305,284	438,711	402,398
From members	229,333	214,329	180,097	178,528	167,943	158,694	145,720	135,246	173,335	183,968
Other revenue	-	-	-	-	-	1	-	-	-	-
Total Operating Revenue	645,370	916,126	983,129	904,649	819,180	627,906	622,796	440,530	612,046	586,366
EXPENSES										
Pensions and benefits	1,073,755	1,146,275	986,575	967,038	915,397	976,275	808,374	752,513	526,480	366,535
Professional services	6,330	12,590	8,720	7,720	20,204	8,562	12,270	2,700	2,900	2,500
Other expenses	15,145	10,177	10,392	4,204	4,256	3,834	2,872	2,800	5,096	2,587
Total Operating Expenses	1,095,230	1,169,042	1,005,687	978,962	939,857	988,671	823,516	758,013	534,476	371,622
Net Operating Income/(Loss)	(449,860)	(252,916)	(22,558)	(74,313)	(120,677)	(360,765)	(200,720)	(317,483)	77,570	214,744
INVESTMENT INCOME										
Investment income/(loss)	592,670	716,149	866,569	960,588	957,839	(123,174)	676,005	854,388	292,189	296,874
Investment fees	15,852	20,295	19,072	18,336	20,727	16,473	15,688	13,770	15,412	13,431
Net Investment Income	576,818	695,854	847,497	942,252	937,112	(139,647)	660,317	840,618	276,777	283,443
Change in Net Present Assets	126,957	442,938	824,939	867,938	816,435	(500,413)	459,597	523,136	354,346	498,187

HERRIN FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	6,910,809	5,780,674	5,180,530	4,855,158	4,310,584	3,654,436	4,019,677	4,089,718	3,854,874	3,600,259
Net Present Assets - Actuarial Value *	6,761,878	5,848,378	5,326,603	4,885,397	4,333,368	3,665,869	4,548,212	4,008,901	3,803,113	3,529,958
Actuarial Accrued Liability - ("AAL")	12,388,636	12,534,634	11,406,736	9,595,465	9,322,306	8,550,205	8,074,638	7,671,016	7,178,454	6,269,445
Surplus/(Unfunded AAL)	(5,626,758)	(6,686,256)	(6,080,133)	(4,710,068)	(4,988,938)	(4,884,336)	(3,526,426)	(3,662,115)	(3,375,341)	(2,739,487)
Percent Funded at Actuarial Value	54.6%	46.7%	46.7%	50.9%	46.5%	42.9%	56.3%	52.3%	53.0%	56.3%
(Increase)/Decrease in Unfunded AAL	1,059,498	(606,123)	(1,370,065)	278,870	(104,602)	(1,357,910)	135,689	(286,774)	(635,854)	(1,387,537)
Active participants	13	13	13	13	13	13	13	13	12	12
Inactive participants	9	9	9	9	9	10	10	10	10	9
Average Active Salary	78,843	91,198	83,680	78,817	71,437	65,896	61,526	58,814	57,137	52,299
Total Salary	1,024,962	1,185,577	1,087,845	1,024,619	928,678	856,645	799,844	764,582	685,642	627,584
Internal Rate of Return - 10 years	5.39%									
Payroll Growth Rate - 10 years	4.69%									
ASSETS										
Cash , NOW, Money Market	884,385	1,111,178	941,943	494,599	494,623	755,000	571,031	546,880	593,197	548,717
Fixed Instruments	1,274,573	1,165,395	2,179,566	2,769,956	2,431,707	2,070,892	2,430,287	2,518,038	3,122,856	2,945,526
Equities	4,159,585	3,160,967	1,742,530	1,294,143	1,104,770	572,747	861,765	857,935	-	-
Receivables	592,266	343,135	316,492	296,460	279,485	255,797	156,594	166,866	138,821	106,016
Other	-	(1)	(1)	-	(1)	-	-	(1)	-	-
Total	6,910,809	5,780,674	5,180,530	4,855,158	4,310,584	3,654,436	4,019,677	4,089,718	3,854,874	3,600,259
INCOME										
From municipality	775,875	480,125	479,000	451,300	370,000	378,001	143,300	160,000	163,000	143,300
From members	99,047	89,305	85,793	81,726	71,768	66,305	64,425	58,255	53,312	52,997
Other revenue	-	-	(1)	-	-	(1)	1	-	-	-
Total Operating Revenue	874,922	569,430	564,792	533,026	441,768	444,305	207,726	218,255	216,312	196,297
EXPENSES										
Pensions and benefits	375,001	364,979	354,450	342,406	324,917	335,529	323,358	321,307	282,693	186,122
Professional services	11,100	7,475	37,000	6,540	6,190	8,775	2,700	5,175	4,850	6,434
Other expenses	1,036	971	862	731	851	833	838	730	687	634
Total Operating Expenses	387,137	373,425	392,312	349,677	331,958	345,137	326,896	327,212	288,230	193,190
Net Operating Income/(Loss)	487,785	196,005	172,480	183,349	109,810	99,168	(119,170)	(108,957)	(71,918)	3,107
INVESTMENT INCOME										
Investment income/(loss)	642,393	404,155	152,902	361,303	546,353	(464,410)	49,140	343,800	326,544	78,999
Investment fees	43	15	10	78	15	-	10	-	10	10
Net Investment Income	642,350	404,140	152,892	361,225	546,338	(464,410)	49,130	343,800	326,534	78,989
Change in Net Present Assets	1,130,135	600,144	325,372	544,574	656,148	(365,241)	(70,041)	234,844	254,615	82,096

HERRIN POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,759,068	4,102,296	3,740,298	3,353,110	3,124,097	2,828,009	2,784,286	2,732,451	2,588,121	2,473,876
Net Present Assets - Actuarial Value *	4,891,188	4,172,842	3,765,002	3,366,360	3,123,137	3,044,608	2,793,453	2,770,761	2,651,270	2,487,596
Actuarial Accrued Liability - ("AAL")	12,365,948	11,154,519	10,573,907	9,164,755	9,022,667	7,910,921	7,372,022	6,330,745	5,428,373	5,025,382
Surplus/(Unfunded AAL)	(7,474,760)	(6,981,677)	(6,808,905)	(5,798,395)	(5,899,530)	(4,866,313)	(4,578,569)	(3,559,984)	(2,777,103)	(2,537,786)
Percent Funded at Actuarial Value	39.6%	37.4%	35.6%	36.7%	34.6%	38.5%	37.9%	43.8%	48.8%	49.5%
(Increase)/Decrease in Unfunded AAL	(493,083)	(172,772)	(1,010,510)	101,135	(1,033,217)	(287,744)	(1,018,585)	(782,881)	(239,317)	(948,126)
Active participants	18	17	17	18	16	17	16	15	15	14
Inactive participants	9	10	10	9	9	9	9	8	7	7
Average Active Salary	63,105	61,356	61,149	59,284	62,115	59,896	55,195	50,372	52,691	50,092
Total Salary	1,135,882	1,043,049	1,039,539	1,067,113	993,844	1,018,225	883,124	755,581	790,364	701,286
Internal Rate of Return - 10 years	4.18%									
Payroll Growth Rate - 10 years	5.85%									
ASSETS										
Cash , NOW, Money Market	1,173,796	1,992,578	2,122,400	1,951,472	1,950,860	1,454,022	1,207,958	993,514	1,072,664	1,151,633
Fixed Instruments	1,161,724	1,773,728	1,301,849	1,109,418	901,647	1,125,876	1,431,133	1,597,963	1,379,607	1,186,235
Equities	1,850,199	-	-	-	-	-	-	-	-	-
Receivables	573,349	335,990	316,048	292,221	271,590	248,111	145,196	140,974	135,849	136,008
Other	-	-	1	(1)	-	-	(1)	-	1	-
Total	4,759,068	4,102,296	3,740,298	3,353,110	3,124,097	2,828,009	2,784,286	2,732,451	2,588,121	2,473,876
INCOME										
From municipality	778,500	485,000	485,000	427,100	377,000	300,954	134,900	141,600	134,900	134,900
From members	116,280	96,341	96,870	90,949	96,354	83,579	80,433	68,881	68,797	57,565
Other revenue	-	-	-	-	-	(1)	-	1	-	-
Total Operating Revenue	894,780	581,341	581,870	518,049	473,354	384,532	215,333	210,482	203,697	192,465
EXPENSES										
Pensions and benefits	398,104	384,639	371,306	358,833	349,831	305,051	290,092	230,125	180,050	174,830
Professional services	11,841	15,442	8,750	8,340	7,940	10,435	4,285	6,575	6,670	7,860
Other expenses	4,561	4,783	625	633	637	547	552	548	438	491
Total Operating Expenses	414,506	404,864	380,681	367,806	358,408	316,033	294,929	237,248	187,158	183,181
Net Operating Income/(Loss)	480,274	176,477	201,189	150,243	114,946	68,499	(79,596)	(26,766)	16,539	9,284
INVESTMENT INCOME										
Investment income/(loss)	179,037	185,521	185,998	78,770	181,142	(24,777)	131,431	171,097	97,706	99,331
Investment fees	2,539	-	-	-	-	-	-	-	-	-
Net Investment Income	176,498	185,521	185,998	78,770	181,142	(24,777)	131,431	171,097	97,706	99,331
Change in Net Present Assets	656,772	361,998	387,188	229,013	296,088	43,723	51,835	144,330	114,245	108,615

HICKORY HILLS POLICE PENSION PLAN

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	22,284,437	21,019,584	19,164,598	17,864,114	17,614,338	15,950,819	13,608,669	15,365,838	14,667,449	13,255,033
Net Present Assets - Actuarial Value *	22,002,937	20,775,714	19,619,701	18,631,900	17,284,409	15,597,564	13,219,339	15,065,868	14,569,517	13,250,500
Actuarial Accrued Liability - ("AAL")	31,105,352	29,445,688	27,566,921	26,758,140	25,183,923	23,673,231	22,494,368	20,818,593	19,817,643	17,697,325
Surplus/(Unfunded AAL)	(9,102,415)	(8,669,974)	(7,947,220)	(8,126,240)	(7,899,514)	(8,075,667)	(9,275,029)	(5,752,725)	(5,248,126)	(4,446,825)
Percent Funded at Actuarial Value	70.7%	70.6%	71.2%	69.6%	68.6%	65.9%	58.8%	72.4%	73.5%	74.9%
(Increase)/Decrease in Unfunded AAL	(432,441)	(722,754)	179,020	(226,726)	176,153	1,199,362	(3,522,304)	(504,599)	(801,301)	(102,778)
Active participants	28	28	28	27	28	29	29	30	30	31
Inactive participants	20	18	17	16	15	14	13	12	12	9
Average Active Salary	85,256	84,780	83,258	82,721	79,410	76,628	73,729	70,388	66,703	64,195
Total Salary	2,387,156	2,373,846	2,331,214	2,233,462	2,223,485	2,222,218	2,138,136	2,111,645	2,001,093	1,990,058
Internal Rate of Return - 10 years	5.72%									
Payroll Growth Rate - 10 years	2.43%									
ASSETS										
Cash , NOW, Money Market	462,129	1,997,831	3,054,172	1,981,752	135,819	395,583	917,468	1,521,860	449,989	939,656
Fixed Instruments	6,835,697	5,104,156	4,897,339	6,824,077	8,854,167	8,205,307	7,780,408	7,841,011	12,283,083	11,605,624
Equities	14,951,778	13,886,425	11,033,364	9,032,575	8,598,268	7,308,705	4,873,295	5,962,090	1,874,376	700,955
Receivables	34,832	31,384	179,729	27,034	26,269	41,223	37,498	40,877	60,001	8,798
Other	1	-	1	(2)	(1)	1	-	-	-	-
Total	22,284,437	21,019,796	19,164,605	17,865,436	17,614,522	15,950,819	13,608,669	15,365,838	14,667,449	13,255,033
INCOME										
From municipality	720,000	706,511	665,000	650,000	600,000	600,177	543,000	544,000	500,000	500,737
From members	235,806	270,441	226,889	223,101	222,520	217,146	214,967	241,033	200,480	194,903
Other revenue	(1,210)	-	-	-	125	-	-	171	-	-
Total Operating Revenue	954,596	976,952	891,889	873,101	822,645	817,323	757,967	785,204	700,480	695,640
EXPENSES										
Pensions and benefits	1,117,046	1,083,495	946,316	853,231	780,240	792,668	635,576	595,402	503,685	358,035
Professional services	9,533	15,452	18,135	2,783	2,000	562	2,525	551	936	2,514
Other expenses	8,472	9,468	9,892	8,682	9,514	9,951	6,052	5,633	6,886	4,344
Total Operating Expenses	1,135,051	1,108,415	974,343	864,696	791,754	803,181	644,153	601,586	511,507	364,893
Net Operating Income/(Loss)	(180,455)	(131,463)	(82,454)	8,405	30,891	14,142	113,814	183,618	188,973	330,747
INVESTMENT INCOME										
Investment income/(loss)	1,445,308	1,986,448	1,382,939	241,520	1,632,629	2,328,133	(1,870,983)	514,871	1,223,618	694,819
Investment fees	-	-	-	150	-	125	-	100	175	-
Net Investment Income	1,445,308	1,986,448	1,382,939	241,370	1,632,629	2,328,008	(1,870,983)	514,771	1,223,443	694,819
Change in Net Present Assets	1,264,853	1,854,986	1,300,484	249,776	1,663,519	2,342,150	(1,757,169)	698,389	1,412,416	1,025,566

HIGHLAND PARK FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	35,271,384	33,870,775	30,652,203	29,014,611	29,189,387	27,475,530	25,431,145	30,321,512	26,750,745	24,747,472
Net Present Assets - Actuarial Value *	34,312,863	32,265,392	30,879,697	30,038,237	28,006,582	26,320,292	23,378,202	29,370,137	26,510,988	23,872,608
Actuarial Accrued Liability - ("AAL")	69,560,169	66,243,226	63,681,364	61,082,005	58,328,463	55,403,144	53,643,768	51,442,188	43,723,179	40,886,803
Surplus/(Unfunded AAL)	(35,247,306)	(33,977,834)	(32,801,667)	(31,043,768)	(30,321,881)	(29,082,852)	(30,265,566)	(22,072,051)	(17,212,191)	(17,014,195)
Percent Funded at Actuarial Value	49.3%	48.7%	48.5%	49.2%	48.0%	47.5%	43.6%	57.1%	60.6%	58.4%
(Increase)/Decrease in Unfunded AAL	(1,269,472)	(1,176,167)	(1,757,899)	(721,887)	(1,239,029)	1,182,714	(8,193,515)	(4,859,860)	(197,996)	(3,467,472)
Active participants	49	50	50	50	47	50	53	52	54	53
Inactive participants	59	57	55	56	56	55	50	46	41	39
Average Active Salary	92,832	91,377	90,390	85,329	85,260	78,692	79,523	80,717	75,225	69,853
Total Salary	4,548,781	4,568,865	4,519,476	4,266,430	4,007,213	3,934,609	4,214,709	4,197,306	4,062,139	3,702,202
Internal Rate of Return - 10 years	4.85%									
Payroll Growth Rate - 10 years	2.69%									
ASSETS										
Cash , NOW, Money Market	1,638,234	435,266	1,183,462	710,071	951,480	553,292	1,374,270	1,913,569	208,407	200,526
Fixed Instruments	16,190,720	13,798,752	13,867,656	13,438,877	14,061,868	14,447,579	16,029,355	13,756,228	13,766,955	15,217,092
Equities	17,373,225	19,584,660	15,519,305	14,784,169	14,085,838	12,376,428	7,916,041	14,551,103	12,677,176	9,162,184
Receivables	109,147	83,961	111,450	116,614	117,664	123,976	133,001	105,152	126,379	194,141
Other	775	-	-	(1)	-	1	(1)	-	1	(1)
Total	35,312,101	33,902,639	30,681,873	29,049,730	29,216,850	27,501,276	25,452,666	30,326,052	26,778,918	24,773,942
INCOME										
From municipality	2,411,833	1,682,861	1,508,267	1,552,838	1,263,134	1,161,784	1,090,547	1,048,156	854,298	906,705
From members	442,972	426,570	452,032	395,679	411,440	411,133	401,359	261,807	393,884	321,918
Other revenue	25,332	(5,100)	(4,193)	(932)	(6,205)	(7,354)	28,674	(4,694)	(40,174)	(25,595)
Total Operating Revenue	2,880,137	2,104,331	1,956,106	1,947,585	1,668,369	1,565,563	1,520,580	1,305,269	1,208,008	1,203,028
EXPENSES										
Pensions and benefits	3,300,789	3,067,578	2,923,953	2,855,280	2,643,822	2,363,694	2,158,715	1,285,656	1,567,097	1,507,900
Professional services	19,378	14,030	18,744	18,620	28,233	18,365	18,503	7,285	14,330	13,420
Other expenses	9,797	7,117	5,843	6,873	5,186	6,224	6,026	5,439	4,988	6,294
Total Operating Expenses	3,329,964	3,088,725	2,948,540	2,880,773	2,677,241	2,388,283	2,183,244	1,298,380	1,586,415	1,527,614
Net Operating Income/(Loss)	(449,827)	(984,394)	(992,434)	(933,188)	(1,008,872)	(822,720)	(662,664)	6,889	(378,407)	(324,586)
INVESTMENT INCOME										
Investment income/(loss)	1,991,736	4,351,581	2,740,179	868,382	2,819,310	2,950,709	(4,140,333)	925,662	2,427,973	1,444,803
Investment fees	141,300	148,615	110,153	109,970	96,581	83,604	87,369	10,359	46,294	36,868
Net Investment Income	1,850,436	4,202,966	2,630,026	758,412	2,722,729	2,867,105	(4,227,702)	915,303	2,381,679	1,407,935
Change in Net Present Assets	1,400,609	3,218,572	1,637,592	(174,776)	1,713,857	2,044,385	(4,890,367)	3,570,767	2,003,273	1,083,348

HIGHLAND PARK POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	34,368,224	33,109,514	30,024,998	28,841,503	29,249,363	27,418,823	25,042,270	30,294,432	27,264,860	25,991,277
Net Present Assets - Actuarial Value *	33,145,537	31,439,861	30,482,828	30,051,515	28,633,232	26,890,794	24,113,532	29,858,956	27,573,610	25,073,695
Actuarial Accrued Liability - ("AAL")	72,431,953	69,298,244	65,430,964	62,483,471	61,992,479	59,439,369	58,242,409	55,368,556	50,730,696	46,926,019
Surplus/(Unfunded AAL)	(39,286,416)	(37,858,383)	(34,948,136)	(32,431,956)	(33,359,247)	(32,548,575)	(34,128,877)	(25,509,600)	(23,157,086)	(21,852,324)
Percent Funded at Actuarial Value	45.8%	45.4%	46.6%	48.1%	46.2%	45.2%	41.4%	53.9%	54.4%	53.4%
(Increase)/Decrease in Unfunded AAL	(1,428,033)	(2,910,247)	(2,516,180)	927,291	(810,672)	1,580,302	(8,619,277)	(2,352,514)	(1,304,762)	(2,601,516)
Active participants	55	56	54	53	52	57	59	59	60	58
Inactive participants	63	61	61	59	55	54	54	52	50	50
Average Active Salary	88,564	85,247	81,899	81,888	84,544	79,132	78,710	78,596	74,459	67,956
Total Salary	4,871,007	4,773,826	4,422,555	4,340,039	4,396,294	4,510,522	4,643,888	4,637,171	4,467,545	3,941,448
Internal Rate of Return - 10 years	4.99%									
Payroll Growth Rate - 10 years	2.22%									
ASSETS										
Cash , NOW, Money Market	1,723,519	1,043,033	993,537	931,827	1,358,960	1,295,841	625,256	2,187,102	715,678	2,225,044
Fixed Instruments	11,794,411	11,643,738	13,659,777	13,144,782	13,972,777	12,560,176	14,176,776	14,723,353	13,642,032	13,108,763
Equities	20,776,375	20,352,069	15,269,485	14,672,683	13,834,381	13,464,405	10,138,001	13,254,124	12,794,446	10,434,672
Receivables	82,455	76,180	104,179	111,380	101,018	114,570	118,099	154,806	123,772	222,976
Other	2	-	250	250	(1)	-	-	-	6,621	668
Total	34,376,762	33,115,020	30,027,228	28,860,922	29,267,135	27,434,992	25,058,132	30,319,385	27,282,549	25,992,123
INCOME										
From municipality	2,390,648	1,704,410	1,508,625	1,681,690	1,456,129	1,332,788	1,254,016	1,223,513	873,533	932,753
From members	493,606	489,433	496,325	441,313	475,092	475,430	457,608	302,667	447,149	387,858
Other revenue	6,450	(15,250)	(6,200)	10,693	(13,362)	(3,179)	(36,706)	352	(71,831)	(30,629)
Total Operating Revenue	2,890,704	2,178,593	1,998,750	2,133,696	1,917,859	1,805,039	1,674,918	1,526,532	1,248,851	1,289,982
EXPENSES										
Pensions and benefits	3,643,922	3,513,236	3,287,083	3,033,922	2,807,612	2,621,869	2,538,193	1,538,595	2,052,554	2,074,692
Professional services	28,285	28,375	46,414	48,322	28,169	24,504	24,540	24,363	29,343	55,665
Other expenses	9,039	9,313	8,684	9,365	9,746	11,171	7,999	6,683	7,728	7,510
Total Operating Expenses	3,681,246	3,550,924	3,342,181	3,091,609	2,845,527	2,657,544	2,570,732	1,569,641	2,089,625	2,137,867
Net Operating Income/(Loss)	(790,542)	(1,372,331)	(1,343,431)	(957,913)	(927,668)	(852,505)	(895,814)	(43,109)	(840,774)	(847,885)
INVESTMENT INCOME										
Investment income/(loss)	2,117,275	4,563,872	2,596,924	658,680	2,863,460	3,334,279	(4,241,381)	1,303,921	2,191,571	1,451,180
Investment fees	68,023	107,025	69,997	108,627	105,252	105,221	114,966	74,709	77,215	5,852
Net Investment Income	2,049,252	4,456,847	2,526,927	550,053	2,758,208	3,229,058	(4,356,347)	1,229,212	2,114,356	1,445,328
Change in Net Present Assets	1,258,710	3,084,516	1,183,495	(407,860)	1,830,540	2,376,553	(5,252,162)	3,029,572	1,273,583	597,444

HIGHLAND POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	9,542,717	8,802,482	8,085,567	7,958,373	7,506,525	6,330,084	7,095,639	6,916,957	6,099,790	5,278,374
Net Present Assets - Actuarial Value *	9,496,995	8,899,321	8,406,058	7,958,373	7,506,525	6,330,084	7,095,639	6,916,957	6,099,790	5,278,374
Actuarial Accrued Liability - ("AAL")	13,713,280	12,894,013	12,294,047	10,528,632	9,889,248	9,945,122	9,116,302	8,665,440	7,819,616	7,231,991
Surplus/(Unfunded AAL)	(4,216,285)	(3,994,692)	(3,887,989)	(2,570,259)	(2,382,723)	(3,615,038)	(2,020,663)	(1,748,483)	(1,719,826)	(1,953,617)
Percent Funded at Actuarial Value	69.3%	69.0%	68.4%	75.6%	75.9%	63.7%	77.8%	79.8%	78.0%	73.0%
(Increase)/Decrease in Unfunded AAL	(221,593)	(106,703)	(1,317,730)	(187,536)	1,232,315	(1,594,375)	(272,180)	(28,657)	233,791	(343,636)
Active participants	20	20	19	19	20	19	18	17	19	18
Inactive participants	13	9	9	8	9	8	7	9	7	7
Average Active Salary	68,606	69,495	70,190	66,961	61,813	65,731	62,040	59,071	57,483	55,064
Total Salary	1,372,120	1,389,901	1,333,614	1,272,253	1,236,250	1,248,895	1,116,725	1,004,208	1,092,170	991,151
Internal Rate of Return - 10 years	5.87%									
Payroll Growth Rate - 10 years	3.17%									
ASSETS										
Cash , NOW, Money Market	3,352,834	4,072,644	4,340,465	4,374,811	4,348,837	4,015,332	3,814,644	3,789,550	3,597,861	2,917,609
Fixed Instruments	1,567,369	793,641	106,166	-	-	-	-	-	704,895	579,838
Equities	4,496,579	3,845,160	3,618,254	3,575,626	2,775,230	2,051,071	3,043,450	2,887,901	1,787,627	1,771,467
Receivables	409,807	399,128	334,402	301,688	382,958	263,680	237,544	239,506	219,561	204,636
Other	125,935	91,037	20,682	7,936	-	1	1	-	(1)	-
Total	9,952,524	9,201,610	8,419,969	8,260,061	7,507,025	6,330,084	7,095,639	6,916,957	6,309,943	5,473,550
INCOME										
From municipality	404,287	339,320	307,405	359,303	358,134	255,840	222,699	447,647	204,352	181,112
From members	175,973	137,094	135,046	117,011	126,886	136,330	142,460	105,886	113,249	96,357
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	580,260	476,414	442,451	476,314	485,020	392,170	365,159	553,533	317,601	277,469
EXPENSES										
Pensions and benefits	536,509	464,848	432,268	426,049	363,430	256,645	326,578	239,346	182,082	147,818
Professional services	300	-	2,500	-	75	-	-	-	-	-
Other expenses	2,759	3,052	3,651	2,437	2,619	1,384	1,288	1,095	1,003	850
Total Operating Expenses	539,568	467,900	438,419	428,486	366,124	258,029	327,866	240,441	183,085	148,668
Net Operating Income/(Loss)	40,692	8,514	4,032	47,828	118,896	134,141	37,293	313,092	134,516	128,801
INVESTMENT INCOME										
Investment income/(loss)	712,820	714,252	124,761	764,270	1,060,388	(897,130)	143,845	507,609	689,178	303,640
Investment fees	13,277	5,851	1,599	4,542	2,842	2,567	2,456	3,534	2,277	1,888
Net Investment Income	699,543	708,401	123,162	759,728	1,057,546	(899,697)	141,389	504,075	686,901	301,752
Change in Net Present Assets	740,235	716,915	127,194	451,848	1,176,441	(765,555)	178,682	817,167	821,416	430,553

HIGHWOOD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,099,068	2,830,917	2,476,395	2,205,453	1,976,913	1,728,065	1,653,853	1,584,019	1,375,906	1,251,868
Net Present Assets - Actuarial Value *	3,133,239	2,798,384	2,471,786	2,205,453	1,976,913	1,728,065	1,653,853	1,635,428	1,456,997	1,251,868
Actuarial Accrued Liability - ("AAL")	3,563,350	3,730,467	3,638,723	2,521,066	2,244,940	2,366,731	1,926,054	1,753,202	1,532,054	1,372,120
Surplus/(Unfunded AAL)	(430,111)	(932,083)	(1,166,937)	(315,613)	(268,027)	(638,666)	(272,201)	(117,774)	(75,057)	(120,252)
Percent Funded at Actuarial Value	87.9%	75.0%	67.9%	87.5%	88.1%	73.0%	85.9%	93.3%	95.1%	91.2%
(Increase)/Decrease in Unfunded AAL	501,972	234,854	(851,324)	(47,586)	370,639	(366,465)	(154,427)	(42,717)	45,195	31,446
Active participants	5	7	7	8	8	10	9	8	8	9
Inactive participants	9	6	4	4	4	4	4	4	2	1
Average Active Salary	66,290	63,134	61,574	60,127	55,378	54,110	47,625	46,125	42,990	43,317
Total Salary	331,448	441,939	431,021	481,019	443,025	541,102	428,628	368,998	343,919	389,849
Internal Rate of Return - 10 years	5.34%									
Payroll Growth Rate - 10 years	0.81%									
ASSETS										
Cash , NOW, Money Market	105,354	63,034	157,329	110,799	48,052	86,657	65,119	57,657	71,653	1,251,868
Fixed Instruments	1,857,817	1,838,538	2,053,069	1,842,111	1,701,022	1,443,833	1,433,025	1,354,234	1,154,909	-
Equities	1,123,137	914,090	247,564	235,314	207,567	179,732	175,758	155,298	139,011	-
Receivables	17,260	17,169	19,994	18,712	22,766	19,793	13,985	16,830	10,333	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3,103,568	2,832,831	2,477,956	2,206,936	1,979,407	1,730,015	1,687,887	1,584,019	1,375,906	1,251,868
INCOME										
From municipality	148,193	125,888	144,500	143,625	117,897	100,843	78,433	91,129	73,706	83,926
From members	39,645	83,757	42,260	44,834	48,309	42,915	31,659	33,937	34,017	53,198
Other revenue	-	-	-	-	-	-	-	4,153	10,334	-
Total Operating Revenue	187,838	209,645	186,760	188,459	166,206	143,758	110,092	129,219	118,057	137,124
EXPENSES										
Pensions and benefits	21,674	20,028	35,630	54,729	28,029	38,778	28,863	19,560	25,503	17,544
Professional services	20,083	17,314	17,891	19,457	26,579	61,866	115,094	7,244	2,400	2,174
Other expenses	4,798	5,166	4,453	7,100	5,138	528	426	250	222	267
Total Operating Expenses	46,555	42,508	57,974	81,286	59,746	101,172	144,383	27,054	28,125	19,985
Net Operating Income/(Loss)	141,283	167,137	128,786	107,173	106,460	42,586	(34,291)	102,165	89,932	117,139
INVESTMENT INCOME										
Investment income/(loss)	138,865	198,197	151,758	130,016	150,027	37,638	111,155	111,751	34,638	22,518
Investment fees	11,997	10,812	9,602	8,649	7,639	6,011	7,030	5,802	531	-
Net Investment Income	126,868	187,385	142,156	121,367	142,388	31,627	104,125	105,949	34,107	22,518
Change in Net Present Assets	268,151	354,522	270,942	228,540	248,848	74,212	69,834	208,113	124,038	139,657

HIGHWOOD POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	2,744,796	2,563,785	2,438,569	2,292,720	2,061,401	1,861,066	1,598,682	1,504,144	1,395,043	1,204,900
Net Present Assets - Actuarial Value *	2,858,448	2,701,736	2,488,302	2,290,699	2,061,401	1,772,780	1,523,891	1,462,667	1,395,043	1,173,505
Actuarial Accrued Liability - ("AAL")	4,030,215	4,037,386	4,381,131	4,181,290	2,877,846	2,706,149	2,520,385	2,508,552	2,774,104	2,522,388
Surplus/(Unfunded AAL)	(1,171,767)	(1,335,650)	(1,892,829)	(1,890,591)	(816,445)	(933,369)	(996,494)	(1,045,885)	(1,379,061)	(1,348,883)
Percent Funded at Actuarial Value	70.9%	66.9%	56.8%	54.8%	71.6%	65.5%	60.5%	58.3%	50.3%	46.5%
(Increase)/Decrease in Unfunded AAL	163,883	557,179	(2,238)	(1,074,146)	116,924	63,125	49,391	333,176	(30,178)	(78,005)
Active participants	11	10	9	10	9	10	12	12	11	10
Inactive participants	8	8	7	7	4	4	4	4	4	4
Average Active Salary	65,958	64,473	62,855	59,717	58,414	56,786	56,009	52,608	50,950	46,188
Total Salary	725,536	644,734	565,697	597,167	525,726	567,861	672,107	631,291	560,455	461,881
Internal Rate of Return - 10 years	5.24%									
Payroll Growth Rate - 10 years	3.34%									
ASSETS										
Cash , NOW, Money Market	9,383	7,149	61,524	60,303	52,320	25,098	33,958	75,724	95,334	276,131
Fixed Instruments	1,570,915	1,610,626	2,111,317	1,983,186	1,775,370	1,617,860	1,401,122	1,260,196	1,087,228	745,104
Equities	1,157,922	935,448	247,122	229,240	215,152	194,948	142,844	148,602	194,392	175,958
Receivables	13,248	15,332	21,181	21,717	20,614	27,379	24,014	21,400	18,088	9,707
Other	1,296	-	-	-	-	-	-	-	1	-
Total	2,752,764	2,568,555	2,441,144	2,294,446	2,063,456	1,865,285	1,601,938	1,505,922	1,395,043	1,206,900
INCOME										
From municipality	250,138	209,273	145,071	166,641	166,520	190,733	180,933	136,902	142,681	132,670
From members	68,892	63,319	59,505	56,627	53,938	65,839	63,819	64,077	70,920	47,758
Other revenue	-	-	-	-	-	-	-	-	8,382	-
Total Operating Revenue	319,030	272,592	204,576	223,268	220,458	256,572	244,752	200,979	221,983	180,428
EXPENSES										
Pensions and benefits	276,692	146,793	111,626	100,611	112,737	98,064	121,692	178,352	112,725	195,909
Professional services	35,730	44,789	35,819	22,436	24,844	30,812	49,012	6,489	11,322	6,595
Other expenses	3,323	4,531	5,742	4,862	4,030	2,194	393	241	237	220
Total Operating Expenses	315,745	196,113	153,187	127,909	141,611	131,070	171,097	185,082	124,284	202,724
Net Operating Income/(Loss)	3,285	76,479	51,389	95,359	78,847	125,502	73,655	15,897	97,699	(22,296)
INVESTMENT INCOME										
Investment income/(loss)	188,889	58,902	104,146	144,929	129,559	143,825	27,502	98,198	93,388	42,106
Investment fees	11,163	10,165	9,686	8,969	8,071	6,943	6,621	4,994	943	3,239
Net Investment Income	177,726	48,737	94,460	135,960	121,488	136,882	20,881	93,204	92,445	38,867
Change in Net Present Assets	181,011	125,216	145,849	231,319	200,335	262,384	94,538	109,101	190,143	16,572

HILLSBORO FIREFIGHTER'S PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	812,037	746,920	677,335	613,931	561,189	486,376	393,273	340,897	230,241	122,384
Net Present Assets - Actuarial Value *	860,106	782,342	699,706	630,057	561,189	486,376	393,273	340,897	230,241	122,384
Actuarial Accrued Liability - ("AAL")	1,736,365	1,546,402	1,366,605	1,276,157	776,457	653,924	748,020	635,760	547,427	505,758
Surplus/(Unfunded AAL)	(876,259)	(764,060)	(666,899)	(646,100)	(215,268)	(167,548)	(354,747)	(294,863)	(317,186)	(383,374)
Percent Funded at Actuarial Value	49.5%	50.6%	51.2%	49.4%	72.3%	74.4%	52.6%	53.6%	42.1%	24.2%
(Increase)/Decrease in Unfunded AAL	(112,199)	(97,161)	(20,799)	(430,832)	(47,720)	187,199	(59,884)	22,323	66,188	(383,374)
Active participants	5	5	5	5	5	5	6	5	5	5
Inactive participants	3	3	3	2	1	1	-	-	-	-
Average Active Salary	40,385	39,491	38,588	35,605	36,999	35,818	35,827	35,325	33,900	35,481
Total Salary	201,926	197,454	192,940	178,027	184,995	179,088	214,962	176,623	169,498	177,407
Internal Rate of Return - 10 years	0.00%									
Payroll Growth Rate - 10 years	NA									
ASSETS										
Cash , NOW, Money Market	562,496	539,727	496,985	453,589	396,366	336,009	271,283	195,562	122,725	122,384
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	146,966	135,442	122,773	106,747	104,301	89,844	68,720	94,378	86,969	-
Receivables	102,575	71,751	57,577	53,596	60,523	60,523	57,693	55,381	24,970	-
Other	-	-	-	(1)	(1)	-	(1)	(1)	(1)	-
Total	812,037	746,920	677,335	613,931	561,189	486,376	397,695	345,320	234,663	122,384
INCOME										
From municipality	98,821	70,788	57,200	54,827	64,152	67,180	65,168	94,858	62,873	57,556
From members	18,031	18,259	17,496	18,108	16,856	15,894	16,322	16,699	16,025	64,521
Other revenue	-	-	-	-	-	-	-	-	1	-
Total Operating Revenue	116,852	89,047	74,696	72,935	81,008	83,074	81,490	111,557	78,899	122,077
EXPENSES										
Pensions and benefits	60,295	30,234	30,254	29,189	29,303	20,095	11,538	-	-	-
Professional services	8,499	3,900	2,500	2,000	1,500	1,500	1,000	1,000	750	-
Other expenses	1,711	4,005	895	97	80	70	47	24	-	-
Total Operating Expenses	70,505	38,139	33,649	31,286	30,883	21,665	12,585	1,024	750	-
Net Operating Income/(Loss)	46,347	50,908	41,047	41,649	50,125	61,409	68,905	110,533	78,149	122,077
INVESTMENT INCOME										
Investment income/(loss)	18,770	18,677	22,357	11,093	24,688	31,694	(16,529)	124	7,308	307
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	18,770	18,677	22,357	11,093	24,688	31,694	(16,529)	124	7,308	307
Change in Net Present Assets	65,117	69,585	63,404	52,742	74,813	93,103	52,376	110,656	107,857	122,384

HILLSBORO POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	1,360,120	1,228,374	1,076,994	951,338	865,784	711,803	567,357	470,609	362,772	253,349
Net Present Assets - Actuarial Value *	1,429,212	1,284,098	1,121,617	984,020	865,784	711,803	567,357	470,609	362,772	253,349
Actuarial Accrued Liability - ("AAL")	2,852,072	2,723,812	2,346,998	2,383,020	1,664,302	1,467,483	1,348,101	1,197,346	1,079,401	(376)
Surplus/(Unfunded AAL)	(1,422,860)	(1,439,714)	(1,225,381)	(1,399,000)	(798,518)	(755,680)	(780,744)	(726,737)	(716,629)	253,725
Percent Funded at Actuarial Value	50.1%	47.1%	47.8%	41.3%	52.0%	48.5%	42.1%	39.3%	33.6%	-67380.1%
(Increase)/Decrease in Unfunded AAL	16,854	(214,333)	173,619	(600,482)	(42,838)	25,064	(54,007)	(10,108)	(970,354)	253,725
Active participants	7	7	7	8	8	8	8	8	8	8
Inactive participants	1	2	2	1	1	1	1	1	1	-
Average Active Salary	44,637	43,597	41,374	41,166	42,240	42,162	41,584	39,601	36,436	36,954
Total Salary	312,458	305,178	289,619	329,326	337,917	337,293	332,669	316,807	291,487	295,633
Internal Rate of Return - 10 years	0.00%									
Payroll Growth Rate - 10 years	NA									
ASSETS										
Cash , NOW, Money Market	966,007	909,403	794,096	715,236	616,845	511,850	396,721	370,838	270,087	215,349
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	229,180	205,970	175,498	150,402	148,939	128,952	94,743	53,229	44,543	-
Receivables	164,933	113,000	107,400	85,700	100,000	71,000	71,471	42,119	43,721	38,000
Other	-	1	-	-	-	1	4,422	4,423	4,421	-
Total	1,360,120	1,228,374	1,076,994	951,338	865,784	711,803	567,357	470,609	362,772	253,349
INCOME										
From municipality	163,717	127,011	107,400	82,557	129,091	104,538	124,355	94,220	90,895	223,352
From members	31,854	35,725	30,156	34,306	34,621	34,561	32,889	31,394	30,664	29,296
Other revenue	-	-	-	-	1	-	-	1	1	-
Total Operating Revenue	195,571	162,736	137,556	116,863	163,713	139,099	157,244	125,615	121,560	252,648
EXPENSES										
Pensions and benefits	87,152	37,951	36,846	35,772	34,730	33,719	32,328	31,316	24,231	-
Professional services	4,700	3,900	2,500	2,000	1,500	1,500	1,000	1,000	750	-
Other expenses	715	2,566	1,000	143	114	505	-	-	-	-
Total Operating Expenses	92,567	44,417	40,346	37,915	36,344	35,724	33,328	32,316	24,981	-
Net Operating Income/(Loss)	103,004	118,319	97,210	78,948	127,369	103,375	123,916	93,299	96,579	252,648
INVESTMENT INCOME										
Investment income/(loss)	28,743	33,060	28,446	6,665	26,613	41,070	(27,168)	14,588	13,105	701
Investment fees	-	-	-	60	-	-	-	51	260	-
Net Investment Income	28,743	33,060	28,446	6,605	26,613	41,070	(27,168)	14,537	12,845	701
Change in Net Present Assets	131,746	151,380	125,656	85,554	153,981	144,446	96,748	107,837	109,423	253,349

HILLSIDE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	9,741,705	9,598,958	9,398,934	8,741,623	8,341,584	7,742,489	7,453,257	6,928,361	6,454,095	6,249,118
Net Present Assets - Actuarial Value *	10,617,489	10,195,488	9,623,870	-	8,046,096	7,734,967	7,452,357	6,928,361	6,454,095	6,249,118
Actuarial Accrued Liability - ("AAL")	23,014,591	21,483,878	20,091,672	17,381,027	17,381,027	15,644,320	15,550,701	13,626,575	12,914,709	11,182,271
Surplus/(Unfunded AAL)	(12,397,102)	(11,288,390)	(10,467,802)	(17,381,027)	(9,334,931)	(7,909,353)	(8,098,344)	(6,698,214)	(6,460,614)	(4,933,153)
Percent Funded at Actuarial Value	46.1%	47.5%	47.9%	0.0%	46.3%	49.4%	47.9%	50.8%	50.0%	55.9%
(Increase)/Decrease in Unfunded AAL	(1,108,712)	(820,588)	6,913,225	(8,046,096)	(1,425,578)	188,991	(1,400,130)	(237,600)	(1,527,461)	(498,929)
Active participants	20	21	21	23	23	25	25	25	25	25
Inactive participants	19	18	20	15	15	13	13	13	14	12
Average Active Salary	92,652	91,046	84,487	81,416	81,416	79,446	79,276	71,463	66,495	63,458
Total Salary	1,853,037	1,911,959	1,774,223	1,872,576	1,872,576	1,986,156	1,981,899	1,786,585	1,662,378	1,586,443
Internal Rate of Return - 10 years	3.11%									
Payroll Growth Rate - 10 years	2.31%									
ASSETS										
Cash , NOW, Money Market	1,058,196	252,007	347,064	278,142	283,771	520,860	787,278	892,734	653,224	123,387
Fixed Instruments	6,786,343	8,383,223	8,153,598	7,684,811	7,450,818	6,262,272	5,547,562	5,397,679	5,147,798	5,294,456
Equities	1,748,974	832,242	772,909	757,254	562,912	394,490	546,006	563,866	578,991	497,510
Receivables	154,200	125,956	4,058	18,342	46,383	565,435	572,411	74,082	74,082	81,486
Other	517	6,380	126,055	5,699	5,469	-	-	-	-	252,279
Total	9,748,230	9,599,808	9,403,684	8,744,248	8,349,353	7,743,057	7,453,257	6,928,361	6,454,095	6,249,118
INCOME										
From municipality	760,321	723,162	1,006,335	574,828	728,817	580,997	486,629	449,697	312,647	242,227
From members	176,491	180,513	176,923	186,565	200,223	192,795	166,225	155,104	146,684	139,468
Other revenue	(57,324)	2,087	1	(28,042)	(38,587)	-	-	-	-	-
Total Operating Revenue	879,488	905,762	1,183,259	733,351	890,453	773,792	652,854	604,801	459,331	381,695
EXPENSES										
Pensions and benefits	867,203	783,696	824,638	689,993	633,422	525,823	530,330	478,770	411,775	329,822
Professional services	12,440	12,123	13,747	33,189	32,340	-	-	22,223	-	-
Other expenses	14,785	2,444	3,096	1,971	10,679	-	-	24,771	35,832	26,308
Total Operating Expenses	894,428	798,263	841,481	725,153	676,441	525,823	530,330	525,764	447,607	356,130
Net Operating Income/(Loss)	(14,940)	107,499	341,778	8,198	214,012	247,969	122,524	79,037	11,724	25,565
INVESTMENT INCOME										
Investment income/(loss)	205,653	130,610	231,234	426,436	419,154	83,285	409,297	395,229	223,498	113,114
Investment fees	47,966	38,085	35,532	34,595	34,071	42,022	6,925	-	26,551	1,414
Net Investment Income	157,687	92,525	195,702	391,841	385,083	41,263	402,372	395,229	196,947	111,700
Change in Net Present Assets	142,747	200,024	657,311	400,039	599,095	289,232	524,896	474,266	204,977	138,185

HILLSIDE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	16,037,262	15,118,081	14,341,883	13,475,382	12,389,882	10,223,966	11,770,564	11,439,921	10,657,440	9,868,675
Net Present Assets - Actuarial Value *	15,996,690	15,137,243	14,584,449	-	12,108,809	9,945,955	11,770,564	11,442,921	10,655,208	9,868,675
Actuarial Accrued Liability - ("AAL")	33,723,827	32,269,568	30,822,160	29,118,678	29,118,678	27,352,449	27,753,378	25,888,704	23,916,876	21,295,867
Surplus/(Unfunded AAL)	(17,727,137)	(17,132,325)	(16,237,711)	(29,118,678)	(17,009,869)	(17,406,494)	(15,982,814)	(14,445,783)	(13,261,668)	(11,427,192)
Percent Funded at Actuarial Value	47.4%	46.9%	47.3%	0.0%	41.6%	36.4%	42.4%	44.2%	44.6%	46.3%
(Increase)/Decrease in Unfunded AAL	(594,812)	(894,614)	12,880,967	(12,108,809)	396,625	(1,423,680)	(1,537,031)	(1,184,115)	(1,834,476)	(266,557)
Active participants	25	25	25	27	27	28	29	29	27	30
Inactive participants	34	33	34	31	31	30	35	35	32	27
Average Active Salary	91,425	89,272	83,243	78,789	78,789	74,991	73,106	64,569	66,819	65,768
Total Salary	2,285,626	2,231,809	2,081,068	2,127,297	2,127,297	2,099,744	2,120,063	1,872,503	1,804,116	1,973,034
Internal Rate of Return - 10 years	6.37%									
Payroll Growth Rate - 10 years	2.22%									
ASSETS										
Cash , NOW, Money Market	342,256	283,515	268,999	671,658	475,816	1,263,614	377,389	946,236	831,692	58,539
Fixed Instruments	7,606,138	7,062,358	7,391,498	6,630,414	6,288,062	4,874,168	5,313,245	6,081,653	5,662,291	5,440,915
Equities	7,765,331	7,597,800	6,487,896	6,096,080	5,547,205	4,022,351	5,065,165	4,320,295	4,084,916	3,637,299
Receivables	55,257	175,848	193,638	77,213	80,128	65,020	1,014,764	91,736	78,541	731,922
Other	276,798	3,537	4,836	4,711	3,570	1,808	1	1	-	-
Total	16,045,780	15,123,058	14,346,867	13,480,076	12,394,781	10,226,961	11,770,564	11,439,921	10,657,440	9,868,675
INCOME										
From municipality	1,146,147	898,797	1,514,719	1,034,533	1,283,080	1,026,300	898,863	842,678	692,587	629,611
From members	226,315	219,924	211,131	208,690	224,721	224,849	192,949	181,249	191,289	202,046
Other revenue	54,189	(17,789)	116,424	(2,829)	16,394	(50,682)	-	-	-	-
Total Operating Revenue	1,426,651	1,100,932	1,842,274	1,240,394	1,524,195	1,200,467	1,091,812	1,023,927	883,876	831,657
EXPENSES										
Pensions and benefits	1,518,549	1,501,148	1,474,222	1,419,021	1,307,028	1,266,739	1,461,654	1,143,898	836,747	708,607
Professional services	21,340	21,574	14,046	29,695	22,403	13,217	-	-	-	-
Other expenses	21,065	21,351	12,862	5,255	4,900	3,454	-	53,061	75,796	54,925
Total Operating Expenses	1,560,954	1,544,073	1,501,130	1,453,971	1,334,331	1,283,410	1,461,654	1,196,959	912,543	763,532
Net Operating Income/(Loss)	(134,303)	(443,141)	341,144	(213,577)	189,864	(82,943)	(369,842)	(173,032)	(28,667)	68,125
INVESTMENT INCOME										
Investment income/(loss)	1,114,832	1,276,675	578,435	1,348,789	2,021,906	(1,422,541)	723,564	986,695	856,554	546,241
Investment fees	61,348	57,336	53,078	49,713	45,854	41,114	23,079	31,182	30,627	1,002
Net Investment Income	1,053,484	1,219,339	525,357	1,299,076	1,976,052	(1,463,655)	700,485	955,513	825,927	545,239
Change in Net Present Assets	919,181	776,198	866,501	1,085,500	2,165,916	(1,546,598)	330,643	782,481	788,765	612,975

HINCKLEY COMMUNITY FPD

	4/30/2014	4/30/2013	4/30/2012
KEY DATA			
Net Present Assets - Market Value	30,398	17,231	2,774
Net Present Assets - Actuarial Value *	31,683	15,012	2,841
Actuarial Accrued Liability - ("AAL")	109,206	-	-
Surplus/(Unfunded AAL)	(77,523)	15,012	2,841
Percent Funded at Actuarial Value	29.0%		
(Increase)/Decrease in Unfunded AAL	(92,535)	12,171	
Active participants	1	-	-
Inactive participants	-		
Average Active Salary	38,944		
Total Salary	38,944		
Internal Rate of Return - 10 years	NA		
Payroll Growth Rate - 10 years	NA		
ASSETS			
Cash , NOW, Money Market	30,398	17,231	2,774
Fixed Instruments	-	-	-
Equities	-	-	-
Receivables	-	-	-
Other	-	-	-
Total	30,398	17,231	2,774
INCOME			
From municipality	8,702	9,827	-
From members	4,464	4,630	2,787
Other revenue	-	-	-
Total Operating Revenue	13,166	14,457	2,787
EXPENSES			
Pensions and benefits	-	-	-
Professional services	-	-	-
Other expenses	-	-	-
Total Operating Expenses	-	-	-
Net Operating Income/(Loss)	13,166	14,457	2,787
INVESTMENT INCOME			
Investment income/(loss)	-	-	-
Investment fees	-	-	13
Net Investment Income	-	-	(13)
Change in Net Present Assets	13,167	14,457	

HINSDALE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	16,063,744	15,212,305	14,209,024	14,064,031	12,843,597	11,195,183	12,452,681	12,130,288	10,839,205	9,635,866
Net Present Assets - Actuarial Value *	15,948,781	15,305,656	14,737,779	13,903,793	12,759,655	11,195,183	12,398,122	12,192,085	10,981,588	9,664,534
Actuarial Accrued Liability - ("AAL")	27,076,921	25,734,714	24,345,034	22,292,776	21,897,993	21,034,153	19,657,775	18,021,790	15,600,988	14,580,777
Surplus/(Unfunded AAL)	(11,128,140)	(10,429,058)	(9,607,255)	(8,388,983)	(9,138,338)	(9,838,970)	(7,259,653)	(5,829,705)	(4,619,400)	(4,916,243)
Percent Funded at Actuarial Value	58.9%	59.5%	60.5%	62.4%	58.3%	53.2%	63.1%	67.7%	70.4%	66.3%
(Increase)/Decrease in Unfunded AAL	(699,082)	(821,803)	(1,218,272)	749,355	700,632	(2,579,317)	(1,429,948)	(1,210,305)	296,843	(845,697)
Active participants	22	22	21	22	24	26	28	27	26	28
Inactive participants	29	29	28	23	21	20	20	18	16	15
Average Active Salary	88,606	84,529	82,622	81,201	83,203	77,878	70,907	71,818	69,543	63,350
Total Salary	1,949,323	1,859,638	1,735,060	1,786,427	1,996,878	2,024,833	1,985,384	1,939,098	1,808,117	1,773,793
Internal Rate of Return - 10 years	6.12%									
Payroll Growth Rate - 10 years	2.35%									
ASSETS										
Cash , NOW, Money Market	416,032	631,591	341,441	1,085,941	924,688	2,127,556	1,700,316	1,859,174	166,408	315,829
Fixed Instruments	5,582,437	5,708,486	7,151,859	6,665,594	6,336,458	5,318,613	6,149,598	5,147,300	5,772,936	5,468,894
Equities	10,027,527	8,821,918	6,559,518	6,251,777	5,543,261	3,700,551	4,530,627	5,077,595	4,830,557	3,756,222
Receivables	54,288	52,990	160,604	62,355	46,914	64,737	73,679	61,239	76,418	95,449
Other	2,822	3,045	3,601	-	-	-	1	-	1	-
Total	16,083,106	15,218,030	14,217,023	14,065,667	12,851,321	11,211,457	12,454,221	12,145,308	10,846,320	9,636,394
INCOME										
From municipality	733,882	731,556	811,979	920,581	851,100	565,947	521,823	516,221	465,925	399,442
From members	182,244	173,690	174,553	176,318	221,282	192,947	191,056	224,253	182,367	210,712
Other revenue	1,299	(7,615)	-	-	-	-	(1)	1	-	-
Total Operating Revenue	917,425	897,631	986,532	1,096,899	1,072,382	758,894	712,878	740,475	648,292	610,154
EXPENSES										
Pensions and benefits	1,269,502	1,229,161	1,125,236	966,749	819,547	795,816	724,591	639,300	572,700	559,579
Professional services	24,445	29,935	47,943	24,014	17,716	30,231	63,744	26,396	8,278	10,234
Other expenses	10,746	11,590	9,271	5,995	4,987	8,039	2,603	2,676	1,948	1,709
Total Operating Expenses	1,304,693	1,270,686	1,182,450	996,758	842,250	834,086	790,938	668,372	582,926	571,522
Net Operating Income/(Loss)	(387,268)	(373,055)	(195,918)	100,141	230,132	(75,192)	(78,060)	72,103	65,366	38,632
INVESTMENT INCOME										
Investment income/(loss)	1,268,956	1,441,455	419,014	1,187,013	1,440,593	(1,149,252)	424,948	1,248,471	1,171,707	452,030
Investment fees	30,250	65,118	78,103	66,720	22,311	33,054	24,496	29,490	33,734	19,218
Net Investment Income	1,238,706	1,376,337	340,911	1,120,293	1,418,282	(1,182,306)	400,452	1,218,981	1,137,973	432,812
Change in Net Present Assets	851,439	1,003,281	144,993	1,220,434	1,648,414	(1,257,498)	322,393	1,291,083	1,203,339	471,443

HINSDALE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	24,999,975	23,338,132	20,593,938	19,809,724	17,796,847	15,319,718	17,434,316	17,131,960	15,813,225	14,402,530
Net Present Assets - Actuarial Value *	24,376,297	22,664,360	21,073,184	19,570,477	17,573,585	15,319,718	17,058,713	17,166,278	16,025,447	14,444,285
Actuarial Accrued Liability - ("AAL")	31,650,581	29,963,573	28,101,313	27,501,904	27,003,624	25,817,390	24,200,583	22,473,986	20,829,436	19,663,162
Surplus/(Unfunded AAL)	(7,274,284)	(7,299,213)	(7,028,129)	(7,931,427)	(9,430,039)	(10,497,672)	(7,141,870)	(5,307,708)	(4,803,989)	(5,218,877)
Percent Funded at Actuarial Value	77.0%	75.6%	75.0%	71.2%	65.1%	59.3%	70.5%	76.4%	76.9%	73.5%
(Increase)/Decrease in Unfunded AAL	24,929	(271,084)	903,298	1,498,612	1,067,633	(3,355,802)	(1,834,162)	(503,719)	414,888	(561,691)
Active participants	25	25	25	26	26	28	27	28	28	26
Inactive participants	22	22	19	19	20	21	21	20	20	20
Average Active Salary	94,618	92,045	95,461	91,042	88,088	81,946	77,872	72,892	68,360	65,468
Total Salary	2,365,444	2,301,127	2,386,525	2,367,096	2,290,290	2,294,476	2,102,533	2,040,977	1,914,078	1,702,165
Internal Rate of Return - 10 years	6.75%									
Payroll Growth Rate - 10 years	2.94%									
ASSETS										
Cash , NOW, Money Market	610,287	796,163	504,521	436,259	418,633	23,927	117,068	302,852	105,476	111,127
Fixed Instruments	9,372,148	9,270,002	11,275,867	10,804,388	10,231,236	9,510,864	10,287,033	9,302,665	8,555,414	8,062,489
Equities	15,050,106	13,208,604	8,647,703	8,500,247	7,085,844	5,681,028	6,925,121	7,472,056	7,065,621	6,170,726
Receivables	77,707	79,082	190,495	68,831	79,181	103,900	107,621	97,664	109,995	77,080
Other	517	516	517	(1)	-	(1)	(1)	-	-	-
Total	25,110,765	23,354,367	20,619,103	19,809,724	17,814,894	15,319,718	17,436,842	17,175,237	15,836,506	14,421,422
INCOME										
From municipality	818,397	751,069	748,486	814,376	794,923	521,838	472,227	494,277	424,667	369,364
From members	230,112	230,687	235,782	233,679	242,098	224,610	209,293	201,045	196,170	172,038
Other revenue	99	1,986	21,756	-	-	-	(1)	-	1	-
Total Operating Revenue	1,048,608	983,742	1,006,024	1,048,055	1,037,021	746,448	681,519	695,322	620,838	541,402
EXPENSES										
Pensions and benefits	1,071,704	921,203	939,660	899,181	912,829	899,907	851,225	794,997	771,832	733,336
Professional services	21,225	27,915	33,781	12,050	7,800	5,795	8,959	7,416	7,016	3,800
Other expenses	15,901	10,183	10,033	7,848	3,991	3,435	3,668	3,635	3,463	3,201
Total Operating Expenses	1,108,830	959,301	983,474	919,079	924,620	909,137	863,852	806,048	782,311	740,337
Net Operating Income/(Loss)	(60,222)	24,441	22,550	128,976	112,401	(162,689)	(182,333)	(110,726)	(161,473)	(198,935)
INVESTMENT INCOME										
Investment income/(loss)	1,850,324	2,816,105	914,136	1,933,207	2,445,409	(1,872,072)	583,374	1,521,446	1,658,893	1,127,237
Investment fees	128,259	96,353	152,472	49,306	80,682	79,836	98,686	91,986	86,725	77,532
Net Investment Income	1,722,065	2,719,752	761,664	1,883,901	2,364,727	(1,951,908)	484,688	1,429,460	1,572,168	1,049,705
Change in Net Present Assets	1,661,843	2,744,194	784,214	2,012,877	2,477,129	(2,114,598)	302,356	1,318,735	1,410,695	850,769

HODGKINS POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	11,418,719	10,190,628	9,051,012	8,164,135	7,524,104	6,723,746	5,994,540	6,259,559	5,560,798	4,842,869
Net Present Assets - Actuarial Value *	11,137,609	9,948,775	9,095,944	8,335,929	7,484,239	6,779,122	5,892,193	6,266,700	5,566,374	4,786,467
Actuarial Accrued Liability - ("AAL")	20,395,883	19,356,589	19,163,568	17,699,466	15,769,073	14,319,119	12,081,397	11,371,533	9,868,442	9,082,739
Surplus/(Unfunded AAL)	(9,258,274)	(9,407,814)	(10,067,624)	(9,363,537)	(8,284,834)	(7,539,997)	(6,189,204)	(5,104,833)	(4,302,068)	(4,296,272)
Percent Funded at Actuarial Value	54.6%	51.4%	47.5%	47.1%	47.5%	47.3%	48.8%	55.1%	56.4%	52.7%
(Increase)/Decrease in Unfunded AAL	149,540	659,810	(704,087)	(1,078,703)	(744,837)	(1,350,793)	(1,084,371)	(802,765)	(5,796)	(699,626)
Active participants	20	20	20	19	19	21	22	22	19	19
Inactive participants	11	10	10	9	9	7	6	5	4	4
Average Active Salary	84,396	82,165	79,142	80,991	77,579	76,237	69,673	65,999	66,609	62,713
Total Salary	1,687,916	1,643,307	1,582,841	1,538,837	1,473,992	1,600,986	1,532,813	1,451,968	1,265,568	1,191,540
Internal Rate of Return - 10 years	5.81%									
Payroll Growth Rate - 10 years	3.97%									
ASSETS										
Cash , NOW, Money Market	2,167,598	2,043,388	2,334,237	629,877	554,647	2,263,745	2,432,741	2,062,344	1,383,328	1,052,323
Fixed Instruments	3,315,577	3,545,645	3,143,165	2,635,432	3,753,871	2,793,437	2,199,410	1,937,158	2,026,035	1,978,498
Equities	5,902,381	4,572,952	3,560,134	4,785,352	3,111,283	1,639,389	1,292,120	2,110,751	2,136,194	1,774,412
Receivables	41,273	39,028	31,163	124,248	20,616	9,806	70,055	152,199	16,779	37,963
Other	4,980	4,995	-	773	96,290	19,319	(1)	1	-	-
Total	11,431,809	10,206,008	9,068,699	8,175,682	7,536,707	6,725,696	5,994,325	6,262,453	5,562,336	4,843,196
INCOME										
From municipality	976,267	741,248	678,452	712,621	460,245	447,787	464,727	425,359	398,100	216,414
From members	171,931	164,936	167,170	157,540	159,598	187,931	215,204	141,667	215,521	120,716
Other revenue	2,295	7,865	(93,037)	9,983	14,513	(1,002)	-	-	-	-
Total Operating Revenue	1,150,493	914,049	752,585	880,144	634,356	634,716	679,931	567,026	613,621	337,130
EXPENSES										
Pensions and benefits	726,568	692,836	602,216	553,169	475,284	413,019	297,425	263,375	183,645	162,667
Professional services	33,175	21,053	19,924	20,108	18,404	22,350	7,487	2,969	7,119	6,100
Other expenses	12,543	8,984	9,053	7,664	6,727	9,969	2,398	4,920	2,104	3,985
Total Operating Expenses	772,286	722,873	631,193	580,941	500,415	445,338	307,310	271,264	192,868	172,752
Net Operating Income/(Loss)	378,207	191,176	121,392	299,203	133,941	189,378	372,621	295,762	420,753	164,378
INVESTMENT INCOME										
Investment income/(loss)	901,641	993,952	806,204	383,373	700,061	550,864	(606,041)	436,519	325,526	189,425
Investment fees	51,757	45,512	40,719	42,546	33,644	11,036	31,596	33,520	28,350	22,833
Net Investment Income	849,884	948,440	765,485	340,827	666,417	539,828	(637,637)	402,999	297,176	166,592
Change in Net Present Assets	1,228,091	1,139,616	886,877	640,031	800,358	729,206	(265,019)	698,761	717,929	330,970

HOFFMAN ESTATES POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	68,082,883	66,577,819	58,169,982	52,085,622	52,092,944	46,170,267	40,439,193	45,509,710	41,968,211	38,197,403
Net Present Assets - Actuarial Value *	67,929,054	63,617,466	59,073,212	55,311,312	50,985,097	45,558,860	39,062,335	45,044,559	42,436,511	38,763,711
Actuarial Accrued Liability - ("AAL")	112,455,353	105,973,631	95,387,159	90,000,452	87,730,377	82,433,574	76,814,834	71,242,611	66,563,192	61,527,381
Surplus/(Unfunded AAL)	(44,526,299)	(42,356,165)	(36,313,947)	(34,689,140)	(36,745,280)	(36,874,714)	(37,752,499)	(26,198,052)	(24,126,681)	(22,763,670)
Percent Funded at Actuarial Value	60.4%	60.0%	61.9%	61.5%	58.1%	55.3%	50.9%	63.2%	63.8%	63.0%
(Increase)/Decrease in Unfunded AAL	(2,170,134)	(6,042,218)	(1,624,807)	2,056,140	129,434	877,785	(11,554,447)	(2,071,371)	(1,363,011)	(3,051,570)
Active participants	90	93	93	93	94	97	102	104	100	95
Inactive participants	76	71	65	58	56	53	52	50	49	48
Average Active Salary	93,156	92,580	93,199	90,415	87,263	84,075	79,589	76,227	73,740	71,280
Total Salary	8,384,076	8,609,981	8,667,490	8,408,633	8,202,710	8,155,245	8,118,084	7,927,658	7,373,997	6,771,593
Internal Rate of Return - 10 years	5.64%									
Payroll Growth Rate - 10 years	2.38%									
ASSETS										
Cash , NOW, Money Market	643,995	1,759,167	1,744,409	1,367,164	2,950,133	2,629,811	2,178,933	2,628,388	1,897,993	1,431,936
Fixed Instruments	25,096,318	24,476,586	24,657,706	25,599,518	23,998,221	22,748,397	22,556,270	25,145,950	21,619,842	20,915,046
Equities	42,170,398	40,182,605	31,524,561	24,894,305	24,417,564	20,501,301	15,466,996	17,395,899	18,196,705	15,580,148
Receivables	173,605	160,141	243,306	228,924	738,473	295,957	236,994	252,586	243,384	283,091
Other	-	-	-	-	-	596	-	106,843	12,199	-
Total	68,084,316	66,578,499	58,169,982	52,089,911	52,104,391	46,176,062	40,439,193	45,529,666	41,970,123	38,210,221
INCOME										
From municipality	2,698,444	2,525,766	2,450,556	2,497,419	2,541,814	1,979,784	1,800,870	1,638,142	1,471,015	1,355,494
From members	1,026,505	1,010,124	1,194,862	864,316	836,839	867,482	878,028	977,560	757,133	697,120
Other revenue	(1)	-	-	-	-	-	-	2,472	1,413	1,015
Total Operating Revenue	3,724,948	3,535,890	3,645,418	3,361,735	3,378,653	2,847,266	2,678,898	2,618,174	2,229,561	2,053,629
EXPENSES										
Pensions and benefits	3,744,605	3,355,817	2,993,874	2,996,242	2,540,174	2,348,010	2,203,708	2,075,790	1,952,493	1,767,133
Professional services	15,311	25,566	18,056	29,641	14,960	-	5,588	5,070	6,467	19,746
Other expenses	5,906	5,034	4,163	4,289	12,649	18,589	10,259	11,077	10,282	10,347
Total Operating Expenses	3,765,822	3,386,417	3,016,093	3,030,172	2,567,783	2,366,599	2,219,555	2,091,937	1,969,242	1,797,226
Net Operating Income/(Loss)	(40,874)	149,473	629,325	331,563	810,870	480,667	459,343	526,237	260,319	256,403
INVESTMENT INCOME										
Investment income/(loss)	1,656,435	8,359,798	5,558,072	(257,451)	5,215,590	5,250,407	(5,443,689)	3,114,356	3,585,951	1,706,799
Investment fees	110,498	101,434	103,037	81,434	103,783	-	86,171	99,094	75,462	78,016
Net Investment Income	1,545,937	8,258,364	5,455,035	(338,885)	5,111,807	5,250,407	(5,529,860)	3,015,262	3,510,489	1,628,783
Change in Net Present Assets	1,505,064	8,407,837	6,084,360	(7,322)	5,922,677	5,731,074	(5,070,517)	3,541,499	3,770,808	1,885,186

HOMER TOWNSHIP FPD FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	8,419,420	7,181,009	6,048,441	4,996,145	3,907,287	2,703,496	1,863,442	1,182,179	581,313	492,825
Net Present Assets - Actuarial Value *	8,427,345	7,154,469	6,095,072	5,087,962	3,907,287	2,703,496	1,754,749	1,148,231	581,313	492,825
Actuarial Accrued Liability - ("AAL")	10,194,245	8,621,368	6,674,209	6,384,890	3,261,125	1,767,524	1,938,330	1,269,748	517,774	407,092
Surplus/(Unfunded AAL)	(1,766,900)	(1,466,899)	(579,137)	(1,296,928)	646,162	935,972	(183,581)	(121,517)	63,539	85,733
Percent Funded at Actuarial Value	82.7%	83.0%	91.3%	79.7%	119.8%	153.0%	90.5%	90.4%	112.3%	121.1%
(Increase)/Decrease in Unfunded AAL	(300,001)	(887,762)	717,791	(1,943,090)	(289,810)	1,119,553	(62,064)	(185,056)	(22,194)	(66,554)
Active participants	40	40	40	38	38	38	39	27	14	12
Inactive participants	6	3	4	7	1	-	-	-	-	-
Average Active Salary	89,237	85,897	81,483	79,127	70,755	58,888	58,648	54,350	42,876	40,904
Total Salary	3,569,494	3,435,888	3,259,318	3,006,824	2,688,679	2,237,744	2,287,269	1,467,438	600,262	490,850
Internal Rate of Return - 10 years	6.14%									
Payroll Growth Rate - 10 years	33.33%									
ASSETS										
Cash , NOW, Money Market	40,168	23,395	45,849	71,013	28,203	86,258	125,109	60,688	61,442	24,442
Fixed Instruments	5,323,746	4,447,604	3,851,329	3,602,478	2,875,598	2,051,078	1,523,832	1,012,364	461,369	419,436
Equities	3,020,903	2,680,410	2,126,471	1,298,925	980,458	547,540	188,782	96,915	58,502	47,731
Receivables	34,603	29,600	25,041	22,978	23,028	18,620	25,718	12,211	-	1,216
Other	-	-	1	751	-	-	1	1	-	-
Total	8,419,420	7,181,009	6,048,691	4,996,145	3,907,287	2,703,496	1,863,442	1,182,179	581,313	492,825
INCOME										
From municipality	490,968	352,072	423,010	648,735	641,380	613,116	473,000	265,007	45,224	42,894
From members	327,531	324,820	312,199	286,928	274,655	244,337	181,546	92,274	43,241	23,885
Other revenue	(1)	4,559	2,063	-	153	4,381	225	1,551	600	700
Total Operating Revenue	818,498	681,451	737,272	935,663	916,188	861,834	654,771	358,832	89,065	67,479
EXPENSES										
Pensions and benefits	25,237	28,271	31,582	36,997	25,237	27,296	34,212	22,959	25,332	25,237
Professional services	10,350	10,350	10,472	10,519	10,213	12,228	10,867	7,788	2,824	3,076
Other expenses	8,949	10,464	5,039	9,814	5,740	2,656	4,148	676	333	495
Total Operating Expenses	44,536	49,085	47,093	57,330	41,190	42,180	49,227	31,423	28,489	28,808
Net Operating Income/(Loss)	773,962	632,366	690,179	878,333	874,998	819,654	605,544	327,409	60,576	38,671
INVESTMENT INCOME										
Investment income/(loss)	494,596	525,758	383,366	227,169	340,912	28,301	79,811	59,185	29,962	25,591
Investment fees	30,147	25,556	21,249	16,645	12,119	7,901	4,091	2,715	2,050	1,550
Net Investment Income	464,449	500,202	362,117	210,524	328,793	20,400	75,720	56,470	27,912	24,041
Change in Net Present Assets	1,238,411	1,132,568	1,052,296	1,088,858	1,203,791	840,054	681,263	600,866	88,488	62,712

HOMWOOD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	11,264,400	10,514,224	9,731,357	9,349,944	8,535,159	7,104,506	8,404,563	8,404,299	7,549,480	6,617,821
Net Present Assets - Actuarial Value *	11,278,275	10,671,785	10,007,487	-	8,532,919	7,104,506	8,404,563	8,404,299	7,549,480	6,617,821
Actuarial Accrued Liability - ("AAL")	16,729,573	15,481,094	15,457,547	12,039,204	12,039,204	11,334,746	10,691,111	9,660,018	8,755,949	8,079,484
Surplus/(Unfunded AAL)	(5,451,298)	(4,809,309)	(5,450,060)	(12,039,204)	(3,506,285)	(4,230,240)	(2,286,548)	(1,255,719)	(1,206,469)	(1,461,663)
Percent Funded at Actuarial Value	67.4%	68.9%	64.7%	0.0%	70.9%	62.7%	78.6%	87.0%	86.2%	81.9%
(Increase)/Decrease in Unfunded AAL	(641,989)	640,751	6,589,144	(8,532,919)	723,955	(1,943,692)	(1,030,829)	(49,250)	255,194	(534,165)
Active participants	17	17	17	16	16	16	17	16	17	17
Inactive participants	13	15	13	7	7	6	6	6	5	4
Average Active Salary	92,604	89,252	80,716	81,083	81,083	78,754	75,566	68,320	68,568	68,183
Total Salary	1,574,268	1,517,277	1,372,166	1,297,332	1,297,332	1,260,061	1,284,619	1,093,119	1,165,653	1,159,118
Internal Rate of Return - 10 years	5.57%									
Payroll Growth Rate - 10 years	4.65%									
ASSETS										
Cash , NOW, Money Market	242,860	471,736	445,335	356,074	958,454	460,785	457,918	438,792	276,756	1,752,409
Fixed Instruments	5,081,334	5,301,505	4,865,375	4,944,141	3,730,974	-	-	-	217,739	2,376,846
Equities	5,898,778	4,690,448	4,370,901	4,009,049	3,846,036	6,643,921	7,946,845	7,965,507	7,054,985	2,424,132
Receivables	41,989	38,870	38,382	44,945	-	-	-	-	-	64,434
Other	3,631	12,610	11,364	-	-	-	-	-	-	-
Total	11,268,592	10,515,169	9,731,357	9,354,209	8,535,464	7,104,706	8,404,763	8,404,299	7,549,480	6,617,821
INCOME										
From municipality	332,929	449,882	471,669	342,402	283,110	311,762	328,558	274,475	222,672	208,432
From members	150,244	168,091	129,672	124,904	145,570	122,051	121,461	108,330	109,748	84,467
Other revenue	3,119	488	(6,564)	44,946	-	-	-	-	-	-
Total Operating Revenue	486,292	618,461	594,777	512,252	428,680	433,813	450,019	382,805	332,420	292,899
EXPENSES										
Pensions and benefits	549,275	532,347	486,253	442,251	362,784	349,183	363,006	287,077	193,723	178,001
Professional services	12,655	10,934	20,009	24,056	9,644	5,334	4,685	9,815	5,077	5,376
Other expenses	13,818	11,649	10,557	5,294	-	-	-	-	-	1,982
Total Operating Expenses	575,748	554,930	516,819	471,601	372,428	354,517	367,691	296,892	198,800	185,359
Net Operating Income/(Loss)	(89,456)	63,531	77,958	40,651	56,252	79,296	82,328	85,913	133,620	107,540
INVESTMENT INCOME										
Investment income/(loss)	857,829	774,096	343,870	820,707	1,374,401	(1,379,353)	(82,064)	768,906	798,039	501,344
Investment fees	18,197	54,760	40,415	46,574	-	-	-	-	-	9
Net Investment Income	839,632	719,336	303,455	774,133	1,374,401	(1,379,353)	(82,064)	768,906	798,039	501,335
Change in Net Present Assets	750,176	782,867	381,413	814,785	1,430,653	(1,300,057)	264	854,819	931,659	608,875

HOMWOOD POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	24,200,527	23,019,719	22,237,893	22,734,074	23,402,683	21,745,387	24,979,356	24,214,452	20,129,875	18,934,252
Net Present Assets - Actuarial Value *	24,423,541	23,931,223	23,414,349	-	23,039,562	21,353,313	24,819,656	24,324,525	20,129,875	18,934,252
Actuarial Accrued Liability - ("AAL")	42,353,536	41,159,140	38,767,372	34,845,108	34,845,108	32,438,112	31,473,757	28,751,451	27,382,760	25,405,779
Surplus/(Unfunded AAL)	(17,929,995)	(17,227,917)	(15,353,023)	(34,845,108)	(11,805,546)	(11,084,799)	(6,654,101)	(4,426,926)	(7,252,885)	(6,471,527)
Percent Funded at Actuarial Value	57.7%	58.1%	60.4%	0.0%	66.1%	65.8%	78.9%	84.6%	73.5%	74.5%
(Increase)/Decrease in Unfunded AAL	(702,078)	(1,874,894)	19,492,085	(23,039,562)	(720,747)	(4,430,698)	(2,227,175)	2,825,959	(781,358)	(998,224)
Active participants	35	34	36	35	35	37	39	37	35	34
Inactive participants	36	36	33	31	31	27	24	23	23	21
Average Active Salary	88,689	85,896	81,963	80,571	80,571	77,895	76,112	70,627	67,543	67,012
Total Salary	3,104,111	2,920,453	2,950,675	2,819,984	2,819,984	2,882,109	2,968,350	2,613,209	2,364,020	2,278,423
Internal Rate of Return - 10 years	5.91%									
Payroll Growth Rate - 10 years	3.41%									
ASSETS										
Cash , NOW, Money Market	238,213	903,920	630,730	900,289	1,347,689	4,299,559	4,792,424	4,340,680	4,392,287	3,059,786
Fixed Instruments	9,709,337	9,583,881	10,983,668	10,884,521	10,242,643	9,585,907	8,637,567	8,107,636	7,119,842	8,121,711
Equities	14,180,378	12,458,956	10,534,443	10,860,256	11,747,875	7,804,940	11,490,991	11,707,522	8,567,199	7,646,087
Receivables	76,166	76,129	101,020	97,210	64,476	54,981	58,374	58,614	50,547	106,668
Other	5,766	5,088	5,624	5,649	-	-	-	-	-	-
Total	24,209,860	23,027,974	22,255,485	22,747,925	23,402,683	21,745,387	24,979,356	24,214,452	20,129,875	18,934,252
INCOME										
From municipality	827,907	990,622	900,358	581,486	452,206	685,237	531,731	563,570	479,430	418,180
From members	336,611	297,394	308,398	291,221	300,712	508,444	287,219	262,717	240,659	231,620
Other revenue	485	(24,637)	-	(2,214,658)	-	-	-	-	-	-
Total Operating Revenue	1,165,003	1,263,379	1,208,756	(1,341,951)	752,918	1,193,681	818,950	826,287	720,089	649,800
EXPENSES										
Pensions and benefits	1,993,422	1,948,505	1,750,629	1,589,514	1,422,320	1,268,393	1,092,482	1,006,777	972,768	906,126
Professional services	15,567	15,900	16,675	15,188	33,488	28,253	28,375	30,140	22,958	26,590
Other expenses	18,393	23,332	20,866	6,168	4,996	5,270	6,686	6,411	7,114	6,753
Total Operating Expenses	2,027,382	1,987,737	1,788,170	1,610,870	1,460,804	1,301,916	1,127,543	1,043,328	1,002,840	939,469
Net Operating Income/(Loss)	(862,379)	(724,358)	(579,414)	(2,952,821)	(707,886)	(108,235)	(308,593)	(217,041)	(282,751)	(289,669)
INVESTMENT INCOME										
Investment income/(loss)	2,079,818	1,604,506	177,462	2,376,918	2,365,182	(3,125,734)	1,073,497	4,301,618	1,478,376	669,491
Investment fees	36,631	98,321	94,229	92,705	-	-	-	-	-	-
Net Investment Income	2,043,187	1,506,185	83,233	2,284,213	2,365,182	(3,125,734)	1,073,497	4,301,618	1,478,376	669,491
Change in Net Present Assets	1,180,808	781,826	(496,181)	(668,609)	1,657,296	(3,233,969)	764,904	4,084,577	1,195,623	379,822

HOOPESTON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,044,572	3,103,198	3,114,804	3,173,782	3,163,291	3,116,787	3,098,348	2,937,210	2,823,760	2,833,943
Net Present Assets - Actuarial Value *	3,244,523	3,234,292	3,189,289	-	3,163,291	3,121,725	3,103,286	2,942,173	2,828,724	2,838,845
Actuarial Accrued Liability - ("AAL")	2,824,773	2,768,550	1,417,247	815,169	815,169	2,031,018	2,094,123	2,042,998	2,195,575	1,891,517
Surplus/(Unfunded AAL)	419,750	465,742	1,772,042	(815,169)	2,348,122	1,090,707	1,009,163	899,175	633,149	947,328
Percent Funded at Actuarial Value	114.9%	116.8%	225.0%	0.0%	388.1%	153.7%	148.2%	144.0%	128.8%	150.1%
(Increase)/Decrease in Unfunded AAL	(45,992)	(1,306,300)	2,587,211	(3,163,291)	1,257,415	81,544	109,988	266,026	(314,179)	(134,344)
Active participants	11	11	12	11	11	12	11	12	11	10
Inactive participants	10	11	2	-	-	4	3	2	2	2
Average Active Salary	44,235	45,779	39,700	34,504	34,504	34,841	38,003	35,436	38,335	34,653
Total Salary	486,584	503,569	476,402	379,547	379,547	418,094	418,037	425,229	421,686	346,531
Internal Rate of Return - 10 years	3.79%									
Payroll Growth Rate - 10 years	1.29%									
ASSETS										
Cash , NOW, Money Market	2,974,001	3,032,627	3,044,434	3,098,981	3,088,488	3,040,781	3,016,202	2,915,995	2,666,529	2,728,232
Fixed Instruments	-	-	-	-	-	62	62	37	36	98
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	70,570	70,570	70,369	74,802	74,803	75,944	82,085	21,178	157,195	105,613
Other	1	1	1	(1)	-	-	(1)	-	-	-
Total	3,044,572	3,103,198	3,114,804	3,173,782	3,163,291	3,116,787	3,098,348	2,937,210	2,823,760	2,833,943
INCOME										
From municipality	45,295	45,719	46,714	48,250	45,592	44,558	60,907	200,244	88,758	52,645
From members	47,757	45,008	39,052	47,641	36,094	88,812	86,598	92,289	83,353	40,224
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	93,052	90,727	85,766	95,891	81,686	133,370	147,505	292,533	172,111	92,869
EXPENSES										
Pensions and benefits	201,751	192,140	237,513	188,821	181,341	203,442	137,887	351,461	281,814	247,140
Professional services	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	201,751	192,140	237,513	188,821	181,341	203,442	137,887	351,461	281,814	247,140
Net Operating Income/(Loss)	(108,699)	(101,413)	(151,747)	(92,930)	(99,655)	(70,072)	9,618	(58,928)	(109,703)	(154,271)
INVESTMENT INCOME										
Investment income/(loss)	50,073	89,807	92,769	103,422	146,159	90,814	151,521	172,378	99,520	111,170
Investment fees	-	-	-	-	-	2,304	-	-	-	-
Net Investment Income	50,073	89,807	92,769	103,422	146,159	88,510	151,521	172,378	99,520	111,170
Change in Net Present Assets	(58,626)	(11,606)	(58,978)	10,491	46,504	18,439	161,138	113,450	(10,183)	(43,101)

HUNTLEY FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	18,204,500	15,880,692	13,772,163	12,085,846	9,522,660	7,078,542	6,229,459	4,973,349	3,766,119	3,017,624
Net Present Assets - Actuarial Value *	18,142,875	15,917,361	14,020,357	11,846,018	9,343,076	6,920,861	6,069,945	4,929,614	3,785,611	3,061,774
Actuarial Accrued Liability - ("AAL")	20,197,938	16,899,221	14,583,292	12,258,608	10,641,813	8,206,304	7,289,742	5,779,355	4,487,149	3,431,145
Surplus/(Unfunded AAL)	(2,055,063)	(981,860)	(562,935)	(412,590)	(1,298,737)	(1,285,443)	(1,219,797)	(849,741)	(701,538)	(369,371)
Percent Funded at Actuarial Value	89.8%	94.2%	96.1%	96.6%	87.8%	84.3%	83.3%	85.3%	84.4%	89.2%
(Increase)/Decrease in Unfunded AAL	(1,073,203)	(418,925)	(150,345)	886,147	(13,294)	(65,646)	(370,056)	(148,203)	(332,167)	23,708
Active participants	57	53	52	49	50	46	45	39	43	33
Inactive participants	7	7	6	4	4	3	3	2	2	1
Average Active Salary	83,162	81,310	78,134	77,293	72,912	67,112	62,663	61,069	58,162	51,312
Total Salary	4,740,208	4,309,443	4,062,973	3,787,374	3,645,613	3,087,167	2,819,852	2,381,690	2,500,958	1,693,301
Internal Rate of Return - 10 years	5.84%									
Payroll Growth Rate - 10 years	11.95%									
ASSETS										
Cash , NOW, Money Market	125,757	86,955	90,540	178,823	89,517	91,873	109,361	50,248	248,697	291,726
Fixed Instruments	8,278,332	7,256,801	7,497,853	6,193,997	5,632,034	3,775,737	3,270,873	2,881,122	2,173,041	2,085,214
Equities	8,808,083	7,590,291	5,231,229	4,370,003	2,534,550	1,962,199	1,848,034	1,306,567	774,392	181,794
Receivables	62,056	936,756	957,215	1,346,235	1,268,639	1,256,364	1,005,591	740,173	580,135	472,730
Other	936,030	9,889	500	-	499	331	-	-	-	(1)
Total	18,210,258	15,880,692	13,777,337	12,089,058	9,525,239	7,086,504	6,233,859	4,978,110	3,776,265	3,031,463
INCOME										
From municipality	953,734	888,150	890,194	1,291,180	1,206,080	1,202,178	964,129	697,046	558,051	472,730
From members	449,402	409,910	389,801	360,165	333,916	291,793	252,114	220,494	191,655	153,249
Other revenue	74,484	(20,033)	1	79,407	12,340	4,822	-	-	-	-
Total Operating Revenue	1,477,620	1,278,027	1,279,996	1,730,752	1,552,336	1,498,793	1,216,243	917,540	749,706	625,979
EXPENSES										
Pensions and benefits	281,160	338,387	137,779	145,963	106,000	92,395	108,396	62,214	54,821	30,132
Professional services	21,090	21,536	30,239	34,523	18,788	21,478	15,168	4,850	8,335	7,275
Other expenses	4,366	5,305	3,232	2,547	2,725	995	13,546	1,045	1,095	2,704
Total Operating Expenses	306,616	365,228	171,250	183,033	127,513	114,868	137,110	68,109	64,251	40,111
Net Operating Income/(Loss)	1,171,004	912,799	1,108,746	1,547,719	1,424,823	1,383,925	1,079,133	849,431	685,455	585,868
INVESTMENT INCOME										
Investment income/(loss)	1,234,017	1,241,897	625,147	1,054,988	1,050,585	(511,942)	190,841	371,498	50,557	99,055
Investment fees	81,213	46,167	47,576	39,522	31,290	22,900	13,863	13,699	1,356	150
Net Investment Income	1,152,804	1,195,730	577,571	1,015,466	1,019,295	(534,842)	176,978	357,799	49,201	98,905
Change in Net Present Assets	2,323,808	2,108,529	1,686,317	2,563,186	2,444,118	849,083	1,256,110	1,207,230	748,495	684,774

HUNTLEY POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	5,907,791	5,085,431	4,174,242	3,514,233	3,066,464	2,615,116	2,199,194	1,887,132	1,537,630	1,216,931
Net Present Assets - Actuarial Value *	5,938,800	5,017,838	4,342,917	3,696,183	3,066,464	2,615,116	2,199,194	1,887,132	1,537,630	1,216,931
Actuarial Accrued Liability - ("AAL")	12,303,408	11,268,853	10,551,824	9,366,129	7,528,778	6,294,227	5,341,180	4,662,384	4,134,582	3,722,674
Surplus/(Unfunded AAL)	(6,364,608)	(6,251,015)	(6,208,907)	(5,669,946)	(4,462,314)	(3,679,111)	(3,141,986)	(2,775,252)	(2,596,952)	(2,505,743)
Percent Funded at Actuarial Value	48.3%	44.5%	41.2%	39.5%	40.7%	41.5%	41.2%	40.5%	37.2%	32.7%
(Increase)/Decrease in Unfunded AAL	(113,593)	(42,108)	(538,961)	(1,207,632)	(783,203)	(537,125)	(366,734)	(178,300)	(91,209)	(519,705)
Active participants	34	33	30	30	31	32	30	27	24	24
Inactive participants	9	9	10	10	3	2	2	2	2	1
Average Active Salary	83,572	80,223	79,227	74,763	69,672	64,996	60,754	58,239	53,278	53,503
Total Salary	2,841,462	2,647,374	2,376,823	2,242,875	2,159,842	2,079,876	1,822,633	1,572,444	1,278,682	1,284,078
Internal Rate of Return - 10 years	4.39%									
Payroll Growth Rate - 10 years	9.14%									
ASSETS										
Cash , NOW, Money Market	308,646	389,652	118,811	842,639	1,549,726	2,557,770	2,191,314	1,875,382	1,534,102	1,200,866
Fixed Instruments	2,959,583	2,232,195	1,542,550	1,395,693	-	-	-	-	-	-
Equities	2,639,562	2,463,583	2,455,181	1,253,641	1,502,579	-	-	-	-	-
Receivables	-	-	60,250	25,511	14,159	57,346	7,880	11,750	3,528	17,565
Other	-	1	-	-	-	-	-	-	-	-
Total	5,907,791	5,085,431	4,176,792	3,517,484	3,066,464	2,615,116	2,199,194	1,887,132	1,537,630	1,218,431
INCOME										
From municipality	462,721	354,417	318,578	350,771	308,749	270,553	239,696	219,009	184,888	164,674
From members	276,050	256,932	292,006	219,961	213,805	203,479	173,834	152,353	134,041	117,841
Other revenue	-	-	(1)	(1)	-	-	1	-	(1)	-
Total Operating Revenue	738,771	611,349	610,583	570,731	522,554	474,032	413,531	371,362	318,928	282,515
EXPENSES										
Pensions and benefits	133,557	191,615	135,419	125,752	110,354	103,593	167,378	99,640	72,936	44,625
Professional services	4,100	4,050	4,500	4,500	4,300	4,100	4,100	4,700	4,400	7,609
Other expenses	4,462	2,620	3,761	2,470	439	497	307	243	645	777
Total Operating Expenses	142,119	198,285	143,680	132,722	115,093	108,190	171,785	104,583	77,981	53,011
Net Operating Income/(Loss)	596,652	413,064	466,903	438,009	407,461	365,842	241,746	266,779	240,947	229,504
INVESTMENT INCOME										
Investment income/(loss)	250,233	517,012	206,100	15,429	44,079	50,080	70,316	82,723	79,751	14,008
Investment fees	21,813	18,888	12,994	5,669	192	-	-	-	-	-
Net Investment Income	228,420	498,124	193,106	9,760	43,887	50,080	70,316	82,723	79,751	14,008
Change in Net Present Assets	822,360	911,189	660,009	447,769	451,348	415,922	312,062	349,502	320,699	243,512

HINCKLEY COMMUNITY FPD FIREFIGHTER'S PENS

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010
KEY DATA					
Net Present Assets - Market Value	30,398	17,231	2,774	-	-
Net Present Assets - Actuarial Value *	31,683	15,012	2,841	-	-
Actuarial Accrued Liability - ("AAL")	109,206	-	-	-	-
Surplus/(Unfunded AAL)	(77,523)	15,012	2,841	-	-
Percent Funded at Actuarial Value	29.0%				
(Increase)/Decrease in Unfunded AAL	(92,535)	12,171	2,841	-	
Active participants	1	-	-	-	-
Inactive participants	-				
Average Active Salary	38,944				
Total Salary	38,944				
Internal Rate of Return - 10 years	NA				
Payroll Growth Rate - 10 years	NA				
ASSETS					
Cash , NOW, Money Market	30,398	17,231	2,774	-	-
Fixed Instruments	-	-	-	-	-
Equities	-	-	-	-	-
Receivables	-	-	-	-	-
Other	-	-	-	-	-
Total	30,398	17,231	2,774	-	-
INCOME					
From municipality	8,702	9,827	-	-	-
From members	4,464	4,630	2,787	-	-
Other revenue	-	-	-	-	-
Total Operating Revenue	13,166	14,457	2,787	-	-
EXPENSES					
Pensions and benefits	-	-	-	-	-
Professional services	-	-	-	-	-
Other expenses	-	-	-	-	-
Total Operating Expenses	-	-	-	-	-
Net Operating Income/(Loss)	13,166	14,457	2,787	-	-
INVESTMENT INCOME					
Investment income/(loss)	-	-	-	-	-
Investment fees	-	-	13	-	-
Net Investment Income	-	-	(13)	-	-
Change in Net Present Assets	13,167	14,457	2,774	-	#REF!

ISLAND LAKE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,165,498	3,183,428	3,062,611	2,930,615	2,752,919	2,512,076	2,409,546	2,267,695	2,090,465	1,971,865
Net Present Assets - Actuarial Value *	3,313,356	3,263,914	3,106,689	-	2,752,919	2,512,076	2,409,546	2,267,695	2,093,182	1,972,232
Actuarial Accrued Liability - ("AAL")	6,781,289	6,442,863	6,572,089	4,897,317	4,897,317	4,128,056	3,743,851	3,459,829	3,262,650	2,965,839
Surplus/(Unfunded AAL)	(3,467,933)	(3,178,949)	(3,465,400)	(4,897,317)	(2,144,398)	(1,615,980)	(1,334,305)	(1,192,134)	(1,169,468)	(993,607)
Percent Funded at Actuarial Value	48.9%	50.7%	47.3%	0.0%	56.2%	60.9%	64.4%	65.5%	64.2%	66.5%
(Increase)/Decrease in Unfunded AAL	(288,984)	286,451	1,431,917	(2,752,919)	(528,418)	(281,675)	(142,171)	(22,666)	(175,861)	(213,670)
Active participants	13	13	13	14	14	15	13	14	12	12
Inactive participants	9	10	9	4	4	3	3	3	3	3
Average Active Salary	65,112	62,866	60,428	58,569	58,569	56,585	54,319	47,168	48,966	44,415
Total Salary	846,460	817,255	785,570	819,969	819,969	848,771	706,145	660,345	587,587	532,979
Internal Rate of Return - 10 years	4.39%									
Payroll Growth Rate - 10 years	8.09%									
ASSETS										
Cash , NOW, Money Market	118,398	114,633	201,696	121,705	76,912	62,894	32,728	12,717	22,320	26,541
Fixed Instruments	2,018,351	2,065,390	2,027,181	2,334,845	2,299,163	2,185,778	2,155,870	2,007,148	1,839,965	1,752,392
Equities	660,295	587,716	560,416	451,162	354,494	244,759	202,273	231,664	215,368	181,510
Receivables	368,454	17,766	273,317	22,903	22,350	18,645	18,675	16,167	13,985	13,278
Other	-	397,923	1	-	-	-	-	(1)	374	-
Total	3,165,498	3,183,428	3,062,611	2,930,615	2,752,919	2,512,076	2,409,546	2,267,695	2,092,012	1,973,721
INCOME										
From municipality	229,487	216,619	178,005	136,692	128,689	104,662	93,083	86,953	87,091	82,889
From members	97,973	114,655	80,404	80,094	84,545	75,447	73,343	60,818	57,608	49,910
Other revenue	51	754	-	-	563	(93)	2,525	2,182	-	-
Total Operating Revenue	327,511	332,028	258,409	216,786	213,797	180,016	168,951	149,953	144,699	132,799
EXPENSES										
Pensions and benefits	420,786	334,823	247,480	143,155	150,196	93,213	126,895	88,551	86,321	82,682
Professional services	12,800	9,825	10,675	17,980	24,956	8,900	8,750	4,769	6,170	8,281
Other expenses	3,432	3,716	2,176	2,777	2,331	1,452	1,264	1,591	813	1,173
Total Operating Expenses	437,018	348,364	260,331	163,912	177,483	103,565	136,909	94,911	93,304	92,136
Net Operating Income/(Loss)	(109,507)	(16,336)	(1,922)	52,874	36,314	76,451	32,042	55,042	51,395	40,663
INVESTMENT INCOME										
Investment income/(loss)	99,028	144,500	140,940	131,928	210,992	32,025	115,530	126,685	72,673	86,104
Investment fees	7,451	7,346	7,022	7,106	6,463	5,946	5,720	4,497	5,468	3,125
Net Investment Income	91,577	137,154	133,918	124,822	204,529	26,079	109,810	122,188	67,205	82,979
Change in Net Present Assets	(17,930)	120,817	131,996	177,696	240,843	102,530	141,851	177,230	118,600	123,642

ITASCA FPD #1 FIREFIGHTERS PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/30/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	10,383,568	9,167,616	7,945,060	7,391,626	6,315,448	5,337,823	5,306,463	4,727,210	3,953,788	3,500,985
Net Present Assets - Actuarial Value *	10,189,027	9,018,382	8,010,650	7,123,089	6,102,293	5,173,635	5,241,854	4,760,912	4,017,516	3,422,369
Actuarial Accrued Liability - ("AAL")	16,624,741	14,631,069	14,395,028	13,418,698	11,333,832	10,780,191	10,024,404	8,682,440	7,575,194	6,028,892
Surplus/(Unfunded AAL)	(6,435,714)	(5,612,687)	(6,384,378)	(6,295,609)	(5,231,539)	(5,606,556)	(4,782,550)	(3,921,528)	(3,557,678)	(2,606,523)
Percent Funded at Actuarial Value	61.3%	61.6%	55.6%	53.1%	53.8%	48.0%	52.3%	54.8%	53.0%	56.8%
(Increase)/Decrease in Unfunded AAL	(823,027)	771,691	(88,769)	(1,064,070)	375,017	(824,006)	(861,022)	(363,850)	(951,155)	177,211
Active participants	24	24	24	23	23	25	25	22	24	24
Inactive participants	9	9	9	9	6	5	5	5	4	3
Average Active Salary	94,285	86,536	84,705	84,294	80,642	76,981	72,183	63,374	60,239	61,121
Total Salary	2,262,828	2,076,857	2,032,909	1,938,770	1,854,758	1,924,513	1,804,584	1,394,220	1,445,729	1,466,905
Internal Rate of Return - 10 years	6.22%									
Payroll Growth Rate - 10 years	5.46%									
ASSETS										
Cash , NOW, Money Market	98,276	98,789	454,673	293,065	206,420	79,328	149,306	1,128	81,715	126,114
Fixed Instruments	5,189,849	5,232,210	4,854,461	4,258,645	3,935,886	3,434,686	3,165,364	3,029,815	2,755,893	2,619,184
Equities	5,027,245	3,769,033	2,561,558	2,778,068	2,111,936	1,756,057	1,936,955	1,649,228	1,080,763	698,678
Receivables	68,198	67,585	74,369	61,847	61,206	67,751	54,838	47,038	35,417	57,009
Other	-	(1)	(1)	1	-	1	-	1	-	-
Total	10,383,568	9,167,616	7,945,060	7,391,626	6,315,448	5,337,823	5,306,463	4,727,210	3,953,788	3,500,985
INCOME										
From municipality	624,167	570,508	536,906	453,214	449,641	474,319	485,360	419,724	370,182	356,889
From members	204,122	197,397	191,652	185,156	177,964	191,277	164,242	148,372	163,346	116,700
Other revenue	-	-	-	-	-	(1)	-	-	(1)	-
Total Operating Revenue	828,289	767,905	728,558	638,370	627,605	665,595	649,602	568,096	533,527	473,589
EXPENSES										
Pensions and benefits	348,203	344,551	334,641	350,036	277,571	261,290	251,382	222,209	172,838	152,738
Professional services	23,916	7,625	6,260	4,303	5,089	7,096	5,390	10,274	6,458	8,051
Other expenses	11,136	2,858	2,468	3,021	3,120	751	500	2,490	599	543
Total Operating Expenses	383,255	355,034	343,369	357,360	285,780	269,137	257,272	234,973	179,895	161,332
Net Operating Income/(Loss)	445,034	412,871	385,189	281,010	341,825	396,458	392,330	333,123	353,632	312,257
INVESTMENT INCOME										
Investment income/(loss)	770,917	824,889	181,923	807,394	646,522	(355,653)	196,215	449,742	106,184	225,800
Investment fees	-	15,203	13,678	12,226	10,722	9,446	9,292	9,443	7,013	6,078
Net Investment Income	770,917	809,686	168,245	795,168	635,800	(365,099)	186,923	440,299	99,171	219,722
Change in Net Present Assets	1,215,952	1,222,556	553,434	1,076,178	977,625	31,360	579,253	773,422	452,803	531,979

ITASCA POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	14,646,394	13,782,464	12,922,071	12,962,967	11,517,790	9,847,482	11,416,985	11,356,609	10,451,823	9,563,243
Net Present Assets - Actuarial Value *	14,879,730	14,255,052	13,662,789	12,905,426	11,517,790	9,847,482	11,361,319	11,329,182	10,565,674	9,529,499
Actuarial Accrued Liability - ("AAL")	27,310,112	25,534,277	24,610,250	22,761,097	19,846,892	19,737,976	19,101,911	18,165,205	16,620,243	16,027,165
Surplus/(Unfunded AAL)	(12,430,382)	(11,279,225)	(10,947,461)	(9,855,671)	(8,329,102)	(9,890,494)	(7,740,592)	(6,836,023)	(6,054,569)	(6,497,666)
Percent Funded at Actuarial Value	54.5%	55.8%	55.5%	56.7%	58.0%	49.9%	59.5%	62.4%	63.6%	59.5%
(Increase)/Decrease in Unfunded AAL	(1,151,157)	(331,764)	(1,091,790)	(1,526,569)	1,561,392	(2,149,902)	(904,569)	(781,454)	443,097	(759,276)
Active participants	22	23	23	23	25	25	26	26	27	27
Inactive participants	18	18	17	15	14	14	14	13	12	12
Average Active Salary	90,534	86,901	87,530	85,813	70,122	77,067	75,700	72,123	65,119	65,119
Total Salary	1,991,755	1,998,734	2,013,190	1,973,692	1,753,042	1,926,683	1,968,202	1,875,186	1,758,226	1,758,226
Internal Rate of Return - 10 years	5.33%									
Payroll Growth Rate - 10 years	1.89%									
ASSETS										
Cash , NOW, Money Market	583,480	2,294,612	1,602,407	709,295	519,111	729,633	38,556	199,859	1,139,656	1,482,817
Fixed Instruments	4,895,686	4,213,555	5,266,429	5,856,885	5,174,809	6,084,555	6,326,393	5,710,718	4,886,484	4,868,743
Equities	9,140,325	7,256,569	6,023,550	6,396,653	5,787,376	3,003,627	5,009,334	5,396,725	4,377,748	3,175,416
Receivables	26,903	17,830	29,685	133	36,493	29,668	42,703	49,306	47,935	36,268
Other	-	-	-	1	1	(1)	(1)	1	-	(1)
Total	14,646,394	13,782,566	12,922,071	12,962,967	11,517,790	9,847,482	11,416,985	11,356,609	10,451,823	9,563,243
INCOME										
From municipality	578,545	545,817	596,937	606,037	495,410	389,514	386,414	388,051	323,167	390,442
From members	199,030	204,928	194,475	204,698	197,933	195,705	181,444	186,037	189,173	176,102
Other revenue	-	-	-	-	-	-	-	(1)	1	1
Total Operating Revenue	777,575	750,745	791,412	810,735	693,343	585,219	567,858	574,087	512,341	566,545
EXPENSES										
Pensions and benefits	932,255	862,509	781,737	722,631	653,795	747,552	613,923	584,738	534,851	477,443
Professional services	22,981	20,805	20,196	18,765	-	11,832	10,399	4,739	4,710	2,432
Other expenses	6,209	8,685	6,091	6,270	13,353	4,916	4,692	5,119	4,605	2,936
Total Operating Expenses	961,445	891,999	808,024	747,666	667,148	764,300	629,014	594,596	544,166	482,811
Net Operating Income/(Loss)	(183,870)	(141,254)	(16,612)	63,069	26,195	(179,081)	(61,156)	(20,509)	(31,825)	83,734
INVESTMENT INCOME										
Investment income/(loss)	1,173,259	1,105,347	70,524	1,472,791	1,738,738	(1,321,386)	222,472	1,009,111	1,007,710	509,526
Investment fees	125,460	103,700	94,808	90,683	94,626	69,035	100,940	83,816	87,305	53,027
Net Investment Income	1,047,799	1,001,647	(24,284)	1,382,108	1,644,112	(1,390,421)	121,532	925,295	920,405	456,499
Change in Net Present Assets	863,930	860,393	(40,896)	1,445,177	1,670,308	(1,569,503)	60,376	904,786	888,580	540,233

IVESDALE FPD FIREFIGHTERS PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	111,812	97,733	84,226	65,040	61,907	52,960	44,354	35,710	27,544	20,607
Net Present Assets - Actuarial Value *	120,809	105,038	89,601	68,406	61,907	52,960	44,354	35,710	27,544	20,607
Actuarial Accrued Liability - ("AAL")	274,682	239,483	221,636	178,802	97,825	95,341	77,751	62,436	52,135	36,402
Surplus/(Unfunded AAL)	(153,873)	(134,445)	(132,035)	(110,396)	(35,918)	(42,381)	(33,397)	(26,726)	(24,591)	(15,795)
Percent Funded at Actuarial Value	44.0%	43.9%	40.4%	38.3%	63.3%	55.5%	57.0%	57.2%	52.8%	56.6%
(Increase)/Decrease in Unfunded AAL	(19,428)	(2,410)	(21,639)	(74,478)	6,463	(8,984)	(6,671)	(2,135)	(8,796)	(15,795)
Active participants	1	1	1	1	1	1	1	1	1	1
Inactive participants	-	-	-	-	-	-	-	-	-	-
Average Active Salary	38,000	38,000	38,000	33,400	33,400	33,400	29,400	29,400	29,400	25,400
Total Salary	38,000	38,000	38,000	33,400	33,400	33,400	29,400	29,400	29,400	25,400
Internal Rate of Return - 10 years	0.00%									
Payroll Growth Rate - 10 years	NA									
ASSETS										
Cash , NOW, Money Market	-	96,749	84,226	65,040	61,906	52,959	44,354	35,710	27,544	20,607
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	111,051	-	-	-	-	-	-	-	-	-
Receivables	761	984	-	-	-	-	-	-	-	-
Other	-	-	-	-	1	1	-	-	-	-
Total	111,812	97,733	84,226	65,040	61,907	52,960	44,354	35,710	27,544	20,607
INCOME										
From municipality	9,989	9,726	15,549	-	5,184	4,666	4,194	4,182	4,203	8,906
From members	4,001	3,593	3,471	2,906	3,410	3,158	3,031	2,775	2,629	2,029
Other revenue	-	-	(1)	-	-	(1)	-	-	-	1
Total Operating Revenue	13,990	13,319	19,019	2,906	8,594	7,823	7,225	6,957	6,832	10,936
EXPENSES										
Pensions and benefits	-	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	-	-	-	-	-	-	-	-	-	-
Net Operating Income/(Loss)	13,990	13,319	19,019	2,906	8,594	7,823	7,225	6,957	6,832	10,936
INVESTMENT INCOME										
Investment income/(loss)	90	188	166	228	352	783	1,419	1,209	105	62
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	90	188	166	228	352	783	1,419	1,209	105	62
Change in Net Present Assets	14,079	13,507	19,186	3,133	8,947	8,606	8,644	8,166	6,937	20,607

JACKSONVILLE FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	17,042,530	16,863,926	15,752,265	14,731,472	14,881,247	13,730,412	12,965,788	13,738,355	13,354,185	12,885,015
Net Present Assets - Actuarial Value *	17,135,576	16,535,208	15,873,125	15,371,223	14,466,102	13,178,308	12,236,970	13,083,031	12,836,388	12,250,640
Actuarial Accrued Liability - ("AAL")	24,221,256	23,567,477	22,674,487	22,712,106	20,812,576	19,954,992	19,306,608	17,886,065	16,486,039	15,986,334
Surplus/(Unfunded AAL)	(7,085,680)	(7,032,269)	(6,801,362)	(7,340,883)	(6,346,474)	(6,776,684)	(7,069,638)	(4,803,034)	(3,649,651)	(3,735,694)
Percent Funded at Actuarial Value	70.7%	70.2%	70.0%	67.7%	69.5%	66.0%	63.4%	73.1%	77.9%	76.6%
(Increase)/Decrease in Unfunded AAL	(53,411)	(230,907)	539,521	(994,409)	430,210	292,954	(2,266,604)	(1,153,383)	86,043	(2,279,217)
Active participants	24	25	25	25	25	25	25	25	25	26
Inactive participants	37	36	38	38	36	36	36	35	33	33
Average Active Salary	60,878	63,086	61,163	60,967	60,357	56,832	53,916	50,705	48,630	48,490
Total Salary	1,461,061	1,577,154	1,529,068	1,524,171	1,508,936	1,420,792	1,347,902	1,267,614	1,215,754	1,260,751
Internal Rate of Return - 10 years	5.35%									
Payroll Growth Rate - 10 years	2.63%									
ASSETS										
Cash , NOW, Money Market	5,359,896	5,142,938	584,856	1,154,927	1,696,628	817,364	1,297,341	1,246,398	734,529	745,253
Fixed Instruments	709,276	347,171	375,233	664,852	1,687,875	2,316,626	3,286,210	5,991,053	5,566,072	5,234,220
Equities	10,474,392	10,889,568	14,280,911	12,460,100	10,947,281	10,036,774	7,951,096	6,122,683	6,694,279	6,563,008
Receivables	606,394	586,316	612,609	547,472	647,826	645,552	514,929	462,311	432,475	413,852
Other	-	(1)	-	-	-	2	1	1	-	-
Total	17,149,958	16,965,992	15,853,609	14,827,351	14,979,610	13,816,318	13,049,577	13,822,446	13,427,355	12,956,333
INCOME										
From municipality	675,602	669,484	686,548	633,617	730,844	707,713	563,301	489,562	459,414	416,581
From members	150,554	149,162	143,919	138,658	135,881	136,663	124,400	122,757	117,304	113,929
Other revenue	-	-	(1)	-	-	-	-	(1)	3,436	-
Total Operating Revenue	826,156	818,646	830,466	772,275	866,725	844,376	687,701	612,318	580,154	530,510
EXPENSES										
Pensions and benefits	1,274,342	1,230,583	1,238,952	1,150,800	1,098,172	1,030,632	1,012,978	956,764	877,122	853,822
Professional services	16,904	11,648	7,250	8,476	4,795	5,010	4,740	4,749	4,769	4,695
Other expenses	8,881	8,309	5,768	3,062	3,059	2,817	2,686	3,042	2,773	2,726
Total Operating Expenses	1,300,127	1,250,540	1,251,970	1,162,338	1,106,026	1,038,459	1,020,404	964,555	884,664	861,243
Net Operating Income/(Loss)	(473,971)	(431,894)	(421,504)	(390,063)	(239,301)	(194,083)	(332,703)	(352,237)	(304,510)	(330,733)
INVESTMENT INCOME										
Investment income/(loss)	676,116	1,561,488	1,465,961	270,623	1,411,459	970,635	(428,742)	753,632	789,600	450,707
Investment fees	23,540	17,933	23,664	30,335	21,323	11,928	11,122	17,225	15,920	10,608
Net Investment Income	652,576	1,543,555	1,442,297	240,288	1,390,136	958,707	(439,864)	736,407	773,680	440,099
Change in Net Present Assets	178,604	1,111,661	1,020,793	(149,775)	1,150,835	764,624	(772,567)	384,170	469,170	109,366

JACKSONVILLE POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	15,861,621	15,657,279	15,002,734	14,483,014	14,872,637	13,924,355	12,826,915	14,332,769	13,715,706	12,937,038
Net Present Assets - Actuarial Value *	16,631,910	16,252,641	15,772,079	15,364,476	14,772,476	13,838,600	12,604,724	14,214,764	13,728,096	12,932,553
Actuarial Accrued Liability - ("AAL")	27,123,491	26,124,851	24,719,682	23,851,778	23,192,260	22,047,086	21,139,166	19,784,781	19,079,953	18,283,435
Surplus/(Unfunded AAL)	(10,491,581)	(9,872,210)	(8,947,603)	(8,487,302)	(8,419,784)	(8,208,486)	(8,534,442)	(5,570,017)	(5,351,857)	(5,350,882)
Percent Funded at Actuarial Value	61.3%	62.2%	63.8%	64.4%	63.7%	62.8%	59.6%	71.8%	72.0%	70.7%
(Increase)/Decrease in Unfunded AAL	(619,371)	(924,607)	(460,301)	(67,518)	(211,298)	325,956	(2,964,425)	(218,160)	(975)	(432,934)
Active participants	39	39	38	39	35	39	41	41	41	40
Inactive participants	46	45	45	45	39	38	35	33	33	33
Average Active Salary	62,576	60,402	59,554	55,700	56,201	53,981	53,021	50,765	48,827	47,689
Total Salary	2,440,455	2,355,697	2,263,033	2,172,309	1,967,046	2,105,276	2,173,875	2,081,368	2,001,892	1,907,565
Internal Rate of Return - 10 years	3.92%									
Payroll Growth Rate - 10 years	3.36%									
ASSETS										
Cash , NOW, Money Market	808,057	1,416,657	687,254	632,173	3,375,776	3,613,825	3,733,483	1,960,179	3,056,255	1,476,950
Fixed Instruments	5,947,943	6,184,963	7,128,330	7,899,102	4,747,020	4,070,998	4,894,850	6,844,567	6,487,605	6,401,783
Equities	8,315,155	7,352,443	6,535,556	5,324,758	6,075,282	5,534,272	3,644,835	5,009,405	3,627,489	4,505,709
Receivables	913,694	822,442	761,533	736,563	776,132	798,804	632,784	614,745	615,624	620,865
Other	(1)	(1)	-	-	-	-	1	-	-	-
Total	15,984,848	15,776,504	15,112,673	14,592,596	14,974,210	14,017,899	12,905,953	14,428,896	13,786,973	13,005,307
INCOME										
From municipality	930,594	842,869	770,316	737,857	841,254	826,472	657,550	620,535	592,653	577,977
From members	237,532	235,582	223,413	214,149	210,505	216,296	246,023	216,034	180,014	183,378
Other revenue	4,191	1	1	-	1	-	(1)	(1)	-	1
Total Operating Revenue	1,172,317	1,078,452	993,730	952,006	1,051,760	1,042,768	903,572	836,568	772,667	761,356
EXPENSES										
Pensions and benefits	1,459,908	1,336,089	1,305,772	1,269,764	1,143,123	1,093,874	1,077,713	932,285	895,149	862,581
Professional services	20,632	17,694	27,533	25,840	30,112	23,542	28,561	6,517	7,365	3,930
Other expenses	7,403	7,343	7,265	6,286	6,642	3,635	4,201	2,602	2,499	2,375
Total Operating Expenses	1,487,943	1,361,126	1,340,570	1,301,890	1,179,877	1,121,051	1,110,475	941,404	905,013	868,886
Net Operating Income/(Loss)	(315,626)	(282,674)	(346,840)	(349,884)	(128,117)	(78,283)	(206,903)	(104,836)	(132,346)	(107,530)
INVESTMENT INCOME										
Investment income/(loss)	547,852	964,239	892,951	(10,278)	1,101,814	1,204,570	(1,261,946)	759,076	936,236	636,105
Investment fees	27,885	27,019	26,391	29,460	25,415	28,846	37,005	37,178	25,222	24,678
Net Investment Income	519,967	937,220	866,560	(39,738)	1,076,399	1,175,724	(1,298,951)	721,898	911,014	611,427
Change in Net Present Assets	204,342	654,545	519,720	(389,623)	948,282	1,097,440	(1,505,854)	617,063	778,668	503,897

JEFFERSON FPD FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	1,353,920	1,335,124	1,256,937	1,219,256	1,196,710	1,152,153	1,100,446	1,079,055	1,033,650	972,366
Net Present Assets - Actuarial Value *	1,436,337	1,399,242	1,313,032	1,267,038	1,196,710	1,152,153	1,100,446	1,079,055	1,033,650	972,366
Actuarial Accrued Liability - ("AAL")	2,724,654	2,533,983	2,135,250	1,989,562	1,420,652	1,407,083	1,566,465	1,486,684	1,452,347	1,370,526
Surplus/(Unfunded AAL)	(1,288,317)	(1,134,741)	(822,218)	(722,524)	(223,942)	(254,930)	(466,019)	(407,629)	(418,697)	(398,160)
Percent Funded at Actuarial Value	52.7%	55.2%	61.5%	63.7%	84.2%	81.9%	70.3%	72.6%	71.2%	70.9%
(Increase)/Decrease in Unfunded AAL	(153,576)	(312,523)	(99,694)	(498,582)	30,988	211,089	(58,390)	11,068	(20,537)	75,541
Active participants	4	4	4	4	4	4	4	4	4	4
Inactive participants	7	6	6	5	4	4	4	4	4	4
Average Active Salary	43,804	51,271	46,155	45,918	41,232	39,014	42,435	41,075	39,767	38,716
Total Salary	175,215	205,082	184,619	183,670	164,928	156,054	169,738	164,300	159,068	154,863
Internal Rate of Return - 10 years	3.35%									
Payroll Growth Rate - 10 years	1.78%									
ASSETS										
Cash , NOW, Money Market	569,504	602,023	555,252	550,573	547,833	540,878	530,271	504,655	478,963	452,961
Fixed Instruments	622,330	109,027	105,852	102,769	99,676	95,934	177,974	172,014	166,243	160,685
Equities	116,445	616,725	589,067	558,235	540,727	505,757	385,692	396,055	378,799	350,170
Receivables	137,365	92,013	60,045	58,421	56,801	62,920	59,716	6,331	9,645	8,550
Other	(1)	-	-	(1)	(1)	-	-	52,828	50,653	58,116
Total	1,445,643	1,419,788	1,310,216	1,269,997	1,245,036	1,205,489	1,153,653	1,131,883	1,084,303	1,030,482
INCOME										
From municipality	94,042	98,099	56,640	53,411	59,731	59,726	59,273	56,956	65,710	57,106
From members	17,655	20,269	17,898	17,366	15,594	14,441	16,049	15,535	15,040	14,642
Other revenue	(1)	-	-	-	-	-	(1)	-	-	-
Total Operating Revenue	111,696	118,368	74,538	70,777	75,325	74,167	75,321	72,491	80,750	71,748
EXPENSES										
Pensions and benefits	107,796	72,873	72,547	72,222	71,897	71,571	70,841	69,717	68,022	66,555
Professional services	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Other expenses	862	1,154	931	849	965	1,226	826	806	795	796
Total Operating Expenses	109,858	75,227	74,678	74,271	74,062	73,997	72,867	71,723	70,017	68,551
Net Operating Income/(Loss)	1,838	43,141	(140)	(3,494)	1,263	170	2,454	768	10,733	3,197
INVESTMENT INCOME										
Investment income/(loss)	16,958	35,046	37,821	26,041	43,300	51,560	18,940	44,645	50,555	43,494
Investment fees	-	-	-	1	6	22	3	9	3	-
Net Investment Income	16,958	35,046	37,821	26,040	43,294	51,538	18,937	44,636	50,552	43,494
Change in Net Present Assets	18,796	78,187	37,681	22,546	44,557	51,707	21,391	45,405	61,284	46,691

JERSEYVILLE FIREFIGHTER'S PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007
KEY DATA								
Net Present Assets - Market Value	179,041	149,134	122,307	100,151	78,726	57,617	32,476	4,913
Net Present Assets - Actuarial Value *	179,072	149,094	123,520	-	78,726	57,617	32,476	4,913
Actuarial Accrued Liability - ("AAL")	256,075	225,916	187,645	69,719	69,719	51,629	30,130	14,438
Surplus/(Unfunded AAL)	(77,003)	(76,822)	(64,125)	(69,719)	9,007	5,988	2,346	(9,525)
Percent Funded at Actuarial Value	69.9%	66.0%	65.8%	0.0%	112.9%	111.6%	107.8%	34.0%
(Increase)/Decrease in Unfunded AAL	(181)	(12,697)	5,594	(78,726)	3,019	3,642	11,871	
Active participants	1	1	1	1	1	1	1	1
Inactive participants	-	-	-	-	-	-	-	-
Average Active Salary	65,190	63,986	64,465	58,373	58,373	55,856	49,400	47,900
Total Salary	65,190	63,986	64,465	58,373	58,373	55,856	49,400	47,900
Internal Rate of Return - 10 years	NA							
Payroll Growth Rate - 10 years	NA							
ASSETS								
Cash , NOW, Money Market	43,436	45,601	57,624	39,416	897	4,069	32,476	4,913
Fixed Instruments	72,936	68,887	64,683	60,735	77,829	53,548	-	-
Equities	62,669	34,646	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	179,041	149,134	122,307	100,151	78,726	57,617	32,476	4,913
INCOME								
From municipality	14,935	12,173	12,312	12,035	12,043	18,145	18,121	-
From members	7,135	6,875	5,897	5,676	5,550	5,351	9,401	4,913
Other revenue	-	-	-	-	-	-	-	-
Total Operating Revenue	22,070	19,048	18,209	17,711	17,593	23,496	27,522	4,913
EXPENSES								
Pensions and benefits	-	-	-	-	-	-	-	-
Professional services	585	550	525	495	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-
Total Operating Expenses	585	550	525	495	-	-	-	-
Net Operating Income/(Loss)	21,485	18,498	17,684	17,216	17,593	23,496	27,522	4,913
INVESTMENT INCOME								
Investment income/(loss)	8,446	8,349	4,472	4,209	3,516	1,645	82	-
Investment fees	24	20	-	-	-	-	41	-
Net Investment Income	8,422	8,329	4,472	4,209	3,516	1,645	41	-
Change in Net Present Assets	29,907	26,827	22,156	21,425	21,109	25,141	27,563	

JERSEYVILLE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,198,981	3,069,297	2,920,542	2,998,945	2,910,256	2,702,738	3,245,171	3,269,459	3,056,088	2,894,235
Net Present Assets - Actuarial Value *	3,153,392	3,070,959	3,012,105	-	2,904,408	2,691,797	3,233,884	3,316,527	3,077,033	2,894,235
Actuarial Accrued Liability - ("AAL")	10,225,577	10,142,088	9,452,942	7,907,530	7,907,530	7,689,945	7,217,318	6,830,102	6,343,402	6,064,818
Surplus/(Unfunded AAL)	(7,072,185)	(7,071,129)	(6,440,837)	(7,907,530)	(5,003,122)	(4,998,148)	(3,983,434)	(3,513,575)	(3,266,369)	(3,170,583)
Percent Funded at Actuarial Value	30.8%	30.3%	31.9%	0.0%	36.7%	35.0%	44.8%	48.6%	48.5%	47.7%
(Increase)/Decrease in Unfunded AAL	(1,056)	(630,292)	1,466,693	(2,904,408)	(4,974)	(1,014,714)	(469,859)	(247,206)	(95,786)	(67,687)
Active participants	16	15	14	15	15	14	15	14	15	14
Inactive participants	15	14	16	12	12	12	10	10	9	10
Average Active Salary	56,422	55,450	53,535	51,401	51,401	49,407	47,366	47,083	42,221	42,644
Total Salary	902,744	831,750	749,486	771,019	771,019	691,697	710,490	659,168	633,316	597,020
Internal Rate of Return - 10 years	5.75%									
Payroll Growth Rate - 10 years	4.40%									
ASSETS										
Cash , NOW, Money Market	453,982	424,319	541,978	504,855	667,463	685,326	679,843	631,806	732,981	919,502
Fixed Instruments	1,028,063	1,089,411	987,070	1,059,021	999,974	1,054,420	1,170,254	1,276,204	1,143,313	983,093
Equities	1,716,936	1,555,567	1,391,494	1,435,069	1,242,819	962,991	1,395,075	1,361,449	1,179,794	991,639
Receivables	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	1	(1)	-	-	1
Total	3,198,981	3,069,297	2,920,542	2,998,945	2,910,256	2,702,738	3,245,171	3,269,459	3,056,088	2,894,235
INCOME										
From municipality	308,363	291,973	254,090	211,733	165,603	144,352	135,814	129,101	124,013	106,737
From members	79,098	79,679	74,470	73,745	74,657	90,018	71,038	67,804	85,376	58,711
Other revenue	-	-	-	-	-	-	-	(1)	-	-
Total Operating Revenue	387,461	371,652	328,560	285,478	240,260	234,370	206,852	196,904	209,389	165,448
EXPENSES										
Pensions and benefits	490,242	478,682	468,255	459,549	397,723	426,152	336,650	295,012	276,430	266,621
Professional services	3,275	4,631	2,725	3,225	3,904	3,130	3,130	4,900	-	1,900
Other expenses	1,087	820	886	1,325	1,403	999	1,506	2,579	717	533
Total Operating Expenses	494,604	484,133	471,866	464,099	403,030	430,281	341,286	302,491	277,147	269,054
Net Operating Income/(Loss)	(107,143)	(112,481)	(143,306)	(178,621)	(162,770)	(195,911)	(134,434)	(105,587)	(67,758)	(103,606)
INVESTMENT INCOME										
Investment income/(loss)	236,962	261,236	64,903	267,394	370,319	(346,432)	110,147	319,063	229,766	180,390
Investment fees	135	-	-	84	30	90	-	105	155	150
Net Investment Income	236,827	261,236	64,903	267,310	370,289	(346,522)	110,147	318,958	229,611	180,240
Change in Net Present Assets	129,684	148,755	(78,403)	88,689	207,518	(542,433)	(24,288)	213,371	161,853	76,634

JOHNSBURG POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,843,075	1,804,826	1,711,976	1,632,412	1,507,097	1,317,614	1,119,988	969,374	789,218	654,454
Net Present Assets - Actuarial Value *	2,041,888	1,919,951	1,796,917	-	1,507,097	1,317,614	1,119,988	969,374	789,218	654,454
Actuarial Accrued Liability - ("AAL")	4,913,381	4,442,467	4,278,085	1,916,615	1,916,615	1,723,743	1,462,091	1,292,099	1,025,318	873,702
Surplus/(Unfunded AAL)	(2,871,493)	(2,522,516)	(2,481,168)	(1,916,615)	(409,518)	(406,129)	(342,103)	(322,725)	(236,100)	(219,248)
Percent Funded at Actuarial Value	41.6%	43.2%	42.0%	0.0%	78.6%	76.4%	76.6%	75.0%	77.0%	74.9%
(Increase)/Decrease in Unfunded AAL	(348,977)	(41,348)	(564,553)	(1,507,097)	(3,389)	(64,026)	(19,378)	(86,625)	(16,852)	(8,511)
Active participants	11	10	8	9	9	10	10	10	10	10
Inactive participants	4	3	4	-	-	-	-	-	-	-
Average Active Salary	66,147	63,791	72,915	60,304	60,304	58,847	55,457	51,000	44,982	44,982
Total Salary	727,614	637,911	583,320	542,735	542,735	588,474	554,570	510,002	449,821	449,821
Internal Rate of Return - 10 years	2.42%									
Payroll Growth Rate - 10 years	3.97%									
ASSETS										
Cash , NOW, Money Market	799,732	710,980	1,714,457	1,630,781	1,491,705	1,318,263	1,122,887	969,374	789,218	654,454
Fixed Instruments	846,631	918,330	-	-	-	-	-	-	-	-
Equities	196,876	171,729	-	-	-	-	-	-	-	-
Receivables	3,089	3,397	-	3,381	114,095	97,590	97,493	-	-	-
Other	2,094	2,107	2,107	-	-	-	-	-	-	-
Total	1,848,422	1,806,543	1,716,564	1,634,162	1,605,800	1,415,853	1,220,380	969,374	789,218	654,454
INCOME										
From municipality	110,732	105,876	104,436	99,003	97,916	100,420	99,721	96,459	86,653	82,899
From members	65,787	55,315	58,231	46,801	47,089	56,444	54,075	49,469	46,177	43,869
Other revenue	(2,125)	3,447	(3,380)	(12,012)	-	-	-	-	(1)	-
Total Operating Revenue	174,394	164,638	159,287	133,792	145,005	156,864	153,796	145,928	132,829	126,768
EXPENSES										
Pensions and benefits	83,612	91,410	61,087	30,496	-	-	56,215	-	7,088	496
Professional services	13,385	12,533	22,709	8,584	-	4,681	3,964	1,971	13,137	7,824
Other expenses	8,004	8,872	5,255	1,972	1,764	1,693	157	3,329	3,941	4,007
Total Operating Expenses	105,001	112,815	89,051	41,052	1,764	6,374	60,336	5,300	24,166	12,327
Net Operating Income/(Loss)	69,393	51,823	70,236	92,740	143,241	150,490	93,460	140,628	108,663	114,441
INVESTMENT INCOME										
Investment income/(loss)	(30,768)	42,053	9,603	32,586	46,242	47,136	60,054	39,529	26,101	20,859
Investment fees	2,193	1,027	275	11	-	-	-	-	-	-
Net Investment Income	(32,961)	41,026	9,328	32,575	46,242	47,136	60,054	39,529	26,101	20,859
Change in Net Present Assets	38,249	92,850	79,564	125,315	189,483	197,626	150,614	180,156	134,764	135,301

JOLIET FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	114,830,316	105,572,502	88,647,927	78,051,129	72,174,342	61,973,173	54,885,140	63,051,861	59,488,406	55,518,923
Net Present Assets - Actuarial Value *	114,065,729	102,027,535	90,521,910	81,532,439	71,377,721	61,978,269	54,557,659	63,207,714	59,590,088	55,515,330
Actuarial Accrued Liability - ("AAL")	231,131,952	222,899,375	200,964,689	191,358,933	171,024,610	163,029,703	160,211,943	148,440,473	128,424,898	118,110,759
Surplus/(Unfunded AAL)	(117,066,223)	(120,871,840)	(110,442,779)	(109,826,494)	(99,646,889)	(101,051,434)	(105,654,284)	(85,232,759)	(68,834,810)	(62,595,429)
Percent Funded at Actuarial Value	49.4%	45.8%	45.0%	42.6%	41.7%	38.0%	34.1%	42.6%	46.4%	47.0%
(Increase)/Decrease in Unfunded AAL	3,805,617	(10,429,061)	(616,285)	(10,179,605)	1,404,545	4,602,850	(20,421,525)	(16,397,949)	(6,239,381)	(4,803,220)
Active participants	209	201	207	207	205	207	211	208	209	173
Inactive participants	150	153	141	131	131	131	130	126	121	115
Average Active Salary	106,917	108,095	103,874	100,959	94,047	95,821	84,494	82,323	76,672	80,688
Total Salary	22,345,662	21,727,130	21,501,815	20,898,431	19,279,628	19,834,928	17,828,326	17,123,180	16,024,475	13,958,965
Internal Rate of Return - 10 years	4.98%									
Payroll Growth Rate - 10 years	5.14%									
ASSETS										
Cash , NOW, Money Market	8,470,707	11,059,911	11,967,364	9,588,515	5,833,834	13,721,715	23,926,038	17,546,004	10,443,215	8,024,439
Fixed Instruments	46,713,167	38,197,706	36,332,567	24,489,888	32,884,852	30,199,209	17,100,512	18,441,266	23,424,248	20,122,152
Equities	59,369,172	56,054,484	40,159,221	43,663,475	33,283,840	17,782,842	13,648,801	26,683,566	25,348,745	27,152,613
Receivables	323,301	310,910	326,849	364,652	216,590	307,907	275,128	414,111	356,877	249,202
Other	-	(1)	-	-	(1)	1	-	-	-	-
Total	114,876,347	105,623,010	88,786,001	78,106,530	72,219,115	62,011,674	54,950,479	63,084,947	59,573,085	55,548,406
INCOME										
From municipality	12,098,686	11,728,540	10,450,183	10,915,951	9,477,572	8,168,225	5,434,554	4,761,086	3,842,636	3,448,362
From members	2,067,693	2,072,791	2,056,350	1,975,523	1,873,043	1,900,019	1,675,542	1,618,418	1,435,190	1,327,084
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	14,166,379	13,801,331	12,506,533	12,891,474	11,350,615	10,068,244	7,110,096	6,379,504	5,277,826	4,775,446
EXPENSES										
Pensions and benefits	9,343,433	8,940,631	8,243,319	7,890,295	7,656,038	7,456,184	6,778,614	6,164,782	5,570,021	4,733,651
Professional services	56,903	62,263	69,740	55,099	70,011	45,443	55,050	46,505	43,790	33,700
Other expenses	23,955	24,193	24,925	12,187	13,958	19,129	11,722	25,103	17,218	15,740
Total Operating Expenses	9,424,291	9,027,087	8,337,984	7,957,581	7,740,007	7,520,756	6,845,386	6,236,390	5,631,029	4,783,091
Net Operating Income/(Loss)	4,742,088	4,774,244	4,168,549	4,933,893	3,610,608	2,547,488	264,710	143,114	(353,203)	(7,645)
INVESTMENT INCOME										
Investment income/(loss)	5,073,767	12,596,558	6,848,152	1,334,701	6,864,410	4,701,851	(8,239,522)	3,620,313	4,459,756	2,448,611
Investment fees	558,042	446,227	419,903	391,807	273,849	161,306	191,907	199,972	137,070	110,812
Net Investment Income	4,515,725	12,150,331	6,428,249	942,894	6,590,561	4,540,545	(8,431,429)	3,420,341	4,322,686	2,337,799
Change in Net Present Assets	9,257,814	16,924,575	10,596,798	5,876,787	10,201,169	7,088,033	(8,166,721)	3,563,455	3,969,483	2,330,154

JOLIET POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	171,648,776	159,141,859	136,413,412	123,317,022	119,105,234	108,409,188	96,923,937	103,438,914	94,385,971	84,802,327
Net Present Assets - Actuarial Value *	171,479,328	155,862,028	140,542,305	129,803,753	125,082,507	107,585,642	96,920,893	103,438,914	94,385,971	84,802,327
Actuarial Accrued Liability - ("AAL")	306,591,868	290,647,420	271,598,221	241,221,840	236,176,728	214,880,430	206,819,813	196,755,141	187,882,707	158,478,449
Surplus/(Unfunded AAL)	(135,112,540)	(134,785,392)	(131,055,916)	(111,418,087)	(111,094,221)	(107,294,788)	(109,898,920)	(93,316,227)	(93,496,736)	(73,676,122)
Percent Funded at Actuarial Value	55.9%	53.6%	51.7%	53.8%	53.0%	50.1%	46.9%	52.6%	50.2%	53.5%
(Increase)/Decrease in Unfunded AAL	(327,148)	(3,729,476)	(19,637,829)	(323,866)	(3,799,433)	2,604,132	(16,582,693)	180,509	(19,820,614)	(511,357)
Active participants	262	256	247	254	264	269	300	302	294	282
Inactive participants	179	173	169	160	155	155	130	125	122	114
Average Active Salary	101,989	102,128	99,368	92,804	88,692	85,823	82,439	82,631	79,670	68,827
Total Salary	26,720,995	26,144,818	24,543,908	23,572,295	23,414,616	23,086,520	24,731,587	24,954,438	23,422,967	19,409,307
Internal Rate of Return - 10 years	4.91%									
Payroll Growth Rate - 10 years	3.56%									
ASSETS										
Cash , NOW, Money Market	13,933,466	16,649,710	4,813,857	9,407,602	9,825,314	12,546,277	9,373,467	9,585,699	7,467,386	4,737,394
Fixed Instruments	49,363,061	48,600,214	54,852,693	64,129,828	66,069,668	63,537,622	61,678,426	54,239,468	50,068,748	48,894,212
Equities	108,003,362	93,612,881	76,457,514	49,451,410	42,751,798	31,711,250	25,164,579	38,877,218	36,148,115	30,662,231
Receivables	371,044	290,120	300,017	399,631	480,113	624,922	718,348	741,305	710,491	520,197
Other	-	(1)	(1)	-	-	-	-	-	-	-
Total	171,670,933	159,152,924	136,424,080	123,388,471	119,126,893	108,420,071	96,934,820	103,443,690	94,394,740	84,814,034
INCOME										
From municipality	13,610,557	13,307,906	11,689,752	10,952,624	10,066,964	9,402,343	5,885,949	5,298,691	4,455,703	3,892,409
From members	3,216,046	3,388,018	2,478,202	2,476,143	2,389,042	2,423,442	2,681,380	2,601,632	2,382,528	1,960,520
Other revenue	20,041	131,574	172,855	127,617	118,583	72,960	90,150	98,920	84,463	72,237
Total Operating Revenue	16,846,644	16,827,498	14,340,809	13,556,384	12,574,589	11,898,745	8,657,479	7,999,243	6,922,694	5,925,166
EXPENSES										
Pensions and benefits	11,424,994	10,836,973	10,441,427	9,580,617	8,819,052	7,933,303	6,124,152	5,658,821	5,007,295	4,315,472
Professional services	54,694	80,295	50,710	35,853	29,016	42,586	63,098	67,192	60,527	42,769
Other expenses	42,320	35,507	34,459	30,307	26,608	32,362	18,629	14,282	10,665	16,689
Total Operating Expenses	11,522,008	10,952,775	10,526,596	9,646,777	8,874,676	8,008,251	6,205,879	5,740,295	5,078,487	4,374,930
Net Operating Income/(Loss)	5,324,636	5,874,723	3,814,213	3,909,607	3,699,913	3,890,494	2,451,600	2,258,948	1,844,207	1,550,236
INVESTMENT INCOME										
Investment income/(loss)	7,321,820	16,986,904	9,411,376	440,580	7,137,611	7,723,766	(8,839,226)	6,898,901	7,846,026	3,193,038
Investment fees	139,539	133,180	129,199	138,399	141,478	129,009	127,351	104,906	106,589	118,214
Net Investment Income	7,182,281	16,853,724	9,282,177	302,181	6,996,133	7,594,757	(8,966,577)	6,793,995	7,739,437	3,074,824
Change in Net Present Assets	12,506,917	22,728,447	13,096,390	4,211,788	10,696,046	11,485,251	(6,514,977)	9,052,943	9,583,644	4,625,060

JUSTICE FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	231,836	220,377	206,745	199,878	221,624	256,804	287,669	335,562	349,891	361,680
Net Present Assets - Actuarial Value *	238,641	225,645	209,483	211,652	221,624	256,804	287,669	335,562	349,891	361,680
Actuarial Accrued Liability - ("AAL")	929,175	918,266	909,615	891,286	750,587	742,992	736,196	730,119	717,663	438,923
Surplus/(Unfunded AAL)	(690,534)	(692,621)	(700,132)	(679,634)	(528,963)	(486,188)	(448,527)	(394,557)	(367,772)	(77,243)
Percent Funded at Actuarial Value	25.7%	24.6%	23.0%	23.7%	29.5%	34.6%	39.1%	46.0%	48.8%	82.4%
(Increase)/Decrease in Unfunded AAL	2,087	7,511	(20,498)	(150,671)	(42,775)	(37,661)	(53,970)	(26,785)	(290,529)	66,388
Active participants	-	-	-	-	-	-	-	-	-	-
Inactive participants	-	-	-	-	-	-	-	-	-	-
Average Active Salary										
Total Salary	61,605	61,605	61,605	61,605	61,605	61,605	61,605	61,605	61,605	61,605
Internal Rate of Return - 10 years	2.84%									
Payroll Growth Rate - 10 years	0.00%									
ASSETS										
Cash , NOW, Money Market	286,991	281,063	273,519	265,842	258,791	253,056	247,872	229,851	309,713	294,827
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	60,908	55,409	42,821	38,498	38,498	33,978	24,327	43,361	41,484	36,659
Receivables	-	-	-	-	-	-	15,471	-	-	-
Other	(1)	-	1	1	1	-	(1)	62,350	-	30,194
Total	347,898	336,472	316,341	304,341	297,290	287,034	287,669	335,562	351,197	361,680
INCOME										
From municipality	51,773	45,815	46,149	24,081	5,987	2,042	9,057	17,462	15,781	17,557
From members	-	-	-	-	-	-	-	-	-	3,075
Other revenue	-	-	-	-	-	1	-	-	-	1
Total Operating Revenue	51,773	45,815	46,149	24,081	5,987	2,043	9,057	17,462	15,781	20,633
EXPENSES										
Pensions and benefits	45,860	45,860	45,860	45,861	45,860	45,860	45,860	45,860	45,860	26,752
Professional services	-	-	-	-	-	-	5	-	-	1,500
Other expenses	-	-	-	-	-	-	255	73	-	66
Total Operating Expenses	45,860	45,860	45,860	45,861	45,860	45,860	46,120	45,933	45,860	28,318
Net Operating Income/(Loss)	5,913	(45)	289	(21,780)	(39,873)	(43,817)	(37,063)	(28,471)	(30,079)	(7,685)
INVESTMENT INCOME										
Investment income/(loss)	5,545	13,677	6,579	91	4,720	12,953	(10,804)	14,142	18,289	11,505
Investment fees	-	-	-	57	27	-	25	-	-	-
Net Investment Income	5,545	13,677	6,579	34	4,693	12,953	(10,829)	14,142	18,289	11,505
Change in Net Present Assets	11,459	13,632	6,867	(21,746)	(35,180)	(30,865)	(47,893)	(14,329)	(11,789)	3,819

JUSTICE POLICE PENSION FUND

	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005	12/31/2004
KEY DATA										
Net Present Assets - Market Value	9,435,581	8,477,050	8,038,666	7,938,378	7,175,511	6,300,362	7,547,131	7,108,511	6,522,921	6,348,916
Net Present Assets - Actuarial Value *	9,233,924	8,568,425	8,254,243	7,909,262	7,175,511	6,334,289	7,620,123	7,174,848	6,579,852	6,367,836
Actuarial Accrued Liability - ("AAL")	17,526,223	16,281,652	15,381,019	14,121,638	13,556,623	12,729,104	11,381,417	9,581,036	9,586,017	8,238,817
Surplus/(Unfunded AAL)	(8,292,299)	(7,713,227)	(7,126,776)	(6,212,376)	(6,381,112)	(6,394,815)	(3,761,294)	(2,406,188)	(3,006,165)	(1,870,981)
Percent Funded at Actuarial Value	52.7%	52.6%	53.7%	56.0%	52.9%	49.8%	67.0%	74.9%	68.6%	77.3%
(Increase)/Decrease in Unfunded AAL	(579,072)	(586,451)	(914,400)	168,736	13,703	(2,633,521)	(1,355,106)	599,977	(1,135,184)	(829,642)
Active participants	23	23	24	25	25	25	26	29	28	26
Inactive participants	13	14	13	8	8	8	7	4	4	4
Average Active Salary	79,709	76,268	71,382	68,418	68,418	63,515	55,189	56,680	59,040	50,878
Total Salary	1,833,302	1,754,167	1,713,158	1,710,445	1,710,445	1,587,867	1,434,908	1,643,723	1,653,108	1,322,837
Internal Rate of Return - 10 years	6.12%									
Payroll Growth Rate - 10 years	3.32%									
ASSETS										
Cash , NOW, Money Market	536,069	231,819	455,880	538,089	597,244	565,353	367,140	306,410	334,359	238,428
Fixed Instruments	4,624,053	4,266,683	3,699,792	3,457,634	2,949,678	3,481,890	3,842,446	3,638,118	3,207,821	3,055,922
Equities	4,237,201	3,928,459	3,839,725	3,902,616	3,585,319	2,253,120	2,808,689	2,780,598	2,655,674	2,726,400
Receivables	38,257	45,692	43,271	27,987	43,271	-	528,856	383,386	325,067	-
Other	1	9,417	(2)	12,052	(1)	(1)	-	(1)	-	328,166
Total	9,435,581	8,482,070	8,038,666	7,938,378	7,175,511	6,300,362	7,547,131	7,108,511	6,522,921	6,348,916
INCOME										
From municipality	440,570	247,154	240,665	217,949	203,826	193,266	187,436	154,302	191,146	162,603
From members	180,102	175,769	207,298	344,497	181,953	170,327	151,764	214,242	156,461	133,411
Other revenue	(1)	1	-	-	-	21,792	999	-	-	-
Total Operating Revenue	620,671	422,924	447,963	562,446	385,779	385,385	340,199	368,544	347,607	296,014
EXPENSES										
Pensions and benefits	536,768	589,524	627,603	567,900	563,399	493,571	371,746	325,106	259,709	230,713
Professional services	32,028	18,769	15,881	20,360	18,210	20,119	25,380	-	13,800	14,300
Other expenses	8,035	7,350	4,003	7,925	1,235	3,129	2,346	26,371	22,312	2,156
Total Operating Expenses	576,831	615,643	647,487	596,185	582,844	516,819	399,472	351,477	295,821	247,169
Net Operating Income/(Loss)	43,840	(192,719)	(199,524)	(33,739)	(197,065)	(131,434)	(59,273)	17,067	51,786	48,845
INVESTMENT INCOME										
Investment income/(loss)	953,307	669,177	338,460	834,624	1,106,513	(1,080,445)	557,905	626,338	336,907	542,497
Investment fees	38,617	38,074	38,648	38,017	34,300	34,890	60,012	57,815	33,481	49,519
Net Investment Income	914,690	631,103	299,812	796,607	1,072,213	(1,115,335)	497,893	568,523	303,426	492,978
Change in Net Present Assets	958,531	438,384	100,288	762,867	875,149	(1,246,769)	438,620	585,590	174,005	541,822

KANKAKEE FIREFIGHTERS' PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	9,780,562	9,288,664	8,874,137	8,820,435	8,284,059	7,716,547	8,905,676	9,275,334	10,236,367	10,147,331
Net Present Assets - Actuarial Value *	10,273,796	9,715,470	9,294,304	-	8,076,141	7,393,416	8,781,307	9,366,324	10,363,414	10,147,331
Actuarial Accrued Liability - ("AAL")	53,748,595	52,384,084	49,847,092	42,948,583	42,948,583	41,810,150	39,580,522	35,708,623	33,413,405	32,469,603
Surplus/(Unfunded AAL)	(43,474,799)	(42,668,614)	(40,552,788)	(42,948,583)	(34,872,442)	(34,416,734)	(30,799,215)	(26,342,299)	(23,049,991)	(22,322,272)
Percent Funded at Actuarial Value	19.1%	18.5%	18.6%	0.0%	18.8%	17.7%	22.2%	26.2%	31.0%	31.3%
(Increase)/Decrease in Unfunded AAL	(806,185)	(2,115,826)	2,395,795	(8,076,141)	(455,708)	(3,617,519)	(4,456,916)	(3,292,308)	(727,719)	(1,547,086)
Active participants	52	51	53	56	56	57	51	51	51	50
Inactive participants	82	84	83	72	72	71	72	72	73	69
Average Active Salary	73,495	71,952	70,551	64,897	64,897	64,327	59,203	55,526	56,214	53,479
Total Salary	3,821,764	3,669,527	3,739,227	3,634,232	3,634,232	3,666,627	3,019,328	2,831,845	2,866,921	2,673,932
Internal Rate of Return - 10 years	4.11%									
Payroll Growth Rate - 10 years	3.61%									
ASSETS										
Cash , NOW, Money Market	1,401,447	1,215,344	839,378	1,924,222	1,018,273	1,214,802	600,974	505,062	640,849	894,520
Fixed Instruments	4,209,300	4,254,848	4,216,845	3,301,169	3,692,529	4,277,485	4,796,715	4,402,089	4,069,777	4,175,410
Equities	4,115,654	3,978,736	3,881,502	3,742,890	3,589,671	2,236,321	3,611,642	4,460,027	4,404,666	4,085,993
Receivables	274,751	50,162	138,882	51,421	177,971	166,889	63,958	66,294	1,280,190	1,143,315
Other	9,458	8,919	10,283	9,830	9,829	5,733	7,463	7,648	-	1
Total	10,010,610	9,508,009	9,086,890	9,029,532	8,488,273	7,901,230	9,080,752	9,441,120	10,395,482	10,299,239
INCOME										
From municipality	2,394,084	2,197,060	2,117,020	2,046,132	1,518,212	1,400,984	1,303,662	1,220,276	1,082,677	1,090,926
From members	367,109	357,735	346,341	348,458	348,810	357,512	314,236	280,215	313,490	256,087
Other revenue	(848)	(4,596)	4,456	2,931	2,400	4,736	1,814	3,496	139,998	(4,153)
Total Operating Revenue	2,760,345	2,550,199	2,467,817	2,397,521	1,869,422	1,763,232	1,619,712	1,503,987	1,536,165	1,342,860
EXPENSES										
Pensions and benefits	2,628,146	2,576,772	2,457,954	2,497,028	2,228,916	2,287,610	2,149,990	1,946,268	1,861,454	1,800,049
Professional services	37,648	19,756	27,988	37,365	25,910	31,835	33,851	49,523	36,024	34,926
Other expenses	12,647	9,672	10,986	14,352	30,497	14,124	15,704	18,051	14,740	11,572
Total Operating Expenses	2,678,441	2,606,200	2,496,928	2,548,745	2,285,323	2,333,569	2,199,545	2,013,842	1,912,218	1,846,547
Net Operating Income/(Loss)	81,904	(56,001)	(29,111)	(151,224)	(415,901)	(570,337)	(579,833)	(509,855)	(376,053)	(503,687)
INVESTMENT INCOME										
Investment income/(loss)	470,670	529,391	141,518	739,751	1,039,018	(566,014)	273,909	825,286	523,116	280,617
Investment fees	60,676	58,863	58,706	52,150	55,605	52,778	63,734	53,789	58,028	61,480
Net Investment Income	409,994	470,528	82,812	687,601	983,413	(618,792)	210,175	771,497	465,088	219,137
Change in Net Present Assets	491,898	414,527	53,702	536,376	567,512	(1,189,129)	(369,658)	(961,033)	89,036	(284,550)

KANKAKEE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	19,454,848	17,955,268	16,153,885	15,528,178	13,443,659	11,900,298	12,940,099	12,567,316	11,760,602	11,178,721
Net Present Assets - Actuarial Value *	19,770,227	18,325,525	16,910,379	-	13,438,004	11,839,606	12,870,541	12,538,908	11,760,602	11,178,721
Actuarial Accrued Liability - ("AAL")	58,384,700	54,616,162	51,665,730	48,501,459	48,501,459	45,112,760	42,301,042	39,645,169	38,184,480	35,077,532
Surplus/(Unfunded AAL)	(38,614,473)	(36,290,637)	(34,755,351)	(48,501,459)	(35,063,455)	(33,273,154)	(29,430,501)	(27,106,261)	(26,423,878)	(23,898,811)
Percent Funded at Actuarial Value	33.9%	33.6%	32.7%	0.0%	27.7%	26.2%	30.4%	31.6%	30.8%	31.9%
(Increase)/Decrease in Unfunded AAL	(2,323,836)	(1,535,286)	13,746,108	(13,438,004)	(1,790,301)	(3,842,653)	(2,324,240)	(682,383)	(2,525,067)	(1,582,960)
Active participants	69	66	68	73	73	74	71	72	72	70
Inactive participants	60	58	56	57	57	54	53	52	51	51
Average Active Salary	75,221	74,512	74,127	66,962	66,962	64,646	61,507	58,182	56,791	52,708
Total Salary	5,190,220	4,917,819	5,040,621	4,888,208	4,888,208	4,783,798	4,367,019	4,189,099	4,088,956	3,689,544
Internal Rate of Return - 10 years	4.98%									
Payroll Growth Rate - 10 years	3.45%									
ASSETS										
Cash , NOW, Money Market	1,446,013	1,734,907	993,450	806,083	1,172,109	894,937	1,477,227	434,492	2,070,768	573,734
Fixed Instruments	6,445,930	6,893,191	4,725,499	6,313,922	5,246,024	5,981,627	5,527,471	5,227,319	3,611,211	4,995,536
Equities	9,309,069	7,324,743	8,572,611	6,519,892	5,440,918	3,702,400	4,708,637	5,749,896	5,125,131	4,647,458
Receivables	2,448,434	2,185,076	2,050,135	2,007,991	1,611,245	1,463,744	1,363,155	1,315,179	1,075,662	1,081,851
Other	(1)	-	1	-	-	-	-	-	-	(1)
Total	19,649,445	18,137,917	16,341,696	15,647,888	13,470,296	12,042,708	13,076,490	12,726,886	11,882,772	11,298,578
INCOME										
From municipality	2,231,894	2,103,081	1,988,468	1,968,889	1,417,546	1,417,546	1,283,420	1,303,319	1,035,423	1,034,354
From members	523,141	543,118	498,481	479,127	477,276	495,414	437,193	428,217	425,200	379,233
Other revenue	-	20	-	729	483	1	-	-	(258,293)	(209,564)
Total Operating Revenue	2,755,035	2,646,219	2,486,949	2,448,745	1,895,305	1,912,961	1,720,613	1,731,536	1,202,330	1,204,023
EXPENSES										
Pensions and benefits	2,312,274	2,196,765	2,104,475	2,148,878	1,879,615	1,717,221	1,493,763	1,751,507	1,470,456	1,402,192
Professional services	21,999	10,000	8,600	9,400	8,300	8,000	8,500	7,200	8,850	3,400
Other expenses	21,096	19,305	17,731	17,422	16,932	16,223	15,512	22,144	15,223	17,154
Total Operating Expenses	2,355,369	2,226,070	2,130,806	2,175,700	1,904,847	1,741,444	1,517,775	1,780,851	1,494,529	1,422,746
Net Operating Income/(Loss)	399,666	420,149	356,143	273,045	(9,542)	171,517	202,838	(49,315)	(292,199)	(218,723)
INVESTMENT INCOME										
Investment income/(loss)	1,214,251	1,473,640	240,321	1,514,537	1,630,189	(1,151,505)	247,566	939,048	952,067	628,933
Investment fees	114,337	92,406	90,467	80,102	77,286	59,812	77,621	83,019	77,986	70,555
Net Investment Income	1,099,914	1,381,234	149,854	1,434,435	1,552,903	(1,211,317)	169,945	856,029	874,081	558,378
Change in Net Present Assets	1,499,580	1,801,383	625,707	2,084,519	1,543,361	(1,039,801)	372,783	806,714	581,881	339,656

KENILWORTH POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	6,129,016	6,154,970	5,589,226	5,645,689	5,188,502	4,593,375	5,273,685	5,316,386	5,018,386	4,748,306
Net Present Assets - Actuarial Value *	6,333,534	6,287,874	5,957,448	5,645,689	5,188,502	4,526,915	5,232,873	5,313,770	5,062,402	4,777,859
Actuarial Accrued Liability - ("AAL")	12,739,018	12,154,309	11,382,612	10,013,540	9,682,642	9,636,736	9,009,500	8,411,706	7,932,824	7,397,573
Surplus/(Unfunded AAL)	(6,405,484)	(5,866,435)	(5,425,164)	(4,367,851)	(4,494,140)	(5,109,821)	(3,776,627)	(3,097,936)	(2,870,422)	(2,619,714)
Percent Funded at Actuarial Value	49.7%	51.7%	52.3%	56.4%	53.6%	47.0%	58.1%	63.2%	63.8%	64.6%
(Increase)/Decrease in Unfunded AAL	(539,049)	(441,271)	(1,057,313)	126,289	615,681	(1,333,194)	(678,691)	(227,514)	(250,708)	(161,729)
Active participants	9	9	9	10	11	13	11	11	10	11
Inactive participants	12	12	11	10	9	9	9	9	9	9
Average Active Salary	88,436	83,303	86,160	82,057	79,425	77,527	78,245	73,353	68,993	64,523
Total Salary	795,925	749,723	775,439	820,571	873,680	1,007,853	860,699	806,884	689,926	709,756
Internal Rate of Return - 10 years	4.49%									
Payroll Growth Rate - 10 years	2.73%									
ASSETS										
Cash , NOW, Money Market	2,754,905	2,706,705	2,054,028	693,526	905,708	1,276,095	1,294,932	1,437,675	1,070,545	968,186
Fixed Instruments	841,611	943,713	1,366,539	2,732,513	2,435,553	2,114,877	2,086,789	1,739,708	1,855,984	2,070,453
Equities	2,521,608	2,488,371	2,150,563	2,232,498	1,834,791	1,185,820	1,865,442	2,107,163	1,981,907	1,654,600
Receivables	17,055	17,190	16,273	25,044	19,417	22,486	30,420	18,522	13,862	109,458
Other	1	(1)	3,098	1	-	-	-	18,411	99,558	25,668
Total	6,135,180	6,155,978	5,590,501	5,683,582	5,195,469	4,599,278	5,277,583	5,321,479	5,021,856	4,828,365
INCOME										
From municipality	355,989	527,109	156,418	352,642	276,258	248,335	165,440	155,007	154,241	148,547
From members	123,705	74,315	51,175	84,217	86,555	83,549	85,464	79,481	71,486	69,467
Other revenue	1	(5,430)	200	5,628	20,088	600	-	602	1,200	700
Total Operating Revenue	479,695	595,994	207,793	442,487	382,901	332,484	250,904	235,090	226,927	218,714
EXPENSES										
Pensions and benefits	737,524	578,794	350,844	424,687	383,670	484,161	363,996	354,586	359,743	346,582
Professional services	3,250	4,000	4,075	2,950	2,900	2,150	2,075	2,000	3,950	2,200
Other expenses	3,265	3,832	1,449	3,930	3,506	4,778	3,268	6,268	2,345	4,003
Total Operating Expenses	744,039	586,626	356,368	431,567	390,076	491,089	369,339	362,854	366,038	352,785
Net Operating Income/(Loss)	(264,344)	9,368	(148,575)	10,920	(7,175)	(158,605)	(118,435)	(127,764)	(139,111)	(134,071)
INVESTMENT INCOME										
Investment income/(loss)	261,512	578,355	96,015	460,946	619,926	(507,229)	82,280	425,764	433,221	162,540
Investment fees	23,123	21,978	16,029	14,680	17,624	14,476	6,546	-	-	-
Net Investment Income	238,389	556,377	79,986	446,266	602,302	(521,705)	75,734	425,764	433,221	162,540
Change in Net Present Assets	(25,954)	565,744	(56,463)	457,187	595,127	(680,310)	(42,701)	298,000	270,080	28,469

KEWANEE COMMUNITY FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	417,956	403,845	377,559	378,479	387,173	387,173	431,329	432,866	432,613	438,976
Net Present Assets - Actuarial Value *	433,232	400,656	390,529	-	387,173	387,173	431,329	432,866	432,613	438,976
Actuarial Accrued Liability - ("AAL")	1,108,434	1,017,936	978,377	669,004	669,004	678,032	715,165	636,303	600,403	597,434
Surplus/(Unfunded AAL)	(675,202)	(617,280)	(587,848)	(669,004)	(281,831)	(290,859)	(283,836)	(203,437)	(167,790)	(158,458)
Percent Funded at Actuarial Value	39.1%	39.4%	39.9%	0.0%	57.9%	57.1%	60.3%	68.0%	72.1%	73.5%
(Increase)/Decrease in Unfunded AAL	(57,922)	(29,432)	81,156	(387,173)	9,028	(7,023)	(80,399)	(35,647)	(9,332)	(40,855)
Active participants	3	3	3	3	3	3	3	3	3	2
Inactive participants	3	3	3	3	3	3	3	3	3	3
Average Active Salary	33,020	33,289	31,572	30,964	30,964	30,964	30,489	31,680	28,287	28,386
Total Salary	99,061	99,867	94,716	92,891	92,891	92,891	91,467	95,039	84,860	56,772
Internal Rate of Return - 10 years	2.21%									
Payroll Growth Rate - 10 years	2.07%									
ASSETS										
Cash , NOW, Money Market	388,889	369,975	373,352	379,105	387,013	387,013	407,154	413,045	414,185	420,596
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	57,211	38,206	35,206	32,584	24,120	24,120	28,039	23,612	22,189	22,034
Other	(1)	(1)	7,573	1	3,606	3,606	1	-	-	-
Total	446,099	408,180	416,131	411,690	414,739	414,739	435,194	436,657	436,374	442,630
INCOME										
From municipality	59,534	34,391	37,679	27,207	26,368	26,368	25,303	21,508	21,403	20,267
From members	9,368	9,148	8,965	8,806	19,369	19,369	8,451	8,452	7,936	8,029
Other revenue	-	-	-	-	1,674	1,674	48	93	64	5,285
Total Operating Revenue	68,902	43,539	46,644	36,013	47,411	47,411	33,802	30,053	29,403	33,581
EXPENSES										
Pensions and benefits	52,300	52,064	50,186	49,129	48,104	48,104	51,872	44,340	47,237	43,829
Professional services	200	250	240	-	-	-	-	-	-	-
Other expenses	4,040	2,171	1,820	29,596	2,977	2,977	958	762	872	646
Total Operating Expenses	56,540	54,485	52,246	78,725	51,081	51,081	52,830	45,102	48,109	44,475
Net Operating Income/(Loss)	12,362	(10,946)	(5,602)	(42,712)	(3,670)	(3,670)	(19,028)	(15,049)	(18,706)	(10,894)
INVESTMENT INCOME										
Investment income/(loss)	1,749	2,903	4,682	6,452	-	-	17,491	15,302	12,342	10,894
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	1,749	2,903	4,682	6,452	-	-	17,491	15,302	12,342	10,894
Change in Net Present Assets	14,111	26,286	(920)	(8,694)	-	(44,156)	(1,537)	253	(6,363)	7,099

KEWANEE POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	9,331,811	8,932,882	8,744,198	8,160,640	7,903,383	7,421,464	6,550,936	7,840,040	7,761,288	7,251,429
Net Present Assets - Actuarial Value *	9,166,413	8,837,945	8,562,068	8,244,606	-	7,414,704	6,550,936	7,840,042	7,761,288	7,251,429
Actuarial Accrued Liability - ("AAL")	15,655,894	14,379,344	13,871,355	13,437,836	11,441,211	11,441,211	12,126,845	9,293,595	9,119,982	8,786,257
Surplus/(Unfunded AAL)	(6,489,481)	(5,541,399)	(5,309,287)	(5,193,230)	(11,441,211)	(4,026,507)	(5,575,909)	(1,453,553)	(1,358,694)	(1,534,828)
Percent Funded at Actuarial Value	58.5%	61.5%	61.7%	61.4%	0.0%	64.8%	54.0%	84.4%	85.1%	82.5%
(Increase)/Decrease in Unfunded AAL	(948,082)	(232,112)	(116,057)	6,247,981	(7,414,704)	1,549,402	(4,122,356)	(94,859)	176,134	301,477
Active participants	22	22	22	22	24	24	26	26	26	21
Inactive participants	23	22	23	23	20	20	19	18	18	18
Average Active Salary	65,391	56,130	55,075	52,512	50,173	50,173	54,774	35,559	35,559	35,218
Total Salary	1,438,607	1,234,866	1,211,645	1,155,253	1,204,142	1,204,142	1,424,116	924,542	924,542	739,569
Internal Rate of Return - 10 years	6.76%									
Payroll Growth Rate - 10 years	5.32%									
ASSETS										
Cash , NOW, Money Market	3,043,322	2,810,927	2,445,062	2,207,674	2,267,306	2,459,613	2,828,021	2,750,420	3,260,971	3,140,318
Fixed Instruments	1,835,462	1,968,538	2,226,827	2,152,544	1,963,893	1,506,052	608,402	1,395,710	1,181,360	806,615
Equities	4,406,884	4,108,262	4,025,708	3,749,946	3,619,457	3,409,125	3,080,726	3,693,910	3,282,978	3,316,737
Receivables	49,435	48,164	49,281	50,475	55,069	48,762	35,574	-	37,208	22,954
Other	-	1	1	1	1	-	1	-	-	(2)
Total	9,335,103	8,935,892	8,746,879	8,160,640	7,905,726	7,423,552	6,552,724	7,840,040	7,762,517	7,286,622
INCOME										
From municipality	319,649	238,247	277,650	309,129	227,933	154,011	153,721	150,826	143,734	111,059
From members	125,350	122,352	119,580	127,233	116,844	115,515	124,396	106,108	90,347	237,442
Other revenue	-	(1)	178	1	-	-	26	-	-	-
Total Operating Revenue	444,999	360,598	397,408	436,363	344,777	269,526	278,143	256,934	234,081	348,501
EXPENSES										
Pensions and benefits	740,863	671,546	642,522	583,099	552,384	552,447	517,757	517,861	478,737	443,887
Professional services	3,405	3,300	3,300	4,500	2,270	1,700	6,500	-	1,550	7,215
Other expenses	8,873	12,531	9,004	7,131	7,434	6,877	1,977	-	5,600	-
Total Operating Expenses	753,141	687,377	654,826	594,730	562,088	561,024	526,234	517,861	485,887	451,102
Net Operating Income/(Loss)	(308,142)	(326,779)	(257,418)	(158,367)	(217,311)	(291,498)	(248,091)	(260,927)	(251,806)	(102,601)
INVESTMENT INCOME										
Investment income/(loss)	707,192	515,532	840,977	415,628	699,229	1,162,026	(1,041,012)	347,225	761,665	772,915
Investment fees	120	70	-	-	-	-	-	7,546	-	-
Net Investment Income	707,072	515,462	840,977	415,628	699,229	1,162,026	(1,041,012)	339,679	761,665	772,915
Change in Net Present Assets	398,929	188,684	583,558	257,257	481,919	870,528	(1,289,104)	78,752	509,859	670,314

KILDEER POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007
KEY DATA								
Net Present Assets - Market Value	3,660,990	3,505,428	3,163,284	2,908,353	2,365,567	1,847,401	1,247,409	330,575
Net Present Assets - Actuarial Value *	3,755,339	3,612,482	3,309,085	2,933,070	2,368,318	1,843,113	1,246,938	330,575
Actuarial Accrued Liability - ("AAL")	9,343,133	8,261,035	6,789,789	6,176,413	5,221,609	4,533,451	4,012,507	3,604,840
Surplus/(Unfunded AAL)	(5,587,794)	(4,648,553)	(3,480,704)	(3,243,343)	(2,853,291)	(2,690,338)	(2,765,569)	(3,274,265)
Percent Funded at Actuarial Value	40.2%	43.7%	48.7%	47.5%	45.4%	40.7%	31.1%	9.2%
(Increase)/Decrease in Unfunded AAL	(939,241)	(1,167,849)	(237,361)	(390,052)	(162,953)	75,231	508,696	
Active participants	9	6	6	17	19	20	21	22
Inactive participants	11	12	14	3	1	-	-	-
Average Active Salary	74,237	74,979	74,979	72,056	68,273	67,592	65,567	62,503
Total Salary	668,131	449,873	449,873	1,224,958	1,297,179	1,351,831	1,376,906	1,375,064
Internal Rate of Return - 10 years	NA							
Payroll Growth Rate - 10 years	NA							
ASSETS								
Cash , NOW, Money Market	94,352	114,478	207,595	318,166	171,940	552,787	301,814	330,575
Fixed Instruments	1,702,942	2,092,848	1,972,166	1,459,175	1,697,476	903,365	642,815	-
Equities	1,816,853	1,255,604	938,379	1,099,888	456,314	391,248	289,795	-
Receivables	24,294	27,561	27,357	31,636	39,838	-	12,986	-
Other	35,986	23,995	18,670	(1)	(1)	1	(1)	-
Total	3,674,427	3,514,486	3,164,167	2,908,864	2,365,567	1,847,401	1,247,409	330,575
INCOME								
From municipality	455,617	448,830	348,500	348,651	299,944	491,196	750,016	288,732
From members	48,438	55,179	108,232	222,793	149,019	137,312	143,230	41,980
Other revenue	4	37	203	(1)	(1)	-	477	-
Total Operating Revenue	504,059	504,046	456,935	571,443	448,962	628,508	893,723	330,712
EXPENSES								
Pensions and benefits	529,103	358,887	201,702	132,116	41,556	18,820	2,264	-
Professional services	52,519	45,622	45,865	23,355	13,482	7,788	4,330	1,200
Other expenses	4,573	5,140	1,507	4,870	1,157	750	1,572	874
Total Operating Expenses	586,195	409,649	249,074	160,341	56,195	27,358	8,166	2,074
Net Operating Income/(Loss)	(82,136)	94,397	207,861	411,102	392,767	601,150	885,557	328,638
INVESTMENT INCOME								
Investment income/(loss)	255,047	264,089	61,614	144,183	135,443	6,175	31,636	1,938
Investment fees	17,349	16,342	14,545	12,499	10,044	7,334	359	1
Net Investment Income	237,698	247,747	47,069	131,684	125,399	(1,159)	31,277	1,937
Change in Net Present Assets	155,562	342,144	254,931	542,786	518,166	599,992	916,834	

LAGRANGE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	9,819,480	9,225,301	8,858,746	9,050,478	8,452,039	7,518,844	8,994,331	9,219,172	8,776,760	8,052,189
Net Present Assets - Actuarial Value *	9,749,748	9,457,501	9,272,945	9,020,014	8,440,581	7,540,830	9,018,434	9,262,072	8,822,654	8,087,944
Actuarial Accrued Liability - ("AAL")	24,223,886	23,309,801	22,689,190	20,512,081	19,854,554	18,933,344	17,991,712	15,997,246	15,352,203	14,350,141
Surplus/(Unfunded AAL)	(14,474,138)	(13,852,300)	(13,416,245)	(11,492,067)	(11,413,973)	(11,392,514)	(8,973,278)	(6,735,174)	(6,529,549)	(6,262,197)
Percent Funded at Actuarial Value	40.2%	40.6%	40.9%	44.0%	42.5%	39.8%	50.1%	57.9%	57.5%	56.4%
(Increase)/Decrease in Unfunded AAL	(621,838)	(436,055)	(1,924,178)	(78,094)	(21,459)	(2,419,236)	(2,238,104)	(205,625)	(267,352)	(435,301)
Active participants	19	19	19	19	20	19	20	20	19	18
Inactive participants	28	29	30	27	26	23	23	23	23	22
Average Active Salary	82,590	80,170	76,016	74,359	71,427	70,163	67,403	65,067	62,385	60,678
Total Salary	1,569,206	1,523,231	1,444,306	1,412,819	1,428,538	1,333,103	1,348,061	1,301,337	1,185,318	1,092,198
Internal Rate of Return - 10 years	5.44%									
Payroll Growth Rate - 10 years	4.14%									
ASSETS										
Cash , NOW, Money Market	238,819	216,986	168,141	205,891	237,073	1,169,611	566,843	132,224	116,989	74,215
Fixed Instruments	4,206,239	4,579,135	4,479,719	4,302,690	4,213,180	4,049,416	4,702,986	4,431,719	3,927,138	2,099,075
Equities	5,361,871	4,506,055	4,290,841	4,537,657	3,993,030	2,287,563	3,680,058	4,644,098	4,711,499	5,876,068
Receivables	12,550	9,786	8,253	4,239	10,292	12,254	44,444	18,402	21,541	3,024
Other	1	1	1	1	-	-	-	-	(1)	-
Total	9,819,480	9,311,963	8,946,955	9,050,478	8,453,575	7,518,844	8,994,331	9,226,443	8,777,166	8,052,382
INCOME										
From municipality	792,782	761,155	773,196	760,590	588,061	536,851	476,960	482,634	420,926	379,276
From members	153,448	146,117	138,777	136,964	139,648	131,715	125,011	119,475	135,879	105,796
Other revenue	19	24	114	5,299	-	100	397	20,705	-	-
Total Operating Revenue	946,249	907,296	912,087	902,853	727,709	668,666	602,368	622,814	556,805	485,072
EXPENSES										
Pensions and benefits	1,215,439	1,204,923	1,165,982	1,147,199	1,041,237	928,941	864,360	818,217	810,800	715,350
Professional services	5,547	7,712	4,941	8,437	14,314	2,490	5,446	10,716	11,162	750
Other expenses	6,625	6,150	6,046	6,607	6,019	5,845	5,755	5,610	5,172	4,763
Total Operating Expenses	1,227,611	1,218,785	1,176,969	1,162,243	1,061,570	937,276	875,561	834,543	827,134	720,863
Net Operating Income/(Loss)	(281,362)	(311,489)	(264,882)	(259,390)	(333,861)	(268,610)	(273,193)	(211,729)	(270,329)	(235,791)
INVESTMENT INCOME										
Investment income/(loss)	925,172	711,092	101,356	881,298	1,290,258	(1,195,067)	66,786	667,311	994,996	427,904
Investment fees	49,632	33,047	28,206	23,469	23,202	11,810	18,434	13,170	96	111
Net Investment Income	875,540	678,045	73,150	857,829	1,267,056	(1,206,877)	48,352	654,141	994,900	427,793
Change in Net Present Assets	594,179	366,555	(191,732)	598,439	933,195	(1,475,487)	(224,841)	442,412	724,571	192,002

LAGRANGE PARK POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	13,285,114	12,434,815	11,936,754	11,907,209	10,525,731	9,233,141	10,728,873	10,769,276	10,016,252	9,550,277
Net Present Assets - Actuarial Value *	13,402,245	12,880,847	12,452,676	11,690,941	10,411,235	9,008,649	10,637,549	10,775,734	10,061,561	9,509,329
Actuarial Accrued Liability - ("AAL")	23,533,890	23,019,702	22,222,815	21,284,169	19,904,650	19,157,908	18,414,469	17,374,346	16,940,942	16,996,254
Surplus/(Unfunded AAL)	(10,131,645)	(10,138,855)	(9,770,139)	(9,593,228)	(9,493,415)	(10,149,259)	(7,776,920)	(6,598,612)	(6,879,381)	(7,486,925)
Percent Funded at Actuarial Value	56.9%	56.0%	56.0%	54.9%	52.3%	47.0%	57.8%	62.0%	59.4%	55.9%
(Increase)/Decrease in Unfunded AAL	7,210	(368,716)	(176,911)	(99,813)	655,844	(2,372,339)	(1,178,308)	280,769	607,544	(1,072,076)
Active participants	21	20	20	21	21	23	23	22	22	21
Inactive participants	22	23	22	22	22	20	22	21	23	25
Average Active Salary	85,102	83,565	83,860	77,902	69,768	70,810	68,159	66,133	63,216	61,570
Total Salary	1,787,152	1,671,293	1,677,198	1,635,939	1,465,136	1,628,620	1,567,668	1,454,934	1,390,760	1,292,974
Internal Rate of Return - 10 years	5.58%									
Payroll Growth Rate - 10 years	2.63%									
ASSETS										
Cash , NOW, Money Market	1,450,372	880,680	880,121	886,422	954,286	662,640	1,064,980	316,913	309,660	320,000
Fixed Instruments	4,481,090	4,753,310	5,248,837	5,191,402	4,762,206	5,056,818	5,262,387	6,215,418	5,065,017	5,324,992
Equities	6,930,440	6,464,013	5,334,864	5,455,426	4,776,228	3,483,183	4,536,965	4,159,871	4,544,115	3,823,560
Receivables	412,953	328,410	465,430	366,148	25,809	30,320	43,346	78,310	75,406	82,680
Other	12,104	10,192	10,807	9,546	8,842	4,050	8,009	375	23,409	376
Total	13,286,959	12,436,605	11,940,059	11,908,944	10,527,371	9,237,011	10,915,687	10,770,887	10,017,607	9,551,608
INCOME										
From municipality	760,568	670,360	816,586	647,965	508,193	526,376	480,719	552,449	399,166	399,758
From members	173,819	168,745	158,858	158,263	162,272	158,994	150,857	192,165	184,223	130,267
Other revenue	49,110	(136,148)	99,282	340,478	(4,510)	(14,560)	(34,710)	2,650	-	-
Total Operating Revenue	983,497	702,957	1,074,726	1,146,706	665,955	670,810	596,866	747,264	583,389	530,025
EXPENSES										
Pensions and benefits	1,147,675	1,065,278	1,100,513	1,023,206	925,357	871,003	898,748	909,912	869,974	798,664
Professional services	28,306	29,460	25,260	24,430	31,963	21,516	12,695	12,140	10,848	10,060
Other expenses	8,195	10,145	7,064	8,191	8,294	4,873	5,319	4,624	4,743	4,168
Total Operating Expenses	1,184,176	1,104,883	1,132,837	1,055,827	965,614	897,392	916,762	926,676	885,565	812,892
Net Operating Income/(Loss)	(200,679)	(401,926)	(58,111)	90,879	(299,659)	(226,582)	(319,896)	(179,412)	(302,176)	(282,867)
INVESTMENT INCOME										
Investment income/(loss)	1,114,165	957,571	142,965	1,342,288	1,633,892	(1,221,004)	315,018	948,610	808,223	434,777
Investment fees	63,187	57,584	55,309	51,689	41,643	48,146	35,524	16,175	40,071	38,543
Net Investment Income	1,050,978	899,987	87,656	1,290,599	1,592,249	(1,269,150)	279,494	932,435	768,152	396,234
Change in Net Present Assets	850,299	498,061	29,545	1,381,478	1,292,590	(1,495,732)	(40,403)	753,024	465,975	113,368

LAGRANGE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	16,685,391	15,851,991	15,259,169	15,543,656	14,405,306	12,755,497	15,482,325	15,821,318	14,973,591	13,777,644
Net Present Assets - Actuarial Value *	16,654,429	16,287,209	15,940,283	15,271,391	14,193,557	12,618,260	15,325,625	15,756,276	14,991,316	13,681,082
Actuarial Accrued Liability - ("AAL")	33,184,733	31,555,784	30,607,164	29,048,497	26,690,316	26,699,790	25,060,202	23,981,037	22,676,491	21,878,346
Surplus/(Unfunded AAL)	(16,530,304)	(15,268,575)	(14,666,881)	(13,777,106)	(12,496,759)	(14,081,530)	(9,734,577)	(8,224,761)	(7,685,175)	(8,197,264)
Percent Funded at Actuarial Value	50.2%	51.6%	52.1%	52.6%	53.2%	47.3%	61.2%	65.7%	66.1%	62.5%
(Increase)/Decrease in Unfunded AAL	(1,261,729)	(601,694)	(889,775)	(1,280,347)	1,584,771	(4,346,953)	(1,509,816)	(539,586)	512,089	(642,475)
Active participants	26	26	26	27	27	28	27	28	28	27
Inactive participants	37	34	34	33	33	34	33	32	33	34
Average Active Salary	81,421	83,460	80,801	80,442	78,227	74,576	70,952	68,594	64,068	61,219
Total Salary	2,116,942	2,169,964	2,100,815	2,171,946	2,112,137	2,088,122	1,915,708	1,920,639	1,793,910	1,652,918
Internal Rate of Return - 10 years	5.38%									
Payroll Growth Rate - 10 years	2.48%									
ASSETS										
Cash , NOW, Money Market	338,620	334,848	495,851	836,191	531,166	897,363	112,354	200,500	94,501	222,156
Fixed Instruments	6,478,778	7,141,476	7,238,640	7,462,637	7,500,581	8,200,776	8,607,495	8,125,763	7,230,001	4,454,175
Equities	9,837,346	8,447,335	7,597,483	7,228,399	6,352,286	3,637,678	6,735,601	7,458,821	7,623,583	9,091,131
Receivables	30,645	27,179	33,721	16,429	21,273	19,681	27,768	36,233	26,255	10,191
Other	2	1	-	-	-	(1)	1	1	-	-
Total	16,685,391	15,950,839	15,365,695	15,543,656	14,405,306	12,755,497	15,483,219	15,821,318	14,974,340	13,777,653
INCOME										
From municipality	813,703	780,238	774,579	812,318	563,931	482,475	459,277	530,333	441,849	379,460
From members	211,426	216,015	210,126	213,588	221,874	209,910	190,237	189,440	174,946	161,829
Other revenue	20	-	70	7,657	-	(1)	231	(1)	(1)	-
Total Operating Revenue	1,025,149	996,253	984,775	1,033,563	785,805	692,384	649,745	719,772	616,794	541,289
EXPENSES										
Pensions and benefits	1,634,674	1,510,587	1,451,251	1,391,452	1,251,282	1,153,258	1,078,825	1,056,553	1,049,934	1,055,733
Professional services	3,075	-	2,100	2,946	2,635	950	1,700	850	1,700	750
Other expenses	9,343	8,723	8,502	8,611	9,083	8,664	8,047	7,623	7,049	7,623
Total Operating Expenses	1,647,092	1,519,310	1,461,853	1,403,009	1,263,000	1,162,872	1,088,572	1,065,026	1,058,683	1,064,106
Net Operating Income/(Loss)	(621,943)	(523,057)	(477,078)	(369,446)	(477,195)	(470,488)	(438,827)	(345,254)	(441,889)	(522,817)
INVESTMENT INCOME										
Investment income/(loss)	1,529,093	1,178,120	244,128	1,546,249	2,166,915	(2,239,905)	125,470	1,206,420	1,637,914	806,705
Investment fees	73,750	62,241	51,537	38,453	39,912	16,435	25,636	13,440	78	72
Net Investment Income	1,455,343	1,115,879	192,591	1,507,796	2,127,003	(2,256,340)	99,834	1,192,980	1,637,836	806,633
Change in Net Present Assets	833,400	592,822	(284,487)	1,138,350	1,649,809	(2,726,828)	(338,993)	847,727	1,195,947	283,816

LAKE BLUFF POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	8,934,449	8,558,315	7,697,491	7,161,961	7,112,050	6,503,557	5,507,275	6,503,242	6,326,813	5,816,571
Net Present Assets - Actuarial Value *	8,848,802	8,344,703	7,912,253	7,508,742	7,060,891	6,422,966	5,431,436	6,460,974	6,333,874	5,835,367
Actuarial Accrued Liability - ("AAL")	16,104,829	16,462,955	15,844,390	14,697,807	12,583,537	12,565,590	10,951,389	10,692,030	10,197,082	9,941,028
Surplus/(Unfunded AAL)	(7,256,027)	(8,118,252)	(7,932,137)	(7,189,065)	(5,522,646)	(6,142,624)	(5,519,953)	(4,231,056)	(3,863,208)	(4,105,661)
Percent Funded at Actuarial Value	54.9%	50.7%	49.9%	51.1%	56.1%	51.1%	49.6%	60.4%	62.1%	58.7%
(Increase)/Decrease in Unfunded AAL	862,225	(186,115)	(743,072)	(1,666,419)	619,978	(622,671)	(1,288,897)	(367,848)	242,453	159,712
Active participants	14	14	14	13	13	14	16	16	15	15
Inactive participants	15	16	15	13	12	11	10	10	10	10
Average Active Salary	89,428	85,361	85,561	86,215	80,923	81,408	80,160	75,026	71,221	67,609
Total Salary	1,251,993	1,195,055	1,197,849	1,120,790	1,051,997	1,139,711	1,282,564	1,200,412	1,068,313	1,014,132
Internal Rate of Return - 10 years	5.89%									
Payroll Growth Rate - 10 years	2.13%									
ASSETS										
Cash , NOW, Money Market	585,849	592,440	2,798,467	1,995,190	1,189,318	877,051	1,572,814	1,603,741	1,916,758	1,146,230
Fixed Instruments	4,437,150	4,088,570	1,126,439	1,614,125	2,455,001	2,573,471	1,865,186	2,111,362	1,901,649	1,744,914
Equities	3,888,280	3,857,319	3,774,072	3,537,402	3,446,252	3,032,144	2,042,447	2,748,653	2,466,691	2,881,204
Receivables	25,448	27,300	13,083	16,344	21,479	20,892	26,828	39,530	41,796	45,122
Other	1	-	1	-	-	(1)	-	(1)	-	1
Total	8,936,728	8,565,629	7,712,062	7,163,061	7,112,050	6,503,557	5,507,275	6,503,285	6,326,894	5,817,471
INCOME										
From municipality	610,228	572,963	554,148	496,129	440,214	423,637	381,977	344,413	286,516	260,072
From members	126,214	115,766	117,048	112,934	111,857	122,857	121,503	118,243	108,302	102,806
Other revenue	-	-	-	-	1	879	-	(1)	-	1
Total Operating Revenue	736,442	688,729	671,196	609,063	552,072	547,373	503,480	462,655	394,818	362,879
EXPENSES										
Pensions and benefits	771,609	766,962	658,269	588,624	538,696	501,954	571,802	453,890	439,687	425,666
Professional services	4,250	1,400	17,078	5,529	8,527	5,826	1,700	1,750	301	730
Other expenses	2,931	3,268	3,276	2,076	2,938	2,051	1,367	1,803	1,808	1,861
Total Operating Expenses	778,790	771,630	678,623	596,229	550,161	509,831	574,869	457,443	441,796	428,257
Net Operating Income/(Loss)	(42,348)	(82,901)	(7,427)	12,834	1,911	37,542	(71,389)	5,212	(46,978)	(65,378)
INVESTMENT INCOME										
Investment income/(loss)	460,838	970,806	576,051	72,178	641,869	984,440	(899,452)	176,716	562,340	643,399
Investment fees	42,357	27,081	33,094	35,101	35,287	25,700	25,126	5,499	5,120	3,510
Net Investment Income	418,481	943,725	542,957	37,077	606,582	958,740	(924,578)	171,217	557,220	639,889
Change in Net Present Assets	376,134	860,824	535,530	49,911	608,493	996,282	(995,967)	176,429	510,242	574,511

LAKE EGYPT FPD FIREFIGHTERS PENSION FUND

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	1,210,552	961,433	860,058	776,159	722,608	647,350	579,915	501,700	407,374	359,426
Net Present Assets - Actuarial Value *	1,238,843	1,004,176	900,678	806,757	722,608	647,350	579,915	501,700	407,374	359,426
Actuarial Accrued Liability - ("AAL")	1,397,299	1,178,863	1,040,990	916,119	460,562	393,124	313,548	246,953	197,633	150,542
Surplus/(Unfunded AAL)	(158,456)	(174,687)	(140,312)	(109,362)	262,046	254,226	266,367	254,747	209,741	208,884
Percent Funded at Actuarial Value	88.7%	85.2%	86.5%	88.1%	156.9%	164.7%	185.0%	203.2%	206.1%	238.8%
(Increase)/Decrease in Unfunded AAL	16,231	(34,375)	(30,950)	(371,408)	7,820	(12,141)	11,620	45,006	857	127,875
Active participants	7	9	9	9	9	8	8	5	5	5
Inactive participants	-	-	-	-	-	-	-	-	-	-
Average Active Salary	45,782	37,386	36,334	35,464	33,949	35,226	33,553	38,518	35,900	35,120
Total Salary	320,472	336,475	327,004	319,177	305,545	281,807	268,423	192,590	179,500	175,600
Internal Rate of Return - 10 years	3.22%									
Payroll Growth Rate - 10 years	11.22%									
ASSETS										
Cash , NOW, Money Market	282,354	197,732	192,086	504,235	655,714	608,454	510,466	445,700	383,987	338,621
Fixed Instruments	680,284	605,926	544,027	150,778	-	13,037	20,718	24,222	-	-
Equities	110,956	92,714	73,126	70,947	16,961	-	-	-	20,415	19,097
Receivables	137,151	65,060	50,819	50,199	49,982	27,064	50,314	32,186	2,985	1,720
Other	-	1	-	-	(1)	1	-	-	(1)	-
Total	1,210,745	961,433	860,058	776,159	722,656	648,556	581,498	502,108	407,386	359,438
INCOME										
From municipality	206,002	57,993	46,857	40,353	39,490	23,082	32,889	24,491	23,220	35,672
From members	30,428	31,334	30,208	30,268	33,843	32,367	30,359	18,532	18,550	14,541
Other revenue	(1)	(1)	-	-	1,157	1,026	-	-	(1)	-
Total Operating Revenue	236,429	89,326	77,065	70,621	74,490	56,475	63,248	43,023	41,769	50,213
EXPENSES										
Pensions and benefits	38,867	15,073	11,523	30,799	9,911	-	5,400	3,937	3,606	31,551
Professional services	-	-	2,430	585	-	400	-	-	-	-
Other expenses	1,267	1,117	955	289	117	116	101	82	-	-
Total Operating Expenses	40,134	16,190	14,908	31,673	10,028	516	5,501	4,019	3,606	31,551
Net Operating Income/(Loss)	196,295	73,136	62,157	38,948	64,462	55,959	57,747	39,004	38,163	18,662
INVESTMENT INCOME										
Investment income/(loss)	52,830	28,238	21,742	14,652	10,863	11,544	21,556	31,324	9,797	8,854
Investment fees	5	-	-	49	67	68	1,089	18	12	12
Net Investment Income	52,825	28,238	21,742	14,603	10,796	11,476	20,467	31,306	9,785	8,842
Change in Net Present Assets	249,119	101,375	83,899	53,551	75,258	67,435	78,215	94,326	47,948	27,504

LAKE FOREST FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	30,695,211	28,892,345	26,899,022	25,678,687	23,612,253	21,579,941	22,957,713	22,052,150	20,478,367	19,953,283
Net Present Assets - Actuarial Value *	30,415,551	28,753,325	27,141,822	24,865,724	22,749,175	20,820,819	22,318,297	21,617,223	19,247,363	18,099,033
Actuarial Accrued Liability - ("AAL")	41,837,088	38,997,799	37,227,253	34,810,296	32,917,504	32,124,973	30,018,354	26,651,685	24,280,010	22,916,855
Surplus/(Unfunded AAL)	(11,421,537)	(10,244,474)	(10,085,431)	(9,944,572)	(10,168,329)	(11,304,154)	(7,700,057)	(5,034,462)	(5,032,647)	(4,817,822)
Percent Funded at Actuarial Value	72.7%	73.7%	72.9%	71.4%	69.1%	64.8%	74.3%	81.1%	79.3%	79.0%
(Increase)/Decrease in Unfunded AAL	(1,177,063)	(159,043)	(140,859)	223,757	1,135,825	(3,604,097)	(2,665,595)	(1,815)	(214,825)	(3,948,499)
Active participants	32	33	33	33	32	36	37	36	35	34
Inactive participants	37	37	37	31	31	28	28	27	26	26
Average Active Salary	93,903	92,416	89,144	86,982	82,635	81,294	77,186	72,970	70,119	68,076
Total Salary	3,004,889	3,049,732	2,941,767	2,870,400	2,644,320	2,926,591	2,855,889	2,626,922	2,454,181	2,314,576
Internal Rate of Return - 10 years	5.69%									
Payroll Growth Rate - 10 years	1.87%									
ASSETS										
Cash , NOW, Money Market	1,183,788	2,309,349	1,984,618	1,106,093	1,138,578	1,078,854	427,994	473,341	3,684,648	2,195,326
Fixed Instruments	12,589,834	12,927,689	13,209,302	13,411,966	13,954,474	11,830,060	12,214,994	12,063,966	13,803,984	15,225,959
Equities	16,831,360	13,549,682	11,602,802	11,066,360	8,452,732	8,624,864	10,238,963	9,482,448	2,975,382	2,491,154
Receivables	91,873	105,326	110,340	106,218	78,003	60,789	90,056	42,819	14,353	41,761
Other	4,273	5,089	4,990	501	501	332	1	-	-	1
Total	30,701,128	28,897,135	26,912,052	25,691,138	23,624,288	21,594,899	22,972,008	22,062,574	20,478,367	19,954,201
INCOME										
From municipality	1,090,695	1,026,345	983,298	960,850	810,129	701,472	610,671	554,066	512,316	469,207
From members	291,365	288,560	278,048	275,869	278,396	279,730	285,551	269,488	229,490	225,659
Other revenue	(6,759)	(11,706)	12,002	28,110	16,990	(29,440)	43,815	28,789	(20,405)	(3,389)
Total Operating Revenue	1,375,301	1,303,199	1,273,348	1,264,829	1,105,515	951,762	940,037	852,343	721,401	691,477
EXPENSES										
Pensions and benefits	1,718,352	1,531,361	1,463,983	1,393,101	1,332,958	1,230,776	1,102,831	920,841	868,417	799,418
Professional services	15,678	18,376	25,920	22,301	15,125	14,019	13,348	13,760	9,290	11,765
Other expenses	16,614	17,728	12,754	12,302	5,761	5,162	5,206	5,542	4,827	4,706
Total Operating Expenses	1,750,644	1,567,465	1,502,657	1,427,704	1,353,844	1,249,957	1,121,385	940,143	882,534	815,889
Net Operating Income/(Loss)	(375,343)	(264,266)	(229,309)	(162,875)	(248,329)	(298,195)	(181,348)	(87,800)	(161,133)	(124,412)
INVESTMENT INCOME										
Investment income/(loss)	2,237,702	2,307,735	1,494,321	2,279,155	2,346,784	(1,012,682)	1,157,039	1,718,789	742,937	923,675
Investment fees	59,494	50,146	44,677	49,846	66,142	66,896	70,127	57,206	56,720	55,115
Net Investment Income	2,178,208	2,257,589	1,449,644	2,229,309	2,280,642	(1,079,578)	1,086,912	1,661,583	686,217	868,560
Change in Net Present Assets	1,802,866	1,993,323	1,220,335	2,066,434	2,032,312	(1,377,772)	905,563	1,573,783	525,084	744,148

LAKE FOREST POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	26,487,742	24,203,610	22,131,376	21,509,023	19,379,115	16,793,784	19,004,609	18,656,644	17,253,669	16,176,232
Net Present Assets - Actuarial Value *	25,949,082	24,333,204	22,936,693	-	19,379,115	16,793,784	19,004,609	18,656,644	17,388,020	16,360,802
Actuarial Accrued Liability - ("AAL")	48,843,496	46,534,110	42,661,243	39,872,699	39,872,699	38,189,010	35,713,111	33,486,164	30,738,444	28,837,789
Surplus/(Unfunded AAL)	(22,894,414)	(22,200,906)	(19,724,550)	(39,872,699)	(20,493,584)	(21,395,226)	(16,708,502)	(14,829,520)	(13,350,424)	(12,476,987)
Percent Funded at Actuarial Value	53.1%	52.3%	53.8%	0.0%	48.6%	44.0%	53.2%	55.7%	56.6%	56.7%
(Increase)/Decrease in Unfunded AAL	(693,508)	(2,476,356)	20,148,149	(19,379,115)	901,642	(4,686,724)	(1,878,982)	(1,479,096)	(873,437)	(2,021,914)
Active participants	39	36	39	40	40	41	41	42	43	43
Inactive participants	44	42	39	36	36	36	35	35	30	30
Average Active Salary	90,226	88,070	86,146	83,062	83,062	80,092	77,133	72,413	71,729	68,380
Total Salary	3,518,797	3,170,518	3,359,679	3,322,493	3,322,493	3,283,760	3,162,441	3,041,336	3,084,360	2,940,348
Internal Rate of Return - 10 years	5.37%									
Payroll Growth Rate - 10 years	2.06%									
ASSETS										
Cash , NOW, Money Market	272,209	180,091	221,387	300,272	101,777	139,316	113,290	736,649	1,191,029	1,377,422
Fixed Instruments	10,523,133	10,700,289	-	-	-	-	-	-	9,825,838	9,630,702
Equities	15,606,517	13,213,476	21,911,188	21,199,201	19,267,182	16,647,364	18,891,247	17,925,477	6,087,418	5,058,435
Receivables	81,760	104,699	1,151	6,405	6,354	5,457	5,589	3,379	149,385	136,206
Other	8,017	6,891	6,509	9,230	7,885	6,105	3,628	4,209	(1)	(1)
Total	26,491,636	24,205,446	22,140,235	21,515,108	19,383,198	16,798,242	19,013,754	18,669,714	17,253,669	16,202,764
INCOME										
From municipality	1,563,964	1,502,075	1,515,074	1,412,730	1,128,592	1,038,121	928,718	868,531	757,151	734,975
From members	345,616	322,609	338,575	337,369	340,307	324,223	322,055	355,273	318,469	300,182
Other revenue	(23,127)	97,626	3,212	512	453	(374)	520	(141,117)	17,758	11,864
Total Operating Revenue	1,886,453	1,922,310	1,856,861	1,750,611	1,469,352	1,361,970	1,251,293	1,082,687	1,093,378	1,047,021
EXPENSES										
Pensions and benefits	1,988,433	1,838,832	1,682,292	1,551,009	1,576,340	1,427,938	1,324,709	1,234,237	1,100,358	964,349
Professional services	14,243	34,529	15,694	13,856	12,295	29,791	18,020	10,105	11,825	10,000
Other expenses	6,348	6,449	4,935	5,051	6,412	4,067	4,851	3,415	3,755	-
Total Operating Expenses	2,009,024	1,879,810	1,702,921	1,569,916	1,595,047	1,461,796	1,347,580	1,247,757	1,115,938	974,349
Net Operating Income/(Loss)	(122,571)	42,500	153,940	180,695	(125,695)	(99,826)	(96,287)	(165,070)	(22,560)	72,672
INVESTMENT INCOME										
Investment income/(loss)	2,506,875	2,121,902	553,563	2,035,651	2,788,000	(2,022,773)	517,461	1,649,428	1,189,712	345,862
Investment fees	100,172	92,168	87,848	86,438	76,975	88,226	73,209	81,383	89,715	103,442
Net Investment Income	2,406,703	2,029,734	465,715	1,949,213	2,711,025	(2,110,999)	444,252	1,568,045	1,099,997	242,420
Change in Net Present Assets	2,284,132	2,072,234	622,353	2,129,908	2,585,331	(2,210,825)	347,965	1,402,975	1,077,437	315,092

LAKE IN THE HILLS POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	22,600,644	20,861,794	18,322,893	16,469,014	14,973,343	13,135,163	11,227,340	11,792,248	10,406,567	9,112,302
Net Present Assets - Actuarial Value *	22,544,278	20,505,463	18,479,468	16,707,074	14,973,343	13,135,163	11,227,340	11,568,339	10,406,567	9,112,302
Actuarial Accrued Liability - ("AAL")	28,617,748	25,872,102	22,685,003	20,599,325	20,579,775	18,427,454	17,010,990	14,650,288	13,112,043	11,520,739
Surplus/(Unfunded AAL)	(6,073,470)	(5,366,639)	(4,205,535)	(3,892,251)	(5,606,432)	(5,292,291)	(5,783,650)	(3,081,949)	(2,705,476)	(2,408,437)
Percent Funded at Actuarial Value	78.8%	79.3%	81.5%	81.1%	72.8%	71.3%	66.0%	79.0%	79.4%	79.1%
(Increase)/Decrease in Unfunded AAL	(706,831)	(1,161,104)	(313,284)	1,714,181	(314,141)	491,359	(2,701,701)	(376,473)	(297,039)	(539,370)
Active participants	39	37	36	37	38	42	40	42	40	40
Inactive participants	18	18	17	15	13	10	10	8	8	7
Average Active Salary	89,936	86,327	82,789	83,132	80,508	75,149	75,280	70,488	66,832	63,626
Total Salary	3,507,517	3,194,093	2,980,390	3,075,883	3,059,285	3,156,254	3,011,216	2,960,506	2,673,278	2,545,026
Internal Rate of Return - 10 years	6.02%									
Payroll Growth Rate - 10 years	4.29%									
ASSETS										
Cash , NOW, Money Market	1,063,873	1,861,919	3,451,562	225,376	657,960	290,643	178,026	268,799	694,034	111,152
Fixed Instruments	10,488,545	9,076,228	7,134,979	9,895,031	8,201,354	8,049,591	7,733,070	6,558,995	5,798,936	5,643,857
Equities	11,042,153	9,920,840	7,816,620	6,345,000	6,117,594	4,784,076	3,291,307	4,950,755	3,875,255	3,331,786
Receivables	73,769	59,562	44,305	46,150	45,366	44,516	49,446	39,879	46,681	29,162
Other	2,014	-	-	-	-	-	12,391	10,023	18,339	13,768
Total	22,670,354	20,918,549	18,447,466	16,511,557	15,022,274	13,168,826	11,264,240	11,828,451	10,433,245	9,129,725
INCOME										
From municipality	1,020,259	914,128	933,602	961,269	911,933	750,288	673,604	620,747	542,259	484,962
From members	328,681	441,719	307,315	360,992	316,540	305,267	319,928	288,571	266,215	244,169
Other revenue	62,674	25	9	8	10	13	68	194	249	29,236
Total Operating Revenue	1,411,614	1,355,872	1,240,926	1,322,269	1,228,483	1,055,568	993,600	909,512	808,723	758,367
EXPENSES										
Pensions and benefits	739,738	651,130	549,494	602,346	429,056	414,609	445,978	321,621	283,857	246,342
Professional services	35,295	36,836	57,096	24,614	22,044	18,041	17,164	4,660	3,672	6,941
Other expenses	8,582	11,488	6,157	6,137	5,771	3,973	3,827	6,750	3,714	2,445
Total Operating Expenses	783,615	699,454	612,747	633,097	456,871	436,623	466,969	333,031	291,243	255,728
Net Operating Income/(Loss)	627,999	656,418	628,179	689,172	771,612	618,945	526,631	576,481	517,480	502,639
INVESTMENT INCOME										
Investment income/(loss)	1,184,829	1,925,858	1,280,814	851,987	1,106,579	1,327,982	(1,055,728)	841,129	806,411	605,325
Investment fees	73,978	43,375	55,114	45,488	40,011	39,104	35,811	31,929	29,626	27,331
Net Investment Income	1,110,851	1,882,483	1,225,700	806,499	1,066,568	1,288,878	(1,091,539)	809,200	776,785	577,994
Change in Net Present Assets	1,738,850	2,538,901	1,853,879	1,495,671	1,838,180	1,907,823	(564,908)	1,385,681	1,294,265	1,080,633

LAKE VILLA POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,927,888	3,403,815	2,927,568	2,671,819	2,483,027	2,260,721	2,002,853	1,702,833	1,442,796	1,232,310
Net Present Assets - Actuarial Value *	4,018,495	3,493,646	2,995,859	-	2,483,027	2,260,721	2,002,853	1,702,833	1,442,796	1,232,310
Actuarial Accrued Liability - ("AAL")	10,987,649	10,139,212	9,021,332	7,563,448	7,563,448	6,648,585	5,790,403	5,342,321	4,470,654	4,010,568
Surplus/(Unfunded AAL)	(6,969,154)	(6,645,566)	(6,025,473)	(7,563,448)	(5,080,421)	(4,387,864)	(3,787,550)	(3,639,488)	(3,027,858)	(2,778,258)
Percent Funded at Actuarial Value	36.6%	34.5%	33.2%	0.0%	32.8%	34.0%	34.6%	31.9%	32.3%	30.7%
(Increase)/Decrease in Unfunded AAL	(323,588)	(620,093)	1,537,975	(2,483,027)	(692,557)	(600,314)	(148,062)	(611,630)	(249,600)	(417,919)
Active participants	16	17	16	16	16	17	17	16	17	17
Inactive participants	9	8	9	6	6	5	4	4	3	3
Average Active Salary	75,877	73,014	71,947	67,029	67,029	64,109	59,315	59,811	55,850	51,849
Total Salary	1,214,036	1,241,245	1,151,157	1,072,457	1,072,457	1,089,856	1,008,348	956,969	949,446	881,431
Internal Rate of Return - 10 years	3.47%									
Payroll Growth Rate - 10 years	4.20%									
ASSETS										
Cash , NOW, Money Market	1,295,386	1,621,100	1,612,041	2,654,347	2,486,348	2,260,173	1,998,882	1,712,639	1,457,514	1,249,377
Fixed Instruments	1,028,951	824,860	485,224	-	-	-	-	-	-	-
Equities	1,609,457	1,050,767	834,594	-	-	-	-	-	-	-
Receivables	-	6,082	1,588	17,471	7,686	10,571	23,376	12,501	15,085	6,319
Other	-	-	1	1	-	-	-	-	-	-
Total	3,933,794	3,502,809	2,933,448	2,671,819	2,494,034	2,270,744	2,022,258	1,725,140	1,472,599	1,255,696
INCOME										
From municipality	540,634	545,009	369,374	326,164	310,235	283,572	261,676	227,344	178,496	169,448
From members	125,160	118,473	113,289	111,692	111,701	107,428	100,230	95,743	90,033	82,996
Other revenue	-	1	(1)	-	-	-	-	-	-	-
Total Operating Revenue	665,794	663,483	482,662	437,856	421,936	391,000	361,906	323,087	268,529	252,444
EXPENSES										
Pensions and benefits	321,889	324,785	307,125	261,201	227,234	182,628	146,768	120,531	101,806	128,945
Professional services	3,725	8,157	17,761	1,500	1,500	1,400	1,350	13,111	-	2,843
Other expenses	5,090	3,559	1,451	5,851	1,274	1,448	1,107	750	1,001	939
Total Operating Expenses	330,704	336,501	326,337	268,552	230,008	185,476	149,225	134,392	102,807	132,727
Net Operating Income/(Loss)	335,090	326,982	156,325	169,304	191,928	205,524	212,681	188,695	165,722	119,717
INVESTMENT INCOME										
Investment income/(loss)	202,208	154,571	100,636	19,488	32,309	52,344	87,339	71,342	44,764	29,937
Investment fees	7,165	5,307	1,212	-	-	-	-	-	-	-
Net Investment Income	195,043	149,264	99,424	19,488	32,309	52,344	87,339	71,342	44,764	29,937
Change in Net Present Assets	524,073	476,247	255,749	188,792	222,306	257,868	300,020	260,037	210,486	149,654

LAKE ZURICH FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	22,304,144	18,920,441	15,908,968	13,914,293	11,472,268	8,674,291	9,203,095	8,264,970	6,909,779	5,795,749
Net Present Assets - Actuarial Value *	21,936,127	18,808,976	16,190,410	-	11,130,377	8,377,237	9,037,597	8,309,442	7,045,485	5,799,963
Actuarial Accrued Liability - ("AAL")	39,695,003	34,460,579	31,818,493	25,842,826	25,842,826	23,377,573	21,505,505	18,554,201	15,572,891	14,107,173
Surplus/(Unfunded AAL)	(17,758,876)	(15,651,603)	(15,628,083)	(25,842,826)	(14,712,449)	(15,000,336)	(12,467,908)	(10,244,759)	(8,527,406)	(8,307,210)
Percent Funded at Actuarial Value	55.3%	54.6%	50.9%	0.0%	43.1%	35.8%	42.0%	44.8%	45.2%	41.1%
(Increase)/Decrease in Unfunded AAL	(2,107,273)	(23,520)	10,214,743	(11,130,377)	287,887	(2,532,428)	(2,223,149)	(1,717,353)	(220,196)	(1,233,314)
Active participants	57	55	55	53	53	55	57	57	57	53
Inactive participants	19	13	10	5	5	4	2	1	1	1
Average Active Salary	87,464	88,558	86,336	85,081	85,081	82,173	78,787	75,185	70,776	72,471
Total Salary	4,985,425	4,870,664	4,748,485	4,509,280	4,509,280	4,519,520	4,490,884	4,285,543	4,034,235	3,840,950
Internal Rate of Return - 10 years	6.50%									
Payroll Growth Rate - 10 years	3.31%									
ASSETS										
Cash , NOW, Money Market	117,234	178,272	148,725	538,892	229,403	120,434	409,262	127,945	60,969	245,531
Fixed Instruments	9,551,670	8,922,662	8,041,474	7,196,845	6,046,410	5,159,862	4,798,913	4,508,455	3,777,723	3,537,907
Equities	12,516,833	9,713,407	7,624,975	6,102,897	5,110,050	3,320,000	3,940,766	3,581,210	3,031,084	1,984,468
Receivables	125,057	113,548	99,080	82,864	91,268	78,055	59,623	47,360	35,723	31,370
Other	4,533	1,057	1,057	1,136	1,872	499	499	-	4,540	749
Total	22,315,327	18,928,946	15,915,311	13,922,634	11,479,003	8,678,850	9,209,063	8,264,970	6,910,039	5,800,025
INCOME										
From municipality	1,724,777	1,461,776	1,226,383	933,261	742,436	404,709	368,340	327,346	294,371	133,013
From members	488,139	456,036	445,682	422,588	484,878	427,353	424,817	403,743	378,196	330,837
Other revenue	11,534	14,467	16,216	17,870	4,550	2,428	12,263	11,637	1	13,666
Total Operating Revenue	2,224,450	1,932,279	1,688,281	1,373,719	1,231,864	834,490	805,420	742,726	672,568	477,516
EXPENSES										
Pensions and benefits	497,763	433,474	310,747	162,858	115,648	106,443	76,547	46,382	78,259	28,978
Professional services	62,842	45,229	27,206	28,314	32,097	26,506	14,974	15,208	8,004	22,012
Other expenses	18,296	9,689	7,534	7,187	7,889	3,763	4,138	2,307	1,927	1,834
Total Operating Expenses	578,901	488,392	345,487	198,359	155,634	136,712	95,659	63,897	88,190	52,824
Net Operating Income/(Loss)	1,645,549	1,443,887	1,342,794	1,175,360	1,076,230	697,778	709,761	678,829	584,378	424,692
INVESTMENT INCOME										
Investment income/(loss)	1,781,888	1,609,018	696,614	1,310,101	1,758,196	(1,197,083)	269,201	710,494	546,556	260,876
Investment fees	43,735	41,433	44,733	43,436	36,449	29,499	40,837	34,132	16,904	24,054
Net Investment Income	1,738,153	1,567,585	651,881	1,266,665	1,721,747	(1,226,582)	228,364	676,362	529,652	236,822
Change in Net Present Assets	3,383,703	3,011,473	1,994,675	2,442,025	2,797,977	(528,804)	938,125	1,355,191	1,114,030	661,515

LAKE ZURICH POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	15,409,473	13,478,738	11,690,416	10,362,377	8,843,839	7,496,618	8,774,202	8,520,926	7,758,155	7,065,852
Net Present Assets - Actuarial Value *	15,182,274	13,341,271	11,846,808	10,122,755	8,695,571	7,319,767	8,774,202	8,520,926	7,758,155	7,065,852
Actuarial Accrued Liability - ("AAL")	33,767,036	30,900,968	29,752,923	28,177,283	26,872,135	24,440,552	22,804,545	21,217,739	19,806,073	17,659,188
Surplus/(Unfunded AAL)	(18,584,762)	(17,559,697)	(17,906,115)	(18,054,528)	(18,176,564)	(17,120,785)	(14,030,343)	(12,696,813)	(12,047,918)	(10,593,336)
Percent Funded at Actuarial Value	45.0%	43.2%	39.8%	35.9%	32.4%	29.9%	38.5%	40.2%	39.2%	40.0%
(Increase)/Decrease in Unfunded AAL	(1,025,065)	346,418	148,413	122,036	(1,055,779)	(3,090,442)	(1,333,530)	(648,895)	(1,454,582)	(1,316,066)
Active participants	33	34	34	34	34	34	38	38	37	37
Inactive participants	15	14	14	13	13	13	9	9	9	7
Average Active Salary	93,231	91,365	88,857	85,757	85,757	80,015	80,688	79,700	77,295	74,013
Total Salary	3,076,624	3,106,394	3,021,139	2,915,744	2,915,744	2,720,516	3,066,128	3,028,587	2,859,930	2,738,467
Internal Rate of Return - 10 years	5.96%									
Payroll Growth Rate - 10 years	1.62%									
ASSETS										
Cash , NOW, Money Market	295,166	113,183	216,829	464,191	93,698	1,130,361	1,622,230	1,377,343	1,023,787	966,965
Fixed Instruments	6,482,371	6,050,558	6,203,181	5,555,621	5,183,268	4,126,852	4,338,230	4,272,060	4,272,314	5,247,353
Equities	8,587,573	7,274,813	5,224,252	4,299,766	3,494,555	2,186,884	2,761,237	2,818,949	2,462,530	804,382
Receivables	44,769	40,777	46,834	44,269	72,966	52,522	52,505	52,574	49,170	47,152
Other	4,207	517	517	516	1,750	(1)	-	-	1	-
Total	15,414,086	13,479,848	11,691,613	10,364,363	8,846,237	7,496,618	8,774,202	8,520,926	7,807,802	7,065,852
INCOME										
From municipality	1,258,410	1,142,537	1,235,081	895,674	698,244	194,781	185,101	165,928	154,488	133,210
From members	460,981	309,867	328,173	411,145	318,255	290,897	296,615	286,209	265,029	264,037
Other revenue	4,042	(6,006)	-	(4,029)	(4,194)	9,867	(49)	3,566	1,856	5,192
Total Operating Revenue	1,723,433	1,446,398	1,563,254	1,302,790	1,012,305	495,545	481,667	455,703	421,373	402,439
EXPENSES										
Pensions and benefits	870,042	793,863	766,090	682,931	725,108	629,267	414,998	439,654	389,186	273,697
Professional services	18,894	18,780	19,680	29,486	29,885	7,440	1,213	703	2,065	-
Other expenses	7,222	10,462	5,816	58,709	4,555	2,719	1,561	1,413	1,326	2,576
Total Operating Expenses	896,158	823,105	791,586	771,126	759,548	639,426	417,772	441,770	392,577	276,273
Net Operating Income/(Loss)	827,275	623,293	771,668	531,664	252,757	(143,881)	63,895	13,933	28,796	126,166
INVESTMENT INCOME										
Investment income/(loss)	1,151,913	1,202,503	588,604	1,014,880	1,118,886	(1,128,511)	189,381	748,838	663,506	312,499
Investment fees	48,453	37,475	32,233	28,007	24,422	5,192	-	-	-	-
Net Investment Income	1,103,460	1,165,028	556,371	986,873	1,094,464	(1,133,703)	189,381	748,838	663,506	312,499
Change in Net Present Assets	1,930,735	1,788,322	1,328,039	1,518,538	1,347,221	(1,277,584)	253,276	762,771	692,303	438,665

LAKEMOOR POLICE

	4/30/2013	4/30/2012
KEY DATA		
Net Present Assets - Market Value	63,755	19,571
Net Present Assets - Actuarial Value *	70,416	19,819
Actuarial Accrued Liability - ("AAL")	217,262	154,173
Surplus/(Unfunded AAL)	(146,846)	(134,354)
Percent Funded at Actuarial Value	32.4%	12.9%
(Increase)/Decrease in Unfunded AAL	(12,492)	
Active participants	12	8
Inactive participants	-	-
Average Active Salary	60,668	63,038
Total Salary	728,014	504,306
Internal Rate of Return - 10 years	NA	
Payroll Growth Rate - 10 years	NA	
ASSETS		
Cash , NOW, Money Market	63,755	19,571
Fixed Instruments	-	-
Equities	-	-
Receivables	-	-
Other	-	-
Total	63,755	19,571
INCOME		
From municipality	-	-
From members	50,402	19,396
Other revenue	-	-
Total Operating Revenue	50,402	19,396
EXPENSES		
Pensions and benefits	-	-
Professional services	1,845	-
Other expenses	4,373	-
Total Operating Expenses	6,218	-
Net Operating Income/(Loss)	44,184	19,396
INVESTMENT INCOME		
Investment income/(loss)	-	175
Investment fees	-	-
Net Investment Income	-	175
Change in Net Present Assets	44,184	

LANSING FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	11,574,228	11,144,374	10,874,434	10,415,952	9,524,443	8,314,008	9,387,256	9,034,816	8,203,812	7,638,286
Net Present Assets - Actuarial Value *	12,165,106	11,582,456	11,251,159	10,388,756	9,412,140	8,267,520	9,442,387	9,356,953	8,351,014	7,619,587
Actuarial Accrued Liability - ("AAL")	22,391,627	21,509,141	20,422,447	18,716,772	17,801,612	16,727,347	15,419,416	13,872,821	12,877,797	12,184,483
Surplus/(Unfunded AAL)	(10,226,521)	(9,926,685)	(9,171,288)	(8,328,016)	(8,389,472)	(8,459,827)	(5,977,029)	(4,515,868)	(4,526,783)	(4,564,896)
Percent Funded at Actuarial Value	54.3%	53.8%	55.1%	55.5%	52.9%	49.4%	61.2%	67.4%	64.8%	62.5%
(Increase)/Decrease in Unfunded AAL	(299,836)	(755,397)	(843,272)	61,456	70,355	(2,482,798)	(1,461,161)	10,915	38,113	(1,065,627)
Active participants	26	27	26	27	27	28	28	27	23	22
Inactive participants	19	18	21	17	18	14	13	13	13	12
Average Active Salary	84,714	81,360	77,675	76,906	75,825	75,036	72,284	67,908	65,052	65,905
Total Salary	2,202,551	2,196,731	2,019,562	2,076,474	2,047,275	2,100,994	2,023,962	1,833,513	1,496,192	1,449,915
Internal Rate of Return - 10 years	4.16%									
Payroll Growth Rate - 10 years	4.47%									
ASSETS										
Cash , NOW, Money Market	1,744,351	2,172,629	2,076,216	1,823,507	838,909	1,321,595	877,745	657,566	723,464	657,914
Fixed Instruments	2,430,187	3,616,632	3,639,718	3,630,628	4,051,230	3,107,449	4,768,752	4,092,023	3,318,673	3,963,439
Equities	7,391,362	5,348,164	5,160,421	4,949,102	4,610,637	3,877,365	3,734,490	4,189,752	4,159,666	3,010,158
Receivables	8,574	6,967	4,857	13,410	616,999	408,974	25,173	114,359	21,196	19,810
Other	-	-	-	(1)	1	(1)	-	1	(1)	(1)
Total	11,574,474	11,144,392	10,881,212	10,416,646	10,117,776	8,715,382	9,406,160	9,053,701	8,222,998	7,651,320
INCOME										
From municipality	731,932	437,530	859,290	997,443	658,472	546,047	535,364	472,481	466,452	383,525
From members	212,526	203,524	203,822	199,946	197,096	195,024	190,041	172,655	142,573	141,164
Other revenue	4,082	(364)	-	(4,555)	12,256	-	-	1	-	-
Total Operating Revenue	948,540	640,690	1,063,112	1,192,834	867,824	741,071	725,405	645,137	609,025	524,689
EXPENSES										
Pensions and benefits	910,663	901,911	844,189	820,013	801,545	710,158	612,541	599,454	584,336	414,219
Professional services	16,180	19,610	15,920	17,950	12,525	17,031	10,166	12,961	8,355	8,425
Other expenses	4,466	4,090	4,275	4,324	4,376	753	630	581	372	193
Total Operating Expenses	931,309	925,611	864,384	842,287	818,446	727,942	623,337	612,996	593,063	422,837
Net Operating Income/(Loss)	17,231	(284,921)	198,728	350,547	49,378	13,129	102,068	32,141	15,962	101,852
INVESTMENT INCOME										
Investment income/(loss)	450,123	589,313	293,605	556,672	1,161,288	(1,086,114)	250,412	802,722	549,618	348,351
Investment fees	37,499	34,452	33,851	15,710	230	263	40	3,859	54	97
Net Investment Income	412,624	554,861	259,754	540,962	1,161,058	(1,086,377)	250,372	798,863	549,564	348,254
Change in Net Present Assets	429,854	269,940	458,482	891,509	1,210,435	(1,073,248)	352,440	831,004	565,526	450,107

LASALLE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,532,456	1,500,381	1,465,662	1,457,811	1,405,962	1,350,152	1,336,223	1,274,692	1,202,024	1,176,015
Net Present Assets - Actuarial Value *	1,616,534	1,565,980	1,513,440	-	1,405,962	1,350,152	1,336,223	1,274,692	1,202,024	1,176,015
Actuarial Accrued Liability - ("AAL")	3,232,121	2,820,585	2,640,456	1,686,705	1,686,705	1,931,973	1,844,910	1,616,596	1,544,765	1,399,137
Surplus/(Unfunded AAL)	(1,615,587)	(1,254,605)	(1,127,016)	(1,686,705)	(280,743)	(581,821)	(508,687)	(341,904)	(342,741)	(223,122)
Percent Funded at Actuarial Value	50.0%	55.5%	57.3%	0.0%	83.4%	69.9%	72.4%	78.9%	77.8%	84.1%
(Increase)/Decrease in Unfunded AAL	(360,982)	(127,589)	559,689	(1,405,962)	301,078	(73,134)	(166,783)	837	(119,619)	(15,341)
Active participants	4	4	4	4	4	4	4	4	4	4
Inactive participants	3	3	3	3	3	3	3	3	3	3
Average Active Salary	58,121	55,365	52,571	43,833	43,833	57,503	55,409	52,785	53,516	48,102
Total Salary	232,482	221,460	210,285	175,332	175,332	230,013	221,637	211,138	214,065	192,408
Internal Rate of Return - 10 years	2.82%									
Payroll Growth Rate - 10 years	1.91%									
ASSETS										
Cash , NOW, Money Market	434,357	767,700	890,238	1,215,910	1,234,925	1,019,987	829,102	686,378	622,507	584,786
Fixed Instruments	906,820	545,173	417,219	75,896	79,037	258,945	496,558	577,752	568,955	580,666
Equities	180,715	176,945	147,642	155,441	81,437	60,657	-	-	-	-
Receivables	10,563	10,563	10,563	10,563	10,563	10,563	10,563	10,563	10,563	10,563
Other	1	-	-	1	-	-	-	(1)	(1)	-
Total	1,532,456	1,500,381	1,465,662	1,457,811	1,405,962	1,350,152	1,336,223	1,274,692	1,202,024	1,176,015
INCOME										
From municipality	65,837	59,030	54,342	66,803	66,687	66,702	41,871	66,355	48,947	21,795
From members	21,714	20,951	19,873	18,139	16,569	16,569	16,070	15,603	15,240	15,850
Other revenue	-	1	(1)	(1)	-	-	-	-	-	133
Total Operating Revenue	87,551	79,982	74,214	84,941	83,256	83,271	57,941	81,958	64,187	37,778
EXPENSES										
Pensions and benefits	83,270	81,307	79,401	77,551	75,755	74,011	72,010	69,912	67,876	73,052
Professional services	-	-	-	-	-	-	-	-	-	-
Other expenses	1,243	292	281	270	267	255	240	235	244	243
Total Operating Expenses	84,513	81,599	79,682	77,821	76,022	74,266	72,250	70,147	68,120	73,295
Net Operating Income/(Loss)	3,038	(1,617)	(5,468)	7,120	7,234	9,005	(14,309)	11,811	(3,933)	(35,517)
INVESTMENT INCOME										
Investment income/(loss)	33,538	40,744	17,685	48,969	50,704	6,966	77,818	62,775	31,756	29,283
Investment fees	4,502	4,408	4,366	4,241	2,128	2,042	1,978	1,918	1,814	2,477
Net Investment Income	29,036	36,336	13,319	44,728	48,576	4,924	75,840	60,857	29,942	26,806
Change in Net Present Assets	32,075	34,719	7,851	51,849	55,810	13,929	61,531	72,668	26,009	(8,711)

LASALLE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	6,687,227	6,346,142	6,143,559	6,244,481	6,043,418	5,489,455	6,038,289	5,700,905	5,402,247	5,094,047
Net Present Assets - Actuarial Value *	6,897,875	6,647,616	6,436,430	6,244,481	6,043,418	5,489,455	6,038,289	5,700,905	5,402,247	5,094,047
Actuarial Accrued Liability - ("AAL")	17,774,290	16,239,085	15,264,584	14,087,049	13,015,484	12,500,810	11,918,640	11,128,784	10,530,829	9,829,857
Surplus/(Unfunded AAL)	(10,876,415)	(9,591,469)	(8,828,154)	(7,842,568)	(6,972,066)	(7,011,355)	(5,880,351)	(5,427,879)	(5,128,582)	(4,735,810)
Percent Funded at Actuarial Value	38.8%	40.9%	42.2%	44.3%	46.4%	43.9%	50.7%	51.2%	51.3%	51.8%
(Increase)/Decrease in Unfunded AAL	(1,284,946)	(763,315)	(985,586)	(870,502)	39,289	(1,131,004)	(452,472)	(299,297)	(392,772)	(388,227)
Active participants	24	25	23	24	24	24	23	22	20	19
Inactive participants	20	19	17	16	16	17	17	16	17	16
Average Active Salary	56,736	55,602	57,221	54,789	52,975	52,373	51,317	50,487	47,512	46,715
Total Salary	1,361,662	1,390,043	1,316,093	1,314,934	1,271,392	1,256,950	1,180,290	1,110,719	950,245	887,594
Internal Rate of Return - 10 years	3.82%									
Payroll Growth Rate - 10 years	4.24%									
ASSETS										
Cash , NOW, Money Market	662,977	851,977	1,198,432	1,346,627	1,477,352	1,821,817	1,849,737	1,613,431	1,636,950	1,653,414
Fixed Instruments	229,271	223,650	216,400	209,386	202,599	-	-	-	-	-
Equities	5,181,210	4,729,962	4,187,085	4,160,403	3,830,829	3,203,681	3,759,120	3,711,359	3,427,405	3,127,283
Receivables	613,769	540,554	541,642	528,066	532,638	463,958	429,431	376,115	337,892	313,350
Other	-	(1)	-	(1)	-	(1)	1	-	-	-
Total	6,687,227	6,346,142	6,143,559	6,244,481	6,043,418	5,489,455	6,038,289	5,700,905	5,402,247	5,094,047
INCOME										
From municipality	584,253	430,349	342,850	245,299	290,404	300,066	325,149	259,251	248,274	273,309
From members	138,872	133,892	133,984	129,896	126,199	156,829	331,199	107,815	121,053	86,280
Other revenue	-	(1)	-	1	1	-	(1)	-	-	-
Total Operating Revenue	723,125	564,240	476,834	375,196	416,604	456,895	656,347	367,066	369,327	359,589
EXPENSES										
Pensions and benefits	788,844	655,740	613,129	521,897	516,105	501,437	440,468	414,864	396,001	333,510
Professional services	4,000	2,500	2,500	2,500	2,000	2,000	2,000	2,000	2,000	1,600
Other expenses	4,229	1,749	4,223	1,893	1,812	1,541	1,996	1,133	986	1,036
Total Operating Expenses	797,073	659,989	619,852	526,290	519,917	504,978	444,464	417,997	398,987	336,146
Net Operating Income/(Loss)	(73,948)	(95,749)	(143,018)	(151,094)	(103,313)	(48,083)	211,883	(50,931)	(29,660)	23,443
INVESTMENT INCOME										
Investment income/(loss)	439,495	316,166	58,580	367,691	669,820	(488,118)	141,469	364,332	351,394	150,043
Investment fees	24,462	17,834	16,484	15,534	12,545	12,632	15,969	14,742	13,535	12,354
Net Investment Income	415,033	298,332	42,096	352,157	657,275	(500,750)	125,500	349,590	337,859	137,689
Change in Net Present Assets	341,085	202,583	(100,922)	201,063	553,963	(548,834)	337,384	298,658	308,200	161,131

LAWRENCEVILLE POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	4,098,724	3,881,471	3,815,128	3,573,058	3,434,582	3,235,051	2,927,759	3,201,753	3,096,504	2,895,529
Net Present Assets - Actuarial Value *	3,987,376	3,822,954	3,693,348	3,548,885	3,349,470	3,184,198	2,958,347	3,209,455	3,150,409	3,008,852
Actuarial Accrued Liability - ("AAL")	5,330,959	5,091,985	5,169,637	4,954,994	4,197,207	4,026,886	3,833,320	3,654,744	3,466,494	3,415,968
Surplus/(Unfunded AAL)	(1,343,583)	(1,269,031)	(1,476,289)	(1,406,109)	(847,737)	(842,688)	(874,973)	(445,289)	(316,085)	(407,116)
Percent Funded at Actuarial Value	74.8%	75.1%	71.4%	71.6%	79.8%	79.1%	77.2%	87.8%	90.9%	88.1%
(Increase)/Decrease in Unfunded AAL	(74,552)	207,258	(70,180)	(558,372)	(5,049)	32,285	(429,684)	(129,204)	91,031	(220,773)
Active participants	6	6	7	7	7	7	7	7	7	7
Inactive participants	8	9	8	8	8	8	9	9	9	9
Average Active Salary	51,529	49,972	62,357	59,980	56,093	55,993	51,396	50,273	47,407	44,561
Total Salary	309,171	299,832	436,499	419,861	392,654	391,953	359,773	351,910	331,852	311,924
Internal Rate of Return - 10 years	6.19%									
Payroll Growth Rate - 10 years	1.93%									
ASSETS										
Cash , NOW, Money Market	495,538	436,934	502,507	542,379	608,762	442,165	294,295	292,198	251,090	330,806
Fixed Instruments	1,286,243	1,225,457	1,346,635	1,412,611	1,427,146	1,682,844	1,807,542	1,896,706	2,277,357	2,502,471
Equities	2,340,817	2,121,602	1,867,622	1,525,673	1,311,550	1,027,823	756,965	952,807	514,090	-
Receivables	56,127	97,550	98,436	92,467	87,199	82,292	69,026	60,114	54,040	62,324
Other	(1)	-	-	-	(2)	(1)	-	-	(1)	-
Total	4,178,724	3,881,543	3,815,200	3,573,130	3,434,655	3,235,123	2,927,828	3,201,825	3,096,576	2,895,601
INCOME										
From municipality	111,255	81,114	80,969	80,269	80,497	83,550	83,638	78,979	76,044	76,555
From members	36,772	34,202	35,229	33,958	34,791	38,395	30,079	29,610	84,177	26,862
Other revenue	1	-	1	-	1	-	-	1	(1)	1
Total Operating Revenue	148,028	115,316	116,199	114,227	115,289	121,945	113,717	108,590	160,220	103,418
EXPENSES										
Pensions and benefits	256,606	235,151	215,108	209,193	203,449	203,843	206,788	201,532	196,150	213,138
Professional services	5,183	1,600	687	647	2,096	1,476	1,410	1,389	1,213	1,530
Other expenses	2,619	(1)	109	-	-	-	-	-	-	-
Total Operating Expenses	264,408	236,750	215,904	209,840	205,545	205,319	208,198	202,921	197,363	214,668
Net Operating Income/(Loss)	(116,380)	(121,434)	(99,705)	(95,613)	(90,256)	(83,374)	(94,481)	(94,331)	(37,143)	(111,250)
INVESTMENT INCOME										
Investment income/(loss)	333,633	187,777	341,775	234,089	289,787	390,670	(179,513)	199,580	238,118	65,519
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	333,633	187,777	341,775	234,089	289,787	390,670	(179,513)	199,580	238,118	65,519
Change in Net Present Assets	217,253	66,343	242,070	138,476	199,531	307,292	(273,994)	105,249	200,975	(45,732)

LEMONT FPD FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	21,168,458	18,647,244	15,973,182	14,099,304	12,428,631	10,767,621	9,101,482	9,002,613	7,262,834	6,378,881
Net Present Assets - Actuarial Value *	21,121,368	18,477,832	16,157,117	14,313,530	12,142,867	10,511,903	8,697,358	8,823,906	7,206,866	6,228,779
Actuarial Accrued Liability - ("AAL")	31,278,470	28,664,488	24,472,644	21,435,093	19,125,004	16,829,662	15,444,527	12,653,539	10,517,656	9,456,636
Surplus/(Unfunded AAL)	(10,157,102)	(10,186,656)	(8,315,527)	(7,121,563)	(6,982,137)	(6,317,759)	(6,747,169)	(3,829,633)	(3,310,790)	(3,227,857)
Percent Funded at Actuarial Value	67.5%	64.5%	66.0%	66.8%	63.5%	62.5%	56.3%	69.7%	68.5%	65.9%
(Increase)/Decrease in Unfunded AAL	29,554	(1,871,129)	(1,193,964)	(139,426)	(664,378)	429,410	(2,917,536)	(518,843)	(82,933)	(676,889)
Active participants	54	52	53	53	52	54	53	48	45	47
Inactive participants	15	15	15	12	7	6	5	4	4	3
Average Active Salary	89,970	88,053	84,575	80,605	77,605	71,795	69,287	65,148	61,868	61,167
Total Salary	4,858,385	4,578,748	4,482,491	4,272,068	4,035,484	3,876,947	3,672,192	3,127,127	2,784,046	2,874,849
Internal Rate of Return - 10 years	5.20%									
Payroll Growth Rate - 10 years	5.92%									
ASSETS										
Cash , NOW, Money Market	345,927	592,740	363,870	866,723	522,097	619,743	1,785,358	1,116,987	1,315,971	1,421,320
Fixed Instruments	10,119,504	7,984,007	9,468,620	5,323,991	6,847,995	5,298,237	4,872,448	4,852,081	3,569,723	2,838,235
Equities	10,642,843	9,970,781	6,061,256	7,797,860	4,890,504	4,761,326	2,418,970	2,783,367	2,355,597	2,103,684
Receivables	69,752	100,346	78,303	106,745	167,732	89,680	24,188	250,575	22,136	17,315
Other	3,660	3,658	2,578	6,010	2,923	2,361	2,248	3,086	3,017	977
Total	21,181,686	18,651,532	15,974,627	14,101,329	12,431,251	10,771,347	9,103,212	9,006,096	7,266,444	6,381,531
INCOME										
From municipality	1,281,717	1,002,621	688,593	891,618	831,235	812,050	738,803	880,482	337,865	321,446
From members	456,826	440,405	470,116	405,574	383,993	362,229	326,633	297,930	269,384	296,976
Other revenue	9,979	(22,240)	(1,616)	30,791	12,984	11,851	(5,182)	7,233	13,783	1,893
Total Operating Revenue	1,748,522	1,420,786	1,157,093	1,327,983	1,228,212	1,186,130	1,060,254	1,185,645	621,032	620,315
EXPENSES										
Pensions and benefits	386,401	254,727	238,510	264,871	198,628	152,307	123,583	125,993	125,116	103,826
Professional services	24,108	23,739	22,707	20,058	23,860	28,055	22,674	19,468	14,260	13,300
Other expenses	9,989	9,723	8,733	4,024	3,026	2,792	1,574	1,397	2,718	1,216
Total Operating Expenses	420,498	288,189	269,950	288,953	225,514	183,154	147,831	146,858	142,094	118,342
Net Operating Income/(Loss)	1,328,024	1,132,597	887,143	1,039,030	1,002,698	1,002,976	912,423	1,038,787	478,938	501,973
INVESTMENT INCOME										
Investment income/(loss)	1,245,413	1,617,755	1,066,493	702,980	721,998	718,514	(752,776)	593,592	438,073	356,302
Investment fees	52,224	76,289	79,758	71,337	63,687	55,351	60,778	47,751	33,058	8,971
Net Investment Income	1,193,189	1,541,466	986,735	631,643	658,311	663,163	(813,554)	545,841	405,015	347,331
Change in Net Present Assets	2,521,214	2,674,062	1,873,878	1,670,673	1,661,010	1,666,139	98,869	1,739,779	883,953	849,304

LEMONT POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	12,831,932	11,699,246	10,574,629	9,771,198	8,722,891	7,460,950	7,317,950	6,606,698	5,854,684	5,169,996
Net Present Assets - Actuarial Value *	12,728,808	11,740,452	10,710,907	9,771,198	8,722,431	7,460,950	7,424,816	6,606,698	5,840,278	5,172,712
Actuarial Accrued Liability - ("AAL")	18,885,092	16,292,517	14,802,549	13,639,694	12,628,159	11,878,850	11,031,834	10,511,236	9,317,295	8,364,014
Surplus/(Unfunded AAL)	(6,156,284)	(4,552,065)	(4,091,642)	(3,868,496)	(3,905,728)	(4,417,900)	(3,607,018)	(3,904,538)	(3,477,017)	(3,191,302)
Percent Funded at Actuarial Value	67.4%	72.1%	72.4%	71.6%	69.1%	62.8%	67.3%	62.9%	62.7%	61.8%
(Increase)/Decrease in Unfunded AAL	(1,604,219)	(460,423)	(223,146)	37,232	512,172	(810,882)	297,520	(427,521)	(285,715)	(256,368)
Active participants	27	30	26	26	26	28	27	29	29	28
Inactive participants	15	15	15	10	10	9	8	8	8	7
Average Active Salary	80,576	79,677	77,145	72,253	69,072	66,669	64,756	60,895	56,086	53,932
Total Salary	2,175,549	2,390,299	2,005,764	1,878,583	1,795,872	1,866,726	1,748,405	1,765,960	1,626,500	1,510,098
Internal Rate of Return - 10 years	5.97%									
Payroll Growth Rate - 10 years	4.35%									
ASSETS										
Cash , NOW, Money Market	1,914,330	3,095,765	3,457,133	4,525,368	5,164,686	5,487,066	5,148,340	4,780,637	3,863,570	3,437,936
Fixed Instruments	4,510,892	3,674,653	4,057,558	2,291,391	859,664	191,664	169,428	162,735	557,555	872,090
Equities	6,322,990	4,839,599	2,962,441	2,883,974	2,427,238	1,566,031	2,000,182	1,681,257	1,459,375	867,938
Receivables	92,021	89,228	97,497	70,861	271,303	41,831	-	-	35,186	-
Other	1	1	-	-	-	174,358	-	1	-	1
Total	12,840,234	11,699,246	10,574,629	9,771,594	8,722,891	7,460,950	7,317,950	6,624,630	5,915,686	5,177,965
INCOME										
From municipality	522,216	489,312	503,056	502,777	476,106	491,293	422,450	385,075	342,570	291,494
From members	225,930	211,439	197,625	186,399	177,933	184,628	267,997	184,171	158,009	252,312
Other revenue	(1)	-	26,636	-	-	-	14,008	(1)	14,227	(1)
Total Operating Revenue	748,145	700,751	727,317	689,176	654,039	675,921	704,455	569,245	514,806	543,805
EXPENSES										
Pensions and benefits	568,122	377,097	372,691	368,413	370,937	270,266	250,095	252,958	210,702	258,244
Professional services	3,700	2,400	2,400	3,150	3,150	3,150	3,275	3,150	4,225	3,175
Other expenses	7,509	4,154	4,029	4,153	2,289	5,035	1,961	2,998	1,811	2,849
Total Operating Expenses	579,331	383,651	379,120	375,716	376,376	278,451	255,331	259,106	216,738	264,268
Net Operating Income/(Loss)	168,814	317,100	348,197	313,460	277,663	397,470	449,124	310,139	298,068	279,537
INVESTMENT INCOME										
Investment income/(loss)	965,030	807,517	455,362	734,945	984,278	(254,470)	262,127	441,875	386,621	124,904
Investment fees	1,158	-	128	98	-	-	-	-	-	-
Net Investment Income	963,872	807,517	455,234	734,847	984,278	(254,470)	262,127	441,875	386,621	124,904
Change in Net Present Assets	1,132,686	1,124,617	803,431	1,048,307	1,261,941	143,000	711,252	752,014	684,688	404,442

LEYDEN FPD FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	5,744,820	5,795,496	5,833,922	5,812,666	6,081,286	5,883,655	5,617,430	6,817,655	6,744,388	6,637,384
Net Present Assets - Actuarial Value *	6,008,780	6,042,023	6,101,504	6,135,336	5,982,356	5,826,145	5,450,501	6,743,245	6,770,713	6,642,784
Actuarial Accrued Liability - ("AAL")	14,374,685	14,236,914	13,656,955	13,102,272	12,269,054	11,913,474	11,733,532	11,645,124	10,538,208	9,391,881
Surplus/(Unfunded AAL)	(8,365,905)	(8,194,891)	(7,555,451)	(6,966,936)	(6,286,698)	(6,087,329)	(6,283,031)	(4,901,879)	(3,767,495)	(2,749,097)
Percent Funded at Actuarial Value	41.8%	42.4%	44.7%	46.8%	48.8%	48.9%	46.5%	57.9%	64.2%	70.7%
(Increase)/Decrease in Unfunded AAL	(171,014)	(639,440)	(588,515)	(680,238)	(199,369)	195,702	(1,381,152)	(1,134,384)	(1,018,398)	(1,081,650)
Active participants	13	13	13	12	12	12	12	12	12	13
Inactive participants	13	13	13	13	12	12	12	13	13	10
Average Active Salary	79,589	75,116	69,062	65,946	69,091	68,477	60,912	57,424	53,969	56,679
Total Salary	1,034,659	976,509	897,802	791,347	829,095	821,720	730,947	689,091	647,624	736,822
Internal Rate of Return - 10 years	4.25%									
Payroll Growth Rate - 10 years	4.25%									
ASSETS										
Cash , NOW, Money Market	142,239	262,567	333,624	505,547	319,863	700,886	485,257	715,960	221,324	186,883
Fixed Instruments	2,959,065	2,996,430	2,921,292	2,705,753	2,842,248	2,591,335	3,067,960	2,700,706	2,962,441	3,103,437
Equities	2,629,907	2,522,551	2,561,896	2,585,279	2,858,818	2,562,187	2,018,096	3,328,336	3,463,403	3,244,517
Receivables	14,655	15,158	16,711	15,702	61,874	29,719	47,807	72,925	101,247	117,313
Other	251	-	1,669	1,615	898	648	1	-	1,424	786
Total	5,746,117	5,796,706	5,835,192	5,813,896	6,083,701	5,884,775	5,619,121	6,817,927	6,749,839	6,652,936
INCOME										
From municipality	461,948	388,591	386,692	448,369	294,088	324,162	292,874	245,110	183,077	182,734
From members	97,442	91,293	81,637	76,005	78,391	77,691	68,727	65,154	68,202	69,588
Other revenue	(502)	(1,503)	1,642	4,062	(1,560)	(2,053)	(4,456)	(7,773)	3,933	(22,730)
Total Operating Revenue	558,888	478,381	469,971	528,436	370,919	399,800	357,145	302,491	255,212	229,592
EXPENSES										
Pensions and benefits	826,835	804,456	782,704	805,507	741,011	721,035	712,160	714,306	660,051	471,796
Professional services	19,160	18,785	18,945	17,420	17,290	15,410	16,040	14,750	14,945	13,540
Other expenses	4,880	6,738	6,612	4,378	3,622	3,672	4,366	5,312	3,656	5,481
Total Operating Expenses	850,875	829,979	808,261	827,305	761,923	740,117	732,566	734,368	678,652	490,817
Net Operating Income/(Loss)	(291,987)	(351,598)	(338,290)	(298,869)	(391,004)	(340,317)	(375,421)	(431,877)	(423,440)	(261,225)
INVESTMENT INCOME										
Investment income/(loss)	283,323	354,219	405,144	77,007	636,343	642,872	(778,571)	552,582	581,969	295,071
Investment fees	42,011	41,046	45,598	46,758	47,709	36,330	46,234	47,437	51,525	61,649
Net Investment Income	241,312	313,173	359,546	30,249	588,634	606,542	(824,805)	505,145	530,444	233,422
Change in Net Present Assets	(50,676)	(38,426)	21,256	(268,620)	197,631	266,225	(1,200,225)	73,267	107,004	(27,803)

LIBERTYVILLE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	22,773,654	20,823,880	18,691,194	18,198,771	16,428,152	13,904,319	16,289,710	15,649,950	14,146,604	12,448,434
Net Present Assets - Actuarial Value *	22,454,428	20,867,913	19,444,708	17,911,528	16,428,152	13,904,319	16,289,710	15,649,950	14,146,604	12,448,434
Actuarial Accrued Liability - ("AAL")	34,573,171	31,980,786	30,600,718	28,376,573	26,509,108	25,065,609	23,523,965	20,618,437	18,931,241	16,941,227
Surplus/(Unfunded AAL)	(12,118,743)	(11,112,873)	(11,156,010)	(10,465,045)	(10,080,956)	(11,161,290)	(7,234,255)	(4,968,487)	(4,784,637)	(4,492,793)
Percent Funded at Actuarial Value	64.9%	65.3%	63.5%	63.1%	62.0%	55.5%	69.2%	75.9%	74.7%	73.5%
(Increase)/Decrease in Unfunded AAL	(1,005,870)	43,137	(690,965)	(384,089)	1,080,334	(3,927,035)	(2,265,768)	(183,850)	(291,844)	(452,223)
Active participants	41	40	40	33	31	31	30	31	31	30
Inactive participants	23	24	26	23	20	20	16	14	13	12
Average Active Salary	85,942	84,061	81,909	85,434	84,854	80,624	78,041	74,860	72,909	68,192
Total Salary	3,523,611	3,362,444	3,276,370	2,819,335	2,630,482	2,499,338	2,341,224	2,320,647	2,260,182	2,045,759
Internal Rate of Return - 10 years	5.97%									
Payroll Growth Rate - 10 years	5.50%									
ASSETS										
Cash , NOW, Money Market	1,120,857	1,047,168	769,057	1,218,736	1,416,536	417,171	454,396	3,152,455	1,408,469	1,263,290
Fixed Instruments	9,542,652	9,443,928	9,302,566	8,742,791	7,745,740	7,594,133	8,569,579	6,287,342	5,870,058	5,541,476
Equities	12,042,468	10,285,155	8,560,481	8,179,874	7,173,528	5,725,043	6,976,893	6,131,134	6,804,729	5,577,435
Receivables	88,270	63,877	71,204	69,787	103,064	184,419	304,212	92,231	75,956	73,011
Other	846	501	500	501	-	(1)	-	-	-	-
Total	22,795,093	20,840,629	18,703,808	18,211,689	16,438,868	13,920,765	16,305,080	15,663,162	14,159,212	12,455,212
INCOME										
From municipality	1,034,777	991,861	987,758	980,817	712,663	623,360	595,320	549,589	533,880	519,107
From members	331,231	348,854	305,298	276,119	248,639	234,460	223,709	230,185	216,943	188,009
Other revenue	24,393	(7,327)	1,417	(33,276)	(79,990)	(119,794)	211,981	16,276	2,946	1
Total Operating Revenue	1,390,401	1,333,388	1,294,473	1,223,660	881,312	738,026	1,031,010	796,050	753,769	707,117
EXPENSES										
Pensions and benefits	1,208,604	1,128,233	1,093,880	964,485	934,491	898,487	759,870	616,747	533,116	453,555
Professional services	21,394	18,367	20,565	31,697	4,750	3,500	3,000	21,092	10,098	3,000
Other expenses	14,296	13,441	12,601	3,780	3,920	3,315	3,012	2,668	2,550	2,352
Total Operating Expenses	1,244,294	1,160,041	1,127,046	999,962	943,161	905,302	765,882	640,507	545,764	458,907
Net Operating Income/(Loss)	146,107	173,347	167,427	223,698	(61,849)	(167,276)	265,128	155,543	208,005	248,210
INVESTMENT INCOME										
Investment income/(loss)	1,863,091	2,006,139	362,804	1,593,816	2,610,243	(2,188,820)	407,528	1,378,829	1,519,686	538,075
Investment fees	59,424	46,799	37,808	46,895	24,562	29,295	32,896	31,026	29,522	29,967
Net Investment Income	1,803,667	1,959,340	324,996	1,546,921	2,585,681	(2,218,115)	374,632	1,347,803	1,490,164	508,108
Change in Net Present Assets	1,949,774	2,132,686	492,423	1,770,619	2,523,833	(2,385,391)	639,760	1,503,346	1,698,170	756,317

LIBERTYVILLE POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	27,336,641	25,843,265	24,171,867	22,561,583	21,735,878	19,422,120	16,285,997	18,718,139	18,319,177	16,685,423
Net Present Assets - Actuarial Value *	26,913,367	25,499,854	24,366,657	23,052,180	21,735,878	19,422,120	16,285,997	18,718,139	18,319,177	16,685,423
Actuarial Accrued Liability - ("AAL")	49,177,872	47,179,934	43,213,349	40,712,447	39,030,837	37,628,415	35,103,747	33,070,129	30,259,104	28,985,602
Surplus/(Unfunded AAL)	(22,264,505)	(21,680,080)	(18,846,692)	(17,660,267)	(17,294,959)	(18,206,295)	(18,817,750)	(14,351,990)	(11,939,927)	(12,300,179)
Percent Funded at Actuarial Value	54.7%	54.0%	56.4%	56.6%	55.7%	51.6%	46.4%	56.6%	60.5%	57.6%
(Increase)/Decrease in Unfunded AAL	(584,425)	(2,833,388)	(1,186,425)	(365,308)	911,336	611,455	(4,465,760)	(2,412,063)	360,252	(589,663)
Active participants	39	39	38	39	38	36	40	41	40	41
Inactive participants	38	38	34	32	31	30	27	27	24	24
Average Active Salary	92,751	88,725	90,556	89,055	87,729	84,630	83,601	78,906	77,211	73,494
Total Salary	3,617,303	3,460,256	3,441,117	3,473,143	3,333,711	3,046,678	3,344,024	3,235,147	3,088,454	3,013,244
Internal Rate of Return - 10 years	6.63%									
Payroll Growth Rate - 10 years	2.35%									
ASSETS										
Cash , NOW, Money Market	1,942,863	1,472,625	1,999,687	1,028,148	1,064,581	1,256,029	770,960	831,131	804,280	425,796
Fixed Instruments	11,028,087	10,781,161	10,258,707	11,126,460	10,528,313	9,243,963	8,491,630	9,254,583	8,805,867	8,043,326
Equities	14,230,625	13,479,955	11,850,167	10,334,326	10,035,512	8,913,123	6,972,454	8,534,238	8,633,791	8,115,025
Receivables	135,067	111,668	77,885	94,546	107,488	9,005	51,703	98,274	75,240	101,277
Other	(1)	-	(1)	-	(1)	-	-	-	(1)	(1)
Total	27,336,641	25,845,409	24,186,445	22,583,480	21,735,893	19,422,120	16,286,747	18,718,226	18,319,177	16,685,423
INCOME										
From municipality	1,414,282	1,232,893	1,240,285	1,232,055	1,233,142	988,826	875,829	854,428	798,558	724,464
From members	356,188	326,725	344,590	340,071	322,489	328,079	329,922	314,923	322,682	288,540
Other revenue	-	(1)	(1)	1	575	(40,969)	(46,572)	23,036	(26,036)	(64,227)
Total Operating Revenue	1,770,470	1,559,617	1,584,874	1,572,127	1,556,206	1,275,936	1,159,179	1,192,387	1,095,204	948,777
EXPENSES										
Pensions and benefits	2,152,634	2,075,944	1,709,732	1,599,426	1,493,189	1,384,979	1,234,138	1,179,822	1,016,740	1,036,972
Professional services	10,865	10,236	15,219	6,978	8,373	20,675	41,318	33,768	4,660	3,000
Other expenses	11,776	11,241	11,502	9,115	4,782	10,379	10,449	9,688	8,674	8,611
Total Operating Expenses	2,175,275	2,097,421	1,736,453	1,615,519	1,506,344	1,416,033	1,285,905	1,223,278	1,030,074	1,048,583
Net Operating Income/(Loss)	(404,805)	(537,804)	(151,579)	(43,392)	49,862	(140,097)	(126,726)	(30,891)	65,130	(99,806)
INVESTMENT INCOME										
Investment income/(loss)	1,987,123	2,263,061	1,823,529	940,254	2,314,049	3,329,136	(2,255,781)	483,364	1,618,633	1,563,834
Investment fees	88,942	53,859	61,664	71,156	50,153	52,917	49,635	53,511	50,009	46,693
Net Investment Income	1,898,181	2,209,202	1,761,865	869,098	2,263,896	3,276,219	(2,305,416)	429,853	1,568,624	1,517,141
Change in Net Present Assets	1,493,376	1,671,398	1,610,284	825,705	2,313,758	3,136,123	(2,432,142)	398,962	1,633,754	1,417,334

LINCOLN FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	5,680,740	5,562,580	5,939,020	6,606,546	6,724,171	6,750,807	7,511,237	7,693,139	7,676,582	7,399,269
Net Present Assets - Actuarial Value *	6,004,387	6,182,117	6,431,357	-	6,724,171	6,750,807	7,511,237	7,693,139	7,676,582	7,399,269
Actuarial Accrued Liability - ("AAL")	17,453,376	17,619,348	17,579,081	15,423,076	15,423,076	14,664,646	14,499,422	13,209,413	11,843,634	11,861,958
Surplus/(Unfunded AAL)	(11,448,989)	(11,437,231)	(11,147,724)	(15,423,076)	(8,698,905)	(7,913,839)	(6,988,185)	(5,516,274)	(4,167,052)	(4,462,689)
Percent Funded at Actuarial Value	34.4%	35.1%	36.6%	0.0%	43.6%	46.0%	51.8%	58.2%	64.8%	62.4%
(Increase)/Decrease in Unfunded AAL	(11,758)	(289,507)	4,275,352	(6,724,171)	(785,066)	(925,654)	(1,471,911)	(1,349,222)	295,637	(686,277)
Active participants	19	19	19	19	19	19	18	19	19	19
Inactive participants	27	27	26	25	25	22	25	25	24	24
Average Active Salary	56,208	54,687	52,016	51,511	51,511	52,125	48,035	46,380	44,542	43,605
Total Salary	1,067,945	1,039,058	988,305	978,712	978,712	990,370	864,637	881,213	846,302	828,498
Internal Rate of Return - 10 years	2.35%									
Payroll Growth Rate - 10 years	2.96%									
ASSETS										
Cash , NOW, Money Market	1,036,109	3,878,727	4,303,607	4,919,993	5,113,243	5,308,394	5,308,694	5,324,422	6,443,161	7,391,502
Fixed Instruments	3,078,212	-	-	-	-	1,374,810	2,200,786	2,365,313	1,230,253	-
Equities	1,551,466	1,680,039	1,625,253	1,661,236	1,572,690	-	-	-	-	-
Receivables	14,853	5,547	10,161	25,317	43,799	67,602	1,757	3,404	3,168	7,767
Other	586	517	(1)	-	-	1	-	-	-	-
Total	5,681,226	5,564,830	5,939,020	6,606,546	6,729,732	6,750,807	7,511,237	7,693,139	7,676,582	7,399,269
INCOME										
From municipality	544,415	443,432	422,162	632,754	401,509	399,319	389,291	371,045	364,454	301,172
From members	100,509	100,503	92,688	89,755	92,958	102,948	96,235	98,102	80,486	76,973
Other revenue	36,694	(4,543)	-	(12,921)	(23,767)	-	-	-	-	-
Total Operating Revenue	681,618	539,392	514,850	709,588	470,700	502,267	485,526	469,147	444,940	378,145
EXPENSES										
Pensions and benefits	1,014,124	979,404	981,223	964,936	857,121	772,194	777,952	800,063	678,000	650,458
Professional services	15,444	12,805	13,279	14,161	6,643	1,908	1,316	5,274	770	1,271
Other expenses	2,674	3,631	3,169	2,143	2,749	3,292	1,819	2,121	1,957	3,176
Total Operating Expenses	1,032,242	995,840	997,671	981,240	866,513	777,394	781,087	807,458	680,727	654,905
Net Operating Income/(Loss)	(350,624)	(456,448)	(482,821)	(271,652)	(395,813)	(275,127)	(295,561)	(338,311)	(235,787)	(276,760)
INVESTMENT INCOME										
Investment income/(loss)	471,783	80,008	27,068	154,027	369,177	(630,185)	113,660	354,867	513,100	142,276
Investment fees	3,000	-	-	-	-	-	-	-	-	-
Net Investment Income	468,783	80,008	27,068	154,027	369,177	(630,185)	113,660	354,867	513,100	142,276
Change in Net Present Assets	118,160	(376,440)	(667,526)	(117,625)	(26,636)	(760,430)	(181,902)	16,557	277,313	(134,483)

LINCOLN POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	9,561,201	9,326,844	9,063,075	9,388,373	9,130,158	8,470,423	9,833,777	9,884,717	9,306,495	8,797,444
Net Present Assets - Actuarial Value *	9,696,590	9,570,101	9,509,069	-	9,130,158	8,470,423	9,833,777	9,884,717	9,306,495	8,797,444
Actuarial Accrued Liability - ("AAL")	20,633,814	19,753,015	19,706,190	17,550,800	17,550,800	16,520,878	16,163,372	14,377,085	13,844,613	13,653,143
Surplus/(Unfunded AAL)	(10,937,224)	(10,182,914)	(10,197,121)	(17,550,800)	(8,420,642)	(8,050,455)	(6,329,595)	(4,492,368)	(4,538,118)	(4,855,699)
Percent Funded at Actuarial Value	47.0%	48.4%	48.3%	0.0%	52.0%	51.3%	60.8%	68.8%	67.2%	64.4%
(Increase)/Decrease in Unfunded AAL	(754,310)	14,207	7,353,679	(9,130,158)	(370,187)	(1,720,860)	(1,837,227)	45,750	317,581	(242,499)
Active participants	26	27	24	24	24	25	25	27	26	27
Inactive participants	32	31	31	28	28	29	29	22	22	21
Average Active Salary	56,563	55,380	53,604	52,858	52,858	44,578	44,578	46,804	45,283	43,418
Total Salary	1,470,635	1,495,263	1,286,495	1,268,597	1,268,597	1,114,441	1,114,441	1,263,710	1,177,345	1,172,297
Internal Rate of Return - 10 years	4.41%									
Payroll Growth Rate - 10 years	2.95%									
ASSETS										
Cash , NOW, Money Market	1,971,726	4,996,754	5,129,125	5,481,967	5,797,469	8,452,174	9,830,598	9,879,984	8,015,054	7,441,816
Fixed Instruments	3,223,827	99,733	-	-	-	-	-	-	-	1,352,605
Equities	4,362,239	4,227,581	3,933,949	3,898,994	3,328,373	-	-	-	1,286,301	-
Receivables	-	-	-	7,412	9,842	18,248	3,179	4,733	5,140	3,023
Other	5,239	5,026	1	-	(1)	1	-	-	-	-
Total	9,563,031	9,329,094	9,063,075	9,388,373	9,135,683	8,470,423	9,833,777	9,884,717	9,306,495	8,797,444
INCOME										
From municipality	572,209	489,012	473,372	445,976	440,605	428,553	419,634	400,682	385,418	333,072
From members	157,683	139,333	134,204	131,289	127,958	133,766	120,143	113,703	109,969	111,822
Other revenue	(2,778)	2,130	42	(1,486)	(8,407)	(1,285)	-	-	-	-
Total Operating Revenue	727,114	630,475	607,618	575,779	560,156	561,034	539,777	514,385	495,387	444,894
EXPENSES										
Pensions and benefits	1,113,293	1,053,894	973,726	931,449	910,449	894,726	805,053	699,228	645,956	608,369
Professional services	14,155	13,125	12,575	8,969	6,275	697	600	600	600	2,454
Other expenses	3,618	3,076	6,648	1,978	3,001	4,368	2,895	4,438	5,538	5,105
Total Operating Expenses	1,131,066	1,070,095	992,949	942,396	919,725	899,791	808,548	704,266	652,094	615,928
Net Operating Income/(Loss)	(403,952)	(439,620)	(385,331)	(366,617)	(359,569)	(338,757)	(268,771)	(189,881)	(156,707)	(171,034)
INVESTMENT INCOME										
Investment income/(loss)	662,415	708,350	60,053	624,852	1,019,324	(1,024,597)	217,851	768,124	665,878	353,140
Investment fees	24,106	4,960	20	20	20	-	20	20	120	-
Net Investment Income	638,309	703,390	60,033	624,832	1,019,304	(1,024,597)	217,831	768,104	665,758	353,140
Change in Net Present Assets	234,357	263,769	(325,298)	258,215	659,735	(1,363,354)	(50,940)	578,222	509,051	182,104

LINCOLN RURAL FPD FIREFIGHTERS PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	3,433,363	3,391,892	3,253,276	3,423,250	3,350,074	3,122,850	3,653,194	3,458,308	3,187,972	3,228,225
Net Present Assets - Actuarial Value *	3,550,617	3,524,089	3,501,577	3,469,691	3,261,726	3,016,207	3,559,863	3,440,674	3,395,365	3,197,348
Actuarial Accrued Liability - ("AAL")	4,057,507	3,482,569	3,465,500	3,248,717	2,574,693	2,585,504	2,429,448	2,302,915	2,056,334	1,845,802
Surplus/(Unfunded AAL)	(506,890)	41,520	36,077	220,974	687,033	430,703	1,130,415	1,137,759	1,339,031	1,351,546
Percent Funded at Actuarial Value	87.5%	101.2%	101.0%	106.8%	126.7%	116.7%	146.5%	149.4%	165.1%	173.2%
(Increase)/Decrease in Unfunded AAL	(548,410)	5,443	(184,897)	(466,059)	256,330	(699,712)	(7,344)	(201,272)	(12,515)	(45,557)
Active participants	6	6	6	6	6	6	6	6	6	6
Inactive participants	6	5	6	5	5	5	4	4	4	2
Average Active Salary	43,579	40,673	40,650	38,486	37,802	37,802	37,228	35,864	32,626	33,956
Total Salary	261,474	244,038	243,900	230,915	226,812	226,812	223,369	215,182	195,756	203,736
Internal Rate of Return - 10 years	3.90%									
Payroll Growth Rate - 10 years	2.24%									
ASSETS										
Cash , NOW, Money Market	173,303	154,690	122,617	136,733	119,752	184,460	271,432	254,130	266,097	299,039
Fixed Instruments	1,680,985	1,674,015	1,628,968	1,693,727	1,604,943	1,562,788	1,462,447	1,361,514	2,718,960	2,740,106
Equities	1,509,857	1,496,623	1,430,811	1,537,279	1,579,926	1,325,754	1,856,099	1,796,562	159,117	142,146
Receivables	73,168	70,188	71,615	58,696	57,294	56,869	64,487	66,090	43,799	49,319
Other	-	1	-	-	-	-	-	-	(1)	-
Total	3,437,313	3,395,517	3,254,011	3,426,435	3,361,915	3,129,871	3,654,465	3,478,296	3,187,972	3,230,610
INCOME										
From municipality	49,514	49,210	49,206	49,041	47,598	47,399	50,115	49,358	41,444	49,458
From members	25,440	23,118	22,970	21,833	21,315	21,423	20,892	18,492	19,102	19,582
Other revenue	1	24	-	-	31	1	253	(1)	198	-
Total Operating Revenue	74,955	72,352	72,176	70,874	68,944	68,823	71,260	67,849	60,744	69,040
EXPENSES										
Pensions and benefits	187,067	189,305	177,546	170,660	177,075	142,342	123,296	119,786	104,675	50,384
Professional services	9,086	8,947	15,167	17,654	22,539	8,037	400	1,600	5,052	2,600
Other expenses	3,762	2,250	4,486	903	695	(1)	1,333	-	602	617
Total Operating Expenses	199,915	200,502	197,199	189,217	200,309	150,378	125,029	121,386	110,329	53,601
Net Operating Income/(Loss)	(124,960)	(128,150)	(125,023)	(118,343)	(131,365)	(81,555)	(53,769)	(53,537)	(49,585)	15,439
INVESTMENT INCOME										
Investment income/(loss)	187,738	287,955	(24,013)	213,924	393,455	(416,237)	286,171	359,282	10,983	205,050
Investment fees	21,306	21,189	20,938	22,405	34,866	32,552	37,516	35,409	1,652	1,527
Net Investment Income	166,432	266,766	(44,951)	191,519	358,589	(448,789)	248,655	323,873	9,331	203,523
Change in Net Present Assets	41,471	138,616	(169,974)	73,176	227,224	(530,344)	194,886	270,336	(40,253)	218,962

LINCOLNSHIRE POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	19,452,281	19,161,108	16,471,709	14,868,199	14,344,395	12,375,897	10,028,743	10,874,144	9,355,868	7,275,490
Net Present Assets - Actuarial Value *	19,578,789	18,549,915	16,893,792	15,659,253	14,077,593	12,168,557	9,746,664	10,772,487	9,283,535	7,198,608
Actuarial Accrued Liability - ("AAL")	21,594,472	20,401,526	19,370,921	18,198,795	17,317,176	15,507,734	14,783,221	13,923,883	13,530,156	11,579,771
Surplus/(Unfunded AAL)	(2,015,683)	(1,851,611)	(2,477,129)	(2,539,542)	(3,239,583)	(3,339,177)	(5,036,557)	(3,151,396)	(4,246,621)	(4,381,163)
Percent Funded at Actuarial Value	90.7%	90.9%	87.2%	86.0%	81.3%	78.5%	65.9%	77.4%	68.6%	62.2%
(Increase)/Decrease in Unfunded AAL	(164,072)	625,518	62,413	700,041	99,594	1,697,380	(1,885,161)	1,095,225	134,542	(1,711,069)
Active participants	23	23	24	23	23	25	24	25	24	23
Inactive participants	17	16	15	14	12	11	11	9	10	8
Average Active Salary	90,552	89,516	85,177	83,350	81,047	80,418	77,542	75,177	72,128	67,777
Total Salary	2,082,705	2,058,866	2,044,253	1,917,058	1,864,085	2,010,449	1,861,013	1,879,413	1,731,070	1,558,876
Internal Rate of Return - 10 years	4.79%									
Payroll Growth Rate - 10 years	3.58%									
ASSETS										
Cash , NOW, Money Market	543,933	1,223,481	931,880	1,492,045	2,269,338	2,457,891	3,888,630	4,840,463	4,528,823	210,043
Fixed Instruments	6,231,310	5,189,935	6,972,828	5,601,939	5,431,824	4,280,541	1,667,302	326,660	297,337	285,030
Equities	12,627,568	12,698,181	8,501,716	7,722,482	6,590,402	5,586,935	4,434,818	5,694,030	4,516,716	6,782,412
Receivables	46,900	40,936	56,517	48,549	53,140	48,106	38,068	12,991	12,991	-
Other	13,658	9,025	8,870	3,184	2,335	3,024	425	-	1	(1)
Total	19,463,369	19,161,558	16,471,811	14,868,199	14,347,039	12,376,497	10,029,243	10,874,144	9,355,868	7,277,484
INCOME										
From municipality	589,303	1,059,747	961,521	1,032,840	1,012,592	1,101,333	1,063,146	1,111,773	587,243	418,426
From members	232,179	205,431	190,630	191,585	195,827	201,169	210,578	178,763	109,365	151,024
Other revenue	5,974	(15,551)	8,033	(4,244)	5,255	10,045	25,084	-	12,991	(1)
Total Operating Revenue	827,456	1,249,627	1,160,184	1,220,181	1,213,674	1,312,547	1,298,808	1,290,536	709,599	569,449
EXPENSES										
Pensions and benefits	977,078	801,172	778,852	733,107	535,376	457,240	372,246	416,925	239,116	259,319
Professional services	12,741	12,245	14,656	12,124	11,065	10,944	10,689	20,682	4,550	8,000
Other expenses	9,586	10,356	10,159	8,832	7,356	7,096	8,036	7,996	5,039	1,938
Total Operating Expenses	999,405	823,773	803,667	754,063	553,797	475,280	390,971	445,603	248,705	269,257
Net Operating Income/(Loss)	(171,949)	425,854	356,517	466,118	659,877	837,267	907,837	844,933	460,894	300,192
INVESTMENT INCOME										
Investment income/(loss)	532,035	2,321,187	1,312,630	120,311	1,363,075	1,548,529	(1,706,211)	711,654	454,878	423,429
Investment fees	68,913	57,641	65,637	62,625	54,455	38,643	47,026	38,312	18,182	11,379
Net Investment Income	463,122	2,263,546	1,246,993	57,686	1,308,620	1,509,886	(1,753,237)	673,342	436,696	412,050
Change in Net Present Assets	291,173	2,689,399	1,603,510	523,804	1,968,498	2,347,154	(845,401)	1,518,276	2,080,378	712,242

LINCOLNSHIRE-RIVERWOOD FPD FIREFIGHTERS PENSION FU

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	29,057,168	25,879,771	23,084,365	22,743,002	19,469,092	16,923,909	18,457,128	17,524,082	15,465,470	14,622,428
Net Present Assets - Actuarial Value *	28,517,388	25,765,437	23,605,363	21,714,442	18,945,785	16,552,805	17,891,200	17,258,351	15,357,042	14,241,819
Actuarial Accrued Liability - ("AAL")	33,783,410	31,312,919	29,049,789	26,521,358	23,595,640	22,476,060	20,765,278	18,264,756	16,586,375	15,498,194
Surplus/(Unfunded AAL)	(5,266,022)	(5,547,482)	(5,444,426)	(4,806,916)	(4,649,855)	(5,923,255)	(2,874,078)	(1,006,405)	(1,229,333)	(1,256,375)
Percent Funded at Actuarial Value	84.4%	82.3%	81.3%	81.9%	80.3%	73.6%	86.2%	94.5%	92.6%	91.9%
(Increase)/Decrease in Unfunded AAL	281,460	(103,056)	(637,510)	(157,061)	1,273,400	(3,049,177)	(1,867,673)	222,928	27,042	(1,154,564)
Active participants	42	42	42	38	39	40	39	37	32	30
Inactive participants	20	20	19	18	12	12	12	11	9	9
Average Active Salary	93,586	90,662	85,290	84,039	83,054	77,914	73,104	71,111	71,861	70,096
Total Salary	3,930,630	3,807,794	3,582,197	3,193,476	3,239,094	3,116,564	2,851,072	2,631,111	2,299,543	2,102,894
Internal Rate of Return - 10 years	5.02%									
Payroll Growth Rate - 10 years	7.00%									
ASSETS										
Cash , NOW, Money Market	485,998	613,553	542,928	1,239,953	2,705,363	1,988,852	1,265,835	1,013,069	214,722	687,682
Fixed Instruments	10,286,780	9,548,256	11,919,280	11,691,698	8,674,272	7,885,508	9,346,809	10,143,286	10,394,041	9,586,721
Equities	18,244,626	15,678,790	10,568,269	9,758,485	8,018,967	6,970,598	7,756,011	6,270,454	4,765,000	4,271,115
Receivables	136,944	112,355	95,164	78,754	95,742	94,422	93,231	102,723	100,163	82,432
Other	1,411	453	453	452	438	437	438	187	-	-
Total	29,155,759	25,953,407	23,126,094	22,769,342	19,494,782	16,939,817	18,462,324	17,529,719	15,473,926	14,627,950
INCOME										
From municipality	1,395,200	1,104,736	993,995	997,173	865,466	637,644	693,233	543,042	495,503	452,267
From members	368,935	356,271	330,187	310,068	312,002	287,252	290,680	245,730	246,160	199,440
Other revenue	9,529	(20,551)	11,839	(16,989)	1,369	1,192	(9,491)	4,671	17,235	-
Total Operating Revenue	1,773,664	1,440,456	1,336,021	1,290,252	1,178,837	926,088	974,422	793,443	758,898	651,707
EXPENSES										
Pensions and benefits	987,127	952,661	916,217	703,014	567,037	535,737	513,902	420,478	391,011	328,557
Professional services	26,311	30,256	20,494	14,898	17,041	14,672	16,274	17,103	15,379	5,721
Other expenses	11,372	7,497	10,460	9,750	9,109	12,192	5,319	8,300	6,843	1,690
Total Operating Expenses	1,024,810	990,414	947,171	727,662	593,187	562,601	535,495	445,881	413,233	335,968
Net Operating Income/(Loss)	748,854	450,042	388,850	562,590	585,650	363,487	438,927	347,562	345,665	315,739
INVESTMENT INCOME										
Investment income/(loss)	2,478,189	2,393,650	(11,185)	2,756,073	2,006,296	(1,856,544)	539,554	1,752,014	537,381	919,214
Investment fees	49,647	48,286	45,353	44,753	46,763	40,162	45,435	40,964	40,005	17,633
Net Investment Income	2,428,542	2,345,364	(56,538)	2,711,320	1,959,533	(1,896,706)	494,119	1,711,050	497,376	901,581
Change in Net Present Assets	3,177,397	2,795,406	341,363	3,273,910	2,545,183	(1,533,219)	933,046	2,058,612	843,042	770,697

LINCOLNWOOD POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	18,219,691	17,093,985	16,417,076	16,037,540	15,182,164	14,242,039	14,516,353	13,768,308	12,910,448	12,317,287
Net Present Assets - Actuarial Value *	18,715,239	17,882,930	17,007,192	-	15,182,164	14,242,039	14,516,353	13,768,308	12,910,448	12,317,287
Actuarial Accrued Liability - ("AAL")	40,497,633	37,411,836	37,609,928	34,527,870	34,527,870	32,266,157	30,988,295	29,332,697	27,611,310	26,123,960
Surplus/(Unfunded AAL)	(21,782,394)	(19,528,906)	(20,602,736)	(34,527,870)	(19,345,706)	(18,024,118)	(16,471,942)	(15,564,389)	(14,700,862)	(13,806,673)
Percent Funded at Actuarial Value	46.2%	47.8%	45.2%	0.0%	44.0%	44.1%	46.8%	46.9%	46.8%	47.1%
(Increase)/Decrease in Unfunded AAL	(2,253,488)	1,073,830	13,925,134	(15,182,164)	(1,321,588)	(1,552,176)	(907,553)	(863,527)	(894,189)	(789,434)
Active participants	32	32	32	33	33	33	32	33	33	33
Inactive participants	33	31	31	29	29	27	27	26	24	25
Average Active Salary	86,938	85,501	82,577	81,617	81,617	76,660	76,136	73,966	71,682	68,497
Total Salary	2,782,007	2,736,019	2,642,462	2,693,358	2,693,358	2,529,769	2,436,354	2,440,869	2,365,517	2,260,395
Internal Rate of Return - 10 years	4.18%									
Payroll Growth Rate - 10 years	2.36%									
ASSETS										
Cash , NOW, Money Market	1,177,453	1,741,804	2,569,741	1,869,372	1,990,118	2,267,514	2,456,080	2,740,379	2,478,192	2,276,635
Fixed Instruments	9,039,416	9,309,300	9,925,529	8,533,316	10,123,285	9,908,652	9,188,713	8,044,102	7,737,041	7,711,212
Equities	7,919,634	5,931,001	3,790,677	5,474,787	2,940,368	1,935,952	2,814,768	2,890,579	2,596,297	2,225,166
Receivables	80,189	111,881	131,130	160,066	128,393	129,919	114,071	93,247	98,918	104,274
Other	2,999	(1)	(1)	(1)	-	2	-	1	-	-
Total	18,219,691	17,093,985	16,417,076	16,037,540	15,182,164	14,242,039	14,573,632	13,768,308	12,910,448	12,317,287
INCOME										
From municipality	1,454,636	1,453,031	1,393,004	1,204,983	1,195,909	1,048,741	947,317	887,083	808,185	710,200
From members	306,261	264,575	270,588	262,391	265,173	250,168	298,319	248,203	245,166	240,592
Other revenue	-	(17,051)	1	-	(1,527)	(1,242)	20,823	(5,671)	(5,356)	56,118
Total Operating Revenue	1,760,897	1,700,555	1,663,593	1,467,374	1,459,555	1,297,667	1,266,459	1,129,615	1,047,995	1,006,910
EXPENSES										
Pensions and benefits	1,859,794	1,715,959	1,630,076	1,466,085	1,395,358	1,261,821	1,304,425	1,083,569	965,792	953,525
Professional services	2,400	-	-	16,916	3,565	-	4,820	4,933	3,120	2,930
Other expenses	16,571	19,474	36,988	3,963	5,890	-	-	1,328	1,202	3,601
Total Operating Expenses	1,878,765	1,735,433	1,667,064	1,486,964	1,404,813	1,261,821	1,309,245	1,089,830	970,114	960,056
Net Operating Income/(Loss)	(117,868)	(34,878)	(3,471)	(19,590)	54,742	35,846	(42,786)	39,785	77,881	46,854
INVESTMENT INCOME										
Investment income/(loss)	1,275,779	779,656	438,262	933,274	945,697	(300,748)	845,576	882,972	563,101	294,285
Investment fees	32,205	67,870	55,254	58,308	60,314	9,412	54,745	64,898	47,820	47,366
Net Investment Income	1,243,574	711,786	383,008	874,966	885,383	(310,160)	790,831	818,074	515,281	246,919
Change in Net Present Assets	1,125,706	676,909	379,536	855,376	940,125	(274,314)	748,045	857,860	593,161	293,773

LINDENHURST POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	6,126,383	5,421,339	4,790,673	4,451,226	3,801,147	3,130,242	2,913,871	2,637,984	2,291,958	2,118,478
Net Present Assets - Actuarial Value *	6,141,727	5,505,398	4,929,703	4,762,884	4,069,209	3,373,466	3,163,164	2,878,699	2,486,135	2,290,909
Actuarial Accrued Liability - ("AAL")	7,423,186	6,511,442	6,328,964	5,314,535	4,584,134	4,028,199	3,519,114	3,214,973	2,789,848	2,783,387
Surplus/(Unfunded AAL)	(1,281,459)	(1,006,044)	(1,399,261)	(551,651)	(514,925)	(654,733)	(355,950)	(336,274)	(303,713)	(492,478)
Percent Funded at Actuarial Value	82.7%	84.5%	77.9%	89.6%	88.8%	83.7%	89.9%	89.5%	89.1%	82.3%
(Increase)/Decrease in Unfunded AAL	(275,415)	393,217	(847,610)	(36,726)	139,808	(298,783)	(19,676)	(32,561)	188,765	(183,492)
Active participants	15	15	15	15	15	15	15	14	14	14
Inactive participants	2	2	4	2	2	2	2	2	2	3
Average Active Salary	85,613	86,416	79,464	76,626	71,916	68,490	65,027	63,877	60,098	60,760
Total Salary	1,284,194	1,296,238	1,191,967	1,149,396	1,078,739	1,027,352	975,412	894,276	841,373	850,638
Internal Rate of Return - 10 years	6.33%									
Payroll Growth Rate - 10 years	7.11%									
ASSETS										
Cash , NOW, Money Market	217,102	157,201	106,170	128,184	170,603	375,691	94,658	107,517	171,654	120,648
Fixed Instruments	2,188,049	1,946,218	1,943,248	1,889,179	1,907,974	1,949,807	2,264,308	1,970,704	1,596,446	1,530,045
Equities	3,721,232	3,317,920	2,741,255	2,433,863	1,722,570	804,744	554,905	559,763	523,858	467,785
Receivables	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6,126,383	5,421,339	4,790,673	4,451,226	3,801,147	3,130,242	2,913,871	2,637,984	2,291,958	2,118,478
INCOME										
From municipality	225,843	242,897	177,388	177,224	179,930	135,523	147,817	145,575	102,263	87,244
From members	127,156	123,037	117,440	111,752	109,880	99,519	96,335	87,532	81,680	73,959
Other revenue	-	1	-	-	-	4,521	12,259	-	-	-
Total Operating Revenue	352,999	365,935	294,828	288,976	289,810	239,563	256,411	233,107	183,943	161,203
EXPENSES										
Pensions and benefits	58,671	57,238	55,836	54,471	53,133	51,810	111,309	70,842	59,304	95,628
Professional services	2,084	2,550	2,545	2,496	2,503	2,697	2,112	1,712	1,685	2,265
Other expenses	5,733	7,166	9,595	2,210	4,583	5,619	5,208	5,174	5,145	4,750
Total Operating Expenses	66,488	66,954	67,976	59,177	60,219	60,126	118,629	77,728	66,134	102,643
Net Operating Income/(Loss)	286,511	298,981	226,852	229,799	229,591	179,437	137,782	155,379	117,809	58,560
INVESTMENT INCOME										
Investment income/(loss)	442,884	349,035	126,901	431,489	448,604	36,935	138,105	190,647	55,671	86,437
Investment fees	24,351	17,351	14,306	11,209	7,290	-	-	-	-	-
Net Investment Income	418,533	331,684	112,595	420,280	441,314	36,935	138,105	190,647	55,671	86,437
Change in Net Present Assets	705,044	630,666	339,447	650,079	670,905	216,371	275,887	346,026	173,480	144,997

LISLE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	24,019,443	22,325,671	20,591,745	19,455,742	17,044,834	14,810,122	15,645,570	14,770,016	13,594,928	12,525,166
Net Present Assets - Actuarial Value *	24,013,131	22,455,485	20,988,767	19,455,742	17,044,834	14,810,122	15,645,570	14,770,016	13,594,928	12,525,166
Actuarial Accrued Liability - ("AAL")	34,182,260	31,203,171	29,330,059	27,798,831	25,787,688	24,108,962	22,471,797	21,593,372	19,023,408	17,644,893
Surplus/(Unfunded AAL)	(10,169,129)	(8,747,686)	(8,341,292)	(8,343,089)	(8,742,854)	(9,298,840)	(6,826,227)	(6,823,356)	(5,428,480)	(5,119,727)
Percent Funded at Actuarial Value	70.3%	72.0%	71.6%	70.0%	66.1%	61.4%	69.6%	68.4%	71.5%	71.0%
(Increase)/Decrease in Unfunded AAL	(1,421,443)	(406,394)	1,797	399,765	555,986	(2,472,613)	(2,871)	(1,394,876)	(308,753)	(813,335)
Active participants	36	38	36	39	43	43	43	43	40	43
Inactive participants	20	19	19	17	13	13	13	14	12	12
Average Active Salary	89,156	86,491	85,618	77,895	78,662	77,265	73,243	68,929	64,580	61,385
Total Salary	3,209,626	3,286,666	3,082,233	3,037,908	3,382,467	3,322,375	3,149,437	2,963,927	2,583,206	2,639,535
Internal Rate of Return - 10 years	5.14%									
Payroll Growth Rate - 10 years	2.74%									
ASSETS										
Cash , NOW, Money Market	71,758	126,818	136,757	193,016	56,661	132,840	330,175	530,056	179,045	170,744
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	23,947,686	22,198,853	20,454,989	19,262,725	16,988,173	14,677,282	15,315,396	14,239,959	13,415,884	12,354,422
Receivables	-	-	-	-	-	-	-	-	-	-
Other	(1)	-	(1)	1	-	-	(1)	1	(1)	-
Total	24,019,443	22,325,671	20,591,745	19,455,742	17,044,834	14,810,122	15,645,570	14,770,016	13,594,928	12,525,166
INCOME										
From municipality	816,856	767,062	889,669	891,132	783,678	735,098	617,835	575,014	500,520	410,985
From members	338,764	320,984	335,566	324,802	480,101	325,930	303,800	292,735	280,606	249,347
Other revenue	1	-	-	-	(1)	-	-	(1)	-	-
Total Operating Revenue	1,155,621	1,088,046	1,225,235	1,215,934	1,263,778	1,061,028	921,635	867,748	781,126	660,332
EXPENSES										
Pensions and benefits	1,070,285	958,379	916,633	622,971	563,523	580,129	598,811	494,959	454,061	393,249
Professional services	2,862	3,785	15,098	1,989	1,900	2,873	6,002	21,260	3,075	8,244
Other expenses	18,315	16,697	16,520	15,804	12,921	13,214	12,130	11,643	12,050	11,009
Total Operating Expenses	1,091,462	978,861	948,251	640,764	578,344	596,216	616,943	527,862	469,186	412,502
Net Operating Income/(Loss)	64,159	109,185	276,984	575,170	685,434	464,812	304,692	339,886	311,940	247,830
INVESTMENT INCOME										
Investment income/(loss)	1,629,614	1,624,741	896,165	1,851,894	1,564,684	(1,285,489)	584,619	848,262	770,701	440,096
Investment fees	-	-	37,146	16,156	15,406	14,772	13,757	13,061	12,879	12,528
Net Investment Income	1,629,614	1,624,741	859,019	1,835,738	1,549,278	(1,300,261)	570,862	835,201	757,822	427,568
Change in Net Present Assets	1,693,772	1,733,926	1,136,003	2,410,908	2,234,712	(835,448)	875,554	1,175,088	1,069,762	675,398

LISLE-WOODRIDGE FPD FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	54,535,837	52,816,296	45,684,821	41,691,667	41,375,746	37,368,737	33,497,846	38,324,184	35,144,522	31,870,483
Net Present Assets - Actuarial Value *	54,653,964	51,071,419	46,815,357	43,878,910	41,067,236	37,066,095	32,575,220	38,049,228	35,278,412	31,992,407
Actuarial Accrued Liability - ("AAL")	111,922,476	103,886,992	94,802,740	87,066,413	79,989,220	74,840,924	70,082,688	63,259,221	54,195,426	50,015,908
Surplus/(Unfunded AAL)	(57,268,512)	(52,815,573)	(47,987,383)	(43,187,503)	(38,921,984)	(37,774,829)	(37,507,468)	(25,209,993)	(18,917,014)	(18,023,501)
Percent Funded at Actuarial Value	48.8%	49.2%	49.4%	50.4%	51.3%	49.5%	46.5%	60.1%	65.1%	64.0%
(Increase)/Decrease in Unfunded AAL	(4,452,939)	(4,828,190)	(4,799,880)	(4,265,519)	(1,147,155)	(267,361)	(12,297,475)	(6,292,979)	(893,513)	(2,914,002)
Active participants	104	108	108	111	113	114	114	115	113	112
Inactive participants	63	52	49	43	37	35	29	26	24	21
Average Active Salary	89,805	89,727	87,830	86,594	83,481	82,646	78,744	75,102	69,540	69,128
Total Salary	9,339,718	9,690,563	9,485,688	9,611,921	9,433,345	9,421,603	8,976,816	8,636,715	7,857,996	7,742,291
Internal Rate of Return - 10 years	4.90%									
Payroll Growth Rate - 10 years	2.30%									
ASSETS										
Cash , NOW, Money Market	3,108,821	5,773,718	2,431,646	1,305,560	1,338,927	2,393,535	2,640,787	1,976,013	1,149,687	2,966,977
Fixed Instruments	21,400,411	18,478,859	18,556,808	19,308,695	20,579,587	18,752,834	21,467,371	19,038,726	17,836,675	14,052,678
Equities	29,861,277	28,411,072	24,526,592	20,907,935	19,421,597	16,167,399	9,311,838	17,175,790	16,055,729	14,760,828
Receivables	168,696	153,905	169,876	171,620	40,942	60,258	114,910	137,417	104,225	95,491
Other	-	776	2,844	1	-	(1)	1	-	-	-
Total	54,539,205	52,818,330	45,687,766	41,693,811	41,381,053	37,374,025	33,534,907	38,327,946	35,146,316	31,875,974
INCOME										
From municipality	2,624,660	2,718,211	2,047,386	1,394,210	1,418,120	1,287,501	1,228,398	1,187,093	1,297,049	1,247,624
From members	920,536	919,603	932,845	903,927	893,183	921,575	845,264	840,830	768,319	754,600
Other revenue	753	1,781	592	-	759	21,141	103	-	24	(1)
Total Operating Revenue	3,545,949	3,639,595	2,980,823	2,298,137	2,312,062	2,230,217	2,073,765	2,027,923	2,065,392	2,002,223
EXPENSES										
Pensions and benefits	3,313,183	2,692,079	2,456,317	2,149,661	1,902,297	1,719,631	1,581,884	1,327,860	1,130,677	893,855
Professional services	77,511	59,632	57,324	39,012	35,939	37,799	32,243	30,689	28,501	27,059
Other expenses	21,068	20,304	9,525	9,714	7,964	8,240	7,076	7,105	6,398	5,608
Total Operating Expenses	3,411,762	2,772,015	2,523,166	2,198,387	1,946,200	1,765,670	1,621,203	1,365,654	1,165,576	926,522
Net Operating Income/(Loss)	134,187	867,580	457,657	99,750	365,862	464,547	452,562	662,269	899,816	1,075,701
INVESTMENT INCOME										
Investment income/(loss)	1,840,644	6,531,267	3,780,280	447,970	3,853,972	3,613,954	(5,048,619)	2,753,728	2,636,214	1,786,668
Investment fees	255,289	267,372	244,783	231,799	212,825	207,610	230,281	236,334	261,991	230,130
Net Investment Income	1,585,355	6,263,895	3,535,497	216,171	3,641,147	3,406,344	(5,278,900)	2,517,394	2,374,223	1,556,538
Change in Net Present Assets	1,719,541	7,131,475	3,993,154	315,921	4,007,009	3,870,891	(4,826,338)	3,179,662	3,274,039	2,632,240

LITCHFIELD FIREFIGHTERS PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	5,003,836	4,729,890	4,357,749	4,260,690	4,281,228	4,353,281	4,492,408	4,415,442	4,280,830	4,209,145
Net Present Assets - Actuarial Value *	5,100,362	4,836,145	4,530,380	4,413,572	4,278,680	3,888,507	3,801,710	3,694,867	3,480,700	3,263,324
Actuarial Accrued Liability - ("AAL")	6,887,957	7,259,085	7,045,626	6,873,756	5,721,502	5,519,414	5,287,090	4,989,052	4,593,451	4,134,972
Surplus/(Unfunded AAL)	(1,787,595)	(2,422,940)	(2,515,246)	(2,460,184)	(1,442,822)	(1,630,907)	(1,485,380)	(1,294,185)	(1,112,751)	(871,648)
Percent Funded at Actuarial Value	74.0%	66.6%	64.3%	64.2%	74.8%	70.5%	71.9%	74.1%	75.8%	78.9%
(Increase)/Decrease in Unfunded AAL	635,345	92,306	(55,062)	(1,017,362)	188,085	(145,527)	(191,195)	(181,434)	(241,103)	(1,105,027)
Active participants	14	14	14	14	13	13	14	10	7	7
Inactive participants	10	12	13	12	11	10	9	9	8	6
Average Active Salary	55,773	52,927	56,398	59,047	55,927	43,843	45,384	44,592	42,414	41,952
Total Salary	780,815	740,983	789,571	826,656	727,048	569,957	635,372	445,916	296,898	293,665
Internal Rate of Return - 10 years	4.01%									
Payroll Growth Rate - 10 years	11.38%									
ASSETS										
Cash , NOW, Money Market	459,480	87,828	76,236	606,894	588,531	368,281	355,895	451,882	374,497	475,159
Fixed Instruments	2,350,936	2,558,406	2,426,760	3,649,393	3,674,318	3,967,083	4,002,535	3,835,859	3,826,795	3,640,369
Equities	2,191,749	2,071,896	1,852,266	-	-	-	-	-	-	-
Receivables	10,825	12,742	12,635	11,866	18,379	17,918	133,978	127,702	79,538	93,617
Other	3,422	8,715	-	-	-	(1)	-	(1)	-	-
Total	5,016,412	4,739,587	4,367,897	4,268,153	4,281,228	4,353,281	4,492,408	4,415,442	4,280,830	4,209,145
INCOME										
From municipality	316,244	407,665	230,020	239,402	177,086	117,923	128,805	112,713	73,592	93,512
From members	74,354	71,366	70,347	64,360	57,954	60,871	53,915	37,281	28,171	27,638
Other revenue	-	-	-	(1)	-	(1)	-	-	(1)	-
Total Operating Revenue	390,598	479,031	300,367	303,761	235,040	178,793	182,720	149,994	101,762	121,150
EXPENSES										
Pensions and benefits	352,139	388,160	383,978	387,558	381,202	298,165	281,433	273,255	234,637	164,279
Professional services	15,200	13,950	21,948	12,577	4,800	4,400	5,647	3,700	3,500	3,500
Other expenses	2,066	3,856	3,762	5,226	898	883	1,098	1,621	897	816
Total Operating Expenses	369,405	405,966	409,688	405,361	386,900	303,448	288,178	278,576	239,034	168,595
Net Operating Income/(Loss)	21,193	73,065	(109,321)	(101,600)	(151,860)	(124,655)	(105,458)	(128,582)	(137,272)	(47,445)
INVESTMENT INCOME										
Investment income/(loss)	267,383	312,689	219,471	87,581	86,127	104,948	188,844	269,514	215,177	83,035
Investment fees	14,630	13,613	13,091	6,520	6,320	6,420	6,420	6,320	6,220	5,920
Net Investment Income	252,753	299,076	206,380	81,061	79,807	98,528	182,424	263,194	208,957	77,115
Change in Net Present Assets	273,946	372,141	97,059	(20,538)	(72,053)	(139,127)	76,966	134,612	71,685	29,670

LITCHFIELD POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	4,752,912	4,477,001	4,311,845	4,248,146	4,179,370	4,083,221	4,227,932	4,067,000	3,875,494	3,716,098
Net Present Assets - Actuarial Value *	4,985,462	4,770,266	4,607,245	4,395,408	4,172,996	3,843,818	3,858,622	3,611,257	3,403,206	3,233,531
Actuarial Accrued Liability - ("AAL")	9,430,001	8,883,471	8,588,404	8,320,544	7,276,738	6,959,974	6,346,931	6,127,175	5,923,282	5,513,210
Surplus/(Unfunded AAL)	(4,444,539)	(4,113,205)	(3,981,159)	(3,925,136)	(3,103,742)	(3,116,156)	(2,488,309)	(2,515,918)	(2,520,076)	(2,279,679)
Percent Funded at Actuarial Value	52.9%	53.7%	53.6%	52.8%	57.3%	55.2%	60.8%	58.9%	57.5%	58.7%
(Increase)/Decrease in Unfunded AAL	(331,334)	(132,046)	(56,023)	(821,394)	12,414	(627,847)	27,609	4,158	(240,397)	(911,417)
Active participants	14	14	15	15	16	16	16	16	15	16
Inactive participants	14	14	15	15	14	14	14	14	14	13
Average Active Salary	54,345	52,052	51,857	51,857	49,405	49,246	42,693	42,918	41,516	39,201
Total Salary	760,831	728,728	777,858	777,858	790,472	787,934	683,093	686,685	622,747	627,216
Internal Rate of Return - 10 years	3.30%									
Payroll Growth Rate - 10 years	3.00%									
ASSETS										
Cash , NOW, Money Market	444,636	73,130	646,761	657,565	1,006,928	479,787	394,826	568,318	375,820	424,223
Fixed Instruments	2,192,632	2,412,169	3,181,833	3,569,175	3,154,562	3,584,495	3,592,356	3,267,829	3,291,490	3,102,977
Equities	2,104,011	1,963,586	461,189	-	-	-	-	-	-	-
Receivables	8,336	14,067	9,219	21,406	17,879	18,939	240,750	230,854	208,184	188,898
Other	3,297	14,049	12,843	-	1	-	-	(1)	-	-
Total	4,752,912	4,477,001	4,311,845	4,248,146	4,179,370	4,083,221	4,227,932	4,067,000	3,875,494	3,716,098
INCOME										
From municipality	368,978	375,266	329,856	265,591	286,462	224,762	250,134	231,704	202,445	188,373
From members	75,398	74,345	77,270	77,689	75,517	76,156	72,458	68,050	64,124	61,118
Other revenue	1,801	631	(1)	(1)	-	1	50	1	156	-
Total Operating Revenue	446,177	450,242	407,125	343,279	361,979	300,919	322,642	299,755	266,725	249,491
EXPENSES										
Pensions and benefits	385,638	442,238	368,289	341,250	331,244	327,724	322,026	316,478	291,777	248,460
Professional services	9,195	9,005	13,345	7,174	5,120	4,725	4,939	5,280	4,051	3,689
Other expenses	4,387	3,716	10,436	3,597	1,987	840	799	776	751	710
Total Operating Expenses	399,220	454,959	392,070	352,021	338,351	333,289	327,764	322,534	296,579	252,859
Net Operating Income/(Loss)	46,957	(4,717)	15,055	(8,742)	23,628	(32,370)	(5,122)	(22,779)	(29,854)	(3,368)
INVESTMENT INCOME										
Investment income/(loss)	242,793	182,981	52,768	83,838	78,840	109,180	172,574	220,634	195,597	69,743
Investment fees	13,839	13,109	4,125	6,320	6,320	6,520	6,520	6,348	6,348	6,248
Net Investment Income	228,954	169,872	48,643	77,518	72,520	102,660	166,054	214,286	189,249	63,495
Change in Net Present Assets	275,911	165,156	63,699	68,776	96,149	(144,711)	160,932	191,506	159,396	60,126

LOCKPORT POLICE PENSION FUND

	12/31/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	17,534,102	14,709,473	13,342,102	12,421,961	10,472,047	9,209,422	9,712,743	9,728,669	8,411,588	7,904,529
Net Present Assets - Actuarial Value *	17,104,837	14,532,455	13,134,896	11,730,812	10,472,047	9,209,422	9,678,039	9,843,209	8,573,593	7,917,244
Actuarial Accrued Liability - ("AAL")	27,160,645	22,917,640	21,185,118	19,783,298	19,075,031	17,524,286	15,883,263	14,131,029	12,957,273	11,922,801
Surplus/(Unfunded AAL)	(10,055,808)	(8,385,185)	(8,050,222)	(8,052,486)	(8,602,984)	(8,314,864)	(6,205,224)	(4,287,820)	(4,383,680)	(4,005,557)
Percent Funded at Actuarial Value	63.0%	63.4%	62.0%	59.3%	54.9%	52.6%	60.9%	69.7%	66.2%	66.4%
(Increase)/Decrease in Unfunded AAL	(1,670,623)	(334,963)	2,264	550,498	(288,120)	(2,109,640)	(1,917,404)	95,860	(378,123)	(472,792)
Active participants	38	37	37	37	37	38	38	37	34	33
Inactive participants	16	15	13	13	13	13	13	11	10	10
Average Active Salary	85,739	80,446	80,075	73,477	72,190	66,796	63,759	60,669	59,064	56,721
Total Salary	3,258,069	2,976,501	2,962,774	2,718,667	2,671,012	2,538,259	2,422,823	2,244,744	2,008,192	1,871,794
Internal Rate of Return - 10 years	5.08%									
Payroll Growth Rate - 10 years	6.69%									
ASSETS										
Cash , NOW, Money Market	211,645	218,780	707,607	226,852	125,953	894,973	1,528,767	250,461	1,035,118	364,927
Fixed Instruments	9,254,145	7,686,021	6,661,075	6,296,363	5,390,234	4,089,493	3,619,456	4,337,639	3,087,391	3,531,887
Equities	8,016,048	6,773,939	5,937,307	5,801,146	4,926,096	4,262,168	4,532,629	5,095,595	4,260,412	3,997,248
Receivables	62,351	51,472	49,454	110,960	40,977	47,593	32,770	45,660	29,353	32,437
Other	7,628	2,124	-	-	375	-	-	-	-	-
Total	17,551,817	14,732,336	13,355,443	12,435,321	10,483,635	9,294,227	9,713,622	9,729,355	8,412,274	7,926,499
INCOME										
From municipality	555,813	741,792	747,943	699,175	531,559	451,005	414,614	335,164	272,871	268,497
From members	230,228	310,373	299,211	277,714	271,130	261,964	243,000	224,000	356,890	185,548
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	786,041	1,052,165	1,047,154	976,889	802,689	712,969	657,614	559,164	629,761	454,045
EXPENSES										
Pensions and benefits	442,579	678,994	591,915	635,889	541,785	569,832	485,612	335,475	580,462	311,936
Professional services	12,338	32,321	13,650	13,619	28,269	9,791	6,983	6,635	5,711	5,700
Other expenses	7,765	13,223	9,253	4,048	10,568	6,374	2,724	4,023	3,720	3,110
Total Operating Expenses	462,682	724,538	614,818	653,556	580,622	585,997	495,319	346,133	589,893	320,746
Net Operating Income/(Loss)	323,359	327,627	432,336	323,333	222,067	126,972	162,295	213,031	39,868	133,299
INVESTMENT INCOME										
Investment income/(loss)	416,512	1,096,997	542,000	1,670,571	1,077,722	(657,960)	(177,546)	1,104,295	469,294	481,928
Investment fees	34,536	57,253	54,195	43,990	37,164	9,417	675	245	2,103	1,563
Net Investment Income	381,976	1,039,744	487,805	1,626,581	1,040,558	(667,377)	(178,221)	1,104,050	467,191	480,365
Change in Net Present Assets	2,824,629	1,367,371	920,141	1,949,914	1,262,625	(503,321)	(15,926)	1,317,081	507,059	613,664

LOCKPORT TOWNSHIP FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	34,969,654	31,615,332	29,022,480	27,718,356	24,740,844	21,742,765	21,459,866	19,544,640	17,744,969	16,320,399
Net Present Assets - Actuarial Value *	35,975,994	32,860,369	30,247,166	27,718,356	24,261,058	21,173,781	21,070,976	19,579,042	17,111,324	16,276,648
Actuarial Accrued Liability - ("AAL")	56,964,709	51,075,866	47,051,749	42,378,634	39,958,187	37,976,831	34,681,741	30,174,430	27,818,385	25,544,630
Surplus/(Unfunded AAL)	(20,988,715)	(18,215,497)	(16,804,583)	(14,660,278)	(15,697,129)	(16,803,050)	(13,610,765)	(10,595,388)	(10,707,061)	(9,267,982)
Percent Funded at Actuarial Value	63.2%	64.3%	64.3%	65.4%	60.7%	55.8%	60.8%	64.9%	61.5%	63.7%
(Increase)/Decrease in Unfunded AAL	(2,773,218)	(1,410,914)	(2,144,305)	1,036,851	1,105,921	(3,192,285)	(3,015,377)	111,673	(1,439,079)	(1,219,561)
Active participants	83	84	82	84	81	84	75	74	62	56
Inactive participants	37	36	35	27	26	24	25	25	25	25
Average Active Salary	94,289	90,217	87,106	81,754	79,204	75,033	72,256	67,959	66,163	64,527
Total Salary	7,826,010	7,578,250	7,142,707	6,867,346	6,415,531	6,302,794	5,419,200	5,028,931	4,102,077	3,613,491
Internal Rate of Return - 10 years	5.36%									
Payroll Growth Rate - 10 years	9.44%									
ASSETS										
Cash , NOW, Money Market	3,559,794	4,546,839	3,237,320	2,065,963	1,979,201	3,288,538	6,402,900	3,122,157	3,462,323	2,727,168
Fixed Instruments	13,911,276	13,764,863	12,981,304	12,796,999	12,684,330	12,434,226	11,099,575	10,458,608	9,905,018	9,935,214
Equities	17,332,094	13,144,595	12,658,755	12,671,365	9,903,034	5,866,938	3,836,125	5,835,561	4,289,023	3,556,246
Receivables	166,391	158,936	145,101	184,029	174,279	1,910,911	1,689,703	1,630,416	1,403,010	1,402,567
Other	99	99	-	-	-	6,926	(1)	9,879	(1)	-
Total	34,969,654	31,615,332	29,022,480	27,718,356	24,740,844	23,507,539	23,028,302	21,056,621	19,059,373	17,621,195
INCOME										
From municipality	2,528,090	2,103,880	1,900,525	1,718,117	1,761,248	1,578,227	1,508,589	1,307,911	1,291,531	982,399
From members	744,400	708,246	665,164	621,160	605,851	548,100	502,225	423,213	373,766	337,839
Other revenue	610	-	-	3,022	-	4,898	1,915	-	-	359
Total Operating Revenue	3,273,100	2,812,126	2,565,689	2,342,299	2,367,099	2,131,225	2,012,729	1,731,124	1,665,297	1,320,597
EXPENSES										
Pensions and benefits	1,911,747	1,804,156	1,633,170	1,479,989	1,399,192	1,280,486	1,253,438	1,228,764	1,182,051	1,133,182
Professional services	16,095	46,784	14,855	19,095	10,665	10,226	6,748	14,319	10,201	10,573
Other expenses	36,921	17,433	22,677	7,226	35,307	7,784	6,445	499,232	17,083	16,813
Total Operating Expenses	1,964,763	1,868,373	1,670,702	1,506,310	1,445,164	1,298,496	1,266,631	1,742,315	1,209,335	1,160,568
Net Operating Income/(Loss)	1,308,337	943,753	894,987	835,989	921,935	832,729	746,098	(11,191)	455,962	160,029
INVESTMENT INCOME										
Investment income/(loss)	2,221,723	1,775,174	523,934	2,254,004	2,165,349	(477,717)	1,251,050	1,868,970	1,027,068	620,967
Investment fees	175,738	126,076	114,797	112,481	89,205	72,115	81,922	58,108	58,459	60,885
Net Investment Income	2,045,985	1,649,098	409,137	2,141,523	2,076,144	(549,832)	1,169,128	1,810,862	968,609	560,082
Change in Net Present Assets	3,354,322	2,592,852	1,304,124	2,977,512	2,998,079	282,899	1,915,226	1,799,671	1,424,570	720,111

LOMBARD FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	52,418,875	50,112,623	45,193,367	41,403,523	35,801,545	31,565,938	34,439,959	33,049,880	28,427,950	25,777,511
Net Present Assets - Actuarial Value *	51,882,424	48,282,402	44,724,171	39,296,567	34,669,034	30,728,800	34,044,974	33,253,991	28,700,524	25,429,615
Actuarial Accrued Liability - ("AAL")	67,334,359	64,059,079	60,782,284	54,588,483	50,334,779	45,293,056	43,200,721	38,871,870	36,131,290	33,026,210
Surplus/(Unfunded AAL)	(15,451,935)	(15,776,677)	(16,058,113)	(15,291,916)	(15,665,745)	(14,564,256)	(9,155,747)	(5,617,879)	(7,430,766)	(7,596,595)
Percent Funded at Actuarial Value	77.1%	75.4%	73.6%	72.0%	68.9%	67.8%	78.8%	85.5%	79.4%	77.0%
(Increase)/Decrease in Unfunded AAL	324,742	281,436	(766,197)	373,829	(1,101,489)	(5,408,509)	(3,537,868)	1,812,887	165,829	(353,351)
Active participants	63	65	61	62	62	63	64	64	59	62
Inactive participants	46	44	42	36	32	31	21	20	19	15
Average Active Salary	90,729	87,709	87,689	87,896	85,516	80,486	80,744	77,337	76,102	72,513
Total Salary	5,715,932	5,701,103	5,349,035	5,449,567	5,302,018	5,070,613	5,167,641	4,949,558	4,490,012	4,495,807
Internal Rate of Return - 10 years	6.22%									
Payroll Growth Rate - 10 years	2.41%									
ASSETS										
Cash , NOW, Money Market	3,333,459	1,633,989	1,525,671	1,644,071	1,315,031	2,844,661	3,315,172	2,939,135	2,442,619	1,636,265
Fixed Instruments	22,379,431	22,424,336	23,221,059	21,193,325	19,146,020	16,009,001	15,924,893	15,558,814	13,077,812	12,456,202
Equities	26,299,138	25,632,286	20,216,595	18,335,317	15,114,221	12,516,758	15,018,393	14,373,445	12,781,826	11,568,108
Receivables	415,312	434,929	237,409	255,316	247,596	208,670	198,117	188,649	137,436	129,416
Other	774	3,024	(1)	-	(1)	(1)	(1)	5,688	5,159	-
Total	52,428,114	50,128,564	45,200,733	41,428,029	35,822,867	31,579,089	34,456,574	33,065,731	28,444,852	25,789,991
INCOME										
From municipality	1,935,683	1,753,972	1,511,391	1,605,861	1,189,404	1,115,177	1,142,275	1,146,180	1,203,075	1,150,020
From members	543,163	505,813	283,971	502,786	522,315	482,625	510,010	478,149	469,872	492,579
Other revenue	(11,080)	189,008	(24,496)	7,866	39,115	10,557	9,773	51,467	8,020	(4,034)
Total Operating Revenue	2,467,766	2,448,793	1,770,866	2,116,513	1,750,834	1,608,359	1,662,058	1,675,796	1,680,967	1,638,565
EXPENSES										
Pensions and benefits	2,743,412	2,398,898	1,311,160	1,662,100	1,412,179	1,182,015	822,802	752,699	694,627	501,715
Professional services	33,546	16,509	9,163	15,285	6,696	9,337	890	5,008	5,508	42
Other expenses	28,058	16,761	500	8,104	14,295	6,665	5,688	5,158	5,105	4,259
Total Operating Expenses	2,805,016	2,432,168	1,320,823	1,685,489	1,433,170	1,198,017	829,380	762,865	705,240	506,016
Net Operating Income/(Loss)	(337,250)	16,625	450,043	431,024	317,664	410,342	832,678	912,931	975,727	1,132,549
INVESTMENT INCOME										
Investment income/(loss)	2,734,628	4,989,009	2,665,998	5,247,401	3,984,680	(3,228,633)	621,663	3,768,299	1,727,279	1,915,731
Investment fees	91,126	86,378	47,505	76,447	66,736	55,730	64,261	59,300	52,567	56,960
Net Investment Income	2,643,502	4,902,631	2,618,493	5,170,954	3,917,944	(3,284,363)	557,402	3,708,999	1,674,712	1,858,771
Change in Net Present Assets	2,306,252	4,919,256	3,789,844	5,601,978	4,235,607	(2,874,021)	1,390,079	4,621,930	2,650,439	2,991,320

LOMBARD POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	57,989,464	54,597,584	49,185,770	45,527,733	39,707,689	35,215,483	40,590,521	39,628,813	35,013,165	32,414,919
Net Present Assets - Actuarial Value *	56,750,242	52,486,435	48,716,530	43,057,768	38,403,691	34,208,044	40,052,670	39,937,940	35,464,724	32,090,164
Actuarial Accrued Liability - ("AAL")	84,284,275	81,530,071	77,463,127	72,595,502	69,896,706	65,334,137	61,436,143	56,972,736	53,324,380	50,203,045
Surplus/(Unfunded AAL)	(27,534,033)	(29,043,636)	(28,746,597)	(29,537,734)	(31,493,015)	(31,126,093)	(21,383,473)	(17,034,796)	(17,859,656)	(18,112,881)
Percent Funded at Actuarial Value	67.3%	64.4%	62.9%	59.3%	54.9%	52.4%	65.2%	70.1%	66.5%	63.9%
(Increase)/Decrease in Unfunded AAL	1,509,603	(297,039)	791,137	1,955,281	(366,922)	(9,742,620)	(4,348,677)	824,860	253,225	(911,672)
Active participants	65	66	67	67	69	70	74	73	72	73
Inactive participants	60	58	56	56	55	53	49	45	43	45
Average Active Salary	94,566	92,581	90,529	87,891	85,008	81,554	78,048	75,465	72,682	69,681
Total Salary	6,146,781	6,110,367	6,065,428	5,888,712	5,865,568	5,708,760	5,775,516	5,508,911	5,233,091	5,086,685
Internal Rate of Return - 10 years	6.38%									
Payroll Growth Rate - 10 years	2.54%									
ASSETS										
Cash , NOW, Money Market	1,444,605	1,110,634	904,938	1,053,390	839,095	239,885	597,641	1,961,569	1,499,864	423,748
Fixed Instruments	30,117,883	25,587,335	25,494,983	23,989,710	21,256,658	17,974,050	20,213,294	19,791,332	17,561,007	17,284,910
Equities	26,282,314	27,778,686	22,663,253	20,288,100	17,402,663	16,803,919	19,575,718	17,651,705	15,781,860	14,549,469
Receivables	174,143	149,247	149,585	215,134	222,406	209,374	216,745	236,765	188,129	173,198
Other	775	775	-	453	439	437	438	7,756	750	(1)
Total	58,019,720	54,626,677	49,212,759	45,546,787	39,721,261	35,227,665	40,603,836	39,649,127	35,031,610	32,431,324
INCOME										
From municipality	2,614,180	2,419,624	2,125,924	2,255,078	1,694,132	1,480,407	1,477,564	1,462,584	1,400,696	1,303,011
From members	624,378	624,050	359,835	632,659	608,074	601,574	586,194	542,090	910,967	492,986
Other revenue	36,694	(12,115)	(85,552)	(7,272)	13,032	(7,372)	(20,020)	48,635	14,957	9,931
Total Operating Revenue	3,275,252	3,031,559	2,400,207	2,880,465	2,315,238	2,074,609	2,043,738	2,053,309	2,326,620	1,805,928
EXPENSES										
Pensions and benefits	3,375,099	3,334,087	1,831,494	2,933,101	2,731,988	2,456,152	2,058,239	1,892,350	1,804,927	1,723,542
Professional services	7,400	35,137	11,142	35,240	16,200	36,551	33,946	3,719	11,000	3,603
Other expenses	32,441	24,446	10,476	14,749	19,279	10,722	11,264	11,300	8,833	7,437
Total Operating Expenses	3,414,940	3,393,670	1,853,112	2,983,090	2,767,467	2,503,425	2,103,449	1,907,369	1,824,760	1,734,582
Net Operating Income/(Loss)	(139,688)	(362,111)	547,095	(102,625)	(452,229)	(428,816)	(59,711)	145,940	501,860	71,346
INVESTMENT INCOME										
Investment income/(loss)	3,641,944	5,877,058	2,696,569	6,008,923	5,022,887	(4,876,576)	1,101,156	4,544,224	2,164,462	2,540,367
Investment fees	110,375	103,133	55,935	86,254	78,453	69,646	79,737	74,516	68,075	75,610
Net Investment Income	3,531,569	5,773,925	2,640,634	5,922,669	4,944,434	(4,946,222)	1,021,419	4,469,708	2,096,387	2,464,757
Change in Net Present Assets	3,391,880	5,411,814	3,658,037	5,820,044	4,492,206	(5,375,038)	961,708	4,615,648	2,598,246	2,536,103

LONG CREEK FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	683,842	662,832	649,816	666,315	613,903	597,644	549,450	501,028	456,092	416,918
Net Present Assets - Actuarial Value *	708,261	694,399	681,698	740,038	670,973	694,389	516,662	529,019	519,198	558,196
Actuarial Accrued Liability - ("AAL")	781,192	704,760	698,058	491,826	461,785	406,908	384,506	356,130	335,694	315,803
Surplus/(Unfunded AAL)	(72,931)	(10,361)	(16,360)	248,212	209,188	287,481	132,156	172,889	183,504	242,393
Percent Funded at Actuarial Value	90.7%	98.5%	97.7%	150.5%	145.3%	170.7%	134.4%	148.5%	154.7%	176.8%
(Increase)/Decrease in Unfunded AAL	(62,570)	5,999	(264,572)	39,024	(78,293)	155,325	(40,733)	(10,615)	(58,889)	162,687
Active participants	2	2	2	2	2	1	1	1	1	1
Inactive participants	1	1	1	1	1	-	-	-	-	-
Average Active Salary	49,009	45,107	45,107	44,523	42,750	51,253	51,253	51,253	51,253	51,253
Total Salary	98,017	90,213	90,213	89,045	85,500	51,253	51,253	51,253	51,253	51,253
Internal Rate of Return - 10 years	4.23%									
Payroll Growth Rate - 10 years	6.70%									
ASSETS										
Cash , NOW, Money Market	19,918	102,555	91,821	88,631	88,287	80,825	82,351	5,882	5,706	80,217
Fixed Instruments	556,653	502,376	557,995	577,684	525,617	516,819	467,098	495,146	450,386	336,701
Equities	76,974	57,902	-	-	-	-	-	-	-	-
Receivables	30,296	-	-	-	-	-	-	-	-	-
Other	1	(1)	-	-	(1)	-	1	-	-	-
Total	683,842	662,832	649,816	666,315	613,903	597,644	549,450	501,028	456,092	416,918
INCOME										
From municipality	20,214	19,321	18,760	17,481	16,623	15,861	15,188	14,467	13,841	13,850
From members	10,081	8,682	8,090	7,844	6,779	7,299	5,689	5,523	5,362	5,048
Other revenue	1	-	(1)	-	-	1	-	-	-	-
Total Operating Revenue	30,296	28,003	26,849	25,325	23,402	23,161	20,877	19,990	19,203	18,898
EXPENSES										
Pensions and benefits	38,796	37,666	36,569	35,503	34,128	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-	-
Other expenses	(1)	-	-	-	-	-	-	-	-	-
Total Operating Expenses	38,795	37,666	36,569	35,503	34,128	-	-	-	-	-
Net Operating Income/(Loss)	(8,499)	(9,663)	(9,720)	(10,178)	(10,726)	23,161	20,877	19,990	19,203	18,898
INVESTMENT INCOME										
Investment income/(loss)	27,511	5,134	24,415	25,611	27,005	24,953	27,545	24,946	19,971	21,922
Investment fees	48	-	-	-	19	10	-	-	-	-
Net Investment Income	27,463	5,134	24,415	25,611	26,986	24,943	27,545	24,946	19,971	21,922
Change in Net Present Assets	21,010	13,016	(16,499)	52,412	16,259	48,194	48,422	44,936	39,174	40,821

LONG GROVE FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	7,989,048	6,600,900	5,853,373	4,103,932	3,391,998	2,618,368	1,969,197	1,361,424	506,959	175,621
Net Present Assets - Actuarial Value *	8,131,215	6,705,267	5,941,369	4,166,634	3,326,859	2,604,281	1,920,239	1,361,424	506,959	175,621
Actuarial Accrued Liability - ("AAL")	8,344,302	6,871,831	6,051,722	4,571,567	2,305,056	2,170,317	2,141,965	1,601,863	244,002	-
Surplus/(Unfunded AAL)	(213,087)	(166,564)	(110,353)	(404,933)	1,021,803	433,964	(221,726)	(240,439)	262,957	175,621
Percent Funded at Actuarial Value	97.4%	97.6%	98.2%	91.1%	144.3%	120.0%	89.6%	85.0%	207.8%	
(Increase)/Decrease in Unfunded AAL	(46,523)	(56,211)	294,580	(1,426,736)	587,839	655,690	18,713	(503,396)	87,336	143,779
Active participants	13	13	14	15	15	15	15	13	14	-
Inactive participants	3	3	2	1	-	-	-	-	-	-
Average Active Salary	103,784	99,753	98,978	93,389	89,446	83,963	78,750	76,135	67,821	-
Total Salary	1,349,193	1,296,783	1,385,695	1,400,831	1,341,688	1,259,448	1,181,245	989,750	949,500	-
Internal Rate of Return - 10 years	5.66%									
Payroll Growth Rate - 10 years	NA									
ASSETS										
Cash , NOW, Money Market	14,956	34,985	16,377	38,907	12,083	488,737	925,002	1,330,873	480,651	175,357
Fixed Instruments	5,555,365	4,368,544	3,314,637	2,960,555	2,531,165	1,429,359	802,059	-	-	-
Equities	2,397,717	2,175,851	1,451,624	1,092,815	865,392	634,822	201,037	-	-	-
Receivables	30,208	22,670	1,071,109	16,430	14,711	65,450	41,100	30,551	26,308	264
Other	775	775	1	-	-	-	(1)	-	-	-
Total	7,999,021	6,602,825	5,853,748	4,108,707	3,423,351	2,618,368	1,969,197	1,361,424	506,959	175,621
INCOME										
From municipality	790,701	338,856	1,175,236	401,629	397,933	432,329	426,347	358,317	241,966	141,404
From members	283,175	122,881	343,377	132,546	126,258	117,060	117,974	451,739	86,105	-
Other revenue	7,537	6,020	220	1,719	-	-	-	-	(1)	-
Total Operating Revenue	1,081,413	467,757	1,518,833	535,894	524,191	549,389	544,321	810,056	328,070	141,404
EXPENSES										
Pensions and benefits	55,036	55,036	9,469	-	-	-	-	5,512	-	-
Professional services	17,510	11,243	24,365	11,800	4,484	3,988	4,594	901	2,193	160
Other expenses	5,464	4,531	2,886	3,915	1,847	1,248	396	1,082	117	-
Total Operating Expenses	78,010	70,810	36,720	15,715	6,331	5,236	4,990	7,495	2,310	160
Net Operating Income/(Loss)	1,003,403	396,947	1,482,113	520,179	517,860	544,153	539,331	802,561	325,760	141,244
INVESTMENT INCOME										
Investment income/(loss)	420,162	373,876	284,939	206,411	266,606	110,171	69,390	51,939	5,578	2,534
Investment fees	35,417	23,296	17,610	14,656	10,836	5,153	948	35	-	-
Net Investment Income	384,745	350,580	267,329	191,755	255,770	105,018	68,442	51,904	5,578	2,534
Change in Net Present Assets	1,388,148	747,527	1,749,441	711,934	773,630	649,171	607,773	854,465	331,338	143,779

LOVES PARK POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	11,829,545	10,484,504	9,703,243	9,698,732	9,020,383	7,898,693	8,809,496	8,628,266	8,229,673	7,698,075
Net Present Assets - Actuarial Value *	11,382,935	10,460,018	10,039,614	-	9,020,383	7,898,693	8,809,496	8,628,266	8,229,673	7,698,075
Actuarial Accrued Liability - ("AAL")	22,026,979	20,846,286	20,423,887	17,817,114	17,817,114	16,442,367	15,174,923	14,369,296	13,631,960	12,268,774
Surplus/(Unfunded AAL)	(10,644,044)	(10,386,268)	(10,384,273)	(17,817,114)	(8,796,731)	(8,543,674)	(6,365,427)	(5,741,030)	(5,402,287)	(4,570,699)
Percent Funded at Actuarial Value	51.7%	50.2%	49.2%	0.0%	50.6%	48.0%	58.1%	60.0%	60.4%	62.7%
(Increase)/Decrease in Unfunded AAL	(257,776)	(1,995)	7,432,841	(9,020,383)	(253,057)	(2,178,247)	(624,397)	(338,743)	(831,588)	(942,801)
Active participants	32	34	33	33	33	33	32	29	30	30
Inactive participants	22	20	19	17	17	15	15	15	14	13
Average Active Salary	65,341	64,493	63,665	59,914	59,914	57,258	54,878	53,253	51,760	47,399
Total Salary	2,090,923	2,192,752	2,100,944	1,977,169	1,977,169	1,889,512	1,756,104	1,544,345	1,552,801	1,421,955
Internal Rate of Return - 10 years	5.73%									
Payroll Growth Rate - 10 years	4.06%									
ASSETS										
Cash , NOW, Money Market	681,469	804,702	351,851	388,347	352,850	665,735	636,056	299,092	306,474	330,857
Fixed Instruments	3,390,125	3,153,512	3,827,007	4,149,994	4,228,683	4,529,827	4,535,856	4,322,268	2,887,545	1,977,671
Equities	7,746,642	6,516,678	5,259,090	4,894,459	4,177,415	2,408,366	3,611,259	3,977,204	5,024,764	5,388,438
Receivables	11,309	9,612	265,295	265,932	261,435	294,765	26,325	29,703	10,891	1,108
Other	-	-	-	-	-	-	-	(1)	(1)	1
Total	11,829,545	10,484,504	9,703,243	9,698,732	9,020,383	7,898,693	8,809,496	8,628,266	8,229,673	7,698,075
INCOME										
From municipality	800,000	350,000	250,000	250,000	250,000	275,000	200,000	275,000	225,476	200,000
From members	215,436	212,930	212,546	198,971	196,638	191,877	188,755	198,294	140,235	141,259
Other revenue	-	-	-	-	-	-	-	1	-	-
Total Operating Revenue	1,015,436	562,930	462,546	448,971	446,638	466,877	388,755	473,295	365,711	341,259
EXPENSES										
Pensions and benefits	891,317	752,184	661,522	618,041	581,161	508,470	536,419	491,230	431,975	347,631
Professional services	16,344	3,392	3,424	2,718	1,500	4,903	1,275	1,250	1,200	1,200
Other expenses	4,725	4,644	3,733	6,241	2,557	2,508	2,333	2,455	2,245	3,022
Total Operating Expenses	912,386	760,220	668,679	627,000	585,218	515,881	540,027	494,935	435,420	351,853
Net Operating Income/(Loss)	103,050	(197,290)	(206,133)	(178,029)	(138,580)	(49,004)	(151,272)	(21,640)	(69,709)	(10,594)
INVESTMENT INCOME										
Investment income/(loss)	1,242,556	978,735	211,404	856,378	1,260,269	(861,799)	360,901	420,255	601,330	230,813
Investment fees	565	184	761	-	-	-	-	22	22	22
Net Investment Income	1,241,991	978,551	210,643	856,378	1,260,269	(861,799)	360,901	420,233	601,308	230,791
Change in Net Present Assets	1,345,041	781,261	4,511	678,349	1,121,690	(910,803)	181,230	398,593	531,598	220,197

LYNWOOD POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,625,651	2,650,773	2,715,773	2,668,958	2,581,257	2,437,271	2,681,736	2,527,112	2,250,694	2,080,491
Net Present Assets - Actuarial Value *	2,885,483	2,861,764	2,835,363	-	2,579,235	2,424,480	2,653,076	2,530,902	2,262,596	2,086,690
Actuarial Accrued Liability - ("AAL")	8,085,271	7,331,710	6,982,275	5,202,596	5,202,596	4,756,772	4,000,124	3,885,843	3,431,004	3,018,996
Surplus/(Unfunded AAL)	(5,199,788)	(4,469,946)	(4,146,912)	(5,202,596)	(2,623,361)	(2,332,292)	(1,347,048)	(1,354,941)	(1,168,408)	(932,306)
Percent Funded at Actuarial Value	35.7%	39.0%	40.6%	0.0%	49.6%	51.0%	66.3%	65.1%	65.9%	69.1%
(Increase)/Decrease in Unfunded AAL	(729,842)	(323,034)	1,055,684	(2,579,235)	(291,069)	(985,244)	7,893	(186,533)	(236,102)	(121,363)
Active participants	24	22	19	21	21	21	21	19	18	17
Inactive participants	6	7	7	1	1	1	-	-	-	-
Average Active Salary	59,901	58,627	59,994	56,116	56,116	53,567	49,157	50,708	48,203	46,739
Total Salary	1,437,613	1,289,801	1,139,895	1,178,442	1,178,442	1,124,913	1,032,297	963,448	867,661	794,555
Internal Rate of Return - 10 years	1.16%									
Payroll Growth Rate - 10 years	6.84%									
ASSETS										
Cash , NOW, Money Market	2,492,512	2,650,773	2,715,773	2,668,958	2,489,235	1,644,479	905,390	910,902	1,092,855	1,263,572
Fixed Instruments	-	-	-	-	92,021	792,791	1,408,661	1,616,210	1,157,839	816,919
Equities	133,139	-	-	-	-	-	367,686	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	1	1	(1)	-	-	-
Total	2,625,651	2,650,773	2,715,773	2,668,958	2,581,257	2,437,271	2,681,736	2,527,112	2,250,694	2,080,491
INCOME										
From municipality	71,123	82,455	73,550	76,403	80,159	74,858	9,050	133,636	85,000	65,000
From members	144,157	205,448	118,653	114,674	65,103	129,421	93,315	87,821	81,320	77,929
Other revenue	-	-	-	-	1	73,059	-	-	37,088	(1)
Total Operating Revenue	215,280	287,903	192,203	191,077	145,263	277,338	102,365	221,457	203,408	142,928
EXPENSES										
Pensions and benefits	261,727	362,002	157,093	124,057	85,301	364,354	43,160	-	84,773	-
Professional services	5,120	3,750	3,300	4,910	8,677	5,715	2,615	8,185	350	-
Other expenses	658	3,409	2,592	2,163	537	1,604	1,000	2,586	2,410	530
Total Operating Expenses	267,505	369,161	162,985	131,130	94,515	371,673	46,775	10,771	87,533	530
Net Operating Income/(Loss)	(52,225)	(81,258)	29,218	59,947	50,748	(94,335)	55,590	210,686	115,875	142,398
INVESTMENT INCOME										
Investment income/(loss)	45,643	24,868	29,357	54,645	93,538	(149,178)	99,953	87,297	70,745	32,807
Investment fees	18,540	8,611	11,761	26,890	300	952	919	21,565	16,417	105
Net Investment Income	27,103	16,257	17,596	27,755	93,238	(150,130)	99,034	65,732	54,328	32,702
Change in Net Present Assets	(25,122)	(65,000)	46,815	87,701	143,986	(244,465)	154,624	276,418	170,203	175,100

LYONS FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	1,754	1,117	1,585	9,429	16,826	19,450	22,109	24,960	20,621	23,856
Net Present Assets - Actuarial Value *	5,089	6,866	4,711	16,133	16,826	19,450	22,109	24,960	20,621	23,856
Actuarial Accrued Liability - ("AAL")	378,346	399,709	424,970	305,210	278,427	288,090	297,921	307,916	249,519	258,859
Surplus/(Unfunded AAL)	(373,257)	(392,843)	(420,259)	(289,077)	(261,601)	(268,640)	(275,812)	(282,956)	(228,898)	(235,003)
Percent Funded at Actuarial Value	1.3%	1.7%	1.1%	5.3%	6.0%	6.8%	7.4%	8.1%	8.3%	9.2%
(Increase)/Decrease in Unfunded AAL	19,586	27,416	(131,182)	(27,476)	7,039	7,172	7,144	(54,058)	6,105	13,583
Active participants	-	-	-	-	-	-	-	-	-	-
Inactive participants	1	1	1	1	1	1	1	1	1	1
Average Active Salary										
Total Salary	-	-	-	-	-	-	-	-	-	-
Internal Rate of Return - 10 years	3.16%									
Payroll Growth Rate - 10 years	NA									
ASSETS										
Cash , NOW, Money Market	1,754	1,117	1,585	13,443	13,624	19,450	22,031	22,886	27,274	30,509
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	1,985	-	578	2,074	-	-
Other	-	-	-	-	1,217	-	-	-	-	-
Total	1,754	1,117	1,585	13,443	16,826	19,450	22,609	24,960	27,274	30,509
INCOME										
From municipality	55,644	52,911	47,424	39,989	35,353	35,435	33,968	38,825	30,422	37,179
From members	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	(1)	-	-	-	-	-	-	-
Total Operating Revenue	55,644	52,911	47,423	39,989	35,353	35,435	33,968	38,825	30,422	37,179
EXPENSES										
Pensions and benefits	55,008	53,381	51,725	40,177	39,007	37,871	36,768	35,697	34,657	33,648
Professional services	-	-	-	-	210	60	500	-	-	-
Other expenses	1	-	-	-	-	-	-	-	-	-
Total Operating Expenses	55,009	53,381	51,725	40,177	39,217	37,931	37,268	35,697	34,657	33,648
Net Operating Income/(Loss)	635	(470)	(4,302)	(188)	(3,864)	(2,496)	(3,300)	3,128	(4,235)	3,531
INVESTMENT INCOME										
Investment income/(loss)	2	2	9	8	1,240	48	449	1,211	1,000	553
Investment fees	-	-	-	-	-	210	-	-	-	-
Net Investment Income	2	2	9	8	1,240	(162)	449	1,211	1,000	553
Change in Net Present Assets	637	(468)	(7,844)	(7,397)	(2,624)	(2,659)	(2,851)	4,339	(3,235)	4,084

LYONS POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	10,732,337	10,924,410	9,955,400	9,501,659	9,446,722	8,946,430	8,493,236	10,140,606	9,948,653	9,127,315
Net Present Assets - Actuarial Value *	10,405,668	10,499,398	10,161,946	9,819,413	8,900,201	8,946,430	8,053,269	10,019,584	9,937,958	9,064,323
Actuarial Accrued Liability - ("AAL")	24,495,342	24,624,634	22,822,253	21,898,737	19,200,568	18,366,632	18,294,913	16,636,442	15,659,513	15,421,591
Surplus/(Unfunded AAL)	(14,089,674)	(14,125,236)	(12,660,307)	(12,079,324)	(10,300,367)	(9,420,202)	(10,241,644)	(6,616,858)	(5,721,555)	(6,357,268)
Percent Funded at Actuarial Value	42.5%	42.6%	44.5%	44.8%	46.4%	48.7%	44.0%	60.2%	63.5%	58.8%
(Increase)/Decrease in Unfunded AAL	35,562	(1,464,929)	(580,983)	(1,778,957)	(880,165)	821,442	(3,624,786)	(895,303)	635,713	(1,140,387)
Active participants	14	24	28	28	26	28	28	27	27	28
Inactive participants	26	21	17	16	16	18	18	17	17	17
Average Active Salary	90,286	85,623	82,829	81,184	74,171	74,986	74,986	72,598	68,989	64,068
Total Salary	1,264,005	2,054,948	2,319,225	2,273,161	1,928,445	2,099,595	2,099,595	1,960,148	1,862,702	1,793,906
Internal Rate of Return - 10 years	5.52%									
Payroll Growth Rate - 10 years	-3.14%									
ASSETS										
Cash , NOW, Money Market	238,613	299,394	257,076	242,823	234,214	234,332	243,253	23,888	349,624	361,500
Fixed Instruments	3,461,184	4,125,439	4,644,565	3,369,674	4,306,876	4,620,050	5,317,604	5,106,925	4,750,789	4,442,338
Equities	6,989,924	6,460,488	5,012,246	5,822,399	4,857,667	4,057,124	2,867,108	4,801,253	4,687,223	3,952,906
Receivables	42,616	39,090	41,514	66,764	47,964	34,923	67,345	210,114	162,591	372,651
Other	-	(1)	(1)	(1)	1	1	-	(1)	-	2,275
Total	10,732,337	10,924,410	9,955,400	9,501,659	9,446,722	8,946,430	8,495,310	10,142,179	9,950,227	9,131,670
INCOME										
From municipality	438,151	316,338	309,862	309,328	201,169	201,860	196,389	214,665	277,703	309,277
From members	149,617	253,449	288,299	222,823	186,541	199,799	204,970	194,497	216,239	172,332
Other revenue	-	(2,424)	84,372	84	-	34,923	1	-	15,190	15
Total Operating Revenue	587,768	567,363	682,533	532,235	387,710	436,582	401,360	409,162	509,132	481,624
EXPENSES										
Pensions and benefits	1,450,830	936,052	795,332	734,218	964,824	732,681	692,717	695,999	666,852	646,510
Professional services	26,633	35,650	28,725	4,403	14,142	9,890	12,361	7,958	8,100	2,013
Other expenses	14,327	9,443	10,154	15,025	5,975	8,610	5,576	3,298	2,962	1,346
Total Operating Expenses	1,491,790	981,145	834,211	753,646	984,941	751,181	710,654	707,255	677,914	649,869
Net Operating Income/(Loss)	(904,022)	(413,782)	(151,678)	(221,411)	(597,231)	(314,599)	(309,294)	(298,093)	(168,782)	(168,245)
INVESTMENT INCOME										
Investment income/(loss)	749,103	1,424,973	690,177	295,327	1,132,408	789,022	(1,322,496)	514,393	1,005,600	433,240
Investment fees	41,225	45,154	41,899	18,979	34,884	21,230	15,579	24,347	15,480	23,007
Net Investment Income	707,878	1,379,819	648,278	276,348	1,097,524	767,792	(1,338,075)	490,046	990,120	410,233
Change in Net Present Assets	(192,073)	969,010	453,741	54,937	500,292	453,194	(1,647,370)	191,953	821,338	241,988

MACOMB FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	10,436,901	10,264,617	9,711,045	9,831,595	8,885,785	8,044,173	9,699,104	9,955,056	9,558,003	9,376,102
Net Present Assets - Actuarial Value *	10,493,676	10,279,956	10,071,696	9,732,045	8,823,122	8,063,978	9,699,104	9,955,056	9,558,003	9,376,102
Actuarial Accrued Liability - ("AAL")	17,575,371	16,806,023	16,965,960	15,302,079	14,287,801	14,999,309	14,319,749	13,686,586	12,220,152	11,334,365
Surplus/(Unfunded AAL)	(7,081,695)	(6,526,067)	(6,894,264)	(5,570,034)	(5,464,679)	(6,935,331)	(4,620,645)	(3,731,530)	(2,662,149)	(1,958,263)
Percent Funded at Actuarial Value	59.7%	61.2%	59.4%	63.6%	61.8%	53.8%	67.7%	72.7%	78.2%	82.7%
(Increase)/Decrease in Unfunded AAL	(555,628)	368,197	(1,324,230)	(105,355)	1,470,652	(2,314,686)	(889,115)	(1,069,381)	(703,886)	(279,309)
Active participants	20	21	20	20	20	20	20	20	20	20
Inactive participants	28	26	26	26	26	27	26	26	25	25
Average Active Salary	56,755	55,800	55,502	54,126	52,957	51,096	49,576	47,237	46,183	44,257
Total Salary	1,135,109	1,171,801	1,110,033	1,082,521	1,059,139	1,021,911	991,522	944,730	923,669	885,135
Internal Rate of Return - 10 years	5.22%									
Payroll Growth Rate - 10 years	3.29%									
ASSETS										
Cash , NOW, Money Market	117,656	216,144	167,837	79,885	341,351	84,363	1,700,065	635,639	301,945	99,246
Fixed Instruments	3,986,059	4,571,481	4,972,976	5,140,073	4,061,156	5,149,142	3,756,960	4,649,674	5,218,465	6,492,620
Equities	6,322,541	5,459,537	4,541,574	4,574,055	4,450,046	2,760,134	4,189,657	4,617,376	3,956,636	2,703,524
Receivables	23,847	30,211	40,769	49,759	44,212	60,610	52,444	63,766	80,957	80,957
Other	(1)	1	-	(2)	(1)	-	-	-	-	(1)
Total	10,450,102	10,277,374	9,723,156	9,843,770	8,896,764	8,054,249	9,699,126	9,966,455	9,558,003	9,376,346
INCOME										
From municipality	431,880	386,239	450,229	453,133	325,666	270,570	238,894	213,244	210,893	197,243
From members	108,677	107,699	104,639	102,167	98,730	95,532	92,603	87,368	96,931	79,722
Other revenue	-	23,144	6,219	-	401	1	-	-	-	-
Total Operating Revenue	540,557	517,082	561,087	555,300	424,797	366,103	331,497	300,612	307,824	276,965
EXPENSES										
Pensions and benefits	962,142	878,037	853,938	828,188	804,301	782,762	768,141	748,672	708,908	655,883
Professional services	1,790	1,789	1,789	1,811	1,789	5,125	4,950	-	-	1,714
Other expenses	8,764	5,385	5,903	5,677	4,347	4,541	5,930	1	-	3,505
Total Operating Expenses	972,696	885,211	861,630	835,676	810,437	792,428	779,021	748,673	708,908	661,102
Net Operating Income/(Loss)	(432,139)	(368,129)	(300,543)	(280,376)	(385,640)	(426,325)	(447,524)	(448,061)	(401,084)	(384,137)
INVESTMENT INCOME										
Investment income/(loss)	662,838	978,529	235,863	1,280,362	1,260,110	(1,176,501)	257,749	893,303	652,506	479,167
Investment fees	58,415	56,828	55,870	54,176	32,857	52,105	66,177	48,189	69,521	46,841
Net Investment Income	604,423	921,701	179,993	1,226,186	1,227,253	(1,228,606)	191,572	845,114	582,985	432,326
Change in Net Present Assets	172,284	553,572	(120,550)	945,810	841,612	(1,654,931)	(255,952)	397,053	181,901	48,189

MACOMB POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	13,013,081	12,221,660	11,610,971	11,371,635	10,338,753	9,179,035	11,032,271	11,120,460	10,511,525	9,907,233
Net Present Assets - Actuarial Value *	12,731,848	12,242,745	11,869,557	11,278,059	10,255,187	9,193,109	11,032,271	11,120,460	10,511,774	9,907,233
Actuarial Accrued Liability - ("AAL")	19,290,461	18,856,320	18,059,435	16,833,975	16,424,899	15,389,820	14,642,520	14,215,548	13,710,374	13,142,272
Surplus/(Unfunded AAL)	(6,558,613)	(6,613,575)	(6,189,878)	(5,555,916)	(6,169,712)	(6,196,711)	(3,610,249)	(3,095,088)	(3,198,600)	(3,235,039)
Percent Funded at Actuarial Value	66.0%	64.9%	65.7%	67.0%	62.4%	59.7%	75.3%	78.2%	76.7%	75.4%
(Increase)/Decrease in Unfunded AAL	54,962	(423,697)	(633,962)	613,796	26,999	(2,586,462)	(515,161)	103,512	36,439	(582,180)
Active participants	29	26	26	27	29	30	30	28	28	26
Inactive participants	35	34	33	28	28	26	26	26	23	24
Average Active Salary	56,866	57,156	55,992	53,673	52,883	51,109	48,329	47,988	46,372	45,066
Total Salary	1,649,108	1,486,055	1,455,801	1,449,180	1,533,616	1,533,275	1,449,874	1,343,677	1,298,414	1,171,705
Internal Rate of Return - 10 years	5.83%									
Payroll Growth Rate - 10 years	5.23%									
ASSETS										
Cash , NOW, Money Market	226,762	232,263	327,462	158,528	484,587	535,077	2,176,530	1,251,631	454,477	390,541
Fixed Instruments	4,799,481	5,228,679	5,625,421	4,465,295	4,623,693	5,465,968	3,877,822	4,599,387	5,155,455	5,804,126
Equities	7,972,117	6,736,662	5,625,034	6,705,674	5,186,129	3,121,678	4,924,561	5,205,952	4,836,195	3,647,164
Receivables	23,228	33,161	41,072	50,060	51,676	63,320	53,380	63,512	65,398	65,425
Other	(1)	(1)	1	1	-	-	-	-	-	(1)
Total	13,021,587	12,230,764	11,618,990	11,379,558	10,346,085	9,186,043	11,032,293	11,120,482	10,511,525	9,907,255
INCOME										
From municipality	480,417	391,944	492,577	492,778	333,814	307,656	278,411	243,725	216,520	182,283
From members	152,153	151,660	148,305	144,348	159,081	147,038	128,449	119,393	128,417	106,238
Other revenue	892	13,322	650	128	1,451	-	1	-	-	-
Total Operating Revenue	633,462	556,926	641,532	637,254	494,346	454,694	406,861	363,118	344,937	288,521
EXPENSES										
Pensions and benefits	1,004,658	920,020	839,206	807,238	763,711	739,674	717,606	704,363	635,744	624,232
Professional services	11,322	1,989	6,189	2,011	1,867	5,125	4,950	-	-	1,714
Other expenses	9,249	9,482	9,390	7,468	8,212	10,152	7,250	-	-	2,744
Total Operating Expenses	1,025,229	931,491	854,785	816,717	773,790	754,951	729,806	704,363	635,744	628,690
Net Operating Income/(Loss)	(391,767)	(374,565)	(213,253)	(179,463)	(279,444)	(300,257)	(322,945)	(341,245)	(290,807)	(340,169)
INVESTMENT INCOME										
Investment income/(loss)	1,251,122	1,045,597	510,380	1,269,064	1,496,481	(1,509,546)	295,007	1,001,367	980,710	590,816
Investment fees	67,934	60,343	57,790	56,720	57,319	43,434	60,250	51,188	85,610	42,857
Net Investment Income	1,183,188	985,254	452,590	1,212,344	1,439,162	(1,552,980)	234,757	950,179	895,100	547,959
Change in Net Present Assets	791,421	610,689	239,336	1,032,882	1,159,718	(1,853,236)	(88,189)	608,935	604,292	207,790

MADISON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,846,684	1,741,985	1,659,606	1,598,110	1,554,143	1,429,785	1,317,156	1,186,644	1,076,693	1,046,275
Net Present Assets - Actuarial Value *	1,932,901	1,829,006	1,711,604	1,598,110	1,554,143	1,429,785	1,317,156	1,186,644	1,076,693	1,046,275
Actuarial Accrued Liability - ("AAL")	10,068,512	8,836,486	8,812,511	6,626,475	6,384,469	6,115,147	5,891,510	5,451,750	4,991,234	4,929,487
Surplus/(Unfunded AAL)	(8,135,611)	(7,007,480)	(7,100,907)	(5,028,365)	(4,830,326)	(4,685,362)	(4,574,354)	(4,265,106)	(3,914,541)	(3,883,212)
Percent Funded at Actuarial Value	19.2%	20.7%	19.4%	24.1%	24.3%	23.4%	22.4%	21.8%	21.6%	21.2%
(Increase)/Decrease in Unfunded AAL	(1,128,131)	93,427	(2,072,542)	(198,039)	(144,964)	(111,008)	(309,248)	(350,565)	(31,329)	(179,322)
Active participants	12	11	11	11	10	12	12	11	12	13
Inactive participants	16	15	16	16	16	15	14	14	15	14
Average Active Salary	57,295	55,311	55,140	50,913	50,699	47,863	47,748	49,361	42,724	42,818
Total Salary	687,540	608,416	606,538	560,039	506,990	574,354	572,973	542,975	512,689	556,639
Internal Rate of Return - 10 years	2.98%									
Payroll Growth Rate - 10 years	2.44%									
ASSETS										
Cash , NOW, Money Market	212,450	1,560,181	1,502,964	1,447,487	1,554,143	1,429,786	1,317,156	1,186,644	1,066,794	1,020,112
Fixed Instruments	1,452,573	-	-	-	-	-	-	-	-	-
Equities	165,357	181,804	156,642	150,623	-	-	-	-	-	-
Receivables	16,303	-	-	-	-	-	-	-	176,635	174,423
Other	1	-	-	-	-	(1)	-	-	-	23,194
Total	1,846,684	1,741,985	1,659,606	1,598,110	1,554,143	1,429,785	1,317,156	1,186,644	1,243,429	1,217,729
INCOME										
From municipality	334,488	316,715	308,204	299,893	351,237	293,104	286,403	283,120	254,693	207,849
From members	65,510	60,316	62,623	55,048	58,270	59,145	54,637	59,415	148,288	51,046
Other revenue	-	-	1	-	-	-	-	-	-	22
Total Operating Revenue	399,998	377,031	370,828	354,941	409,507	352,249	341,040	342,535	402,981	258,917
EXPENSES										
Pensions and benefits	353,314	319,054	325,375	321,141	319,954	298,020	263,169	259,267	301,486	238,581
Professional services	7,125	11,750	5,744	5,720	5,350	5,335	5,045	4,600	4,000	3,995
Other expenses	6,353	3,213	1,036	943	946	932	752	670	99,331	812
Total Operating Expenses	366,792	334,017	332,155	327,804	326,250	304,287	268,966	264,537	404,817	243,388
Net Operating Income/(Loss)	33,206	43,014	38,673	27,137	83,257	47,962	72,074	77,998	(1,836)	15,529
INVESTMENT INCOME										
Investment income/(loss)	75,139	39,365	22,874	16,830	41,101	64,668	58,438	41,852	32,255	20,015
Investment fees	3,647	-	50	-	-	-	-	-	-	-
Net Investment Income	71,492	39,365	22,824	16,830	41,101	64,668	58,438	41,852	32,255	20,015
Change in Net Present Assets	104,699	82,379	61,496	43,967	124,358	112,629	130,512	109,951	30,418	35,545

MAHOMET POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012
KEY DATA			
Net Present Assets - Market Value	685,674	444,225	190,352
Net Present Assets - Actuarial Value *	733,262	463,962	190,346
Actuarial Accrued Liability - ("AAL")	<u>1,611,967</u>	<u>1,468,739</u>	<u>1,330,654</u>
Surplus/(Unfunded AAL)	(878,705)	(1,004,777)	(1,140,308)
Percent Funded at Actuarial Value	45.5%	31.6%	14.3%
(Increase)/Decrease in Unfunded AAL	126,072	135,531	
Active participants	8	7	7
Inactive participants	-	-	-
Average Active Salary	<u>52,373</u>	<u>52,257</u>	<u>50,150</u>
Total Salary	418,981	365,798	351,049
Internal Rate of Return - 10 years	NA		
Payroll Growth Rate - 10 years	NA		
ASSETS			
Cash , NOW, Money Market	685,674	444,225	190,352
Fixed Instruments	-	-	-
Equities	-	-	-
Receivables	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total	685,674	444,225	190,352
INCOME			
From municipality	221,839	224,731	28,483
From members	34,646	34,257	161,862
Other revenue	<u>(1)</u>	<u>-</u>	<u>-</u>
Total Operating Revenue	256,484	258,988	190,345
EXPENSES			
Pensions and benefits	-	-	-
Professional services	10,250	1,750	-
Other expenses	<u>5,334</u>	<u>3,663</u>	<u>-</u>
Total Operating Expenses	15,584	5,413	-
Net Operating Income/(Loss)	240,900	253,575	190,345
INVESTMENT INCOME			
Investment income/(loss)	550	298	7
Investment fees	<u>-</u>	<u>-</u>	<u>-</u>
Net Investment Income	550	298	7
Change in Net Present Assets	241,449	253,873	

MANHATTAN FPD FIREFIGHTER'S PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009
KEY DATA						
Net Present Assets - Market Value	722,849	538,693	384,263	242,644	110,711	59,799
Net Present Assets - Actuarial Value *	774,380	568,791	397,728	-	110,711	59,799
Actuarial Accrued Liability - ("AAL")	1,321,861	857,468	606,565	97,927	97,927	-
Surplus/(Unfunded AAL)	(547,481)	(288,677)	(208,837)	(97,927)	12,784	59,799
Percent Funded at Actuarial Value	58.6%	66.3%	65.6%	0.0%	113.1%	
(Increase)/Decrease in Unfunded AAL	(258,804)	(79,840)	(110,910)	(110,711)	(47,015)	
Active participants	13	12	14	6	6	-
Inactive participants	2	2	-	-	-	-
Average Active Salary	55,624	52,487	45,276	48,298	48,298	
Total Salary	723,117	629,845	633,858	289,789	289,789	
Internal Rate of Return - 10 years	NA					
Payroll Growth Rate - 10 years	NA					
ASSETS						
Cash , NOW, Money Market	722,849	538,693	384,263	242,644	110,711	59,799
Fixed Instruments	-	-	-	-	-	-
Equities	-	-	-	-	-	-
Receivables	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	722,849	538,693	384,263	242,644	110,711	59,799
INCOME						
From municipality	124,615	94,472	90,270	95,942	29,541	39,864
From members	65,113	61,835	52,479	39,861	23,880	19,877
Other revenue	-	1	-	-	-	1
Total Operating Revenue	189,728	156,308	142,749	135,803	53,421	59,742
EXPENSES						
Pensions and benefits	-	-	-	-	2,699	-
Professional services	3,700	1,300	-	-	-	-
Other expenses	2,067	775	1,331	4,180	-	-
Total Operating Expenses	5,767	2,075	1,331	4,180	2,699	-
Net Operating Income/(Loss)	183,961	154,233	141,418	131,623	50,722	59,742
INVESTMENT INCOME						
Investment income/(loss)	195	197	201	309	191	57
Investment fees	-	-	-	-	-	-
Net Investment Income	195	197	201	309	191	57
Change in Net Present Assets	184,156	154,430	141,619	131,933	50,912	

MANHATTAN POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008
KEY DATA							
Net Present Assets - Market Value	1,195,875	1,109,843	964,827	790,208	653,170	467,713	164,008
Net Present Assets - Actuarial Value *	1,300,618	1,174,369	1,000,057	790,208	653,170	467,713	164,008
Actuarial Accrued Liability - ("AAL")	4,860,203	4,473,158	3,647,229	2,376,259	1,849,463	1,636,303	1,458,300
Surplus/(Unfunded AAL)	(3,559,585)	(3,298,789)	(2,647,172)	(1,586,051)	(1,196,293)	(1,168,590)	(1,294,292)
Percent Funded at Actuarial Value	26.8%	26.3%	27.4%	33.3%	35.3%	28.6%	11.2%
(Increase)/Decrease in Unfunded AAL	(260,796)	(651,617)	(1,061,121)	(389,758)	(27,703)	125,702	
Active participants	10	9	10	9	10	11	10
Inactive participants	6	5	4	3	2	1	1
Average Active Salary	62,502	63,661	53,074	58,217	51,604	54,683	49,832
Total Salary	625,018	572,948	530,737	523,953	516,040	601,511	498,315
Internal Rate of Return - 10 years	NA						
Payroll Growth Rate - 10 years	NA						
ASSETS							
Cash , NOW, Money Market	203,837	594,361	958,040	790,208	653,170	468,170	164,008
Fixed Instruments	884,301	452,376	-	-	-	-	-
Equities	103,799	53,998	-	-	-	-	-
Receivables	-	9,107	6,787	-	-	164	-
Other	3,938	1	-	-	-	-	-
Total	1,195,875	1,109,843	964,827	790,208	653,170	468,334	164,008
INCOME							
From municipality	164,631	164,460	156,867	150,897	134,936	267,306	125,363
From members	87,642	59,777	94,161	51,897	69,289	47,792	46,705
Other revenue	-	2,016	-	-	-	-	-
Total Operating Revenue	252,273	226,253	251,028	202,794	204,225	315,098	172,068
EXPENSES							
Pensions and benefits	151,075	83,355	76,251	65,938	16,318	7,430	6,628
Professional services	21,642	5,435	1,000	2,366	2,513	6,950	3,441
Other expenses	5,320	2,131	4,381	3,635	2,987	1,000	-
Total Operating Expenses	178,037	90,921	81,632	71,939	21,818	15,380	10,069
Net Operating Income/(Loss)	74,236	135,332	169,396	130,855	182,407	299,718	161,999
INVESTMENT INCOME							
Investment income/(loss)	15,064	10,985	5,223	6,183	3,050	3,987	2,010
Investment fees	3,267	1,301	-	-	-	-	-
Net Investment Income	11,797	9,684	5,223	6,183	3,050	3,987	2,010
Change in Net Present Assets	86,032	145,016	174,619	137,038	185,457	303,705	

MANTENO COMMUNITY FPD FIREFIGHTERS PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	3,788,098	3,318,142	3,002,771	2,684,777	2,364,028	2,183,837	1,996,785	1,765,021	1,516,763	1,296,352
Net Present Assets - Actuarial Value *	4,085,760	3,629,480	3,194,806	2,804,740	2,364,028	2,183,837	1,996,785	1,765,021	1,516,763	1,296,352
Actuarial Accrued Liability - ("AAL")	4,748,672	4,362,452	4,492,997	3,930,894	3,070,895	2,856,364	2,757,934	2,365,818	1,635,044	1,303,908
Surplus/(Unfunded AAL)	(662,912)	(732,972)	(1,298,191)	(1,126,154)	(706,867)	(672,527)	(761,149)	(600,797)	(118,281)	(7,556)
Percent Funded at Actuarial Value	86.0%	83.2%	71.1%	71.4%	77.0%	76.5%	72.4%	74.6%	92.8%	99.4%
(Increase)/Decrease in Unfunded AAL	70,060	565,219	(172,037)	(419,287)	(34,340)	88,622	(160,352)	(482,516)	(110,725)	(64,655)
Active participants	18	21	20	20	20	20	20	18	25	21
Inactive participants	9	4	6	6	3	3	2	2	-	-
Average Active Salary	54,358	52,830	51,725	49,601	47,731	42,721	45,534	43,387	41,131	40,932
Total Salary	978,445	1,109,423	1,034,497	992,022	954,628	854,423	910,686	780,967	1,028,267	859,563
Internal Rate of Return - 10 years	1.98%									
Payroll Growth Rate - 10 years	5.80%									
ASSETS										
Cash , NOW, Money Market	142,359	446,930	156,510	2,684,776	2,364,028	2,183,837	1,996,785	1,765,021	1,516,763	1,296,352
Fixed Instruments	2,524,256	2,871,212	2,846,261	-	-	-	-	-	-	-
Equities	1,121,484	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-
Other	(1)	-	-	1	-	-	-	-	-	-
Total	3,788,098	3,318,142	3,002,771	2,684,777	2,364,028	2,183,837	1,996,785	1,765,021	1,516,763	1,296,352
INCOME										
From municipality	351,000	295,446	272,000	285,828	212,174	167,504	156,315	142,011	126,316	117,278
From members	95,248	99,534	94,935	91,622	90,779	90,489	88,801	83,692	82,627	61,714
Other revenue	-	-	-	(1)	701	1	-	-	-	(1)
Total Operating Revenue	446,248	394,980	366,935	377,449	303,654	257,994	245,116	225,703	208,943	178,991
EXPENSES										
Pensions and benefits	79,467	51,567	90,735	82,549	107,408	78,379	81,238	58,779	43,216	39,071
Professional services	16,161	5,342	2,182	-	1,300	400	-	773	343	-
Other expenses	2,407	3,392	1,784	1,717	17,817	13,859	768	3,568	347	227
Total Operating Expenses	98,035	60,301	94,701	84,266	126,525	92,638	82,006	63,120	43,906	39,298
Net Operating Income/(Loss)	348,213	334,679	272,234	293,183	177,129	165,356	163,110	162,583	165,037	139,693
INVESTMENT INCOME										
Investment income/(loss)	150,417	6,664	60,097	27,619	3,144	21,696	70,080	85,675	55,375	23,565
Investment fees	28,674	25,973	14,336	53	83	-	-	-	-	-
Net Investment Income	121,743	(19,309)	45,761	27,566	3,061	21,696	70,080	85,675	55,375	23,565
Change in Net Present Assets	469,956	315,371	317,994	320,749	180,191	187,052	231,764	248,258	220,411	163,259

MANTENO POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	5,903,788	5,082,519	4,372,851	3,731,870	3,239,382	2,856,311	2,427,959	2,124,977	1,770,481	1,434,283
Net Present Assets - Actuarial Value *	5,823,000	5,031,002	4,339,518	3,720,469	3,239,155	2,811,966	2,407,056	2,108,721	1,770,481	1,434,283
Actuarial Accrued Liability - ("AAL")	6,582,448	5,840,017	5,310,589	4,833,969	3,955,762	3,450,479	2,941,269	2,471,518	2,060,886	1,964,319
Surplus/(Unfunded AAL)	(759,448)	(809,015)	(971,071)	(1,113,500)	(716,607)	(638,513)	(534,213)	(362,797)	(290,405)	(530,036)
Percent Funded at Actuarial Value	88.5%	86.1%	81.7%	77.0%	81.9%	81.5%	81.8%	85.3%	85.9%	73.0%
(Increase)/Decrease in Unfunded AAL	49,567	162,056	142,429	(396,893)	(78,094)	(104,300)	(171,416)	(72,392)	239,631	167,239
Active participants	16	17	17	16	17	17	17	17	17	16
Inactive participants	2	1	1	1	-	-	-	-	-	-
Average Active Salary	75,489	71,573	66,976	67,949	63,833	61,137	58,495	55,569	52,532	49,599
Total Salary	1,207,818	1,216,739	1,138,592	1,087,176	1,085,165	1,039,335	994,409	944,681	893,041	793,582
Internal Rate of Return - 10 years	5.65%									
Payroll Growth Rate - 10 years	4.99%									
ASSETS										
Cash , NOW, Money Market	163,625	92,467	166,337	313,568	257,443	534,778	693,663	240,343	267,782	350,440
Fixed Instruments	3,071,644	1,512,705	1,660,819	1,128,078	931,552	1,353,902	915,325	1,357,463	1,361,228	951,082
Equities	2,668,119	3,480,950	2,545,695	2,290,224	2,050,388	967,631	818,970	527,172	141,488	132,777
Receivables	360,401	-	-	-	-	-	-	-	-	-
Other	(1)	1	-	-	(1)	-	1	(1)	-	-
Total	6,263,788	5,086,123	4,372,851	3,731,870	3,239,382	2,856,311	2,427,959	2,124,977	1,770,498	1,434,299
INCOME										
From municipality	302,333	320,000	260,000	220,000	194,277	174,913	177,202	178,558	155,962	136,555
From members	118,489	114,827	114,846	107,547	104,723	99,415	97,758	92,386	87,772	70,485
Other revenue	-	-	-	-	-	(1)	1	-	-	(1)
Total Operating Revenue	420,822	434,827	374,846	327,547	299,000	274,327	274,961	270,944	243,734	207,039
EXPENSES										
Pensions and benefits	-	33,604	-	51,941	1,161	8,201	3,700	-	-	85,958
Professional services	9,334	5,600	5,450	2,865	1,300	1,080	1,450	1,000	950	900
Other expenses	7,112	5,396	3,023	1,346	1,261	425	1,104	912	1,016	1,109
Total Operating Expenses	16,446	44,600	8,473	56,152	3,722	9,706	6,254	1,912	1,966	87,967
Net Operating Income/(Loss)	404,376	390,227	366,373	271,395	295,278	264,621	268,707	269,032	241,768	119,072
INVESTMENT INCOME										
Investment income/(loss)	458,115	354,567	302,450	233,385	96,962	164,745	34,276	85,464	94,431	43,155
Investment fees	41,221	35,126	27,842	12,292	9,169	1,015	-	-	-	-
Net Investment Income	416,894	319,441	274,608	221,093	87,793	163,730	34,276	85,464	94,431	43,155
Change in Net Present Assets	821,269	709,668	640,981	492,488	383,071	428,352	302,982	354,496	336,198	162,228

MARENGO POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,536,766	4,343,431	4,149,710	4,077,822	3,858,273	3,475,509	3,668,453	3,506,356	3,294,919	3,103,880
Net Present Assets - Actuarial Value *	4,681,450	4,473,117	4,264,733	-	3,799,610	3,380,281	3,668,453	3,490,344	3,403,930	3,073,881
Actuarial Accrued Liability - ("AAL")	10,708,225	10,189,890	9,482,017	7,576,952	7,576,952	7,111,393	6,664,166	6,507,310	5,524,558	5,442,279
Surplus/(Unfunded AAL)	(6,026,775)	(5,716,773)	(5,217,284)	(7,576,952)	(3,777,342)	(3,731,112)	(2,995,713)	(3,016,966)	(2,120,628)	(2,368,398)
Percent Funded at Actuarial Value	43.7%	43.9%	45.0%	0.0%	50.1%	47.5%	55.0%	53.6%	61.6%	56.5%
(Increase)/Decrease in Unfunded AAL	(310,002)	(499,489)	2,359,668	(3,799,610)	(46,230)	(735,399)	21,253	(896,338)	247,770	(787,639)
Active participants	13	15	14	15	15	15	17	15	15	15
Inactive participants	11	8	8	7	7	7	7	7	6	6
Average Active Salary	73,061	69,236	68,420	60,069	60,069	56,234	50,643	52,003	50,153	48,483
Total Salary	949,795	1,038,544	957,885	901,038	901,038	843,509	860,939	780,045	752,294	727,251
Internal Rate of Return - 10 years	5.03%									
Payroll Growth Rate - 10 years	4.21%									
ASSETS										
Cash , NOW, Money Market	1,328,315	168,734	5,102	114,197	117,721	15,913	16,225	12,440	2,941	1,841
Fixed Instruments	2,777,939	2,654,213	2,199,332	2,434,733	2,428,234	2,460,399	2,796,905	2,557,228	2,415,819	2,321,953
Equities	408,583	1,520,484	1,945,275	1,528,893	1,312,318	999,197	855,323	936,688	876,159	780,085
Receivables	233,531	211,603	192,366	160,304	134,243	-	116,533	-	89,789	81,284
Other	-	-	1	(1)	1	-	(1)	-	-	1
Total	4,748,368	4,555,034	4,342,076	4,238,126	3,992,517	3,475,509	3,784,985	3,506,356	3,384,708	3,185,164
INCOME										
From municipality	240,156	192,417	159,920	134,936	123,274	117,200	101,826	90,488	82,027	74,313
From members	95,342	96,034	94,959	89,562	92,868	86,972	82,801	75,878	78,133	82,802
Other revenue	21,929	-	1	(1)	(1)	-	-	-	-	1
Total Operating Revenue	357,427	288,451	254,880	224,497	216,141	204,172	184,627	166,366	160,160	157,116
EXPENSES										
Pensions and benefits	334,538	289,410	283,037	266,786	261,027	263,075	218,735	213,831	176,843	161,623
Professional services	5,683	21,398	-	-	2,509	5,908	1,110	-	4,191	-
Other expenses	4,137	2,688	1,926	-	758	-	677	636	620	569
Total Operating Expenses	344,358	313,496	284,963	266,786	264,294	268,983	220,522	214,467	181,654	162,192
Net Operating Income/(Loss)	13,069	(25,045)	(30,083)	(42,289)	(48,153)	(64,811)	(35,895)	(48,101)	(21,494)	(5,076)
INVESTMENT INCOME										
Investment income/(loss)	193,813	231,784	114,552	274,764	445,818	(116,629)	209,648	270,163	222,530	94,099
Investment fees	13,547	13,018	12,580	12,927	14,901	11,503	11,656	10,625	9,997	9,513
Net Investment Income	180,266	218,766	101,972	261,837	430,917	(128,132)	197,992	259,538	212,533	84,586
Change in Net Present Assets	193,335	193,721	71,888	219,549	382,764	(192,944)	162,097	211,437	191,039	79,510

MARION FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	8,810,142	8,315,546	7,719,164	7,502,635	6,693,637	5,822,763	6,137,209	5,702,253	5,194,924	4,640,863
Net Present Assets - Actuarial Value *	9,099,492	8,535,618	8,014,317	7,224,443	6,465,781	5,707,598	6,051,996	5,736,841	5,274,554	4,650,033
Actuarial Accrued Liability - ("AAL")	13,721,360	12,591,778	11,825,344	10,935,652	9,882,137	9,568,424	8,968,501	8,111,391	7,602,791	7,100,070
Surplus/(Unfunded AAL)	(4,621,868)	(4,056,160)	(3,811,027)	(3,711,209)	(3,416,356)	(3,860,826)	(2,916,505)	(2,374,550)	(2,328,237)	(2,450,037)
Percent Funded at Actuarial Value	66.3%	67.8%	67.8%	66.1%	65.4%	59.7%	67.5%	70.7%	69.4%	65.5%
(Increase)/Decrease in Unfunded AAL	(565,708)	(245,133)	(99,818)	(294,853)	444,470	(944,321)	(541,955)	(46,313)	121,800	(318,306)
Active participants	25	25	25	25	24	25	22	22	21	21
Inactive participants	14	14	13	13	10	10	10	10	10	9
Average Active Salary	55,845	53,624	51,769	48,101	49,222	47,188	48,325	46,191	44,921	43,381
Total Salary	1,396,133	1,340,601	1,294,226	1,202,523	1,181,334	1,179,709	1,063,159	1,016,192	943,342	910,992
Internal Rate of Return - 10 years	4.91%									
Payroll Growth Rate - 10 years	4.95%									
ASSETS										
Cash , NOW, Money Market	480,476	272,960	564,568	611,637	559,100	494,999	976,639	926,311	676,992	205,303
Fixed Instruments	4,748,841	2,854,921	2,750,678	3,711,134	3,752,996	3,358,010	2,832,171	2,760,505	2,676,675	2,914,924
Equities	3,573,760	5,177,160	4,156,764	3,155,465	2,342,745	1,929,364	2,294,512	1,990,828	1,815,117	1,499,019
Receivables	10,269	11,878	247,952	24,398	39,088	40,391	33,888	24,609	26,140	21,616
Other	1	1	2	1	(1)	(1)	(1)	-	-	1
Total	8,813,347	8,316,920	7,719,964	7,502,635	6,693,928	5,822,763	6,137,209	5,702,253	5,194,924	4,640,863
INCOME										
From municipality	421,500	387,400	384,670	366,400	355,300	331,040	318,740	296,707	276,099	261,836
From members	135,692	124,574	119,270	114,229	112,708	109,289	99,845	93,763	90,020	83,055
Other revenue	-	(1)	-	-	(1)	(1)	-	-	-	-
Total Operating Revenue	557,192	511,973	503,940	480,629	468,007	440,328	418,585	390,470	366,119	344,891
EXPENSES										
Pensions and benefits	428,848	421,882	409,220	356,138	308,989	245,142	242,792	240,495	225,337	217,171
Professional services	9,500	4,187	3,776	2,727	3,114	3,436	4,378	1,990	1,736	2,835
Other expenses	6,150	5,211	3,157	5,051	2,971	1,161	1,039	928	886	818
Total Operating Expenses	444,498	431,280	416,153	363,916	315,074	249,739	248,209	243,413	227,959	220,824
Net Operating Income/(Loss)	112,694	80,693	87,787	116,713	152,933	190,589	170,376	147,057	138,160	124,067
INVESTMENT INCOME										
Investment income/(loss)	424,333	561,112	171,191	738,495	763,670	(468,335)	299,484	385,015	431,558	144,371
Investment fees	42,431	45,423	42,450	46,210	45,730	36,700	34,904	24,743	15,657	16,851
Net Investment Income	381,902	515,689	128,741	692,285	717,940	(505,035)	264,580	360,272	415,901	127,520
Change in Net Present Assets	494,596	596,382	216,529	808,998	870,874	(314,446)	434,956	507,329	554,061	251,587

MARION POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	9,572,420	8,838,780	8,143,175	7,788,944	6,935,573	5,836,893	6,112,870	5,755,709	5,207,997	4,669,181
Net Present Assets - Actuarial Value *	9,537,585	8,922,440	8,366,896	7,762,744	6,869,516	5,745,731	6,059,921	5,785,203	5,273,883	4,675,851
Actuarial Accrued Liability - ("AAL")	16,590,150	15,923,873	14,375,393	13,283,502	11,882,429	10,707,124	10,076,577	9,418,506	8,827,119	7,930,598
Surplus/(Unfunded AAL)	(7,052,565)	(7,001,433)	(6,008,497)	(5,520,758)	(5,012,913)	(4,961,393)	(4,016,656)	(3,633,303)	(3,553,236)	(3,254,747)
Percent Funded at Actuarial Value	57.5%	56.0%	58.2%	58.4%	57.8%	53.7%	60.1%	61.4%	59.7%	59.0%
(Increase)/Decrease in Unfunded AAL	(51,132)	(992,936)	(487,739)	(507,845)	(51,520)	(944,737)	(383,353)	(80,067)	(298,489)	(159,383)
Active participants	31	29	30	31	32	30	28	26	26	26
Inactive participants	21	21	20	19	16	13	13	12	11	9
Average Active Salary	56,055	52,920	51,045	49,337	46,921	47,446	46,238	44,918	43,467	42,254
Total Salary	1,737,719	1,534,666	1,531,336	1,529,445	1,501,470	1,423,368	1,294,653	1,167,858	1,130,148	1,098,610
Internal Rate of Return - 10 years	5.56%									
Payroll Growth Rate - 10 years	6.27%									
ASSETS										
Cash , NOW, Money Market	1,477,457	1,090,696	1,277,213	1,202,145	1,005,132	1,105,753	1,342,723	1,352,881	715,953	67,198
Fixed Instruments	3,541,870	2,887,325	2,376,289	3,015,113	2,923,536	2,772,796	2,847,563	2,433,799	2,732,929	3,094,442
Equities	4,525,930	4,833,795	4,703,182	3,549,456	2,989,337	1,919,498	1,901,388	1,946,149	1,736,485	1,487,095
Receivables	27,162	26,965	18,719	22,231	18,878	38,845	21,195	22,880	22,630	20,447
Other	1	(1)	(1)	(1)	-	1	1	-	-	(1)
Total	9,572,420	8,838,780	8,375,402	7,788,944	6,936,883	5,836,893	6,112,870	5,755,709	5,207,997	4,669,181
INCOME										
From municipality	592,000	569,900	569,900	542,800	535,500	418,960	394,260	366,975	312,024	264,249
From members	173,663	165,646	156,968	151,945	141,352	147,419	130,898	114,797	129,398	105,874
Other revenue	-	-	5,377	1	(1)	-	-	(1)	-	-
Total Operating Revenue	765,663	735,546	732,245	694,746	676,851	566,379	525,158	481,771	441,422	370,123
EXPENSES										
Pensions and benefits	712,758	676,336	603,284	522,648	437,911	351,244	333,726	295,613	254,552	190,486
Professional services	3,726	3,925	7,065	13,968	7,070	3,040	2,020	4,900	3,166	3,320
Other expenses	2,176	1,573	2,163	7,709	1,822	1,293	1,041	934	868	794
Total Operating Expenses	718,660	681,834	612,512	544,325	446,803	355,577	336,787	301,447	258,586	194,600
Net Operating Income/(Loss)	47,003	53,712	119,733	150,421	230,048	210,802	188,371	180,324	182,836	175,523
INVESTMENT INCOME										
Investment income/(loss)	712,765	674,181	262,549	724,919	894,957	(456,650)	198,141	390,211	369,871	170,202
Investment fees	26,129	32,288	28,050	21,968	26,325	30,129	29,351	22,823	13,891	12,702
Net Investment Income	686,636	641,893	234,499	702,951	868,632	(486,779)	168,790	367,388	355,980	157,500
Change in Net Present Assets	733,640	695,605	354,231	853,371	1,098,680	(275,977)	357,161	547,712	538,816	333,023

MARKHAM FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	6,055,124	5,303,594	4,364,640	4,119,994	3,596,417	3,082,197	2,906,219	2,598,110	2,134,116	1,881,865
Net Present Assets - Actuarial Value *	5,947,963	5,265,718	4,444,563	-	3,596,417	3,082,197	2,906,219	2,598,110	2,134,116	1,881,865
Actuarial Accrued Liability - ("AAL")	8,305,655	6,815,728	7,399,678	3,690,788	3,690,788	2,942,092	3,422,000	2,919,532	2,172,106	2,047,233
Surplus/(Unfunded AAL)	(2,357,692)	(1,550,010)	(2,955,115)	(3,690,788)	(94,371)	140,105	(515,781)	(321,422)	(37,990)	(165,368)
Percent Funded at Actuarial Value	71.6%	77.3%	60.1%	0.0%	97.4%	104.8%	84.9%	89.0%	98.3%	91.9%
(Increase)/Decrease in Unfunded AAL	(807,682)	1,405,105	735,673	(3,596,417)	(234,476)	655,886	(194,359)	(283,432)	127,378	85,957
Active participants	18	19	20	22	22	22	18	14	17	20
Inactive participants	4	4	3	-	-	-	-	-	-	-
Average Active Salary	68,942	72,657	64,154	55,919	55,919	49,266	49,983	49,850	35,915	34,414
Total Salary	1,240,948	1,380,489	1,283,080	1,230,212	1,230,212	1,083,843	899,700	697,894	610,548	688,288
Internal Rate of Return - 10 years	6.34%									
Payroll Growth Rate - 10 years	6.39%									
ASSETS										
Cash , NOW, Money Market	3,184,755	3,097,018	2,525,525	2,899,624	2,972,619	2,162,996	1,188,571	1,062,592	1,406,883	1,080,622
Fixed Instruments	128,389	138,600	192,335	211,241	316,844	724,070	1,422,554	1,392,348	537,827	801,242
Equities	2,741,980	2,067,976	1,646,780	1,009,128	306,954	195,132	295,095	143,169	189,406	-
Receivables	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	1	-	(1)	(1)	1	-	1
Total	6,055,124	5,303,594	4,364,640	4,119,994	3,596,417	3,082,197	2,906,219	2,598,110	2,134,116	1,881,865
INCOME										
From municipality	239,493	474,108	21,780	208,734	311,491	20,000	171,774	45,000	130,000	95,000
From members	117,026	116,360	122,289	112,089	200,892	85,863	97,268	78,864	56,317	54,816
Other revenue	5,698	-	-	-	-	-	1	-	1	-
Total Operating Revenue	362,217	590,468	144,069	320,823	512,383	105,863	269,043	123,864	186,318	149,816
EXPENSES										
Pensions and benefits	51,824	51,824	49,554	19,300	-	-	-	-	-	-
Professional services	3,650	3,650	19,250	23,183	16,341	5,653	12,364	6,038	4,338	2,186
Other expenses	4,520	1,469	2,196	2,835	1,474	520	427	456	80	-
Total Operating Expenses	59,994	56,943	71,000	45,318	17,815	6,173	12,791	6,494	4,418	2,186
Net Operating Income/(Loss)	302,223	533,525	73,069	275,505	494,568	99,690	256,252	117,370	181,900	147,630
INVESTMENT INCOME										
Investment income/(loss)	453,688	427,246	174,344	248,588	19,652	76,288	51,878	347,242	113,192	219,922
Investment fees	4,381	21,817	2,767	516	-	-	20	618	42,841	-
Net Investment Income	449,307	405,429	171,577	248,072	19,652	76,288	51,858	346,624	70,351	219,922
Change in Net Present Assets	751,530	938,954	244,646	523,577	514,220	175,978	308,109	463,994	252,251	367,553

MARKHAM POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	15,599,111	14,337,841	13,183,119	12,909,165	11,757,510	10,243,834	11,723,634	11,380,878	10,623,175	10,181,997
Net Present Assets - Actuarial Value *	15,743,167	14,602,182	13,662,482	-	11,395,124	9,853,407	11,499,455	11,382,174	10,623,175	10,181,997
Actuarial Accrued Liability - ("AAL")	22,561,341	20,568,797	27,225,295	16,065,278	16,065,278	15,432,634	14,126,885	12,666,377	12,026,692	12,291,657
Surplus/(Unfunded AAL)	(6,818,174)	(5,966,615)	(13,562,813)	(16,065,278)	(4,670,154)	(5,579,227)	(2,627,430)	(1,284,203)	(1,403,517)	(2,109,660)
Percent Funded at Actuarial Value	69.8%	71.0%	50.2%	0.0%	70.9%	63.8%	81.4%	89.9%	88.3%	82.8%
(Increase)/Decrease in Unfunded AAL	(851,559)	7,596,198	2,502,465	(11,395,124)	909,073	(2,951,797)	(1,343,227)	119,314	706,143	44,855
Active participants	37	35	41	41	41	39	37	42	28	37
Inactive participants	23	23	23	10	10	12	12	11	11	10
Average Active Salary	74,349	71,829	67,340	60,629	60,629	61,488	58,983	46,562	49,907	48,468
Total Salary	2,750,931	2,514,005	2,760,954	2,485,778	2,485,778	2,398,014	2,182,380	1,955,598	1,397,406	1,793,321
Internal Rate of Return - 10 years	5.38%									
Payroll Growth Rate - 10 years	5.27%									
ASSETS										
Cash , NOW, Money Market	699,046	438,476	1,150,720	1,107,458	1,160,838	963,452	986,675	1,027,667	1,372,323	2,082,339
Fixed Instruments	7,006,449	7,103,047	7,182,265	6,962,564	6,599,171	6,570,246	6,539,386	6,033,587	5,546,539	5,012,422
Equities	7,846,613	6,746,912	4,802,567	4,787,514	3,946,859	2,656,658	4,157,882	4,274,625	3,704,313	3,087,236
Receivables	59,123	55,266	51,242	62,258	55,318	58,739	56,490	44,998	-	-
Other	3,486	3,183	4,467	600	659	620	620	1	-	-
Total	15,614,717	14,346,884	13,191,261	12,920,394	11,762,845	10,249,715	11,741,053	11,380,878	10,623,175	10,181,997
INCOME										
From municipality	611,847	700,306	400,931	410,619	255,995	163,204	202,956	245,702	166,769	165,493
From members	408,260	269,904	301,928	260,224	235,859	241,363	252,182	210,407	136,008	152,205
Other revenue	3,860	4,523	(11,017)	6,940	120,560	2,249	20,004	44,999	-	13,892
Total Operating Revenue	1,023,967	974,733	691,842	677,783	612,414	406,816	475,142	501,108	302,777	331,590
EXPENSES										
Pensions and benefits	765,534	829,087	701,127	593,339	489,487	584,370	430,246	499,756	427,233	361,079
Professional services	24,746	27,643	25,809	42,520	26,332	19,837	22,659	7,495	19,964	29,374
Other expenses	27,250	37,857	35,083	26,892	24,851	22,053	24,909	20,103	16,275	17,473
Total Operating Expenses	817,530	894,587	762,019	662,751	540,670	626,260	477,814	527,354	463,472	407,926
Net Operating Income/(Loss)	206,437	80,146	(70,177)	15,032	71,744	(219,444)	(2,672)	(26,246)	(160,695)	(76,336)
INVESTMENT INCOME										
Investment income/(loss)	1,087,386	1,103,501	369,389	1,161,168	1,467,873	(1,236,117)	370,404	806,813	622,752	816,167
Investment fees	32,552	28,925	25,258	24,546	25,941	24,239	24,977	22,863	20,879	22,413
Net Investment Income	1,054,834	1,074,576	344,131	1,136,622	1,441,932	(1,260,356)	345,427	783,950	601,873	793,754
Change in Net Present Assets	1,261,270	1,154,722	273,954	1,151,655	1,513,676	(1,479,800)	342,756	757,703	441,178	717,418

MARSEILLES POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,073,747	2,884,535	2,616,666	2,338,886	2,174,525	1,927,303	1,901,736	1,846,407	1,615,470	1,447,887
Net Present Assets - Actuarial Value *	3,097,402	2,826,888	2,562,513	-	2,156,397	1,916,979	1,927,659	1,858,305	1,663,240	1,444,799
Actuarial Accrued Liability - ("AAL")	4,095,403	3,584,160	3,267,799	2,455,082	2,455,082	2,158,148	2,403,045	2,157,326	1,795,898	1,609,902
Surplus/(Unfunded AAL)	(998,001)	(757,272)	(705,286)	(2,455,082)	(298,685)	(241,169)	(475,386)	(299,021)	(132,658)	(165,103)
Percent Funded at Actuarial Value	75.6%	78.9%	78.4%	0.0%	87.8%	88.8%	80.2%	86.1%	92.6%	89.7%
(Increase)/Decrease in Unfunded AAL	(240,729)	(51,986)	1,749,796	(2,156,397)	(57,516)	234,217	(176,365)	(166,363)	32,445	(86,899)
Active participants	9	9	9	9	9	9	11	9	10	10
Inactive participants	3	3	2	2	2	2	2	2	1	1
Average Active Salary	67,317	59,548	61,063	54,710	54,710	50,415	49,174	49,300	47,534	45,615
Total Salary	605,850	535,928	549,563	492,390	492,390	453,734	540,914	443,696	475,336	456,150
Internal Rate of Return - 10 years	5.24%									
Payroll Growth Rate - 10 years	3.63%									
ASSETS										
Cash , NOW, Money Market	809,329	923,939	793,072	690,553	761,734	759,733	607,716	571,712	481,437	289,397
Fixed Instruments	1,293,873	1,351,340	1,438,398	1,323,192	1,122,595	966,817	972,077	913,102	705,658	826,490
Equities	970,544	609,255	380,327	325,140	290,197	200,753	321,943	361,594	428,375	332,000
Receivables	-	-	4,870	-	-	-	-	-	-	-
Other	1	1	(1)	1	(1)	-	-	(1)	-	-
Total	3,073,747	2,884,535	2,616,666	2,338,886	2,174,525	1,927,303	1,901,736	1,846,407	1,615,470	1,447,887
INCOME										
From municipality	93,969	91,975	92,901	82,761	103,543	82,848	81,719	80,432	70,429	40,968
From members	59,548	54,003	55,261	50,380	48,200	42,256	44,884	48,473	46,998	44,850
Other revenue	-	1	-	-	-	-	-	-	-	-
Total Operating Revenue	153,517	145,979	148,162	133,141	151,743	125,104	126,603	128,905	117,427	85,818
EXPENSES										
Pensions and benefits	60,778	59,008	57,289	58,412	56,947	90,493	122,640	26,852	21,048	31,429
Professional services	2,243	1,500	1,500	2,975	2,975	3,300	2,825	2,760	2,700	2,600
Other expenses	1,381	2,851	1,210	1,160	3,598	1,419	1,974	290	262	234
Total Operating Expenses	64,402	63,359	59,999	62,547	63,520	95,212	127,439	29,902	24,010	34,263
Net Operating Income/(Loss)	89,115	82,620	88,163	70,594	88,223	29,892	(836)	99,003	93,417	51,555
INVESTMENT INCOME										
Investment income/(loss)	100,097	185,249	189,617	93,767	158,999	(4,325)	56,164	131,934	74,166	84,386
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	100,097	185,249	189,617	93,767	158,999	(4,325)	56,164	131,934	74,166	84,386
Change in Net Present Assets	189,212	267,869	277,780	164,361	247,222	25,567	55,329	230,937	167,583	135,941

MARYVILLE FIREFIGHTER'S PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA									
Net Present Assets - Market Value	570,497	484,910	415,792	352,775	292,784	235,440	177,449	123,431	77,088
Net Present Assets - Actuarial Value *	608,432	511,898	430,069	352,775	292,784	235,440	177,449	123,431	77,088
Actuarial Accrued Liability - ("AAL")	1,347,756	1,160,549	882,099	542,423	535,492	475,115	435,116	363,027	297,459
Surplus/(Unfunded AAL)	(739,324)	(648,651)	(452,030)	(189,648)	(242,708)	(239,675)	(257,667)	(239,596)	(220,371)
Percent Funded at Actuarial Value	45.1%	44.1%	48.8%	65.0%	54.7%	49.6%	40.8%	34.0%	25.9%
(Increase)/Decrease in Unfunded AAL	(90,673)	(196,621)	(262,382)	53,060	(3,033)	17,992	(18,071)	(19,225)	
Active participants	3	3	3	3	3	3	3	3	3
Inactive participants	-	-	-	-	-	-	-	-	-
Average Active Salary	55,628	55,628	45,330	52,146	51,710	46,107	45,413	44,720	42,467
Total Salary	166,883	166,883	135,990	156,437	155,129	138,320	136,240	134,160	127,400
Internal Rate of Return - 10 years	NA								
Payroll Growth Rate - 10 years	NA								
ASSETS									
Cash , NOW, Money Market	59,174	437,824	374,694	352,776	292,784	235,440	177,449	123,431	77,088
Fixed Instruments	450,270	-	-	-	-	-	-	-	-
Equities	56,029	47,085	41,098	-	-	-	-	-	-
Receivables	5,024	-	-	-	-	-	-	-	-
Other	-	1	-	(1)	-	-	-	-	-
Total	570,497	484,910	415,792	352,775	292,784	235,440	177,449	123,431	77,088
INCOME									
From municipality	64,892	49,855	44,623	43,409	55,414	38,612	37,452	33,657	33,617
From members	17,620	17,148	17,059	18,041	-	15,074	13,650	13,453	16,993
Other revenue	329	1	-	-	-	-	1	(1)	26,390
Total Operating Revenue	82,841	67,004	61,682	61,450	55,414	53,686	51,103	47,109	77,000
EXPENSES									
Pensions and benefits	-	-	-	-	-	-	-	-	-
Professional services	9,881	6,940	4,724	4,710	4,500	4,400	4,612	4,565	1,300
Other expenses	1,420	1,321	525	279	640	230	205	205	314
Total Operating Expenses	11,301	8,261	5,249	4,989	5,140	4,630	4,817	4,770	1,614
Net Operating Income/(Loss)	71,540	58,743	56,433	56,461	50,274	49,056	46,286	42,339	75,386
INVESTMENT INCOME									
Investment income/(loss)	17,013	10,375	6,664	3,531	7,070	8,935	7,732	4,004	1,702
Investment fees	2,966	-	80	-	-	-	-	-	-
Net Investment Income	14,047	10,375	6,584	3,531	7,070	8,935	7,732	4,004	1,702
Change in Net Present Assets	85,587	69,118	63,017	59,991	57,344	57,991	54,018	46,343	

MARYVILLE POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	2,248,096	1,893,690	1,627,262	1,420,405	1,246,413	1,042,577	819,472	618,464	418,030	253,610
Net Present Assets - Actuarial Value *	-	1,976,478	1,712,907	1,474,051	1,246,413	1,042,577	819,472	618,464	418,030	253,610
Actuarial Accrued Liability - ("AAL")	4,109,646	4,109,646	3,918,427	3,626,348	2,497,171	2,162,115	1,877,460	1,334,222	1,106,085	932,590
Surplus/(Unfunded AAL)	(4,109,646)	(2,133,168)	(2,205,520)	(2,152,297)	(1,250,758)	(1,119,538)	(1,057,988)	(715,758)	(688,055)	(678,980)
Percent Funded at Actuarial Value	0.0%	48.1%	43.7%	40.6%	49.9%	48.2%	43.6%	46.4%	37.8%	27.2%
(Increase)/Decrease in Unfunded AAL	(1,976,478)	72,352	(53,223)	(901,539)	(131,220)	(61,550)	(342,230)	(27,703)	(9,075)	(678,980)
Active participants	12	12	13	12	12	13	12	13	12	10
Inactive participants	4	4	3	3	2	2	2	1	1	1
Average Active Salary	59,969	59,969	60,935	58,723	58,437	51,916	51,836	47,478	42,434	41,979
Total Salary	719,626	719,626	792,157	704,677	701,244	674,905	622,036	617,216	509,210	419,787
Internal Rate of Return - 10 years	0.00%									
Payroll Growth Rate - 10 years	NA									
ASSETS										
Cash , NOW, Money Market	395,637	84,186	1,466,381	1,281,679	1,122,605	1,042,577	819,472	618,464	418,030	253,610
Fixed Instruments	1,632,900	1,611,922	-	-	-	-	-	-	-	-
Equities	212,411	181,455	160,882	138,726	123,807	-	-	-	-	-
Receivables	7,149	16,127	-	-	-	-	-	-	-	-
Other	(1)	-	(1)	-	1	-	-	-	-	-
Total	2,248,096	1,893,690	1,627,262	1,420,405	1,246,413	1,042,577	819,472	618,464	418,030	253,610
INCOME										
From municipality	324,851	281,393	205,455	204,502	198,789	195,461	165,388	144,399	128,699	119,031
From members	76,104	77,716	75,025	69,355	69,748	64,599	65,207	63,242	52,968	62,861
Other revenue	-	329	-	(1)	(1)	-	-	(1)	-	75,344
Total Operating Revenue	400,955	359,438	280,480	273,856	268,536	260,060	230,595	207,640	181,667	257,236
EXPENSES										
Pensions and benefits	116,057	151,841	92,579	99,487	82,110	61,511	52,248	23,660	29,767	3,053
Professional services	7,755	8,790	10,151	10,117	5,670	6,378	8,104	4,662	4,565	4,875
Other expenses	1,255	2,316	1,881	3,434	562	852	451	375	283	774
Total Operating Expenses	125,067	162,947	104,611	113,038	88,342	68,741	60,803	28,697	34,615	8,702
Net Operating Income/(Loss)	275,888	196,491	175,869	160,818	180,194	191,319	169,792	178,943	147,052	248,534
INVESTMENT INCOME										
Investment income/(loss)	85,768	79,184	30,989	13,239	23,642	31,907	31,216	21,490	17,368	5,076
Investment fees	7,250	9,247	-	65	-	121	-	-	-	-
Net Investment Income	78,518	69,937	30,989	13,174	23,642	31,786	31,216	21,490	17,368	5,076
Change in Net Present Assets	354,406	266,428	206,857	173,992	203,836	223,105	201,008	200,434	164,420	253,610

MASCOUTAH POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,096,303	3,568,139	3,099,022	2,806,857	2,524,659	2,161,384	2,053,953	1,901,151	1,689,543	1,523,729
Net Present Assets - Actuarial Value *	4,105,980	3,622,945	3,164,876	2,811,176	2,524,659	2,162,610	2,057,820	1,909,858	1,702,372	1,523,228
Actuarial Accrued Liability - ("AAL")	5,717,220	5,190,254	4,753,919	4,053,232	3,760,155	3,335,468	3,010,196	2,715,354	2,307,146	1,936,239
Surplus/(Unfunded AAL)	(1,611,240)	(1,567,309)	(1,589,043)	(1,242,056)	(1,235,496)	(1,172,858)	(952,376)	(805,496)	(604,774)	(413,011)
Percent Funded at Actuarial Value	71.8%	69.8%	66.6%	69.4%	67.1%	64.8%	68.4%	70.3%	73.8%	78.7%
(Increase)/Decrease in Unfunded AAL	(43,931)	21,734	(346,987)	(6,560)	(62,638)	(220,482)	(146,880)	(200,722)	(191,763)	(322,043)
Active participants	12	12	12	12	12	12	10	12	12	11
Inactive participants	4	3	3	3	3	3	3	2	2	2
Average Active Salary	65,615	64,926	63,368	61,411	59,066	55,659	55,394	60,348	55,182	51,766
Total Salary	787,381	779,108	760,412	736,928	708,789	667,905	553,935	724,170	662,182	569,431
Internal Rate of Return - 10 years	4.51%									
Payroll Growth Rate - 10 years	6.15%									
ASSETS										
Cash , NOW, Money Market	341,708	579,593	1,156,649	1,918,288	2,065,741	1,794,075	1,636,882	1,477,588	1,291,317	1,145,625
Fixed Instruments	1,808,695	1,258,991	469,808	186,109	-	148,774	146,133	141,294	137,171	150,501
Equities	1,662,913	1,439,819	1,262,554	491,627	262,197	104,174	167,518	181,791	161,571	137,684
Receivables	282,988	289,736	210,011	210,833	196,722	114,361	103,420	100,479	99,485	89,918
Other	(1)	-	-	-	(1)	-	-	(1)	(1)	1
Total	4,096,303	3,568,139	3,099,022	2,806,857	2,524,659	2,161,384	2,053,953	1,901,151	1,689,543	1,523,729
INCOME										
From municipality	267,406	279,379	199,826	197,454	236,817	99,109	98,775	93,638	91,520	87,429
From members	79,333	77,077	75,199	72,784	72,017	63,992	63,331	61,604	57,168	68,187
Other revenue	-	1	-	-	(1)	-	(1)	-	(1)	-
Total Operating Revenue	346,739	356,457	275,025	270,238	308,833	163,101	162,105	155,242	148,687	155,616
EXPENSES										
Pensions and benefits	74,956	74,956	74,956	74,912	74,460	73,731	70,045	38,647	39,613	37,331
Professional services	4,800	4,800	4,800	8,007	4,664	8,921	9,502	-	-	-
Other expenses	2,735	4,426	1,830	2,058	1,540	1,530	1,350	305	273	244
Total Operating Expenses	82,491	84,182	81,586	84,977	80,664	84,182	80,897	38,952	39,886	37,575
Net Operating Income/(Loss)	264,248	272,275	193,439	185,261	228,169	78,919	81,208	116,290	108,801	118,041
INVESTMENT INCOME										
Investment income/(loss)	276,326	207,435	107,900	103,748	135,105	28,512	71,594	95,317	57,013	44,034
Investment fees	12,409	10,592	9,174	6,811	-	-	-	-	-	-
Net Investment Income	263,917	196,843	98,726	96,937	135,105	28,512	71,594	95,317	57,013	44,034
Change in Net Present Assets	528,164	469,117	292,165	282,198	363,275	107,431	152,802	211,608	165,814	162,076

MATTESON FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	19,147,367	18,370,195	17,316,151	16,925,371	15,190,215	12,933,957	14,418,900	13,683,892	12,612,937	11,233,034
Net Present Assets - Actuarial Value *	19,578,418	18,762,651	17,918,453	16,794,777	14,965,942	12,497,275	14,120,724	13,658,346	12,748,864	11,203,527
Actuarial Accrued Liability - ("AAL")	32,325,588	30,159,096	28,065,252	24,505,873	23,347,238	20,482,031	19,510,229	18,218,712	16,487,664	15,084,594
Surplus/(Unfunded AAL)	(12,747,170)	(11,396,445)	(10,146,799)	(7,711,096)	(8,381,296)	(7,984,756)	(5,389,505)	(4,560,366)	(3,738,800)	(3,881,067)
Percent Funded at Actuarial Value	60.6%	62.2%	63.8%	68.5%	64.1%	61.0%	72.4%	75.0%	77.3%	74.3%
(Increase)/Decrease in Unfunded AAL	(1,350,725)	(1,249,646)	(2,435,703)	670,200	(396,540)	(2,595,251)	(829,139)	(821,566)	142,267	(1,969,733)
Active participants	35	33	35	33	32	34	32	33	31	33
Inactive participants	26	26	25	20	21	17	13	13	13	8
Average Active Salary	84,115	77,608	75,424	76,771	74,044	72,490	71,849	67,465	63,804	65,434
Total Salary	2,944,008	2,561,048	2,639,830	2,533,456	2,369,401	2,464,646	2,299,162	2,226,354	1,977,925	2,159,332
Internal Rate of Return - 10 years	5.51%									
Payroll Growth Rate - 10 years	3.94%									
ASSETS										
Cash , NOW, Money Market	672,095	675,342	1,984,034	1,084,657	586,615	1,149,197	1,555,338	1,592,944	1,115,064	398,922
Fixed Instruments	6,907,038	8,032,323	7,514,986	7,942,788	7,455,902	7,182,891	7,199,538	6,579,622	6,192,029	6,264,017
Equities	11,511,561	9,597,104	7,733,853	8,070,881	7,329,373	4,772,803	5,832,865	5,677,470	4,801,908	4,074,425
Receivables	50,950	66,698	68,817	61,051	53,589	62,611	66,695	82,049	504,807	496,888
Other	11,961	8,025	20,362	10,563	11,284	12,062	12,677	-	1	375
Total	19,153,605	18,379,492	17,322,052	17,169,940	15,436,763	13,179,564	14,667,113	13,932,085	12,613,809	11,234,627
INCOME										
From municipality	779,435	729,802	795,051	683,817	699,891	708,423	462,672	229,471	755,707	341,141
From members	278,220	242,535	243,207	239,265	230,842	249,746	211,250	212,710	233,480	210,286
Other revenue	(15,749)	(3,996)	7,283	7,461	(8,786)	(2,745)	(15,354)	3,080	7,920	(3,587)
Total Operating Revenue	1,041,906	968,341	1,045,541	930,543	921,947	955,424	658,568	445,261	997,107	547,840
EXPENSES										
Pensions and benefits	1,294,535	1,155,054	1,037,102	895,575	792,092	571,435	524,042	523,063	448,867	200,488
Professional services	25,958	34,137	19,730	16,601	28,228	19,670	11,620	9,908	25,299	15,724
Other expenses	21,775	25,362	19,108	25,398	13,659	11,428	10,079	17,173	8,223	5,497
Total Operating Expenses	1,342,268	1,214,553	1,075,940	937,574	833,979	602,533	545,741	550,144	482,389	221,709
Net Operating Income/(Loss)	(300,362)	(246,212)	(30,399)	(7,031)	87,968	352,891	112,827	(104,883)	514,718	326,131
INVESTMENT INCOME										
Investment income/(loss)	1,155,171	1,390,929	506,046	1,821,554	2,245,858	(1,756,037)	701,671	1,235,486	940,502	554,002
Investment fees	77,637	90,673	84,867	79,368	77,567	81,798	79,490	59,649	75,316	65,633
Net Investment Income	1,077,534	1,300,256	421,179	1,742,186	2,168,291	(1,837,835)	622,181	1,175,837	865,186	488,369
Change in Net Present Assets	777,172	1,054,044	390,780	1,735,156	2,256,258	(1,484,943)	735,008	1,070,955	1,379,903	814,500

MATTESON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	21,064,440	19,873,626	19,135,732	20,067,916	18,695,747	16,211,487	19,285,732	18,734,035	17,601,630	16,213,890
Net Present Assets - Actuarial Value *	21,534,393	20,922,432	20,655,545	19,600,032	18,250,022	15,802,367	19,130,039	18,871,401	17,801,806	16,255,938
Actuarial Accrued Liability - ("AAL")	38,761,285	37,335,155	36,131,946	33,822,726	31,769,286	30,518,352	28,834,298	26,576,010	25,393,216	23,615,089
Surplus/(Unfunded AAL)	(17,226,892)	(16,412,723)	(15,476,401)	(14,222,694)	(13,519,264)	(14,715,985)	(9,704,259)	(7,704,609)	(7,591,410)	(7,359,151)
Percent Funded at Actuarial Value	55.6%	56.0%	57.2%	57.9%	57.4%	51.8%	66.3%	71.0%	70.1%	68.8%
(Increase)/Decrease in Unfunded AAL	(814,169)	(936,322)	(1,253,707)	(703,430)	1,196,721	(5,011,726)	(1,999,650)	(113,199)	(232,259)	(1,113,670)
Active participants	37	37	39	40	35	34	37	38	37	41
Inactive participants	34	33	31	26	24	25	23	23	22	20
Average Active Salary	80,814	76,117	75,098	74,669	75,442	72,214	71,530	62,626	62,803	60,434
Total Salary	2,990,103	2,816,345	2,928,841	2,986,769	2,640,459	2,455,282	2,646,624	2,379,780	2,323,701	2,477,780
Internal Rate of Return - 10 years	4.88%									
Payroll Growth Rate - 10 years	2.47%									
ASSETS										
Cash , NOW, Money Market	886,709	800,619	816,383	1,070,292	1,004,412	1,068,847	735,149	718,259	636,197	1,142,104
Fixed Instruments	8,872,832	9,422,089	10,058,335	9,979,640	10,030,624	10,154,793	9,880,386	6,874,409	6,594,754	6,165,424
Equities	11,270,233	9,619,506	8,209,711	8,856,619	7,491,515	4,806,927	8,489,570	10,712,896	10,108,027	8,640,245
Receivables	30,172	43,235	53,336	166,456	172,114	184,932	184,548	432,616	263,589	271,870
Other	7,936	2,833	1,333	90	1,333	500	439	750	3,626	750
Total	21,067,882	19,888,282	19,139,098	20,073,097	18,699,998	16,215,999	19,290,092	18,738,930	17,606,193	16,220,393
INCOME										
From municipality	958,626	782,789	830,002	691,836	706,985	626,286	535,884	557,942	611,065	368,825
From members	306,439	330,349	289,148	282,157	277,109	261,133	304,622	225,063	230,794	234,687
Other revenue	(1,524)	(19,914)	-	(18,735)	(22,210)	(5,049)	50,597	(38,256)	(8,231)	(25,792)
Total Operating Revenue	1,263,541	1,093,224	1,119,150	955,258	961,884	882,370	891,103	744,749	833,628	577,720
EXPENSES										
Pensions and benefits	1,678,835	1,758,928	1,493,517	1,317,714	1,243,926	1,181,263	1,066,744	1,007,693	938,951	853,462
Professional services	25,940	30,960	24,937	24,233	24,257	24,995	19,284	13,069	22,387	31,364
Other expenses	11,472	10,392	11,549	11,469	11,647	11,143	6,332	6,537	6,705	5,953
Total Operating Expenses	1,716,247	1,800,280	1,530,003	1,353,416	1,279,830	1,217,401	1,092,360	1,027,299	968,043	890,779
Net Operating Income/(Loss)	(452,706)	(707,056)	(410,853)	(398,158)	(317,946)	(335,031)	(201,257)	(282,550)	(134,415)	(313,059)
INVESTMENT INCOME										
Investment income/(loss)	1,683,967	1,482,793	(482,440)	1,809,172	2,837,947	(2,702,739)	792,017	1,451,060	1,555,823	783,509
Investment fees	40,447	37,843	38,891	38,844	35,741	36,475	39,062	36,106	33,668	34,870
Net Investment Income	1,643,520	1,444,950	(521,331)	1,770,328	2,802,206	(2,739,214)	752,955	1,414,954	1,522,155	748,639
Change in Net Present Assets	1,190,814	737,894	(932,184)	1,372,169	2,484,260	(3,074,245)	551,697	1,132,405	1,387,740	435,581

MATTOON FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	16,036,082	15,566,971	15,007,122	14,666,695	14,464,323	12,711,021	15,884,877	16,400,445	15,509,750	14,485,861
Net Present Assets - Actuarial Value *	16,160,232	15,631,719	15,133,396	14,846,725	14,534,029	12,788,406	15,789,402	16,473,916	15,801,053	14,534,610
Actuarial Accrued Liability - ("AAL")	37,192,774	35,879,666	36,061,128	33,199,377	33,027,916	31,736,656	30,844,230	27,955,081	26,768,722	25,333,419
Surplus/(Unfunded AAL)	(21,032,542)	(20,247,947)	(20,927,732)	(18,352,652)	(18,493,887)	(18,948,250)	(15,054,828)	(11,481,165)	(10,967,669)	(10,798,809)
Percent Funded at Actuarial Value	43.4%	43.6%	42.0%	44.7%	44.0%	40.3%	51.2%	58.9%	59.0%	57.4%
(Increase)/Decrease in Unfunded AAL	(784,595)	679,785	(2,575,080)	141,235	454,363	(3,893,422)	(3,573,663)	(513,496)	(168,860)	(1,526,096)
Active participants	32	32	32	32	33	38	38	38	37	38
Inactive participants	57	53	56	53	54	51	52	52	50	47
Average Active Salary	61,146	60,631	58,934	58,139	57,472	55,179	53,355	50,256	49,548	48,243
Total Salary	1,956,664	1,940,183	1,885,889	1,860,445	1,896,588	2,096,818	2,027,483	1,909,726	1,833,262	1,833,235
Internal Rate of Return - 10 years	3.30%									
Payroll Growth Rate - 10 years	0.76%									
ASSETS										
Cash , NOW, Money Market	1,428,140	701,049	1,872,451	1,354,678	940,071	2,385,614	1,553,402	5,521,894	1,897,873	700,158
Fixed Instruments	4,971,403	5,769,046	5,387,089	5,968,527	6,538,617	4,388,888	6,519,834	5,439,808	6,597,033	7,038,820
Equities	9,663,974	9,175,436	7,761,603	7,248,721	6,799,176	5,741,389	7,669,350	5,297,189	6,926,681	6,736,158
Receivables	153,692	87,342	154,462	259,266	350,193	342,006	287,666	1,174,377	1,088,767	910,756
Other	-	-	2,124	1,993	-	-	-	-	1	-
Total	16,217,209	15,732,873	15,177,729	14,833,185	14,628,057	12,857,897	16,030,252	17,433,268	16,510,355	15,385,892
INCOME										
From municipality	1,398,877	1,354,955	1,361,766	1,375,069	1,230,187	1,134,259	1,046,651	1,020,382	927,878	720,953
From members	198,792	195,815	202,782	176,119	212,776	203,250	194,289	188,217	185,021	175,500
Other revenue	-	-	(1)	-	1	-	-	-	20	1
Total Operating Revenue	1,597,669	1,550,770	1,564,547	1,551,188	1,442,964	1,337,509	1,240,940	1,208,599	1,112,919	896,454
EXPENSES										
Pensions and benefits	2,059,393	2,025,333	2,040,226	1,986,153	1,868,669	1,745,910	1,712,291	1,647,299	1,421,580	1,337,395
Professional services	2,905	2,500	2,500	-	-	400	-	856	2,572	62
Other expenses	6,889	4,776	7,112	4,868	5,052	4,098	3,551	3,762	3,259	3,163
Total Operating Expenses	2,069,187	2,032,609	2,049,838	1,991,021	1,873,721	1,750,408	1,715,842	1,651,917	1,427,411	1,340,620
Net Operating Income/(Loss)	(471,518)	(481,839)	(485,291)	(439,833)	(430,757)	(412,899)	(474,902)	(443,318)	(314,492)	(444,166)
INVESTMENT INCOME										
Investment income/(loss)	941,565	1,129,766	872,116	714,101	2,238,343	(2,760,957)	(40,667)	1,334,067	1,338,512	754,190
Investment fees	935	19,105	46,398	71,896	54,284	-	-	54	130	1,650
Net Investment Income	940,630	1,110,661	825,718	642,205	2,184,059	(2,760,957)	(40,667)	1,334,013	1,338,382	752,540
Change in Net Present Assets	469,111	559,849	340,427	202,372	1,753,302	(3,173,856)	(515,568)	890,695	1,023,889	(292,626)

MATTOON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	16,520,222	15,405,542	14,890,501	14,803,101	13,935,379	11,990,030	14,332,880	14,384,205	13,430,332	12,242,993
Net Present Assets - Actuarial Value *	16,683,339	15,965,105	15,467,288	15,004,026	14,004,793	12,055,157	14,390,466	14,514,232	13,714,306	12,372,599
Actuarial Accrued Liability - ("AAL")	36,431,644	35,284,325	33,634,032	31,709,031	30,557,603	28,704,171	27,532,025	26,108,575	24,651,931	22,891,319
Surplus/(Unfunded AAL)	(19,748,305)	(19,319,220)	(18,166,744)	(16,705,005)	(16,552,810)	(16,649,014)	(13,141,559)	(11,594,343)	(10,937,625)	(10,518,720)
Percent Funded at Actuarial Value	45.8%	45.2%	46.0%	47.3%	45.8%	42.0%	52.3%	55.6%	55.6%	54.0%
(Increase)/Decrease in Unfunded AAL	(429,085)	(1,152,476)	(1,461,739)	(152,195)	96,204	(3,507,455)	(1,547,216)	(656,718)	(418,905)	(2,114,928)
Active participants	37	37	37	36	36	41	41	42	41	41
Inactive participants	46	45	45	42	41	39	39	38	37	35
Average Active Salary	62,314	60,355	57,106	56,397	56,127	54,373	52,188	50,149	48,319	46,525
Total Salary	2,305,601	2,233,137	2,112,905	2,030,276	2,020,572	2,229,284	2,139,709	2,106,237	1,981,068	1,907,510
Internal Rate of Return - 10 years	3.80%									
Payroll Growth Rate - 10 years	1.97%									
ASSETS										
Cash , NOW, Money Market	1,438,117	1,411,967	1,982,800	1,403,802	1,439,648	2,572,312	662,591	1,376,851	246,373	1,415,006
Fixed Instruments	4,055,995	4,937,412	4,575,062	5,883,050	5,866,972	3,773,965	6,735,232	6,460,883	6,057,739	5,021,412
Equities	10,923,297	9,064,361	8,200,064	7,503,780	6,481,529	5,495,402	6,802,591	6,395,995	7,031,658	5,772,753
Receivables	109,937	63,166	134,223	143,227	269,103	259,060	240,736	1,029,691	925,423	739,104
Other	2,343	1	-	274	(1)	(1)	-	1	-	(1)
Total	16,529,689	15,476,907	14,892,149	14,934,133	14,057,251	12,100,738	14,441,150	15,263,421	14,261,193	12,948,274
INCOME										
From municipality	1,372,591	1,158,973	1,235,813	1,142,947	1,010,614	992,277	915,337	862,335	737,395	694,172
From members	227,576	221,798	211,661	201,005	242,041	217,692	222,846	205,790	197,434	211,737
Other revenue	(27,649)	(189,041)	1	(1)	1	-	(1)	-	40	(1)
Total Operating Revenue	1,572,518	1,191,730	1,447,475	1,343,951	1,252,656	1,209,969	1,138,182	1,068,125	934,869	905,908
EXPENSES										
Pensions and benefits	1,794,438	1,701,305	1,632,070	1,535,712	1,397,608	1,307,752	1,259,140	1,185,402	1,127,013	1,010,736
Professional services	28,949	28,145	11,075	-	200	747	-	-	2,654	181
Other expenses	14,076	6,070	7,041	6,523	4,713	3,385	2,852	2,688	3,331	2,420
Total Operating Expenses	1,837,463	1,735,520	1,650,186	1,542,235	1,402,521	1,311,884	1,261,992	1,188,090	1,132,998	1,013,337
Net Operating Income/(Loss)	(264,945)	(543,790)	(202,711)	(198,284)	(149,865)	(101,915)	(123,810)	(119,965)	(198,129)	(107,429)
INVESTMENT INCOME										
Investment income/(loss)	1,383,006	1,058,831	290,111	1,149,060	2,153,469	(2,240,935)	72,484	1,073,881	1,385,598	563,129
Investment fees	3,381	-	-	83,054	58,255	-	-	42	131	110
Net Investment Income	1,379,625	1,058,831	290,111	1,066,006	2,095,214	(2,240,935)	72,484	1,073,839	1,385,467	563,019
Change in Net Present Assets	1,114,680	515,041	87,400	867,722	1,945,349	(2,342,850)	(51,325)	953,873	1,187,339	(145,410)

MAYWOOD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	16,114,409	15,071,408	13,418,136	13,719,024	13,120,549	12,111,476	14,289,630	14,468,819	13,643,729	12,889,717
Net Present Assets - Actuarial Value *	15,789,977	15,126,049	13,719,034	-	13,120,549	12,111,476	14,289,630	14,468,819	13,643,729	12,889,717
Actuarial Accrued Liability - ("AAL")	42,868,277	41,329,950	39,046,260	35,247,701	35,247,701	33,226,476	32,225,447	29,717,042	27,941,169	26,817,694
Surplus/(Unfunded AAL)	(27,078,300)	(26,203,901)	(25,327,226)	(35,247,701)	(22,127,152)	(21,115,000)	(17,935,817)	(15,248,223)	(14,297,440)	(13,927,977)
Percent Funded at Actuarial Value	36.8%	36.6%	35.1%	0.0%	37.2%	36.5%	44.3%	48.7%	48.8%	48.1%
(Increase)/Decrease in Unfunded AAL	(874,399)	(876,675)	9,920,475	(13,120,549)	(1,012,152)	(3,179,183)	(2,687,594)	(950,783)	(369,463)	(1,591,445)
Active participants	37	38	40	43	43	40	39	39	44	43
Inactive participants	61	61	51	45	45	43	42	42	38	39
Average Active Salary	79,241	75,959	72,329	68,539	68,539	66,845	64,912	64,143	60,475	59,206
Total Salary	2,931,935	2,886,435	2,893,177	2,947,192	2,947,192	2,673,784	2,531,580	2,501,594	2,660,898	2,545,866
Internal Rate of Return - 10 years	5.78%									
Payroll Growth Rate - 10 years	2.72%									
ASSETS										
Cash , NOW, Money Market	2,815,736	5,531,730	1,467,879	1,253,443	3,896,127	864,872	1,818,769	1,614,485	1,507,779	2,693,857
Fixed Instruments	4,166,609	2,265,744	5,755,522	6,127,717	4,016,411	7,476,025	6,625,144	6,590,426	5,606,277	4,293,128
Equities	9,072,884	7,280,356	6,174,263	6,305,535	5,245,616	3,707,316	5,785,047	6,226,309	6,422,359	5,785,176
Receivables	63,406	66,113	1,388,537	430,881	619,209	662,144	660,890	669,412	733,491	541,600
Other	1,017	1,347	-	-	-	15,128	16,203	17,873	18,533	17,625
Total	16,119,652	15,145,290	14,786,201	14,117,576	13,777,363	12,725,485	14,906,053	15,118,505	14,288,439	13,331,386
INCOME										
From municipality	1,419,134	2,233,723	713,942	645,902	680,838	670,065	674,730	929,955	583,855	922,476
From members	336,375	280,237	275,504	266,688	338,301	245,945	292,147	247,707	252,390	216,059
Other revenue	60,189	(28,479)	-	9,495	2,303	251	1	1	3,647	50
Total Operating Revenue	1,815,698	2,485,481	989,446	922,085	1,021,442	916,261	966,878	1,177,663	839,892	1,138,585
EXPENSES										
Pensions and benefits	2,149,781	1,997,629	1,812,468	1,658,459	1,583,934	1,430,299	1,339,962	1,266,204	1,105,486	1,153,173
Professional services	33,179	41,984	55,122	57,877	82,470	84,492	62,797	93,911	60,167	51,160
Other expenses	20,514	125,203	19,906	4,425	10,202	10,568	7,568	9,027	6,740	7,779
Total Operating Expenses	2,203,474	2,164,816	1,887,496	1,720,761	1,676,606	1,525,359	1,410,327	1,369,142	1,172,393	1,212,112
Net Operating Income/(Loss)	(387,776)	320,665	(898,050)	(798,676)	(655,164)	(609,098)	(443,449)	(191,479)	(332,501)	(73,527)
INVESTMENT INCOME										
Investment income/(loss)	1,487,628	1,412,952	666,287	1,444,344	1,759,231	(1,448,793)	363,358	1,123,785	1,194,904	834,381
Investment fees	56,850	80,345	69,125	47,193	94,994	97,015	99,097	107,216	108,392	103,778
Net Investment Income	1,430,778	1,332,607	597,162	1,397,151	1,664,237	(1,545,808)	264,261	1,016,569	1,086,512	730,603
Change in Net Present Assets	1,043,001	1,653,272	(300,888)	598,475	1,009,073	(2,178,154)	(179,189)	825,090	754,012	657,075

MAYWOOD POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	16,758,158	15,750,688	15,015,656	14,984,073	14,051,506	12,341,519	13,542,489	13,570,953	12,559,117	11,815,317
Net Present Assets - Actuarial Value *	16,798,310	16,110,538	15,596,234	-	13,795,596	12,864,813	13,257,093	13,610,302	12,651,897	11,861,303
Actuarial Accrued Liability - ("AAL")	51,125,159	48,262,644	46,608,061	42,665,509	42,665,509	39,745,570	37,519,255	36,848,432	35,767,171	35,450,155
Surplus/(Unfunded AAL)	(34,326,849)	(32,152,106)	(31,011,827)	(42,665,509)	(28,869,913)	(26,880,757)	(24,262,162)	(23,238,130)	(23,115,274)	(23,588,852)
Percent Funded at Actuarial Value	32.9%	33.4%	33.5%	0.0%	32.3%	32.4%	35.3%	36.9%	35.4%	33.5%
(Increase)/Decrease in Unfunded AAL	(2,174,743)	(1,140,279)	11,653,682	(13,795,596)	(1,989,156)	(2,618,595)	(1,024,032)	(122,856)	473,578	(1,636,837)
Active participants	54	55	52	57	57	59	54	56	57	60
Inactive participants	76	72	69	52	52	52	53	51	52	55
Average Active Salary	74,880	74,606	72,483	73,435	73,435	66,155	63,080	61,543	61,072	56,377
Total Salary	4,043,493	4,103,342	3,769,116	4,185,813	4,185,813	3,903,153	3,406,294	3,446,392	3,481,118	3,382,627
Internal Rate of Return - 10 years	5.47%									
Payroll Growth Rate - 10 years	3.02%									
ASSETS										
Cash , NOW, Money Market	875,349	1,673,538	1,193,675	1,519,115	1,651,069	1,891,367	1,018,931	1,304,706	1,096,920	703,001
Fixed Instruments	5,608,814	5,745,493	6,355,896	6,428,856	6,451,328	6,257,939	6,883,472	5,605,773	5,453,872	6,255,816
Equities	10,118,706	8,187,816	7,308,217	6,893,201	5,793,710	4,038,123	4,878,422	6,312,032	5,784,965	4,852,169
Receivables	161,963	161,426	164,811	152,028	156,466	158,575	918,323	354,506	358,933	143,236
Other	516	516	10,853	6,739	8,402	5,580	4,685	249	(132,550)	(132,549)
Total	16,765,348	15,768,789	15,033,452	14,999,939	14,060,975	12,351,584	13,703,833	13,577,266	12,562,140	11,821,673
INCOME										
From municipality	1,844,507	1,632,618	1,460,529	1,297,552	1,394,966	1,289,807	1,135,460	1,364,173	924,377	974,144
From members	398,461	389,181	394,644	400,872	401,417	382,937	337,706	376,470	317,461	304,446
Other revenue	537	(3,385)	-	(4,439)	(2,109)	(16,944)	2,878	(4,427)	16,622	4,808
Total Operating Revenue	2,243,505	2,018,414	1,855,173	1,693,985	1,794,274	1,655,800	1,476,044	1,736,216	1,258,460	1,283,398
EXPENSES										
Pensions and benefits	2,530,767	2,382,625	2,100,996	1,955,942	1,818,653	1,747,448	1,769,968	1,658,251	1,581,684	1,489,448
Professional services	36,274	60,016	84,247	44,073	36,039	39,536	41,369	26,623	25,675	31,158
Other expenses	6,209	9,353	6,666	6,779	6,267	6,472	4,423	4,192	6,622	5,387
Total Operating Expenses	2,573,250	2,451,994	2,191,909	2,006,794	1,860,959	1,793,456	1,815,760	1,689,066	1,613,981	1,525,993
Net Operating Income/(Loss)	(329,745)	(433,580)	(336,736)	(312,809)	(66,685)	(137,656)	(339,716)	47,150	(355,521)	(242,595)
INVESTMENT INCOME										
Investment income/(loss)	1,414,853	1,239,323	435,374	1,319,089	1,840,705	(1,000,162)	378,854	1,030,492	1,169,818	404,207
Investment fees	77,639	70,710	67,055	73,714	64,033	63,151	67,601	65,806	70,497	69,172
Net Investment Income	1,337,214	1,168,613	368,319	1,245,375	1,776,672	(1,063,313)	311,253	964,686	1,099,321	335,035
Change in Net Present Assets	1,007,470	735,032	31,583	932,567	1,709,987	(1,200,970)	(28,464)	1,011,836	743,800	92,440

MCCOOK FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	524,274	438,641	383,413	326,413	298,426	321,062	228,039	224,659	203,838	194,715
Net Present Assets - Actuarial Value *	573,889	479,106	412,625	344,345	298,426	321,062	228,039	224,659	203,838	194,715
Actuarial Accrued Liability - ("AAL")	1,205,805	1,133,937	938,505	1,176,627	859,586	775,345	800,453	768,844	741,518	686,290
Surplus/(Unfunded AAL)	(631,916)	(654,831)	(525,880)	(832,282)	(561,160)	(454,283)	(572,414)	(544,185)	(537,680)	(491,575)
Percent Funded at Actuarial Value	47.6%	42.3%	44.0%	29.3%	34.7%	41.4%	28.5%	29.2%	27.5%	28.4%
(Increase)/Decrease in Unfunded AAL	22,915	(128,951)	306,402	(271,122)	(106,877)	118,131	(28,229)	(6,505)	(46,105)	(13,381)
Active participants	1	1	1	1	1	1	1	1	1	1
Inactive participants	-	-	-	1	1	1	1	2	2	2
Average Active Salary	101,299	97,023	90,049	90,049	90,596	82,500	82,500	71,400	71,400	64,751
Total Salary	101,299	97,023	90,049	90,049	90,596	82,500	82,500	71,400	71,400	64,751
Internal Rate of Return - 10 years	1.25%									
Payroll Growth Rate - 10 years	4.58%									
ASSETS										
Cash , NOW, Money Market	524,264	438,641	383,413	326,413	298,426	321,062	228,039	224,659	193,775	194,579
Fixed Instruments	6	-	-	-	-	-	-	-	-	-
Equities	4	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	10,063	136
Other	-	-	-	-	-	-	-	-	-	-
Total	524,274	438,641	383,413	326,413	298,426	321,062	228,039	224,659	203,838	194,715
INCOME										
From municipality	80,000	50,000	50,000	20,000	-	85,000	-	35,000	35,063	35,000
From members	9,578	9,173	8,911	8,514	8,576	5,904	6,668	6,321	6,005	5,475
Other revenue	-	-	-	-	-	-	-	-	3,623	(1)
Total Operating Revenue	89,578	59,173	58,911	28,514	8,576	90,904	6,668	41,321	44,691	40,474
EXPENSES										
Pensions and benefits	-	-	-	-	30,803	-	6,105	25,821	40,830	40,830
Professional services	2,900	2,100	2,750	2,050	2,600	2,600	2,600	1,000	1,000	1,000
Other expenses	1,706	2,866	309	60	768	45	41	539	50	86
Total Operating Expenses	4,606	4,966	3,059	2,110	34,171	2,645	8,746	27,360	41,880	41,916
Net Operating Income/(Loss)	84,972	54,207	55,852	26,404	(25,595)	88,259	(2,078)	13,961	2,811	(1,442)
INVESTMENT INCOME										
Investment income/(loss)	661	1,021	1,148	1,583	2,959	4,764	5,458	6,876	6,312	5,038
Investment fees	-	-	-	-	-	-	-	16	-	-
Net Investment Income	661	1,021	1,148	1,583	2,959	4,764	5,458	6,860	6,312	5,038
Change in Net Present Assets	85,633	55,228	57,000	27,987	(22,636)	93,023	3,380	20,821	9,123	3,596

MCCOOK POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	8,476,714	8,174,983	7,414,219	6,978,085	7,399,275	7,278,016	6,551,581	9,161,937	9,049,092	8,557,861
Net Present Assets - Actuarial Value *	8,423,401	7,961,039	7,597,449	7,461,305	7,403,585	7,286,227	6,546,438	9,477,162	9,422,711	8,568,568
Actuarial Accrued Liability - ("AAL")	17,298,336	16,679,402	15,470,143	15,718,047	13,662,597	12,941,482	12,200,211	10,856,391	10,910,856	10,474,309
Surplus/(Unfunded AAL)	(8,874,935)	(8,718,363)	(7,872,694)	(8,256,742)	(6,259,012)	(5,655,255)	(5,653,773)	(1,379,229)	(1,488,145)	(1,905,741)
Percent Funded at Actuarial Value	48.7%	47.7%	49.1%	47.5%	54.2%	56.3%	53.7%	87.3%	86.4%	81.8%
(Increase)/Decrease in Unfunded AAL	(156,572)	(845,669)	384,048	(1,997,730)	(603,757)	(1,482)	(4,274,544)	108,916	417,596	30,140
Active participants	17	19	17	17	17	17	18	16	16	15
Inactive participants	17	17	17	17	16	15	14	13	13	13
Average Active Salary	85,717	82,754	76,179	83,286	73,061	65,927	65,299	60,893	60,893	57,810
Total Salary	1,457,190	1,572,334	1,295,041	1,415,862	1,242,045	1,120,755	1,175,382	974,280	974,280	867,157
Internal Rate of Return - 10 years	4.01%									
Payroll Growth Rate - 10 years	5.89%									
ASSETS										
Cash , NOW, Money Market	312,480	453,159	1,014,398	835,628	463,544	1,133,333	945,437	1,070,071	790,376	801,427
Fixed Instruments	3,750,469	3,770,114	2,197,072	1,810,682	2,118,374	1,912,601	2,286,647	2,562,522	2,898,178	3,092,464
Equities	4,405,974	3,941,578	4,192,446	4,328,060	4,813,320	4,225,909	3,310,270	5,523,684	5,251,755	4,553,905
Receivables	7,791	10,132	10,303	3,715	4,037	6,173	9,227	5,661	108,783	110,065
Other	-	-	-	-	-	-	-	(1)	-	-
Total	8,476,714	8,174,983	7,414,219	6,978,085	7,399,275	7,278,016	6,551,581	9,161,937	9,049,092	8,557,861
INCOME										
From municipality	635,000	420,000	340,000	260,000	-	250,000	-	180,000	188,135	150,453
From members	143,227	140,512	128,252	127,618	123,377	119,307	113,056	90,354	83,431	83,953
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	778,227	560,512	468,252	387,618	123,377	369,307	113,056	270,354	271,566	234,406
EXPENSES										
Pensions and benefits	811,358	679,269	702,075	711,400	670,945	637,947	635,765	572,330	552,774	502,327
Professional services	18,257	12,547	8,803	5,100	6,600	6,600	13,865	3,000	6,000	6,000
Other expenses	6,263	7,296	5,503	4,456	5,605	4,832	3,000	16,791	7,650	2,226
Total Operating Expenses	835,878	699,112	716,381	720,956	683,150	649,379	652,630	592,121	566,424	510,553
Net Operating Income/(Loss)	(57,651)	(138,600)	(248,129)	(333,338)	(559,773)	(280,072)	(539,574)	(321,767)	(294,858)	(276,147)
INVESTMENT INCOME										
Investment income/(loss)	402,719	901,614	687,263	(84,852)	684,262	1,009,603	(2,067,032)	437,611	789,089	539,324
Investment fees	43,337	2,250	3,000	3,000	3,230	3,096	3,750	3,000	3,000	2,940
Net Investment Income	359,382	899,364	684,263	(87,852)	681,032	1,006,507	(2,070,782)	434,611	786,089	536,384
Change in Net Present Assets	301,731	760,764	436,134	(421,190)	121,259	726,435	(2,610,356)	112,845	491,231	260,237

MCHENRY POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	20,279,175	18,603,585	17,193,136	16,875,573	15,997,687	14,121,214	16,303,753	15,749,131	14,109,235	12,757,971
Net Present Assets - Actuarial Value *	19,977,608	18,757,823	17,800,226	16,827,924	15,898,166	14,071,529	16,297,958	15,822,347	14,262,587	12,796,339
Actuarial Accrued Liability - ("AAL")	38,219,858	35,926,869	34,248,750	33,508,176	30,901,538	28,830,099	25,690,757	24,717,779	22,955,791	20,701,499
Surplus/(Unfunded AAL)	(18,242,250)	(17,169,046)	(16,448,524)	(16,680,252)	(15,003,372)	(14,758,570)	(9,392,799)	(8,895,432)	(8,693,204)	(7,905,160)
Percent Funded at Actuarial Value	52.3%	52.2%	52.0%	50.2%	51.4%	48.8%	63.4%	64.0%	62.1%	61.8%
(Increase)/Decrease in Unfunded AAL	(1,073,204)	(720,522)	231,728	(1,676,880)	(244,802)	(5,365,771)	(497,367)	(202,228)	(788,044)	(907,583)
Active participants	46	45	45	45	47	43	49	47	47	48
Inactive participants	33	32	32	29	25	27	21	19	17	17
Average Active Salary	82,474	80,403	77,706	75,275	74,761	73,701	69,265	65,444	64,241	57,553
Total Salary	3,793,817	3,618,130	3,496,749	3,387,396	3,513,774	3,169,157	3,393,987	3,075,875	3,019,345	2,762,548
Internal Rate of Return - 10 years	5.71%									
Payroll Growth Rate - 10 years	3.89%									
ASSETS										
Cash , NOW, Money Market	187,339	1,582,190	576,132	2,024,181	2,918,445	3,380,784	2,815,250	3,740,321	1,426,297	813,160
Fixed Instruments	8,922,028	7,675,720	8,500,922	7,501,160	6,880,656	6,267,149	6,425,093	4,890,410	6,621,331	7,019,353
Equities	11,036,166	9,312,163	8,034,641	7,201,288	6,098,105	4,388,524	6,909,211	6,944,260	5,965,959	4,808,044
Receivables	137,263	83,860	86,171	116,309	100,562	105,738	126,195	130,595	73,409	123,808
Other	-	-	-	32,635	1	1	28,004	49,627	22,939	-
Total	20,282,796	18,653,933	17,197,866	16,875,573	15,997,769	14,142,196	16,303,753	15,755,213	14,109,935	12,764,365
INCOME										
From municipality	1,199,718	1,199,655	1,241,647	671,503	651,652	612,055	576,671	549,033	472,337	435,295
From members	448,033	350,434	339,240	419,657	348,095	337,148	334,072	320,073	280,696	265,301
Other revenue	11	1	1	1	-	-	-	-	-	1
Total Operating Revenue	1,647,762	1,550,090	1,580,888	1,091,161	999,747	949,203	910,743	869,106	753,033	700,597
EXPENSES										
Pensions and benefits	1,700,258	1,672,399	1,641,518	1,433,422	1,198,302	1,056,741	848,273	725,000	703,009	609,301
Professional services	18,919	10,398	19,987	5,220	7,500	20,183	21,206	2,000	2,000	-
Other expenses	10,713	9,003	6,626	3,911	5,516	4,874	4,072	750	1,069	12,928
Total Operating Expenses	1,729,890	1,691,800	1,668,131	1,442,553	1,211,318	1,081,798	873,551	727,750	706,078	622,229
Net Operating Income/(Loss)	(82,128)	(141,710)	(87,243)	(351,392)	(211,571)	(132,595)	37,192	141,356	46,955	78,368
INVESTMENT INCOME										
Investment income/(loss)	1,779,205	1,573,363	424,862	1,252,385	2,100,811	(2,032,217)	534,533	1,524,642	1,320,947	647,547
Investment fees	21,487	21,204	20,056	23,107	12,768	17,727	17,103	26,103	16,637	30,524
Net Investment Income	1,757,718	1,552,159	404,806	1,229,278	2,088,043	(2,049,944)	517,430	1,498,539	1,304,310	617,023
Change in Net Present Assets	1,675,590	1,410,449	317,563	877,886	1,876,473	(2,182,539)	554,622	1,639,896	1,351,264	695,391

MCHENRY TOWNSHIP FIREFIGHTERS

	4/30/2014	4/30/2013	4/30/2012
KEY DATA			
Net Present Assets - Market Value	3,671,412	1,595,393	6,610
Net Present Assets - Actuarial Value *	3,747,187	1,610,567	10,667
Actuarial Accrued Liability - ("AAL")	<u>214,750</u>	<u>129,599</u>	<u>16,149</u>
Surplus/(Unfunded AAL)	3,532,437	1,480,968	(5,482)
Percent Funded at Actuarial Value	1744.9%	1242.7%	66.1%
(Increase)/Decrease in Unfunded AAL	2,051,469	1,486,450	
Active participants	3	2	2
Inactive participants	-	-	-
Average Active Salary	<u>94,815</u>	<u>98,675</u>	<u>90,000</u>
Total Salary	284,445	197,349	180,000
Internal Rate of Return - 10 years	NA		
Payroll Growth Rate - 10 years	NA		
ASSETS			
Cash , NOW, Money Market	20,016	15,693	-
Fixed Instruments	2,540,574	1,391,008	-
Equities	1,096,874	177,922	-
Receivables	13,782	11,269	11,396
Other	<u>2,346</u>	<u>1</u>	<u>-</u>
Total	3,673,592	1,595,893	11,396
INCOME			
From municipality	2,000,000	1,545,000	-
From members	26,538	19,504	11,396
Other revenue	<u>7,852</u>	<u>5,930</u>	<u>-</u>
Total Operating Revenue	2,034,390	1,570,434	11,396
EXPENSES			
Pensions and benefits	-	-	-
Professional services	12,577	5,578	4,785
Other expenses	<u>3,120</u>	<u>674</u>	<u>-</u>
Total Operating Expenses	15,697	6,252	4,785
Net Operating Income/(Loss)	2,018,693	1,564,182	6,611
INVESTMENT INCOME			
Investment income/(loss)	65,555	25,421	-
Investment fees	<u>8,229</u>	<u>821</u>	<u>-</u>
Net Investment Income	57,326	24,600	-
Change in Net Present Assets	2,076,019	1,588,783	

MELROSE PARK FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	19,163,119	18,928,297	18,946,202	19,638,939	21,905,612	21,418,309	20,703,935	27,253,808	26,726,531	22,526,933
Net Present Assets - Actuarial Value *	18,737,970	18,689,725	19,863,202	21,014,009	21,464,636	21,186,947	20,151,299	27,047,216	26,767,762	22,504,020
Actuarial Accrued Liability - ("AAL")	76,266,635	74,026,081	72,208,253	69,624,701	64,708,156	61,653,998	58,857,719	56,414,549	51,336,394	48,810,267
Surplus/(Unfunded AAL)	(57,528,665)	(55,336,356)	(52,345,051)	(48,610,692)	(43,243,520)	(40,467,051)	(38,706,420)	(29,367,333)	(24,568,632)	(26,306,247)
Percent Funded at Actuarial Value	24.6%	25.2%	27.5%	30.2%	33.2%	34.4%	34.2%	47.9%	52.1%	46.1%
(Increase)/Decrease in Unfunded AAL	(2,192,309)	(2,991,305)	(3,734,359)	(5,367,172)	(2,776,469)	(1,760,631)	(9,339,087)	(4,798,701)	1,737,615	(2,769,024)
Active participants	64	61	61	55	55	56	59	61	62	62
Inactive participants	70	71	72	70	68	68	65	64	64	62
Average Active Salary	80,877	78,947	75,182	81,180	79,141	74,636	69,649	65,712	61,783	59,744
Total Salary	5,176,116	4,815,744	4,586,094	4,464,891	4,352,742	4,179,639	4,109,319	4,008,442	3,830,560	3,704,132
Internal Rate of Return - 10 years	4.68%									
Payroll Growth Rate - 10 years	4.11%									
ASSETS										
Cash , NOW, Money Market	442,346	486,178	1,177,831	864,180	1,252,078	1,402,776	2,664,398	1,466,186	5,154,743	440,075
Fixed Instruments	7,356,735	6,376,861	8,520,242	6,694,078	8,265,102	9,504,814	10,599,349	11,242,870	7,761,858	9,085,838
Equities	11,333,211	12,024,538	9,205,867	12,024,390	12,277,992	10,449,480	7,385,125	14,471,624	13,734,018	12,903,853
Receivables	36,028	49,060	59,680	601,118	762,629	909,697	674,770	86,219	90,165	2,527,502
Other	2,612	2,589	2,600	-	2,645	2	(577,095)	1	2	(2,417,533)
Total	19,170,932	18,939,226	18,966,220	20,183,766	22,560,446	22,266,769	20,746,547	27,266,900	26,740,786	22,539,735
INCOME										
From municipality	2,310,781	1,127,129	1,131,331	1,026,085	1,103,017	660,870	741,026	648,195	4,819,923	-
From members	477,120	451,516	437,116	423,315	411,783	410,311	403,277	386,671	370,114	349,000
Other revenue	(2,672)	(16,003)	2,023	10,756	(17,427)	(13,229)	(8,615)	(3,945)	(15,175)	(31,088)
Total Operating Revenue	2,785,229	1,562,642	1,570,470	1,460,156	1,497,373	1,057,952	1,135,688	1,030,921	5,174,862	317,912
EXPENSES										
Pensions and benefits	3,895,218	3,849,259	3,659,130	3,460,249	3,269,859	3,059,012	2,896,592	2,799,250	2,572,340	2,198,541
Professional services	39,631	32,765	33,914	32,805	45,291	33,752	22,843	27,829	26,188	25,342
Other expenses	10,995	12,960	7,255	12,610	6,865	5,616	5,348	4,508	9,359	4,760
Total Operating Expenses	3,945,844	3,894,984	3,700,299	3,505,664	3,322,015	3,098,380	2,924,783	2,831,587	2,607,887	2,228,643
Net Operating Income/(Loss)	(1,160,615)	(2,332,342)	(2,129,829)	(2,045,508)	(1,824,642)	(2,040,428)	(1,789,095)	(1,800,666)	2,566,975	(1,910,731)
INVESTMENT INCOME										
Investment income/(loss)	1,426,606	2,353,823	1,514,060	(152,767)	2,371,167	2,830,346	(4,671,969)	2,440,257	1,678,444	1,334,696
Investment fees	31,170	39,386	76,968	68,399	59,223	75,543	88,809	112,314	45,821	73,527
Net Investment Income	1,395,436	2,314,437	1,437,092	(221,166)	2,311,944	2,754,803	(4,760,778)	2,327,943	1,632,623	1,261,169
Change in Net Present Assets	234,822	(17,905)	(692,737)	(2,266,673)	487,303	714,374	(6,549,873)	527,277	4,199,598	(649,562)

MELROSE PARK POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	21,940,711	21,037,922	19,720,561	19,813,770	21,400,987	20,713,658	20,692,645	25,062,505	25,074,022	21,788,379
Net Present Assets - Actuarial Value *	21,754,588	20,765,309	20,921,218	21,138,564	21,293,656	20,655,065	20,661,458	24,877,782	24,888,144	21,832,258
Actuarial Accrued Liability - ("AAL")	65,177,541	62,132,445	59,117,776	58,966,669	56,386,005	57,363,205	53,643,754	51,235,100	48,457,931	46,070,864
Surplus/(Unfunded AAL)	(43,422,953)	(41,367,136)	(38,196,558)	(37,828,105)	(35,092,349)	(36,708,140)	(32,982,296)	(26,357,318)	(23,569,787)	(24,238,606)
Percent Funded at Actuarial Value	33.4%	33.4%	35.4%	35.8%	37.8%	36.0%	38.5%	48.6%	51.4%	47.4%
(Increase)/Decrease in Unfunded AAL	(2,055,817)	(3,170,578)	(368,453)	(2,735,756)	1,615,791	(3,725,844)	(6,624,978)	(2,787,531)	668,819	(3,153,685)
Active participants	76	73	73	70	71	71	75	75	72	73
Inactive participants	58	58	58	57	53	57	54	55	55	54
Average Active Salary	80,290	79,977	77,661	79,542	76,125	70,484	67,361	62,929	61,002	58,877
Total Salary	6,102,010	5,838,304	5,669,231	5,567,930	5,404,860	5,004,389	5,052,056	4,719,695	4,392,155	4,298,016
Internal Rate of Return - 10 years	4.08%									
Payroll Growth Rate - 10 years	4.68%									
ASSETS										
Cash , NOW, Money Market	1,247,577	921,693	1,351,075	2,174,506	3,348,973	4,648,163	7,134,666	6,741,525	8,186,869	4,958,968
Fixed Instruments	11,655,417	10,846,763	11,451,260	10,617,672	11,522,921	11,287,188	9,607,800	11,024,184	13,876,339	14,230,874
Equities	9,038,302	9,261,076	6,990,878	7,046,043	6,462,167	4,724,958	3,877,537	7,196,358	2,918,436	2,539,188
Receivables	13,166	19,774	12,536	508,487	686,140	844,132	633,933	104,120	98,433	685,021
Other	1,256	1,235	(1)	690	-	-	(558,006)	1	-	(621,137)
Total	21,955,718	21,050,541	19,805,748	20,347,398	22,020,201	21,504,441	20,695,930	25,066,188	25,080,077	21,792,914
INCOME										
From municipality	1,931,505	944,557	950,865	873,821	960,816	517,483	568,167	491,146	3,228,111	755,908
From members	756,019	578,528	561,672	555,633	530,056	506,704	494,153	463,916	468,245	427,129
Other revenue	1,353	25,564	10,066	(13,660)	(24,048)	(19,246)	(42,245)	5,857	34,550	7,369
Total Operating Revenue	2,688,877	1,548,649	1,522,603	1,415,794	1,466,824	1,004,941	1,020,075	960,919	3,730,906	1,190,406
EXPENSES										
Pensions and benefits	2,949,846	2,854,800	2,646,090	2,810,414	2,438,027	2,692,201	2,319,195	2,243,589	2,185,542	1,973,298
Professional services	45,083	53,801	60,102	64,102	46,238	34,439	42,031	22,776	21,492	17,470
Other expenses	13,029	14,450	9,105	4,301	4,374	15,719	5,954	-	8,444	4,974
Total Operating Expenses	3,007,958	2,923,051	2,715,297	2,878,817	2,488,639	2,742,359	2,367,180	2,266,365	2,215,478	1,995,742
Net Operating Income/(Loss)	(319,081)	(1,374,402)	(1,192,694)	(1,463,023)	(1,021,815)	(1,737,418)	(1,347,105)	(1,305,446)	1,515,428	(805,336)
INVESTMENT INCOME										
Investment income/(loss)	1,269,554	2,737,285	1,149,498	(102,154)	1,726,128	1,774,756	(3,015,879)	1,298,317	1,770,427	686,989
Investment fees	47,685	45,522	50,014	22,040	16,985	16,324	6,877	4,388	211	421
Net Investment Income	1,221,869	2,691,763	1,099,484	(124,194)	1,709,143	1,758,432	(3,022,756)	1,293,929	1,770,216	686,568
Change in Net Present Assets	902,789	1,317,361	(93,209)	(1,587,217)	687,329	21,013	(4,369,860)	(11,517)	3,285,643	(118,767)

MENDOTA FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,306,843	2,210,329	2,049,925	1,854,092	1,667,773	1,481,559	1,394,320	1,251,153	1,177,248	1,073,460
Net Present Assets - Actuarial Value *	2,383,493	2,212,925	2,031,370	1,766,116	1,620,542	1,452,823	1,344,644	1,288,532	1,177,248	1,073,460
Actuarial Accrued Liability - ("AAL")	4,299,473	3,867,973	3,646,183	2,453,441	2,380,401	2,419,048	2,250,546	2,050,981	1,709,374	1,561,102
Surplus/(Unfunded AAL)	(1,915,980)	(1,655,048)	(1,614,813)	(687,325)	(759,859)	(966,225)	(905,902)	(762,449)	(532,126)	(487,642)
Percent Funded at Actuarial Value	55.4%	57.2%	55.7%	72.0%	68.1%	60.1%	59.7%	62.8%	68.9%	68.8%
(Increase)/Decrease in Unfunded AAL	(260,932)	(40,235)	(927,488)	72,534	206,366	(60,323)	(143,453)	(230,323)	(44,484)	(53,725)
Active participants	6	6	6	6	6	6	6	6	6	6
Inactive participants	2	2	2	2	2	2	2	2	2	2
Average Active Salary	54,995	53,944	52,062	51,678	49,539	48,969	47,037	45,829	43,987	42,042
Total Salary	329,972	323,665	312,372	310,065	297,232	293,815	282,220	274,973	263,924	252,251
Internal Rate of Return - 10 years	4.64%									
Payroll Growth Rate - 10 years	3.28%									
ASSETS										
Cash , NOW, Money Market	68,673	31,047	20,425	17,702	184,396	52,952	85,366	37,167	967,643	805,262
Fixed Instruments	1,987,836	1,933,626	1,258,616	1,620,281	1,306,710	1,273,777	1,174,273	1,080,735	209,605	209,605
Equities	225,945	223,040	747,945	197,895	160,167	139,517	121,470	117,225	-	58,592
Receivables	24,390	22,617	22,940	18,213	16,500	15,314	13,211	16,026	-	70,320
Other	(1)	(1)	(1)	1	-	(1)	-	-	-	1
Total	2,306,843	2,210,329	2,049,925	1,854,092	1,667,773	1,481,559	1,394,320	1,251,153	1,177,248	1,143,780
INCOME										
From municipality	101,644	102,108	103,088	110,341	97,705	92,718	84,178	79,569	77,159	73,010
From members	31,181	30,574	30,216	29,556	28,137	27,740	26,796	25,945	21,394	22,480
Other revenue	21	(1)	-	-	428	271	-	-	(1)	-
Total Operating Revenue	132,846	132,681	133,304	139,897	126,270	120,729	110,974	105,514	98,552	95,490
EXPENSES										
Pensions and benefits	56,800	56,049	55,320	54,612	53,924	53,257	52,609	116,680	34,606	39,978
Professional services	2,000	2,000	-	-	75	-	-	3,024	2,085	2,208
Other expenses	2,452	1,882	1,455	983	1,438	846	472	397	576	1,750
Total Operating Expenses	61,252	59,931	56,775	55,595	55,437	54,103	53,081	120,101	37,267	43,936
Net Operating Income/(Loss)	71,594	72,750	76,529	84,302	70,833	66,626	57,893	(14,587)	61,285	51,554
INVESTMENT INCOME										
Investment income/(loss)	29,878	92,587	126,516	109,106	121,179	25,848	90,114	88,494	42,503	23,467
Investment fees	4,957	4,933	7,213	7,089	5,798	5,235	4,840	-	-	-
Net Investment Income	24,921	87,654	119,303	102,017	115,381	20,613	85,274	88,494	42,503	23,467
Change in Net Present Assets	96,514	160,404	195,833	186,319	186,214	87,239	143,167	73,905	103,788	75,029

MENDOTA POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,813,312	4,492,483	4,066,941	3,708,331	3,387,997	2,996,877	2,969,952	2,792,241	2,634,744	2,617,554
Net Present Assets - Actuarial Value *	4,918,400	4,512,791	4,076,065	3,536,403	3,244,102	2,879,330	2,874,248	2,828,330	2,634,744	2,617,554
Actuarial Accrued Liability - ("AAL")	9,817,519	8,578,685	7,936,866	7,079,746	6,510,037	6,189,110	5,870,675	5,759,172	5,248,294	5,069,972
Surplus/(Unfunded AAL)	(4,899,119)	(4,065,894)	(3,860,801)	(3,543,343)	(3,265,935)	(3,309,780)	(2,996,427)	(2,930,842)	(2,613,550)	(2,452,418)
Percent Funded at Actuarial Value	50.1%	52.6%	51.4%	50.0%	49.8%	46.5%	49.0%	49.1%	50.2%	51.6%
(Increase)/Decrease in Unfunded AAL	(833,225)	(205,093)	(317,458)	(277,408)	43,845	(313,353)	(65,585)	(317,292)	(161,132)	(291,599)
Active participants	15	15	15	15	15	16	16	15	15	15
Inactive participants	10	7	8	8	8	8	9	10	10	10
Average Active Salary	57,581	57,999	54,751	54,955	51,004	49,372	47,362	46,555	43,851	43,425
Total Salary	863,709	869,991	821,261	824,328	765,061	789,956	757,787	698,331	657,760	651,374
Internal Rate of Return - 10 years	4.84%									
Payroll Growth Rate - 10 years	3.95%									
ASSETS										
Cash , NOW, Money Market	44,910	50,699	73,882	81,343	73,842	73,567	121,112	600,385	2,495,768	2,502,384
Fixed Instruments	3,046,955	3,440,174	2,317,293	2,980,120	2,740,896	2,422,968	2,354,987	1,905,911	-	-
Equities	1,682,925	961,922	1,631,586	608,028	531,487	461,322	454,104	245,712	138,976	115,170
Receivables	38,522	39,687	44,180	38,840	41,772	39,020	39,748	40,231	-	100,439
Other	-	1	-	-	-	-	1	2	-	-
Total	4,813,312	4,492,483	4,066,941	3,708,331	3,387,997	2,996,877	2,969,952	2,792,241	2,634,744	2,717,993
INCOME										
From municipality	342,460	316,499	263,489	225,944	224,246	203,605	188,054	169,989	110,319	98,524
From members	89,438	86,133	85,222	81,626	79,145	76,156	81,744	70,725	32,199	64,372
Other revenue	276	286	137	18	-	408	-	-	(1)	-
Total Operating Revenue	432,174	402,918	348,848	307,588	303,391	280,169	269,798	240,714	142,517	162,896
EXPENSES										
Pensions and benefits	272,370	210,053	205,492	213,046	208,562	216,599	266,884	246,576	194,748	238,973
Professional services	2,000	2,000	-	-	-	-	11,592	3,279	960	-
Other expenses	5,108	3,752	2,464	2,268	5,180	959	562	646	622	586
Total Operating Expenses	279,478	215,805	207,956	215,314	213,742	217,558	279,038	250,501	196,330	239,559
Net Operating Income/(Loss)	152,696	187,113	140,892	92,274	89,649	62,611	(9,240)	(9,787)	(53,813)	(76,663)
INVESTMENT INCOME										
Investment income/(loss)	178,514	248,549	230,916	242,566	314,283	(23,606)	186,951	167,285	71,002	61,998
Investment fees	10,380	10,120	13,198	14,506	12,812	12,080	-	-	-	-
Net Investment Income	168,134	238,429	217,718	228,060	301,471	(35,686)	186,951	167,285	71,002	61,998
Change in Net Present Assets	320,829	425,542	358,610	320,334	391,120	26,925	177,711	157,497	17,190	(14,665)

METROPOLIS FIREFIGHTERS PENSION FUND

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	3,651,359	3,420,048	3,209,523	2,968,462	2,734,331	2,498,475	2,326,476	2,151,896	1,852,438	1,649,716
Net Present Assets - Actuarial Value *	3,688,362	3,457,802	3,247,927	3,020,048	2,677,159	2,449,704	2,359,528	2,183,616	1,915,695	1,654,400
Actuarial Accrued Liability - ("AAL")	6,675,441	6,295,367	5,444,881	5,112,386	3,928,841	3,782,467	3,658,816	3,221,476	2,773,886	2,583,298
Surplus/(Unfunded AAL)	(2,987,079)	(2,837,565)	(2,196,954)	(2,092,338)	(1,251,682)	(1,332,763)	(1,299,288)	(1,037,860)	(858,191)	(928,898)
Percent Funded at Actuarial Value	55.3%	54.9%	59.7%	59.1%	68.1%	64.8%	64.5%	67.8%	69.1%	64.0%
(Increase)/Decrease in Unfunded AAL	(149,514)	(640,611)	(104,616)	(840,656)	81,081	(33,475)	(261,428)	(179,669)	70,707	137,692
Active participants	11	11	12	12	12	12	13	13	13	13
Inactive participants	6	6	5	5	5	5	5	4	4	4
Average Active Salary	51,932	50,385	49,053	48,010	45,635	43,442	39,521	39,305	38,051	35,370
Total Salary	571,247	554,236	588,632	576,117	547,616	521,299	513,772	510,967	494,661	459,813
Internal Rate of Return - 10 years	5.17%									
Payroll Growth Rate - 10 years	2.27%									
ASSETS										
Cash , NOW, Money Market	219,929	684,863	341,494	351,546	484,151	393,374	386,201	410,248	399,878	246,980
Fixed Instruments	2,468,189	2,398,680	2,667,080	2,450,910	2,168,948	2,024,827	1,864,612	1,666,611	1,384,766	1,327,188
Equities	873,767	250,349	117,552	82,690	-	-	-	-	-	69,823
Receivables	89,474	86,155	83,398	83,316	81,232	80,275	75,662	75,037	69,294	66,180
Other	-	1	(1)	-	-	(1)	1	-	-	-
Total	3,651,359	3,420,048	3,209,523	2,968,462	2,734,331	2,498,475	2,326,476	2,151,896	1,853,938	1,710,171
INCOME										
From municipality	160,656	143,295	149,466	179,832	175,175	177,636	161,812	175,555	142,237	138,661
From members	57,061	57,375	58,395	58,733	54,939	53,233	50,717	53,508	50,724	44,915
Other revenue	-	1	-	-	-	1	-	-	(1)	-
Total Operating Revenue	217,717	200,671	207,861	238,565	230,114	230,870	212,529	229,063	192,960	183,576
EXPENSES										
Pensions and benefits	174,023	168,463	147,088	134,980	132,458	132,667	122,177	81,149	76,899	75,835
Professional services	2,362	1,750	1,491	1,750	1,500	1,500	1,500	-	1,500	-
Other expenses	2,437	2,126	1,369	5,628	500	466	430	371	343	295
Total Operating Expenses	178,822	172,339	149,948	142,358	134,458	134,633	124,107	81,520	78,742	76,130
Net Operating Income/(Loss)	38,895	28,332	57,913	96,207	95,656	96,237	88,422	147,543	114,218	107,446
INVESTMENT INCOME										
Investment income/(loss)	205,159	190,471	189,655	143,240	144,878	80,373	75,196	154,832	30,830	127,014
Investment fees	12,743	8,278	6,507	5,316	4,678	4,611	4,233	2,917	2,782	2,684
Net Investment Income	192,416	182,193	183,148	137,924	140,200	75,762	70,963	151,915	28,048	124,330
Change in Net Present Assets	231,311	210,525	241,061	234,131	235,856	171,999	174,580	299,458	202,722	231,776

METROPOLIS POLICE PENSION FUND

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	5,083,138	4,554,294	4,267,973	4,185,527	3,628,212	3,216,994	3,007,324	2,772,416	2,507,616	2,241,790
Net Present Assets - Actuarial Value *	5,038,876	4,636,811	4,395,855	4,119,569	3,628,212	3,216,994	3,007,267	2,773,654	2,510,288	2,240,271
Actuarial Accrued Liability - ("AAL")	7,967,376	8,126,466	7,700,605	6,988,772	5,693,805	5,208,094	4,682,077	4,247,407	3,907,108	3,591,642
Surplus/(Unfunded AAL)	(2,928,500)	(3,489,655)	(3,304,750)	(2,869,203)	(2,065,593)	(1,991,100)	(1,674,810)	(1,473,753)	(1,396,820)	(1,351,371)
Percent Funded at Actuarial Value	63.2%	57.1%	57.1%	58.9%	63.7%	61.8%	64.2%	65.3%	64.2%	62.4%
(Increase)/Decrease in Unfunded AAL	561,155	(184,905)	(435,547)	(803,610)	(74,493)	(316,290)	(201,057)	(76,933)	(45,449)	(164,653)
Active participants	16	16	16	16	17	17	17	17	16	16
Inactive participants	10	10	10	9	7	7	7	7	7	7
Average Active Salary	52,417	50,757	49,550	49,540	47,546	44,981	41,468	39,489	38,410	36,794
Total Salary	838,677	812,114	792,804	792,646	808,289	764,670	704,953	671,320	614,557	588,702
Internal Rate of Return - 10 years	4.56%									
Payroll Growth Rate - 10 years	4.23%									
ASSETS										
Cash , NOW, Money Market	150,995	39,352	82,094	197,897	167,562	156,729	152,608	85,874	121,370	66,295
Fixed Instruments	4,492,998	4,100,499	3,723,296	3,617,444	3,210,312	2,827,653	2,744,574	2,455,628	2,285,160	2,172,774
Equities	304,049	284,320	336,724	249,334	132,987	120,381	-	-	-	-
Receivables	135,097	130,123	125,859	120,851	117,353	112,231	110,142	230,914	101,086	95,217
Other	(1)	-	-	1	(2)	-	-	-	-	-
Total	5,083,138	4,554,294	4,267,973	4,185,527	3,628,212	3,216,994	3,007,324	2,772,416	2,507,616	2,334,286
INCOME										
From municipality	292,303	176,095	185,481	283,936	278,121	262,374	233,186	224,689	172,217	130,772
From members	86,163	83,467	115,810	85,866	82,625	77,894	97,132	60,948	58,498	54,988
Other revenue	-	-	-	1	-	(1)	153	-	-	(1)
Total Operating Revenue	378,466	259,562	301,291	369,803	360,746	340,267	330,471	285,637	230,715	185,759
EXPENSES										
Pensions and benefits	255,701	251,458	249,832	156,380	133,083	130,559	167,426	122,870	120,932	119,397
Professional services	1,750	1,750	732	1,750	1,500	1,500	1,588	-	-	-
Other expenses	4,655	2,249	1,822	4,337	733	602	641	501	467	438
Total Operating Expenses	262,106	255,457	252,386	162,467	135,316	132,661	169,655	123,371	121,399	119,835
Net Operating Income/(Loss)	116,360	4,105	48,905	207,336	225,430	207,606	160,816	162,266	109,316	65,924
INVESTMENT INCOME										
Investment income/(loss)	412,485	282,216	33,540	349,979	185,794	2,194	75,608	102,534	64,014	76,021
Investment fees	-	-	-	-	6	130	1,516	-	-	-
Net Investment Income	412,485	282,216	33,540	349,979	185,788	2,064	74,092	102,534	64,014	76,021
Change in Net Present Assets	528,844	286,321	82,446	557,315	411,218	209,670	234,908	264,800	265,826	141,945

MIDLOTHIAN FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	7,808,082	7,838,219	7,615,263	7,656,438	7,046,544	6,824,561	7,214,790	6,989,922	6,630,368	6,310,116
Net Present Assets - Actuarial Value *	8,121,826	8,001,135	7,834,915	7,546,609	7,046,544	6,824,561	7,214,790	6,989,922	6,630,368	6,310,116
Actuarial Accrued Liability - ("AAL")	14,619,608	14,416,883	13,465,673	11,790,311	11,536,398	10,930,288	10,316,479	9,112,929	8,570,414	7,909,170
Surplus/(Unfunded AAL)	(6,497,782)	(6,415,748)	(5,630,758)	(4,243,702)	(4,489,854)	(4,105,727)	(3,101,689)	(2,123,007)	(1,940,046)	(1,599,054)
Percent Funded at Actuarial Value	55.6%	55.5%	58.2%	64.0%	61.1%	62.4%	69.9%	76.7%	77.4%	79.8%
(Increase)/Decrease in Unfunded AAL	(82,034)	(784,990)	(1,387,056)	246,152	(384,127)	(1,004,038)	(978,682)	(182,961)	(340,992)	(134,270)
Active participants	16	15	16	15	13	15	16	16	16	16
Inactive participants	19	21	16	13	12	10	10	8	8	6
Average Active Salary	68,680	71,228	66,835	61,690	64,255	63,425	58,592	59,351	56,906	58,793
Total Salary	1,098,882	1,068,423	1,069,366	925,355	835,314	951,375	937,468	949,623	910,496	940,689
Internal Rate of Return - 10 years	4.66%									
Payroll Growth Rate - 10 years	1.92%									
ASSETS										
Cash , NOW, Money Market	88,569	316,761	785,111	769,070	1,179,804	855,672	1,073,010	1,296,591	1,253,873	1,470,504
Fixed Instruments	2,722,429	1,916,259	1,583,245	1,868,358	2,121,908	3,148,771	3,986,164	3,438,980	2,491,097	1,778,059
Equities	4,979,345	5,585,308	5,229,556	4,998,811	3,762,393	2,833,172	2,168,670	2,272,177	2,875,454	3,020,942
Receivables	16,577	10,553	10,887	14,669	-	4,507	4,507	4,508	4,507	4,507
Other	2,477	9,778	7,789	6,796	-	-	-	-	5,437	36,104
Total	7,809,397	7,838,659	7,616,588	7,657,704	7,064,105	6,842,122	7,232,351	7,012,256	6,630,368	6,310,116
INCOME										
From municipality	391,725	293,901	287,133	646,867	65,837	149,227	86,724	131,508	82,237	177,887
From members	98,108	104,450	93,969	89,102	91,681	94,527	94,387	88,626	88,681	85,555
Other revenue	6,024	(334)	2	13,962	-	-	-	-	-	-
Total Operating Revenue	495,857	398,017	381,104	749,931	157,518	243,754	181,111	220,134	170,918	263,442
EXPENSES										
Pensions and benefits	763,939	664,031	637,062	611,311	454,681	388,003	305,941	273,522	209,974	174,152
Professional services	17,544	15,318	16,403	23,758	2,325	6,586	9,615	2,161	2,600	1,200
Other expenses	11,764	8,557	5,623	6,426	4,499	4,629	3,187	3,790	3,118	3,117
Total Operating Expenses	793,247	687,906	659,088	641,495	461,505	399,218	318,743	279,473	215,692	178,469
Net Operating Income/(Loss)	(297,390)	(289,889)	(277,984)	108,436	(303,987)	(155,464)	(137,632)	(59,339)	(44,774)	84,973
INVESTMENT INCOME										
Investment income/(loss)	300,263	560,101	283,900	532,307	525,970	(234,765)	362,781	418,893	365,026	273,625
Investment fees	33,010	47,255	47,091	30,849	-	-	281	-	-	-
Net Investment Income	267,253	512,846	236,809	501,458	525,970	(234,765)	362,500	418,893	365,026	273,625
Change in Net Present Assets	(30,137)	222,956	(41,175)	609,894	221,983	(390,229)	224,868	359,554	320,252	358,598

MIDLOTHIAN POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	13,581,189	12,960,486	12,034,227	11,670,719	11,526,280	11,164,716	12,359,565	12,322,959	11,665,378	10,664,417
Net Present Assets - Actuarial Value *	13,509,552	12,877,037	12,314,911	11,607,711	11,450,013	11,005,768	12,251,875	12,346,192	11,722,073	10,616,281
Actuarial Accrued Liability - ("AAL")	18,287,958	17,709,512	16,721,311	15,875,109	15,913,153	15,231,662	14,162,215	12,964,430	12,413,963	11,738,912
Surplus/(Unfunded AAL)	(4,778,406)	(4,832,475)	(4,406,400)	(4,267,398)	(4,463,140)	(4,225,894)	(1,910,340)	(618,238)	(691,890)	(1,122,631)
Percent Funded at Actuarial Value	73.9%	72.7%	73.6%	73.1%	72.0%	72.3%	86.5%	95.2%	94.4%	90.4%
(Increase)/Decrease in Unfunded AAL	54,069	(426,075)	(139,002)	195,742	(237,246)	(2,315,554)	(1,292,102)	73,652	430,741	548,307
Active participants	28	29	29	24	24	25	27	24	23	22
Inactive participants	21	20	19	17	18	18	17	15	14	13
Average Active Salary	70,332	70,392	65,168	64,447	60,818	59,883	57,367	57,396	57,934	58,452
Total Salary	1,969,284	2,041,362	1,889,878	1,546,738	1,459,628	1,497,086	1,548,903	1,377,495	1,332,474	1,285,937
Internal Rate of Return - 10 years	6.59%									
Payroll Growth Rate - 10 years	4.67%									
ASSETS										
Cash , NOW, Money Market	523,766	589,726	994,166	827,058	445,644	942,264	499,147	626,230	683,320	669,629
Fixed Instruments	5,717,425	5,673,457	5,591,963	6,438,587	8,141,206	8,207,846	8,772,498	7,043,569	6,003,829	5,282,432
Equities	7,319,961	6,677,157	5,432,952	4,380,884	2,854,505	1,936,416	2,998,826	4,582,824	4,936,691	4,632,945
Receivables	7,192	7,311	8,637	18,878	109,885	105,632	118,292	70,026	45,207	79,725
Other	17,135	13,835	11,145	7,472	4,075	833	499	645	(1)	1
Total	13,585,479	12,961,486	12,038,863	11,672,879	11,555,315	11,192,991	12,389,262	12,323,294	11,669,046	10,664,732
INCOME										
From municipality	368,318	224,335	528,880	57	-	-	65,741	77,863	79,438	75,654
From members	294,328	334,784	164,630	153,590	201,263	208,285	161,143	136,355	150,345	126,496
Other revenue	(119)	(1,326)	20	(11,959)	4,253	(12,660)	(17,475)	12,422	(1)	(416)
Total Operating Revenue	662,527	557,793	693,530	141,688	205,516	195,625	209,409	226,640	229,782	201,734
EXPENSES										
Pensions and benefits	898,211	804,347	764,523	833,861	894,408	859,602	605,486	554,943	485,155	422,668
Professional services	18,977	21,592	39,482	27,921	19,349	25,039	20,693	20,420	11,400	12,328
Other expenses	8,621	8,555	7,584	8,175	6,416	7,558	4,943	4,191	3,812	4,022
Total Operating Expenses	925,809	834,494	811,589	869,957	920,173	892,199	631,122	579,554	500,367	439,018
Net Operating Income/(Loss)	(263,282)	(276,701)	(118,059)	(728,269)	(714,657)	(696,574)	(421,713)	(352,914)	(270,585)	(237,284)
INVESTMENT INCOME										
Investment income/(loss)	966,307	1,277,271	547,110	915,585	1,084,807	(498,247)	458,319	1,010,496	1,271,565	729,730
Investment fees	82,322	74,312	65,543	42,877	8,586	28	-	-	20	-
Net Investment Income	883,985	1,202,959	481,567	872,708	1,076,221	(498,275)	458,319	1,010,496	1,271,545	729,730
Change in Net Present Assets	620,703	926,259	363,508	144,439	361,564	(1,194,849)	36,606	657,581	1,000,961	492,446

MILAN POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	5,896,371	5,792,843	5,432,293	5,083,950	5,205,551	5,289,991	4,582,516	5,339,477	5,400,728	4,998,285
Net Present Assets - Actuarial Value *	5,957,699	5,721,527	5,548,838	5,391,868	5,161,646	5,180,174	4,426,897	5,215,990	5,400,728	4,998,285
Actuarial Accrued Liability - ("AAL")	11,426,369	10,919,854	10,148,101	9,647,164	8,557,808	8,128,808	7,627,328	7,256,457	6,780,332	6,303,230
Surplus/(Unfunded AAL)	(5,468,670)	(5,198,327)	(4,599,263)	(4,255,296)	(3,396,162)	(2,948,634)	(3,200,431)	(2,040,467)	(1,379,604)	(1,304,945)
Percent Funded at Actuarial Value	52.1%	52.4%	54.7%	55.9%	60.3%	63.7%	58.0%	71.9%	79.7%	79.3%
(Increase)/Decrease in Unfunded AAL	(270,343)	(599,064)	(343,967)	(859,134)	(447,528)	251,797	(1,159,964)	(660,863)	(74,659)	168,560
Active participants	14	14	14	14	14	14	14	14	14	13
Inactive participants	13	13	13	12	11	11	11	9	8	8
Average Active Salary	64,312	62,133	58,442	58,343	56,280	54,228	50,151	50,781	49,831	48,094
Total Salary	900,369	869,855	818,189	816,795	787,925	759,198	702,120	710,932	697,638	625,222
Internal Rate of Return - 10 years	5.55%									
Payroll Growth Rate - 10 years	4.77%									
ASSETS										
Cash , NOW, Money Market	2,569,778	2,627,968	2,732,883	2,522,089	2,414,709	1,954,731	1,698,377	827,717	504,721	897,576
Fixed Instruments	214,514	227,911	242,391	253,461	789,965	1,319,492	1,365,324	2,326,940	2,601,771	2,045,886
Equities	3,131,704	2,947,623	2,461,995	2,309,245	2,356,928	1,987,132	1,464,696	2,149,109	2,261,060	2,001,575
Receivables	28,201	36,497	40,807	35,035	53,953	62,314	57,130	62,147	58,573	55,409
Other	1	-	-	-	-	(1)	(1)	(2)	-	1
Total	5,944,198	5,839,999	5,478,076	5,119,830	5,615,555	5,323,668	4,585,526	5,365,911	5,426,125	5,000,447
INCOME										
From municipality	354,420	273,517	277,057	276,335	199,197	251,778	140,205	168,487	138,576	112,541
From members	89,655	84,216	80,214	80,781	77,576	74,621	73,193	68,965	63,663	59,564
Other revenue	-	-	1	32,823	-	1,864	-	1	-	1
Total Operating Revenue	444,075	357,733	357,272	389,939	276,773	328,263	213,398	237,453	202,239	172,106
EXPENSES										
Pensions and benefits	531,545	519,378	478,439	429,817	785,985	393,126	363,287	306,985	271,339	265,521
Professional services	1,471	1,354	3,272	9,263	13,110	6,998	6,095	22,720	13,165	14,697
Other expenses	6,633	6,393	4,426	5,046	4,130	2,184	1,850	10,813	920	1,028
Total Operating Expenses	539,649	527,125	486,137	444,126	803,225	402,308	371,232	340,518	285,424	281,246
Net Operating Income/(Loss)	(95,574)	(169,392)	(128,865)	(54,187)	(526,452)	(74,045)	(157,834)	(103,065)	(83,185)	(109,140)
INVESTMENT INCOME										
Investment income/(loss)	210,563	541,453	488,019	(57,430)	453,719	791,207	(587,003)	51,995	485,629	532,162
Investment fees	11,462	11,511	10,811	9,984	11,708	9,687	12,124	10,179	-	-
Net Investment Income	199,101	529,942	477,208	(67,414)	442,011	781,520	(599,127)	41,816	485,629	532,162
Change in Net Present Assets	103,528	360,550	348,343	(121,601)	(84,440)	707,475	(756,961)	(61,251)	402,443	423,023

MINOOKA FPD FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	3,043,803	2,534,907	2,335,218	1,932,463	1,474,528	1,138,720	841,107	581,119	380,967	225,624
Net Present Assets - Actuarial Value *	3,086,002	2,650,298	2,358,674	1,950,136	1,442,077	1,122,134	801,723	581,119	380,967	225,624
Actuarial Accrued Liability - ("AAL")	2,654,419	2,234,785	3,409,913	3,144,070	1,902,432	1,602,062	1,520,943	1,207,836	1,073,770	977,256
Surplus/(Unfunded AAL)	431,583	415,513	(1,051,239)	(1,193,934)	(460,355)	(479,928)	(719,220)	(626,717)	(692,803)	(751,632)
Percent Funded at Actuarial Value	116.3%	118.6%	69.2%	62.0%	75.8%	70.0%	52.7%	48.1%	35.5%	23.1%
(Increase)/Decrease in Unfunded AAL	16,070	1,466,752	142,695	(733,579)	19,573	239,292	(92,503)	66,086	58,829	(51,561)
Active participants	11	11	11	11	12	10	10	11	2	2
Inactive participants	3	3	3	5	1	1	1	1	1	1
Average Active Salary	67,696	65,156	71,985	74,166	66,088	62,055	56,153	52,968	79,328	74,500
Total Salary	744,651	716,716	791,839	815,829	793,054	620,554	561,525	582,644	158,655	149,000
Internal Rate of Return - 10 years	4.42%									
Payroll Growth Rate - 10 years	18.19%									
ASSETS										
Cash , NOW, Money Market	52,147	45,517	38,449	27,013	22,086	26,808	66,967	543,157	345,714	196,318
Fixed Instruments	2,052,183	1,954,495	2,054,957	1,696,169	1,271,705	959,425	677,204	-	-	-
Equities	929,785	524,034	236,299	197,363	148,258	111,491	83,564	29,441	26,601	20,917
Receivables	12,245	11,567	12,641	11,918	32,479	40,996	13,373	8,521	8,652	8,389
Other	1,364	1,535	-	-	-	-	(1)	-	-	-
Total	3,047,724	2,537,148	2,342,346	1,932,463	1,474,528	1,138,720	841,107	581,119	380,967	225,624
INCOME										
From municipality	260,826	198,871	286,418	330,129	248,526	245,606	209,848	177,547	162,121	77,862
From members	69,701	68,632	68,485	68,417	52,660	55,708	52,968	41,101	14,873	13,903
Other revenue	72,074	(774)	6,046	-	20	975	-	1	-	464
Total Operating Revenue	402,601	266,729	360,949	398,546	301,206	302,289	262,816	218,649	176,994	92,229
EXPENSES										
Pensions and benefits	34,479	65,983	43,798	34,479	34,479	35,967	40,160	34,479	34,479	34,479
Professional services	13,150	12,741	4,929	4,998	7,342	4,060	2,194	1,858	900	1,177
Other expenses	3,033	1,661	5,003	3,102	2,452	2,550	125	1,611	538	547
Total Operating Expenses	50,662	80,385	53,730	42,579	44,273	42,577	42,479	37,948	35,917	36,203
Net Operating Income/(Loss)	351,939	186,344	307,219	355,967	256,933	259,712	220,337	180,701	141,077	56,026
INVESTMENT INCOME										
Investment income/(loss)	170,711	22,872	103,736	108,345	83,671	41,384	39,651	19,451	14,266	3,428
Investment fees	13,754	9,527	8,200	6,377	4,796	3,483	-	-	-	1,265
Net Investment Income	156,957	13,345	95,536	101,968	78,875	37,901	39,651	19,451	14,266	2,163
Change in Net Present Assets	508,896	199,689	402,755	457,935	335,808	297,613	259,988	200,152	155,343	58,190

MINOOKA POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,531,153	4,151,730	3,614,986	3,102,160	2,668,204	2,150,785	1,808,456	1,477,059	1,135,758	889,723
Net Present Assets - Actuarial Value *	4,590,483	4,162,836	3,636,868	-	2,668,204	2,150,785	1,808,456	1,477,059	1,135,758	889,723
Actuarial Accrued Liability - ("AAL")	7,497,024	6,763,063	6,422,478	4,270,598	4,270,598	3,839,385	3,329,601	2,713,543	2,205,146	2,158,477
Surplus/(Unfunded AAL)	(2,906,541)	(2,600,227)	(2,785,610)	(4,270,598)	(1,602,394)	(1,688,600)	(1,521,145)	(1,236,484)	(1,069,388)	(1,268,754)
Percent Funded at Actuarial Value	61.2%	61.6%	56.6%	0.0%	62.5%	56.0%	54.3%	54.4%	51.5%	41.2%
(Increase)/Decrease in Unfunded AAL	(306,314)	185,383	1,484,988	(2,668,204)	86,206	(167,455)	(284,661)	(167,096)	199,366	8,933
Active participants	19	18	18	20	20	21	17	18	14	13
Inactive participants	4	3	4	2	2	2	2	1	1	-
Average Active Salary	73,519	74,908	76,112	59,456	59,456	59,296	55,597	53,960	46,659	49,221
Total Salary	1,396,861	1,348,344	1,370,009	1,189,123	1,189,123	1,245,207	945,155	971,286	653,219	639,876
Internal Rate of Return - 10 years	5.70%									
Payroll Growth Rate - 10 years	8.74%									
ASSETS										
Cash , NOW, Money Market	72,328	63,227	75,113	43,875	53,435	141,798	951,929	533,122	113,076	14,393
Fixed Instruments	2,730,483	2,616,334	2,580,500	2,263,381	2,057,287	1,817,943	862,400	943,936	1,022,682	875,330
Equities	1,715,316	1,457,664	945,221	787,970	546,019	180,759	-	-	-	-
Receivables	15,168	14,646	14,232	13,943	11,463	10,284	-	-	-	-
Other	1,017	-	1	-	-	1	-	1	-	-
Total	4,534,312	4,151,871	3,615,067	3,109,169	2,668,204	2,150,785	1,814,329	1,477,059	1,135,758	889,723
INCOME										
From municipality	295,683	318,140	315,606	260,755	274,981	243,641	193,593	174,467	183,917	167,527
From members	132,152	133,946	129,080	125,984	128,015	118,060	110,209	77,076	81,983	66,407
Other revenue	111	-	-	-	-	(1)	-	-	1	-
Total Operating Revenue	427,946	452,086	444,686	386,739	402,996	361,700	303,802	251,543	265,901	233,934
EXPENSES										
Pensions and benefits	237,757	147,997	100,949	145,560	75,509	72,645	35,320	4,787	15,889	3,134
Professional services	9,958	3,426	4,083	15,209	6,462	3,899	22,147	2,800	4,400	4,205
Other expenses	2,973	9,264	3,058	3,001	7,630	4,376	875	1,899	1,082	1,691
Total Operating Expenses	250,688	160,687	108,090	163,770	89,601	80,920	58,342	9,486	21,371	9,030
Net Operating Income/(Loss)	177,258	291,399	336,596	222,969	313,395	280,780	245,460	242,057	244,530	224,904
INVESTMENT INCOME										
Investment income/(loss)	220,963	260,827	189,753	222,655	213,699	66,251	85,937	99,525	8,412	32,708
Investment fees	18,798	15,483	13,523	11,669	9,675	4,702	-	280	6,907	-
Net Investment Income	202,165	245,344	176,230	210,986	204,024	61,549	85,937	99,245	1,505	32,708
Change in Net Present Assets	379,423	536,744	512,826	433,956	517,419	342,329	331,397	341,301	246,035	257,612

MOKENA FPD FIREFIGHTERS PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	9,013,032	7,478,477	6,058,546	5,326,573	4,163,777	3,298,121	3,129,076	2,664,001	2,277,257	2,064,892
Net Present Assets - Actuarial Value *	8,828,193	7,424,278	6,231,948	5,141,693	4,016,519	3,177,717	3,061,964	2,659,689	2,257,593	2,151,168
Actuarial Accrued Liability - ("AAL")	12,302,701	10,207,954	8,073,535	6,968,307	5,748,421	5,029,114	4,058,870	3,481,781	3,015,094	2,615,088
Surplus/(Unfunded AAL)	(3,474,508)	(2,783,676)	(1,841,587)	(1,826,614)	(1,731,902)	(1,851,397)	(996,906)	(822,092)	(757,501)	(463,920)
Percent Funded at Actuarial Value	71.8%	72.7%	77.2%	73.8%	69.9%	63.2%	75.4%	76.4%	74.9%	82.3%
(Increase)/Decrease in Unfunded AAL	(690,832)	(942,089)	(14,973)	(94,712)	119,495	(854,491)	(174,814)	(64,591)	(293,581)	(15,621)
Active participants	33	33	34	33	29	27	21	15	15	16
Inactive participants	4	3	2	1	1	1	1	1	1	1
Average Active Salary	88,331	83,888	77,396	71,336	69,502	65,484	61,304	67,658	64,036	56,121
Total Salary	2,914,908	2,768,320	2,631,447	2,354,087	2,015,559	1,768,067	1,287,381	1,014,875	960,534	897,940
Internal Rate of Return - 10 years	5.55%									
Payroll Growth Rate - 10 years	14.38%									
ASSETS										
Cash , NOW, Money Market	1,569,395	631,316	371,084	249,595	359,532	470,350	811,193	904,167	913,908	1,083,548
Fixed Instruments	961,734	1,155,995	1,713,345	1,893,157	1,598,997	1,306,316	1,076,234	1,280,180	1,150,599	855,711
Equities	6,280,721	5,681,313	3,974,118	3,183,821	2,205,248	1,521,455	1,241,649	479,654	212,749	125,633
Receivables	201,182	9,853	-	-	-	-	-	-	-	-
Other	-	-	(1)	-	-	-	-	-	1	-
Total	9,013,032	7,478,477	6,058,546	5,326,573	4,163,777	3,298,121	3,129,076	2,664,001	2,277,257	2,064,892
INCOME										
From municipality	706,256	633,104	537,847	432,996	364,789	313,936	301,453	173,270	166,250	145,992
From members	278,894	273,750	254,545	225,830	208,475	166,247	108,614	95,132	111,117	78,971
Other revenue	-	1	-	-	-	1	(1)	-	(1)	-
Total Operating Revenue	985,150	906,855	792,392	658,826	573,264	480,184	410,066	268,402	277,366	224,963
EXPENSES										
Pensions and benefits	148,627	150,083	40,989	40,245	40,451	32,929	36,046	34,452	66,791	33,008
Professional services	3,925	7,382	16,959	3,500	1,589	2,500	1,000	2,300	2,196	2,719
Other expenses	4,564	3,416	3,759	3,454	4,769	1,365	734	666	1,102	573
Total Operating Expenses	157,116	160,881	61,707	47,199	46,809	36,794	37,780	37,418	70,089	36,300
Net Operating Income/(Loss)	828,034	745,974	730,685	611,627	526,455	443,390	372,286	230,984	207,277	188,663
INVESTMENT INCOME										
Investment income/(loss)	669,923	697,657	21,455	568,248	353,356	(262,695)	103,086	163,476	66,062	125,118
Investment fees	28,025	23,700	20,167	17,079	14,154	11,650	10,298	7,716	10,465	31
Net Investment Income	641,898	673,957	1,288	551,169	339,202	(274,345)	92,788	155,760	55,597	125,087
Change in Net Present Assets	1,534,555	1,419,931	731,973	1,162,796	865,656	169,045	465,075	386,744	212,365	313,750

MOKENA POLICE PENSION FUND

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	15,100,779	12,783,452	11,648,016	10,539,785	8,572,508	7,096,807	6,984,346	6,359,795	5,367,370	4,537,165
Net Present Assets - Actuarial Value *	14,724,891	12,899,714	11,439,072	10,010,114	8,437,158	7,058,519	7,014,329	6,378,171	5,383,623	4,518,412
Actuarial Accrued Liability - ("AAL")	17,844,399	15,469,090	14,477,553	11,863,113	13,348,892	11,973,920	10,661,589	9,355,516	8,102,443	7,143,126
Surplus/(Unfunded AAL)	(3,119,508)	(2,569,376)	(3,038,481)	(1,852,999)	(4,911,734)	(4,915,401)	(3,647,260)	(2,977,345)	(2,718,820)	(2,624,714)
Percent Funded at Actuarial Value	82.5%	83.4%	79.0%	84.4%	63.2%	58.9%	65.8%	68.2%	66.4%	63.3%
(Increase)/Decrease in Unfunded AAL	(550,132)	469,105	(1,185,482)	3,058,735	3,667	(1,268,141)	(669,915)	(258,525)	(94,106)	(494,142)
Active participants	31	30	30	30	33	34	34	32	30	29
Inactive participants	5	5	5	5	3	2	2	1	1	2
Average Active Salary	83,168	77,377	75,421	72,762	69,721	69,425	65,056	63,234	60,046	55,690
Total Salary	2,578,222	2,321,317	2,262,641	2,182,851	2,300,777	2,360,443	2,211,920	2,023,495	1,801,394	1,615,012
Internal Rate of Return - 10 years	6.13%									
Payroll Growth Rate - 10 years	6.31%									
ASSETS										
Cash , NOW, Money Market	54,153	79,504	272,419	65,006	38,726	1,163,154	2,076,791	947,485	1,431,514	996,572
Fixed Instruments	7,890,727	6,845,717	5,952,173	6,065,484	5,206,863	3,132,222	1,932,757	2,748,256	1,593,734	1,202,897
Equities	7,121,358	5,858,232	5,079,227	4,103,794	2,996,221	2,551,295	2,722,732	2,433,159	2,146,704	2,163,602
Receivables	44,736	-	343,998	305,501	330,698	250,136	252,066	230,895	195,418	174,094
Other	1,128	(1)	749	-	-	-	-	-	-	-
Total	15,112,102	12,783,452	11,648,566	10,539,785	8,572,508	7,096,807	6,984,346	6,359,795	5,367,370	4,537,165
INCOME										
From municipality	684,880	695,152	611,909	606,826	685,597	517,491	494,688	457,015	388,235	345,399
From members	335,638	225,314	231,663	247,119	228,034	230,804	238,764	201,057	168,579	148,065
Other revenue	44,736	(344,198)	38,498	14,749	-	-	-	-	-	108
Total Operating Revenue	1,065,254	576,268	882,070	868,694	913,631	748,295	733,452	658,072	556,814	493,572
EXPENSES										
Pensions and benefits	239,343	292,628	232,030	172,677	162,503	104,647	89,987	105,089	57,187	80,003
Professional services	18,835	16,308	15,112	3,055	4,078	1,502	2,000	12,834	12,724	10,831
Other expenses	7,562	9,018	7,682	3,112	5,832	6,258	4,245	2,539	3,308	4,949
Total Operating Expenses	265,740	317,954	254,824	178,844	172,413	112,407	96,232	120,462	73,219	95,783
Net Operating Income/(Loss)	799,514	258,314	627,246	689,850	741,218	635,888	637,220	537,610	483,595	397,789
INVESTMENT INCOME										
Investment income/(loss)	1,569,668	913,088	511,510	1,304,573	748,805	(515,077)	(4,488)	462,101	351,707	120,126
Investment fees	51,855	35,966	30,524	27,146	14,322	8,350	8,181	7,286	5,097	1,575
Net Investment Income	1,517,813	877,122	480,986	1,277,427	734,483	(523,427)	(12,669)	454,815	346,610	118,551
Change in Net Present Assets	2,317,327	1,135,436	1,108,231	1,967,277	1,475,701	112,461	624,551	992,425	830,205	516,340

MOLINE FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	27,428,623	26,653,953	24,533,455	26,396,322	26,418,344	24,987,381	25,012,439	29,178,270	28,512,971	27,207,007
Net Present Assets - Actuarial Value *	28,377,428	28,077,070	27,365,097	27,434,660	26,322,515	24,841,928	24,542,210	28,814,528	28,436,476	27,048,915
Actuarial Accrued Liability - ("AAL")	83,241,849	80,688,814	77,957,599	76,423,850	71,099,371	65,842,542	63,407,437	62,455,233	56,200,580	52,195,217
Surplus/(Unfunded AAL)	(54,864,421)	(52,611,744)	(50,592,502)	(48,989,190)	(44,776,856)	(41,000,614)	(38,865,227)	(33,640,705)	(27,764,104)	(25,146,302)
Percent Funded at Actuarial Value	34.1%	34.8%	35.1%	35.9%	37.0%	37.7%	38.7%	46.1%	50.6%	51.8%
(Increase)/Decrease in Unfunded AAL	(2,252,677)	(2,019,242)	(1,603,312)	(4,212,334)	(3,776,242)	(2,135,387)	(5,224,522)	(5,876,601)	(2,617,802)	(2,492,099)
Active participants	61	62	66	66	69	68	72	69	65	70
Inactive participants	104	100	98	99	97	91	90	91	89	84
Average Active Salary	70,547	69,559	68,796	67,366	65,150	65,856	63,288	61,903	59,614	58,142
Total Salary	4,303,343	4,312,642	4,540,511	4,446,146	4,495,350	4,478,182	4,556,743	4,271,314	3,874,891	4,069,969
Internal Rate of Return - 10 years	4.17%									
Payroll Growth Rate - 10 years	1.07%									
ASSETS										
Cash , NOW, Money Market	886,280	1,108,606	1,312,067	1,779,401	2,344,209	3,845,516	4,282,318	2,087,363	899,571	2,545,097
Fixed Instruments	8,920,629	-	-	-	3,195,829	3,985,453	12,127,228	15,480,742	14,918,495	12,165,093
Equities	17,621,715	25,545,347	23,221,388	21,609,097	18,158,162	14,755,802	6,693,085	9,858,849	11,129,403	11,037,972
Receivables	-	-	-	3,007,823	2,720,143	2,400,609	1,909,808	1,751,317	1,565,502	1,458,846
Other	(1)	-	-	1	1	1	-	(1)	-	(1)
Total	27,428,623	26,653,953	24,533,455	26,396,322	26,418,344	24,987,381	25,012,439	29,178,270	28,512,971	27,207,007
INCOME										
From municipality	3,489,864	3,657,429	3,024,688	3,004,090	2,622,169	2,330,188	1,770,872	1,578,334	1,419,929	1,365,963
From members	412,364	437,911	430,686	439,143	465,949	507,490	424,842	420,059	387,877	385,871
Other revenue	-	-	50	1	1,567	5,849	32	1,660	6,284	24
Total Operating Revenue	3,902,228	4,095,340	3,455,424	3,443,234	3,089,685	2,843,527	2,195,746	2,000,053	1,814,090	1,751,858
EXPENSES										
Pensions and benefits	4,724,492	4,414,720	4,498,670	3,997,228	3,673,391	3,336,576	3,121,598	2,945,438	2,751,441	2,510,966
Professional services	21,971	16,285	10,369	9,929	7,483	8,992	5,660	5,610	4,210	6,791
Other expenses	23,176	16,666	19,842	22,656	19,223	17,445	26,528	19,776	31,122	23,381
Total Operating Expenses	4,769,639	4,447,671	4,528,881	4,029,813	3,700,097	3,363,013	3,153,786	2,970,824	2,786,773	2,541,138
Net Operating Income/(Loss)	(867,411)	(352,331)	(1,073,457)	(586,579)	(610,412)	(519,486)	(958,040)	(970,771)	(972,683)	(789,280)
INVESTMENT INCOME										
Investment income/(loss)	1,722,319	2,559,826	2,293,625	633,209	2,108,144	557,940	(3,148,256)	1,694,210	2,362,145	1,158,588
Investment fees	80,238	86,997	75,225	68,652	66,768	63,512	59,536	58,140	83,497	85,057
Net Investment Income	1,642,081	2,472,829	2,218,400	564,557	2,041,376	494,428	(3,207,792)	1,636,070	2,278,648	1,073,531
Change in Net Present Assets	774,670	2,120,498	(1,862,867)	(22,022)	1,430,963	(25,058)	(4,165,831)	665,299	1,305,964	284,251

MOLINE POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	34,156,882	32,601,942	29,289,130	29,431,954	28,448,843	26,204,232	25,291,113	29,143,824	27,746,084	26,484,155
Net Present Assets - Actuarial Value *	34,939,870	33,824,941	32,071,160	30,585,304	28,448,843	26,204,232	24,387,147	28,687,131	27,709,378	26,409,539
Actuarial Accrued Liability - ("AAL")	82,679,355	78,649,767	74,849,833	72,163,189	68,754,589	64,950,745	62,205,802	58,800,728	55,697,272	52,445,591
Surplus/(Unfunded AAL)	(47,739,485)	(44,824,826)	(42,778,673)	(41,577,885)	(40,305,746)	(38,746,513)	(37,818,655)	(30,113,597)	(27,987,894)	(26,036,052)
Percent Funded at Actuarial Value	42.3%	43.0%	42.8%	42.4%	41.4%	40.3%	39.2%	48.8%	49.7%	50.4%
(Increase)/Decrease in Unfunded AAL	(2,914,659)	(2,046,153)	(1,200,788)	(1,272,139)	(1,559,233)	(927,858)	(7,705,058)	(2,125,703)	(1,951,842)	(2,470,927)
Active participants	79	79	81	81	83	83	86	84	82	82
Inactive participants	84	82	81	78	75	77	73	71	70	65
Average Active Salary	69,549	68,558	66,488	66,750	65,104	62,263	61,416	59,504	56,957	55,652
Total Salary	5,494,358	5,416,115	5,385,509	5,406,751	5,403,651	5,167,832	5,281,756	4,998,296	4,670,514	4,563,482
Internal Rate of Return - 10 years	4.84%									
Payroll Growth Rate - 10 years	2.06%									
ASSETS										
Cash , NOW, Money Market	1,155,815	2,380,717	1,280,093	1,612,463	1,348,414	3,231,333	1,621,293	859,114	1,562,430	641,442
Fixed Instruments	11,050,889	-	-	-	-	-	12,518,639	17,173,226	16,206,823	16,169,957
Equities	21,950,177	30,221,225	28,009,036	24,742,649	24,819,819	20,868,248	9,548,661	9,633,576	8,665,429	8,472,302
Receivables	-	-	-	3,076,842	2,280,610	2,104,650	1,602,520	1,477,908	1,311,403	1,200,453
Other	1	-	1	-	-	1	-	-	(1)	1
Total	34,156,882	32,601,942	29,289,130	29,431,954	28,448,843	26,204,232	25,291,113	29,143,824	27,746,084	26,484,155
INCOME										
From municipality	3,124,517	3,355,739	3,075,320	3,077,911	2,222,982	2,071,356	1,475,079	1,317,184	1,198,072	1,098,604
From members	611,755	552,777	563,649	567,176	554,189	523,847	576,350	477,301	460,478	452,284
Other revenue	-	-	12,000	2	1,378	2,476	766	699	1,384	-
Total Operating Revenue	3,736,272	3,908,516	3,650,969	3,645,089	2,778,549	2,597,679	2,052,195	1,795,184	1,659,934	1,550,888
EXPENSES										
Pensions and benefits	4,204,026	3,573,331	3,380,888	3,226,363	2,944,429	2,764,906	2,570,025	2,443,738	2,307,245	2,056,782
Professional services	9,649	8,971	7,017	9,289	25,888	23,586	8,253	8,119	12,427	6,898
Other expenses	45,199	31,235	32,439	31,331	29,223	27,459	23,131	22,121	20,383	20,507
Total Operating Expenses	4,258,874	3,613,537	3,420,344	3,266,983	2,999,540	2,815,951	2,601,409	2,473,978	2,340,055	2,084,187
Net Operating Income/(Loss)	(522,602)	294,979	230,625	378,106	(220,991)	(218,272)	(549,214)	(678,794)	(680,121)	(533,299)
INVESTMENT INCOME										
Investment income/(loss)	2,201,728	3,127,666	2,797,056	685,013	2,534,116	1,182,043	(3,245,445)	2,133,058	1,995,806	1,243,211
Investment fees	124,186	109,833	93,676	80,008	68,514	50,652	58,052	56,524	53,747	52,284
Net Investment Income	2,077,542	3,017,833	2,703,380	605,005	2,465,602	1,131,391	(3,303,497)	2,076,534	1,942,059	1,190,927
Change in Net Present Assets	1,554,940	3,312,812	(142,824)	983,111	2,244,611	913,119	(3,852,711)	1,397,740	1,261,929	657,628

MONEE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012
KEY DATA			
Net Present Assets - Market Value	643,633	437,065	249,015
Net Present Assets - Actuarial Value *	692,408	462,486	256,414
Actuarial Accrued Liability - ("AAL")	<u>4,149,941</u>	<u>3,623,019</u>	<u>3,007,492</u>
Surplus/(Unfunded AAL)	(3,457,533)	(3,160,533)	(2,751,078)
Percent Funded at Actuarial Value	16.7%	12.8%	8.5%
(Increase)/Decrease in Unfunded AAL	(297,000)	(409,455)	
Active participants	12	12	12
Inactive participants	-	-	-
Average Active Salary	<u>60,448</u>	<u>56,716</u>	<u>54,755</u>
Total Salary	725,379	680,597	657,056
Internal Rate of Return - 10 years	NA		
Payroll Growth Rate - 10 years	NA		
ASSETS			
Cash , NOW, Money Market	38,378	437,065	242,556
Fixed Instruments	494,516	-	-
Equities	55,480	-	-
Receivables	59,077	-	6,459
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total	647,451	437,065	249,015
INCOME			
From municipality	154,034	142,214	-
From members	62,586	57,945	251,965
Other revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Revenue	216,620	200,159	251,965
EXPENSES			
Pensions and benefits	-	-	-
Professional services	3,035	-	-
Other expenses	<u>6,834</u>	<u>12,109</u>	<u>2,950</u>
Total Operating Expenses	9,869	12,109	2,950
Net Operating Income/(Loss)	206,751	188,050	249,015
INVESTMENT INCOME			
Investment income/(loss)	(182)	-	-
Investment fees	<u>-</u>	<u>-</u>	<u>-</u>
Net Investment Income	(182)	-	-
Change in Net Present Assets	206,568	188,050	

MONMOUTH FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,546,445	4,427,249	4,276,464	4,283,101	3,961,441	3,407,614	4,090,734	4,113,181	3,975,500	3,829,026
Net Present Assets - Actuarial Value *	4,579,173	4,491,215	4,415,297	-	3,871,144	3,314,452	4,016,120	4,125,640	4,025,426	3,834,844
Actuarial Accrued Liability - ("AAL")	12,204,300	11,837,934	11,259,712	8,668,093	8,668,093	8,611,301	8,239,249	7,420,914	6,980,515	6,683,046
Surplus/(Unfunded AAL)	(7,625,127)	(7,346,719)	(6,844,415)	(8,668,093)	(4,796,949)	(5,296,849)	(4,223,129)	(3,295,274)	(2,955,089)	(2,848,202)
Percent Funded at Actuarial Value	37.5%	37.9%	39.2%	0.0%	44.7%	38.5%	48.7%	55.6%	57.7%	57.4%
(Increase)/Decrease in Unfunded AAL	(278,408)	(502,304)	1,823,678	(3,871,144)	499,900	(1,073,720)	(927,855)	(340,185)	(106,887)	(522,021)
Active participants	15	15	14	15	15	15	15	16	15	15
Inactive participants	21	20	19	18	18	18	18	17	17	17
Average Active Salary	54,504	51,841	51,527	48,382	48,382	45,536	43,893	40,364	39,825	36,566
Total Salary	817,559	777,619	721,375	725,737	725,737	683,035	658,394	645,823	597,382	548,484
Internal Rate of Return - 10 years	5.78%									
Payroll Growth Rate - 10 years	4.57%									
ASSETS										
Cash , NOW, Money Market	538,961	410,421	189,551	248,741	302,121	197,901	88,900	36,892	149,588	79,587
Fixed Instruments	2,051,133	2,034,658	2,129,453	2,045,885	1,900,812	1,746,166	2,208,990	2,227,374	1,962,545	1,794,225
Equities	1,937,280	1,960,852	1,934,067	1,966,721	1,735,025	1,444,823	1,769,221	1,825,577	1,838,942	1,934,926
Receivables	517,919	419,496	394,412	416,668	427,123	358,142	254,572	228,255	138,967	20,289
Other	2,848	2,785	2,767	2,761	2,596	2,226	2,866	2,684	2,609	(1)
Total	5,048,141	4,828,212	4,650,250	4,680,776	4,367,677	3,749,258	4,324,549	4,320,782	4,092,651	3,829,026
INCOME										
From municipality	395,926	373,116	396,962	404,344	333,844	230,145	203,899	117,555	88,844	86,129
From members	76,213	69,818	67,874	67,259	70,737	64,240	63,722	58,161	54,850	55,610
Other revenue	-	50	-	-	46	11	1,449	-	-	1,615
Total Operating Revenue	472,139	442,984	464,836	471,603	404,627	294,396	269,070	175,716	143,694	143,354
EXPENSES										
Pensions and benefits	622,285	594,392	552,294	527,136	479,917	466,931	437,271	403,013	387,173	360,475
Professional services	9,680	8,180	8,180	7,730	6,500	3,650	3,300	3,000	2,750	2,300
Other expenses	1,414	2,415	1,094	2,075	1,581	1,440	997	1,047	1,065	940
Total Operating Expenses	633,379	604,987	561,568	536,941	487,998	472,021	441,568	407,060	390,988	363,715
Net Operating Income/(Loss)	(161,240)	(162,003)	(96,732)	(65,338)	(83,371)	(177,625)	(172,498)	(231,344)	(247,294)	(220,361)
INVESTMENT INCOME										
Investment income/(loss)	297,428	329,202	106,225	402,811	651,872	(490,609)	166,296	385,508	439,671	179,382
Investment fees	16,992	16,414	16,131	15,812	14,674	14,886	16,245	16,483	45,903	13,866
Net Investment Income	280,436	312,788	90,094	386,999	637,198	(505,495)	150,051	369,025	393,768	165,516
Change in Net Present Assets	119,196	150,785	(6,637)	321,660	553,827	(683,120)	(22,447)	137,681	146,474	(51,717)

MONMOUTH POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	6,355,027	5,924,176	5,548,085	5,372,399	4,840,609	4,126,665	4,809,345	4,739,897	4,561,676	4,304,446
Net Present Assets - Actuarial Value *	6,410,231	6,009,949	5,705,052	5,241,291	4,747,713	4,021,067	4,747,448	4,770,781	4,617,994	4,308,230
Actuarial Accrued Liability - ("AAL")	12,004,876	11,587,117	11,123,077	10,069,301	9,590,225	9,157,955	9,050,291	8,705,483	8,564,934	8,062,864
Surplus/(Unfunded AAL)	(5,594,645)	(5,577,168)	(5,418,025)	(4,828,010)	(4,842,512)	(5,136,888)	(4,302,843)	(3,934,702)	(3,946,940)	(3,754,634)
Percent Funded at Actuarial Value	53.4%	51.9%	51.3%	52.1%	49.5%	43.9%	52.5%	54.8%	53.9%	53.4%
(Increase)/Decrease in Unfunded AAL	(17,477)	(159,143)	(590,015)	14,502	294,376	(834,045)	(368,141)	12,238	(192,306)	(477,312)
Active participants	20	20	20	20	19	20	20	20	19	19
Inactive participants	14	17	17	15	15	15	16	16	16	15
Average Active Salary	56,139	54,428	52,811	49,859	49,327	46,345	45,789	43,399	44,354	42,919
Total Salary	1,122,776	1,088,559	1,056,212	997,184	937,217	926,891	915,772	867,984	842,727	815,469
Internal Rate of Return - 10 years	6.33%									
Payroll Growth Rate - 10 years	4.21%									
ASSETS										
Cash , NOW, Money Market	373,755	215,675	808,612	935,328	604,597	647,002	355,381	178,710	199,209	200,332
Fixed Instruments	3,257,719	3,048,632	2,493,552	2,216,237	1,973,528	1,944,177	2,480,711	2,529,196	2,313,547	2,200,163
Equities	2,732,047	2,668,825	2,258,275	2,193,476	2,234,138	1,534,059	1,963,973	1,981,060	1,999,014	1,853,734
Receivables	482,765	448,135	383,984	406,309	411,400	35,205	290,883	288,421	206,022	50,218
Other	4,070	3,794	3,385	3,227	3,002	2,565	3,033	3,033	2,978	(1)
Total	6,850,356	6,385,061	5,947,808	5,754,577	5,226,665	4,163,008	5,093,981	4,980,420	4,720,770	4,304,446
INCOME										
From municipality	414,053	358,606	381,493	384,257	329,713	243,828	236,235	156,463	130,762	115,177
From members	111,070	107,660	106,856	87,444	95,499	96,079	109,426	82,123	80,774	77,447
Other revenue	(1)	-	-	289	1	1,224	-	1	-	-
Total Operating Revenue	525,122	466,266	488,349	471,990	425,213	341,131	345,661	238,587	211,536	192,624
EXPENSES										
Pensions and benefits	479,955	489,970	466,374	451,800	440,006	485,758	429,823	460,850	360,630	333,725
Professional services	10,813	12,280	10,423	11,030	7,777	12,912	13,274	14,658	3,740	4,210
Other expenses	3,056	2,994	4,603	3,050	3,548	3,899	2,821	2,973	2,904	3,084
Total Operating Expenses	493,824	505,244	481,400	465,880	451,331	502,569	445,918	478,481	367,274	341,019
Net Operating Income/(Loss)	31,298	(38,978)	6,949	6,110	(26,118)	(161,438)	(100,257)	(239,894)	(155,738)	(148,395)
INVESTMENT INCOME										
Investment income/(loss)	423,928	436,964	188,100	544,027	756,847	(504,236)	188,087	436,444	427,830	272,080
Investment fees	24,375	21,896	19,362	18,348	16,785	17,006	18,382	18,329	14,862	29,081
Net Investment Income	399,553	415,068	168,738	525,679	740,062	(521,242)	169,705	418,115	412,968	242,999
Change in Net Present Assets	430,851	376,091	175,686	531,790	713,944	(682,680)	69,448	178,221	257,230	124,463

MONTGOMERY & COUNTRYSIDE FPD FIREFIGHTER'S PENSION

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007
KEY DATA								
Net Present Assets - Market Value	269,644	215,622	183,455	151,474	120,586	91,406	60,817	29,391
Net Present Assets - Actuarial Value *	279,770	216,533	174,991	133,516	120,586	91,406	60,817	29,391
Actuarial Accrued Liability - ("AAL")	394,670	324,468	281,590	240,850	108,738	77,869	52,595	25,113
Surplus/(Unfunded AAL)	(114,900)	(107,935)	(106,599)	(107,334)	11,848	13,537	8,222	4,278
Percent Funded at Actuarial Value	70.9%	66.7%	62.1%	55.4%	110.9%	117.4%	115.6%	117.0%
(Increase)/Decrease in Unfunded AAL	(6,965)	(1,336)	735	(119,182)	(1,689)	5,315	3,944	
Active participants	1	1	1	1	1	1	1	1
Inactive participants	-	-	-	-	-	-	-	-
Average Active Salary	93,545	93,545	93,545	93,545	91,041	88,821	86,234	83,318
Total Salary	93,545	93,545	93,545	93,545	91,041	88,821	86,234	83,318
Internal Rate of Return - 10 years	NA							
Payroll Growth Rate - 10 years	NA							
ASSETS								
Cash , NOW, Money Market	269,644	215,622	183,455	149,024	120,586	91,406	60,817	29,391
Fixed Instruments	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-
Receivables	-	-	-	2,450	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	269,644	215,622	183,455	151,474	120,586	91,406	60,817	29,391
INCOME								
From municipality	42,502	20,804	21,068	-	18,913	20,081	20,133	19,416
From members	8,845	9,113	8,846	-	8,212	8,154	9,414	9,230
Other revenue	-	-	-	-	-	(1)	-	-
Total Operating Revenue	51,347	29,917	29,914	-	27,125	28,234	29,547	28,646
EXPENSES								
Pensions and benefits	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-
Total Operating Expenses	-	-	-	-	-	-	-	-
Net Operating Income/(Loss)	51,347	29,917	29,914	-	27,125	28,234	29,547	28,646
INVESTMENT INCOME								
Investment income/(loss)	2,675	2,250	2,256	2,450	2,055	2,355	1,878	745
Investment fees	-	-	-	-	-	-	-	-
Net Investment Income	2,675	2,250	2,256	2,450	2,055	2,355	1,878	745
Change in Net Present Assets	54,022	32,167	31,981	30,888	29,180	30,589	31,426	

MONTGOMERY POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	7,498,173	6,821,352	6,158,416	5,948,391	5,433,196	4,617,721	4,795,938	4,618,116	3,973,990	3,709,816
Net Present Assets - Actuarial Value *	7,469,388	6,904,157	6,404,291	5,867,334	5,433,196	4,617,720	5,242,324	5,068,268	4,503,498	3,709,816
Actuarial Accrued Liability - ("AAL")	11,973,920	10,935,376	10,386,107	9,174,037	8,431,922	7,265,394	6,389,402	5,884,610	5,023,231	4,991,594
Surplus/(Unfunded AAL)	(4,504,532)	(4,031,219)	(3,981,816)	(3,306,703)	(2,998,726)	(2,647,674)	(1,147,078)	(816,342)	(519,733)	(1,281,778)
Percent Funded at Actuarial Value	62.4%	63.1%	61.7%	64.0%	64.4%	63.6%	82.0%	86.1%	89.7%	74.3%
(Increase)/Decrease in Unfunded AAL	(473,313)	(49,403)	(675,113)	(307,977)	(351,052)	(1,500,596)	(330,736)	(296,609)	762,045	(85,371)
Active participants	24	23	20	21	20	22	21	20	22	19
Inactive participants	10	11	10	7	6	4	3	3	2	2
Average Active Salary	76,146	71,219	70,517	66,319	66,008	62,307	63,786	61,318	54,335	55,623
Total Salary	1,827,493	1,638,042	1,410,349	1,392,699	1,320,164	1,370,760	1,339,508	1,226,356	1,195,376	1,056,831
Internal Rate of Return - 10 years	5.05%									
Payroll Growth Rate - 10 years	6.85%									
ASSETS										
Cash , NOW, Money Market	316,375	179,240	249,359	126,325	440,519	828,139	354,458	325,647	219,799	233,184
Fixed Instruments	4,620,865	4,369,334	3,892,103	3,534,242	3,411,961	2,928,405	3,365,700	3,697,452	3,696,048	3,470,148
Equities	2,525,485	2,244,744	2,017,090	2,287,786	1,580,638	859,541	1,070,287	585,239	50,955	-
Receivables	35,448	28,034	39	38	78	1,636	5,493	12,969	11,563	7,144
Other	-	-	-	-	-	-	-	-	-	-
Total	7,498,173	6,821,352	6,158,591	5,948,391	5,433,196	4,617,721	4,795,938	4,621,307	3,978,365	3,710,476
INCOME										
From municipality	388,546	331,778	324,493	238,428	239,452	221,667	219,255	239,599	160,397	177,991
From members	169,632	156,389	148,463	135,023	158,746	154,197	137,575	127,632	117,444	105,385
Other revenue	-	22,544	-	-	-	-	-	-	-	-
Total Operating Revenue	558,178	510,711	472,956	373,451	398,198	375,864	356,830	367,231	277,841	283,376
EXPENSES										
Pensions and benefits	423,523	356,799	346,347	333,352	193,259	120,433	182,995	85,045	185,704	70,810
Professional services	2,920	2,484	800	4,086	12,915	6,269	9,624	13,488	-	2,912
Other expenses	2,007	1,965	3,774	3,262	6,426	2,231	8,546	3,980	1,151	2,261
Total Operating Expenses	428,450	361,248	350,921	340,700	212,600	128,933	201,165	102,513	186,855	75,983
Net Operating Income/(Loss)	129,728	149,463	122,035	32,751	185,598	246,931	155,665	264,718	90,986	207,393
INVESTMENT INCOME										
Investment income/(loss)	561,922	527,964	95,252	483,722	634,634	(420,721)	22,157	379,408	176,334	200,486
Investment fees	14,829	14,491	7,262	1,278	4,757	4,427	-	-	3,146	-
Net Investment Income	547,093	513,473	87,990	482,444	629,877	(425,148)	22,157	379,408	173,188	200,486
Change in Net Present Assets	676,821	662,936	210,025	515,195	815,475	(178,217)	177,822	644,126	264,174	407,879

MONTICELLO POLICE PENSION FUND

	12/31/2014	12/31/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	848,668	774,112	680,168	691,847	671,665	647,758	603,277	520,061	487,215	410,065
Net Present Assets - Actuarial Value *	926,151	837,778	703,818	-	671,665	647,758	603,277	520,061	487,215	410,065
Actuarial Accrued Liability - ("AAL")	2,924,858	2,824,338	2,541,933	1,324,660	1,324,660	1,359,998	1,274,725	1,163,775	1,103,922	961,951
Surplus/(Unfunded AAL)	(1,998,707)	(1,986,560)	(1,838,115)	(1,324,660)	(652,995)	(712,240)	(671,448)	(643,714)	(616,707)	(551,886)
Percent Funded at Actuarial Value	31.7%	29.7%	27.7%	0.0%	50.7%	47.6%	47.3%	44.7%	44.1%	42.6%
(Increase)/Decrease in Unfunded AAL	(12,147)	(148,445)	(513,455)	(671,665)	59,245	(40,792)	(27,734)	(27,007)	(64,821)	6,154
Active participants	6	6	5	5	5	6	6	6	6	5
Inactive participants	7	7	4	1	1	1	1	1	1	-
Average Active Salary	41,799	39,570	45,086	37,925	37,925	38,769	37,003	35,314	32,541	36,527
Total Salary	250,793	237,419	225,429	189,624	189,624	232,611	222,016	211,883	195,245	182,635
Internal Rate of Return - 10 years	1.90%									
Payroll Growth Rate - 10 years	3.51%									
ASSETS										
Cash , NOW, Money Market	848,667	774,112	680,167	691,847	671,665	647,758	603,277	520,007	487,215	411,270
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	54	-	-
Other	1	-	1	-	-	-	-	-	-	-
Total	848,668	774,112	680,168	691,847	671,665	647,758	603,277	520,061	487,215	411,270
INCOME										
From municipality	192,621	135,576	75,128	80,985	71,737	68,685	96,300	57,777	66,904	60,366
From members	27,270	19,194	22,344	26,387	23,540	22,530	22,084	18,853	19,938	16,842
Other revenue	-	(1)	-	1	-	-	-	-	1	-
Total Operating Revenue	219,891	154,769	97,472	107,373	95,277	91,215	118,384	76,630	86,843	77,208
EXPENSES										
Pensions and benefits	146,851	85,238	113,773	96,064	94,329	63,611	61,602	59,200	19,392	-
Professional services	-	1,000	563	130	690	140	320	350	-	-
Other expenses	141	436	133	-	120	111	98	82	65	35
Total Operating Expenses	146,992	86,674	114,469	96,194	95,139	63,862	62,020	59,632	19,457	35
Net Operating Income/(Loss)	72,899	68,095	(16,997)	11,179	138	27,353	56,364	16,998	67,386	77,173
INVESTMENT INCOME										
Investment income/(loss)	1,657	1,300	5,339	9,003	23,770	17,128	26,853	15,931	9,910	8,736
Investment fees	-	-	21	-	-	-	-	83	146	-
Net Investment Income	1,657	1,300	5,318	9,003	23,770	17,128	26,853	15,848	9,764	8,736
Change in Net Present Assets	74,556	93,944	(11,679)	20,182	23,907	44,481	83,216	32,846	77,150	85,910

MORRIS FIREFIGHTERS

	4/30/2014	4/30/2013
KEY DATA		
Net Present Assets - Market Value	49,643	21,885
Net Present Assets - Actuarial Value *	51,065	22,319
Actuarial Accrued Liability - ("AAL")	46,221	37,560
Surplus/(Unfunded AAL)	4,844	(15,241)
Percent Funded at Actuarial Value	110.5%	59.4%
(Increase)/Decrease in Unfunded AAL	20,085	
Active participants	1	1
Inactive participants	-	-
Average Active Salary	90,000	90,000
Total Salary	90,000	90,000
Internal Rate of Return - 10 years	NA	
Payroll Growth Rate - 10 years	NA	
ASSETS		
Cash , NOW, Money Market	49,643	21,885
Fixed Instruments	-	-
Equities	-	-
Receivables	-	-
Other	-	-
Total	49,643	21,885
INCOME		
From municipality	19,242	15,171
From members	8,509	6,709
Other revenue	-	1
Total Operating Revenue	27,751	21,881
EXPENSES		
Pensions and benefits	-	-
Professional services	-	-
Other expenses	-	-
Total Operating Expenses	-	-
Net Operating Income/(Loss)	27,751	21,881
INVESTMENT INCOME		
Investment income/(loss)	7	4
Investment fees	-	-
Net Investment Income	7	4
Change in Net Present Assets	27,758	

MORRIS POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	12,738,659	11,806,576	10,616,666	9,874,156	9,714,387	8,906,607	7,758,884	8,622,561	8,150,962	7,322,709
Net Present Assets - Actuarial Value *	12,842,203	11,863,196	10,972,849	10,313,061	9,572,222	8,770,655	7,545,352	8,419,516	8,110,901	7,349,051
Actuarial Accrued Liability - ("AAL")	19,499,354	18,390,976	17,095,503	16,891,661	15,570,898	14,673,426	13,941,255	12,947,210	12,118,540	11,582,168
Surplus/(Unfunded AAL)	(6,657,151)	(6,527,780)	(6,122,654)	(6,578,600)	(5,998,676)	(5,902,771)	(6,395,903)	(4,527,694)	(4,007,639)	(4,233,117)
Percent Funded at Actuarial Value	65.9%	64.5%	64.2%	61.1%	61.5%	59.8%	54.1%	65.0%	66.9%	63.5%
(Increase)/Decrease in Unfunded AAL	(129,371)	(405,126)	455,946	(579,924)	(95,905)	493,132	(1,868,209)	(520,055)	225,478	(396,043)
Active participants	26	26	24	23	25	25	25	25	25	27
Inactive participants	15	15	15	15	12	12	13	13	14	12
Average Active Salary	74,290	71,213	69,463	68,212	65,690	63,817	60,775	58,093	53,238	54,376
Total Salary	1,931,530	1,851,546	1,667,101	1,568,883	1,642,245	1,595,430	1,519,366	1,452,330	1,330,943	1,468,158
Internal Rate of Return - 10 years	4.68%									
Payroll Growth Rate - 10 years	3.93%									
ASSETS										
Cash , NOW, Money Market	520,037	695,979	831,251	899,318	861,609	662,754	924,229	921,181	942,066	1,011,875
Fixed Instruments	4,167,979	3,703,886	4,531,185	4,800,752	3,768,738	3,656,778	3,619,078	4,000,734	4,446,750	3,872,406
Equities	7,380,342	6,770,357	4,692,745	3,696,969	4,548,479	4,010,800	2,784,250	3,283,199	2,336,260	2,054,672
Receivables	726,728	691,367	616,540	532,055	582,919	583,078	477,578	462,146	466,607	418,612
Other	(2)	-	(1)	(2)	(1)	(1)	(1)	1	1	-
Total	12,795,084	11,861,589	10,671,720	9,929,092	9,761,744	8,913,409	7,805,134	8,667,261	8,191,684	7,357,565
INCOME										
From municipality	695,513	658,445	583,706	499,937	542,999	544,081	432,010	415,449	414,440	368,724
From members	193,488	180,513	157,383	162,532	162,488	156,747	153,878	147,656	313,499	140,583
Other revenue	220	1	-	-	(1)	-	3,026	(1)	-	(1)
Total Operating Revenue	889,221	838,959	741,089	662,469	705,486	700,828	588,914	563,104	727,939	509,306
EXPENSES										
Pensions and benefits	616,037	602,510	610,876	587,927	516,686	521,102	560,196	529,271	430,149	393,324
Professional services	8,100	4,900	4,900	4,900	3,200	3,200	3,000	3,000	3,000	3,000
Other expenses	4,285	2,586	2,652	2,182	1,710	2,181	1,699	1,471	1,383	1,727
Total Operating Expenses	628,422	609,996	618,428	595,009	521,596	526,483	564,895	533,742	434,532	398,051
Net Operating Income/(Loss)	260,799	228,963	122,661	67,460	183,890	174,345	24,019	29,362	293,407	111,255
INVESTMENT INCOME										
Investment income/(loss)	720,689	1,006,522	662,523	133,624	663,269	1,010,232	(852,556)	478,943	567,671	359,306
Investment fees	49,405	45,574	42,674	41,315	39,379	36,855	35,140	36,707	32,824	31,411
Net Investment Income	671,284	960,948	619,849	92,309	623,890	973,377	(887,696)	442,236	534,847	327,895
Change in Net Present Assets	932,083	1,189,910	742,510	159,769	807,780	1,147,723	(863,677)	471,599	828,253	439,150

MORTON GROVE FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	29,959,420	28,456,083	25,984,224	24,020,924	23,437,565	21,607,294	18,762,324	22,084,674	20,934,519	19,432,799
Net Present Assets - Actuarial Value *	29,642,059	27,880,445	26,312,845	24,978,121	23,289,174	20,856,680	18,055,334	21,882,289	20,967,404	19,366,865
Actuarial Accrued Liability - ("AAL")	57,099,363	54,009,318	51,375,333	49,504,332	43,786,312	44,192,413	41,734,154	41,106,865	36,861,349	34,992,808
Surplus/(Unfunded AAL)	(27,457,304)	(26,128,873)	(25,062,488)	(24,526,211)	(20,497,138)	(23,335,733)	(23,678,820)	(19,224,576)	(15,893,945)	(15,625,943)
Percent Funded at Actuarial Value	51.9%	51.6%	51.2%	50.5%	53.2%	47.2%	43.3%	53.2%	56.9%	55.3%
(Increase)/Decrease in Unfunded AAL	(1,328,431)	(1,066,385)	(536,277)	(4,029,073)	2,838,595	343,087	(4,454,244)	(3,330,631)	(268,002)	(1,620,294)
Active participants	41	41	40	41	41	41	42	42	43	42
Inactive participants	50	50	49	44	45	45	37	37	34	32
Average Active Salary	96,806	91,226	90,810	83,512	76,651	76,515	77,487	77,487	74,959	74,232
Total Salary	3,969,027	3,740,271	3,632,391	3,423,979	3,142,700	3,137,107	3,254,438	3,254,438	3,223,252	3,117,739
Internal Rate of Return - 10 years	5.33%									
Payroll Growth Rate - 10 years	2.59%									
ASSETS										
Cash , NOW, Money Market	565,361	584,508	289,282	448,992	1,142,597	473,192	564,576	469,014	1,453,850	758,287
Fixed Instruments	14,664,036	12,996,595	13,312,863	12,800,226	11,856,476	11,279,257	9,776,113	11,916,144	9,602,899	9,632,596
Equities	14,701,318	14,799,009	12,338,795	10,733,389	10,452,913	9,689,996	8,723,520	9,340,075	9,769,301	8,950,962
Receivables	83,510	77,620	51,929	50,786	288	148	919	369,616	126,972	112,248
Other	2,135	776	(1)	774	-	167,321	(1)	-	(1)	-
Total	30,016,360	28,458,508	25,992,868	24,034,167	23,452,274	21,609,914	19,065,127	22,094,849	20,953,021	19,454,093
INCOME										
From municipality	1,914,705	1,712,014	1,775,057	2,047,228	1,646,123	1,580,162	1,569,399	1,379,821	864,467	501,787
From members	376,279	395,710	400,381	332,680	351,009	338,236	267,370	325,537	293,666	362,436
Other revenue	19,380	(1,669)	1,142	53,456	60	-	1	100	1	(1)
Total Operating Revenue	2,310,364	2,106,055	2,176,580	2,433,364	1,997,192	1,918,398	1,836,770	1,705,458	1,158,134	864,222
EXPENSES										
Pensions and benefits	2,441,252	2,334,979	2,315,421	2,245,391	2,047,481	1,954,401	1,895,613	1,671,067	1,475,165	1,331,713
Professional services	30,403	32,682	35,948	47,508	48,326	48,301	39,596	83,881	77,720	44,376
Other expenses	11,825	15,139	14,941	30,340	9,427	12,422	10,452	7,624	7,267	6,629
Total Operating Expenses	2,483,480	2,382,800	2,366,310	2,323,239	2,105,234	2,015,124	1,945,661	1,762,572	1,560,152	1,382,718
Net Operating Income/(Loss)	(173,116)	(276,745)	(189,730)	110,125	(108,042)	(96,726)	(108,891)	(57,114)	(402,018)	(518,496)
INVESTMENT INCOME										
Investment income/(loss)	1,768,260	2,816,185	2,220,848	500,417	1,976,054	2,757,058	(3,184,379)	1,243,948	1,951,784	854,958
Investment fees	91,807	67,581	67,818	27,183	37,742	29,134	29,081	36,680	48,046	48,649
Net Investment Income	1,676,453	2,748,604	2,153,030	473,234	1,938,312	2,727,924	(3,213,460)	1,207,268	1,903,738	806,309
Change in Net Present Assets	1,503,337	2,471,859	1,963,300	583,359	1,830,271	2,844,970	(3,322,350)	1,150,155	1,501,720	287,813

MORTON GROVE POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	32,165,054	31,379,333	28,434,107	27,157,760	26,711,346	24,680,586	21,860,829	24,828,774	23,935,807	23,357,241
Net Present Assets - Actuarial Value *	31,302,353	30,215,113	28,886,700	28,252,925	-	23,880,408	21,109,912	24,562,023	24,112,701	23,510,056
Actuarial Accrued Liability - ("AAL")	58,261,922	55,293,410	53,250,872	48,971,447	46,445,635	46,445,635	43,516,627	42,722,823	40,942,854	38,585,644
Surplus/(Unfunded AAL)	(26,959,569)	(25,078,297)	(24,364,172)	(20,718,522)	(46,445,635)	(22,565,227)	(22,406,715)	(18,160,800)	(16,830,153)	(15,075,588)
Percent Funded at Actuarial Value	53.7%	54.6%	54.2%	57.7%	0.0%	51.4%	48.5%	57.5%	58.9%	60.9%
(Increase)/Decrease in Unfunded AAL	(1,881,272)	(714,125)	(3,645,650)	25,727,113	(23,880,408)	(158,512)	(4,245,915)	(1,330,647)	(1,754,565)	(1,579,232)
Active participants	45	44	44	43	42	42	46	46	43	45
Inactive participants	59	54	53	53	42	42	41	41	41	38
Average Active Salary	86,437	87,742	84,158	84,783	81,502	81,502	73,158	73,158	69,851	68,305
Total Salary	3,889,667	3,860,658	3,702,956	3,645,679	3,423,087	3,423,087	3,365,273	3,365,273	3,003,614	3,073,721
Internal Rate of Return - 10 years	5.53%									
Payroll Growth Rate - 10 years	2.16%									
ASSETS										
Cash , NOW, Money Market	584,811	828,877	470,001	883,612	1,019,385	1,251,020	1,697,925	2,378,600	924,667	1,956,460
Fixed Instruments	14,333,137	-	-	-	13,269,034	12,622,133	11,411,175	16,061,053	16,861,205	18,090,845
Equities	17,145,483	30,534,850	27,970,906	26,278,854	12,439,585	10,626,009	9,988,222	6,262,975	5,983,905	3,149,944
Receivables	112,217	20,652	59	59	71	24	89	151,846	178,472	175,669
Other	4,129	3,827	3,470	-	1	188,389	-	-	(1)	-
Total	32,179,777	31,388,206	28,444,436	27,162,525	26,728,076	24,687,575	23,097,411	24,854,474	23,948,248	23,372,918
INCOME										
From municipality	1,746,014	1,513,592	1,568,911	1,845,746	1,488,481	1,390,415	1,344,344	1,030,737	657,032	456,146
From members	399,590	417,589	374,358	389,306	411,639	345,325	299,836	329,387	438,067	320,963
Other revenue	108,930	1	1	-	200	-	(1)	-	(1)	-
Total Operating Revenue	2,254,534	1,931,182	1,943,270	2,235,052	1,900,320	1,735,740	1,644,179	1,360,124	1,095,098	777,109
EXPENSES										
Pensions and benefits	3,284,173	2,674,202	2,927,818	2,287,636	2,266,266	2,221,078	2,097,216	1,945,750	1,761,393	1,487,327
Professional services	25,044	27,027	20,741	-	27,330	13,371	7,100	2,456	2,277	2,084
Other expenses	22,847	17,119	9,698	43,710	11,839	11,377	13,017	11,037	6,648	5,651
Total Operating Expenses	3,332,064	2,718,348	2,958,257	2,331,346	2,305,435	2,245,826	2,117,333	1,959,243	1,770,318	1,495,062
Net Operating Income/(Loss)	(1,077,530)	(787,166)	(1,014,987)	(96,294)	(405,115)	(510,086)	(473,154)	(599,119)	(675,220)	(717,953)
INVESTMENT INCOME										
Investment income/(loss)	1,912,892	3,764,462	2,321,012	571,204	2,462,496	3,305,828	(2,467,894)	1,518,609	1,279,165	548,115
Investment fees	49,642	32,069	29,680	28,496	26,621	24,787	26,897	26,523	25,379	25,139
Net Investment Income	1,863,250	3,732,393	2,291,332	542,708	2,435,875	3,281,041	(2,494,791)	1,492,086	1,253,786	522,976
Change in Net Present Assets	785,721	2,945,226	1,276,347	446,414	2,030,760	2,819,757	(2,967,945)	892,967	578,566	(194,976)

MORTON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	9,821,873	9,071,861	8,238,647	7,964,378	7,362,915	6,831,888	6,165,572	5,604,196	5,185,305	4,363,213
Net Present Assets - Actuarial Value *	10,211,010	9,453,452	8,647,282	7,964,378	7,361,675	6,827,778	6,145,785	5,520,657	5,130,072	4,614,072
Actuarial Accrued Liability - ("AAL")	13,315,337	12,222,288	12,023,506	11,109,671	10,333,750	9,726,690	8,638,217	8,009,138	7,443,040	7,358,930
Surplus/(Unfunded AAL)	(3,104,327)	(2,768,836)	(3,376,224)	(3,145,293)	(2,972,075)	(2,898,912)	(2,492,432)	(2,488,481)	(2,312,968)	(2,744,858)
Percent Funded at Actuarial Value	76.7%	77.3%	71.9%	71.7%	71.2%	70.2%	71.1%	68.9%	68.9%	62.7%
(Increase)/Decrease in Unfunded AAL	(335,491)	607,388	(230,931)	(173,218)	(73,163)	(406,480)	(3,951)	(175,513)	431,890	(134,729)
Active participants	23	23	21	18	21	21	21	20	21	21
Inactive participants	10	11	11	9	9	9	7	7	7	8
Average Active Salary	67,362	62,720	65,969	67,389	56,928	54,626	54,373	52,637	50,053	47,521
Total Salary	1,549,328	1,442,567	1,385,350	1,213,002	1,195,486	1,147,139	1,141,834	1,052,741	1,051,115	997,936
Internal Rate of Return - 10 years	2.32%									
Payroll Growth Rate - 10 years	4.58%									
ASSETS										
Cash , NOW, Money Market	4,068,768	4,727,223	1,707,614	1,657,464	1,577,217	639,463	677,457	669,614	643,524	579,929
Fixed Instruments	800,000	1,358,064	5,218,475	5,060,886	5,065,519	5,734,026	5,134,508	4,570,578	4,211,519	3,484,833
Equities	4,953,105	2,986,574	1,312,559	1,246,029	720,179	458,398	353,608	364,004	330,263	298,452
Receivables	-	-	-	-	-	-	-	-	-	-
Other	-	-	(1)	(1)	-	1	(1)	-	(1)	(1)
Total	9,821,873	9,071,861	8,238,647	7,964,378	7,362,915	6,831,888	6,165,572	5,604,196	5,185,305	4,363,213
INCOME										
From municipality	644,888	645,570	533,085	685,043	715,913	624,789	512,716	513,294	375,421	161,974
From members	146,839	134,454	166,017	123,637	126,654	136,847	124,673	109,672	106,480	104,740
Other revenue	(1)	1	-	-	-	1	-	-	(1)	(1)
Total Operating Revenue	791,726	780,025	699,102	808,680	842,567	761,637	637,389	622,966	481,900	266,713
EXPENSES										
Pensions and benefits	480,885	400,755	440,140	386,989	368,772	330,787	248,435	272,879	287,183	214,166
Professional services	3,492	7,471	1,030	-	-	192	1,922	1,511	8,975	11,262
Other expenses	3,603	2,368	5,847	3,166	1,233	1,521	1,038	872	842	868
Total Operating Expenses	487,980	410,594	447,017	390,155	370,005	332,500	251,395	275,262	297,000	226,296
Net Operating Income/(Loss)	303,746	369,431	252,085	418,525	472,562	429,137	385,994	347,704	184,900	40,417
INVESTMENT INCOME										
Investment income/(loss)	446,376	212,286	22,184	183,050	58,565	110,022	231,565	71,212	140,192	107,782
Investment fees	111	114	-	112	100	100	25	25	25	25
Net Investment Income	446,265	212,172	22,184	182,938	58,465	109,922	231,540	71,187	140,167	107,757
Change in Net Present Assets	750,012	833,214	274,269	601,463	531,027	666,316	561,376	418,891	822,092	148,174

MT CARMEL FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,440,555	1,411,503	1,375,547	1,360,755	1,324,964	1,243,225	1,277,724	1,245,790	1,214,157	1,207,439
Net Present Assets - Actuarial Value *	1,502,444	1,452,036	1,408,365	1,360,755	1,324,964	1,243,225	1,277,724	1,245,790	1,214,157	1,207,439
Actuarial Accrued Liability - ("AAL")	2,724,736	2,527,469	2,449,702	1,705,739	1,674,059	1,598,314	1,511,127	1,361,978	1,296,799	1,230,748
Surplus/(Unfunded AAL)	(1,222,292)	(1,075,433)	(1,041,337)	(344,984)	(349,095)	(355,089)	(233,403)	(116,188)	(82,642)	(23,309)
Percent Funded at Actuarial Value	55.1%	57.5%	57.5%	79.8%	79.1%	77.8%	84.6%	91.5%	93.6%	98.1%
(Increase)/Decrease in Unfunded AAL	(146,859)	(34,096)	(696,353)	4,111	5,994	(121,686)	(117,215)	(33,546)	(59,333)	(96,012)
Active participants	4	4	4	4	4	4	4	4	4	4
Inactive participants	3	3	3	3	3	3	3	3	3	3
Average Active Salary	52,583	51,180	49,926	47,102	44,785	42,650	40,409	37,866	35,935	32,928
Total Salary	210,330	204,721	199,705	188,408	179,141	170,601	161,636	151,463	143,740	131,713
Internal Rate of Return - 10 years	3.95%									
Payroll Growth Rate - 10 years	5.70%									
ASSETS										
Cash , NOW, Money Market	1,060,117	1,040,704	1,031,365	1,018,609	996,173	973,615	942,733	913,014	903,204	1,095,578
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	387,280	377,341	349,791	347,757	333,431	273,931	339,082	336,692	314,357	108,909
Receivables	82,979	73,131	57,928	58,053	57,569	46,153	42,707	39,228	28,091	31,740
Other	-	(1)	923	622	418	-	(1)	(1)	(1)	(1)
Total	1,530,376	1,491,175	1,440,007	1,425,041	1,387,591	1,293,699	1,324,521	1,288,933	1,245,651	1,236,226
INCOME										
From municipality	73,062	57,789	57,918	55,994	47,312	40,669	37,086	25,530	22,480	18,251
From members	19,720	19,835	18,289	17,434	16,587	15,763	14,985	14,097	13,065	12,199
Other revenue	-	-	1	-	-	(1)	-	(1)	-	-
Total Operating Revenue	92,782	77,624	76,208	73,428	63,899	56,431	52,071	39,626	35,545	30,450
EXPENSES										
Pensions and benefits	92,389	90,230	88,133	86,097	84,121	82,202	80,338	78,529	76,773	76,429
Professional services	1,500	1,500	1,500	1,500	1,500	1,000	1,000	1,000	1,000	1,000
Other expenses	288	285	277	317	1,883	257	249	247	435	298
Total Operating Expenses	94,177	92,015	89,910	87,914	87,504	83,459	81,587	79,776	78,208	77,727
Net Operating Income/(Loss)	(1,395)	(14,391)	(13,702)	(14,486)	(23,605)	(27,028)	(29,516)	(40,150)	(42,663)	(47,277)
INVESTMENT INCOME										
Investment income/(loss)	30,447	50,377	28,525	50,276	105,344	(7,446)	61,450	71,785	49,381	53,173
Investment fees	-	30	30	-	-	25	-	3	-	-
Net Investment Income	30,447	50,347	28,495	50,276	105,344	(7,471)	61,450	71,782	49,381	53,173
Change in Net Present Assets	29,052	35,956	14,792	35,791	81,739	(34,499)	31,934	31,633	6,718	5,895

MT CARMEL POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,656,352	3,641,144	3,580,201	3,577,346	3,461,834	3,181,531	3,520,841	3,413,315	3,198,683	3,030,801
Net Present Assets - Actuarial Value *	3,756,407	3,762,726	3,703,990	3,577,346	3,461,834	3,181,531	3,520,841	3,413,315	3,198,683	3,030,645
Actuarial Accrued Liability - ("AAL")	7,164,415	7,052,594	6,656,273	5,693,504	5,379,822	5,225,184	4,986,108	4,809,244	4,481,792	4,384,958
Surplus/(Unfunded AAL)	(3,408,008)	(3,289,868)	(2,952,283)	(2,116,158)	(1,917,988)	(2,043,653)	(1,465,267)	(1,395,929)	(1,283,109)	(1,354,313)
Percent Funded at Actuarial Value	52.4%	53.4%	55.6%	62.8%	64.3%	60.9%	70.6%	71.0%	71.4%	69.1%
(Increase)/Decrease in Unfunded AAL	(118,140)	(337,585)	(836,125)	(198,170)	125,665	(578,386)	(69,338)	(112,820)	71,204	(166,734)
Active participants	11	11	11	12	12	12	13	13	14	14
Inactive participants	15	15	15	13	13	14	12	10	10	10
Average Active Salary	42,056	40,641	42,271	40,615	37,406	36,926	37,807	39,993	37,140	36,434
Total Salary	462,611	447,051	464,978	487,378	448,871	443,111	491,485	519,912	519,959	510,082
Internal Rate of Return - 10 years	4.13%									
Payroll Growth Rate - 10 years	1.05%									
ASSETS										
Cash , NOW, Money Market	1,949,782	2,184,726	2,249,537	2,288,494	2,360,306	2,318,444	2,232,374	2,112,467	2,003,327	1,931,087
Fixed Instruments	119,707	119,495	118,706	72,788	-	23,791	97,125	99,531	98,031	100,156
Equities	1,614,545	1,361,981	1,229,446	1,231,592	1,116,801	853,583	1,202,138	1,212,259	1,108,309	1,009,387
Receivables	201,381	193,481	176,253	177,701	163,504	163,393	151,530	144,501	139,652	115,836
Other	1	-	(1)	(1)	1,498	(1)	-	(1)	1	3,463
Total	3,885,416	3,859,683	3,773,941	3,770,574	3,642,109	3,359,210	3,683,167	3,568,757	3,349,320	3,159,929
INCOME										
From municipality	193,446	172,847	173,394	159,846	160,997	147,622	142,542	137,593	115,550	109,530
From members	48,409	51,333	52,012	51,854	48,431	46,960	49,706	50,642	43,522	44,488
Other revenue	(1)	1	(1)	-	(1)	1	(1)	(1)	-	-
Total Operating Revenue	241,854	224,181	225,405	211,700	209,427	194,583	192,247	188,234	159,072	154,018
EXPENSES										
Pensions and benefits	419,042	338,689	280,793	274,764	272,727	296,754	200,184	192,771	189,677	193,332
Professional services	1,640	2,060	1,500	1,500	1,500	1,674	1,725	1,585	1,500	1,894
Other expenses	755	940	728	1,247	1,181	1,113	669	632	807	635
Total Operating Expenses	421,437	341,689	283,021	277,511	275,408	299,541	202,578	194,988	191,984	195,861
Net Operating Income/(Loss)	(179,583)	(117,508)	(57,616)	(65,811)	(65,981)	(104,958)	(10,331)	(6,754)	(32,912)	(41,843)
INVESTMENT INCOME										
Investment income/(loss)	194,791	178,481	60,501	181,322	346,284	(234,324)	117,857	221,386	200,834	108,407
Investment fees	-	30	30	-	-	27	-	-	40	50
Net Investment Income	194,791	178,451	60,471	181,322	346,284	(234,351)	117,857	221,386	200,794	108,357
Change in Net Present Assets	15,208	60,943	2,855	115,512	280,303	(339,310)	107,526	214,632	167,882	66,514

MT PROSPECT FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	56,568,339	53,716,415	47,233,554	43,864,976	43,860,979	40,800,749	36,681,856	43,030,180	40,166,884	38,091,423
Net Present Assets - Actuarial Value *	53,726,216	50,482,652	47,608,576	45,726,731	43,860,979	40,800,749	36,681,856	43,030,180	40,166,884	38,091,423
Actuarial Accrued Liability - ("AAL")	93,425,341	88,831,860	84,335,223	81,525,633	76,443,279	71,625,258	69,062,559	65,600,599	59,571,616	56,636,804
Surplus/(Unfunded AAL)	(39,699,125)	(38,349,208)	(36,726,647)	(35,798,902)	(32,582,300)	(30,824,509)	(32,380,703)	(22,570,419)	(19,404,732)	(18,545,381)
Percent Funded at Actuarial Value	57.5%	56.8%	56.5%	56.1%	57.4%	57.0%	53.1%	65.6%	67.4%	67.3%
(Increase)/Decrease in Unfunded AAL	(1,349,917)	(1,622,561)	(927,745)	(3,216,602)	(1,757,791)	1,556,194	(9,810,284)	(3,165,687)	(859,351)	(2,065,386)
Active participants	67	67	65	66	66	72	70	72	71	68
Inactive participants	78	72	68	67	65	61	59	57	58	57
Average Active Salary	96,952	96,073	94,630	93,956	89,338	85,858	83,756	80,028	76,715	74,929
Total Salary	6,495,810	6,436,911	6,150,974	6,201,120	5,896,317	6,181,788	5,862,887	5,761,988	5,446,735	5,095,147
Internal Rate of Return - 10 years	6.20%									
Payroll Growth Rate - 10 years	2.72%									
ASSETS										
Cash , NOW, Money Market	919,531	1,653,554	2,051,332	3,846,661	2,643,547	1,842,655	2,270,146	4,895,798	1,906,758	1,115,154
Fixed Instruments	20,651,224	20,111,092	21,140,679	19,903,733	21,954,873	21,025,292	22,479,971	19,289,605	20,658,821	21,434,342
Equities	34,859,858	31,789,923	23,976,809	20,040,996	18,796,417	17,706,636	11,733,584	18,611,867	17,367,623	15,357,598
Receivables	155,110	174,844	181,434	178,300	477,847	233,566	204,796	246,032	255,617	191,936
Other	1,110	1,103	1,106	1,811	705	340	983	649	(1)	-
Total	56,586,833	53,730,516	47,351,360	43,971,501	43,873,389	40,808,489	36,689,480	43,043,951	40,188,818	38,099,030
INCOME										
From municipality	2,466,165	2,371,347	2,260,834	2,251,449	1,953,107	1,538,564	1,417,935	1,348,076	1,194,705	1,192,522
From members	644,384	599,222	588,114	581,357	573,923	579,755	588,785	542,143	531,320	487,357
Other revenue	-	1	-	-	-	-	-	(1)	-	-
Total Operating Revenue	3,110,549	2,970,570	2,848,948	2,832,806	2,527,030	2,118,319	2,006,720	1,890,218	1,726,025	1,679,879
EXPENSES										
Pensions and benefits	4,158,988	3,893,174	3,689,504	3,546,891	3,081,874	2,870,030	2,685,549	2,571,774	2,468,895	2,281,310
Professional services	21,763	15,688	6,600	4,400	3,200	5,700	14,078	13,978	2,875	6,248
Other expenses	37,207	24,369	22,962	20,874	19,677	20,016	8,050	7,620	18,049	17,454
Total Operating Expenses	4,217,958	3,933,231	3,719,066	3,572,165	3,104,751	2,895,746	2,707,677	2,593,372	2,489,819	2,305,012
Net Operating Income/(Loss)	(1,107,409)	(962,661)	(870,118)	(739,359)	(577,721)	(777,427)	(700,957)	(703,154)	(763,794)	(625,133)
INVESTMENT INCOME										
Investment income/(loss)	4,048,520	7,535,714	4,330,168	837,998	3,735,110	4,991,967	(5,559,139)	3,642,826	2,924,041	2,069,431
Investment fees	89,187	90,192	91,472	94,642	97,158	95,647	88,228	76,376	84,786	82,296
Net Investment Income	3,959,333	7,445,522	4,238,696	743,356	3,637,952	4,896,320	(5,647,367)	3,566,450	2,839,255	1,987,135
Change in Net Present Assets	2,851,924	6,482,861	3,368,578	3,997	3,060,230	4,118,893	(6,348,324)	2,863,296	2,075,461	1,362,004

MT PROSPECT POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	58,819,925	55,375,976	48,922,651	44,777,147	44,540,310	41,020,478	36,262,944	42,963,185	40,084,648	37,284,534
Net Present Assets - Actuarial Value *	56,554,382	52,667,502	49,273,821	46,888,332	44,540,310	41,020,478	36,262,944	42,963,185	40,084,648	37,284,534
Actuarial Accrued Liability - ("AAL")	100,568,486	94,373,591	89,652,181	85,503,868	83,580,779	77,260,534	72,291,000	67,125,245	62,762,247	59,315,253
Surplus/(Unfunded AAL)	(44,014,104)	(41,706,089)	(40,378,360)	(38,615,536)	(39,040,469)	(36,240,056)	(36,028,056)	(24,162,060)	(22,677,599)	(22,030,719)
Percent Funded at Actuarial Value	56.2%	55.8%	55.0%	54.8%	53.3%	53.1%	50.2%	64.0%	63.9%	62.9%
(Increase)/Decrease in Unfunded AAL	(2,308,015)	(1,327,729)	(1,762,824)	424,933	(2,800,413)	(212,000)	(11,865,996)	(1,484,461)	(646,880)	(1,488,998)
Active participants	82	85	84	82	81	88	89	90	88	83
Inactive participants	82	74	75	75	66	61	59	54	53	52
Average Active Salary	95,717	95,548	93,713	92,579	88,686	84,331	80,253	78,647	74,583	72,891
Total Salary	7,848,795	8,121,622	7,871,917	7,591,498	7,183,594	7,421,123	7,142,505	7,078,232	6,563,329	6,049,971
Internal Rate of Return - 10 years	6.27%									
Payroll Growth Rate - 10 years	3.34%									
ASSETS										
Cash , NOW, Money Market	1,371,257	2,363,473	1,859,511	2,711,649	2,455,963	3,896,745	3,399,290	6,516,708	987,847	1,740,442
Fixed Instruments	23,149,291	21,529,920	23,779,568	22,571,850	20,905,461	18,332,036	20,760,104	17,573,607	18,725,340	17,713,659
Equities	34,140,326	31,312,634	23,084,475	19,594,331	20,732,027	18,615,232	11,920,312	18,663,784	20,127,916	17,681,309
Receivables	186,442	197,971	215,558	211,415	465,827	189,672	197,264	231,858	257,208	156,979
Other	1,392	597	1,001	2,112	685	315	306	-	569	(2)
Total	58,848,708	55,404,595	48,940,113	45,091,357	44,559,963	41,034,000	36,277,276	42,985,957	40,098,880	37,292,387
INCOME										
From municipality	2,924,226	2,631,038	2,511,348	2,605,721	2,229,170	1,565,008	1,420,452	1,334,425	1,290,012	1,097,052
From members	851,363	803,650	770,609	776,479	691,281	727,110	738,466	643,372	679,066	592,553
Other revenue	-	1,841	-	(1)	51	1	-	-	-	-
Total Operating Revenue	3,775,589	3,436,529	3,281,957	3,382,199	2,920,502	2,292,119	2,158,918	1,977,797	1,969,078	1,689,605
EXPENSES										
Pensions and benefits	4,117,120	3,820,498	3,685,563	3,616,020	3,299,413	2,965,687	2,783,290	2,395,757	2,317,911	2,211,914
Professional services	18,380	9,100	5,751	14,154	27,474	21,422	37,300	44,035	8,471	4,392
Other expenses	37,723	37,910	21,048	18,394	18,041	18,915	8,623	9,788	7,876	19,195
Total Operating Expenses	4,173,223	3,867,508	3,712,362	3,648,568	3,344,928	3,006,024	2,829,213	2,449,580	2,334,258	2,235,501
Net Operating Income/(Loss)	(397,634)	(430,979)	(430,405)	(266,369)	(424,426)	(713,905)	(670,295)	(471,783)	(365,180)	(545,896)
INVESTMENT INCOME										
Investment income/(loss)	3,948,388	6,984,852	4,665,630	596,188	4,033,656	5,561,886	(5,948,779)	3,420,060	3,250,388	2,284,007
Investment fees	106,805	100,548	89,721	92,983	89,397	90,446	81,167	69,740	85,094	70,007
Net Investment Income	3,841,583	6,884,304	4,575,909	503,205	3,944,259	5,471,440	(6,029,946)	3,350,320	3,165,294	2,214,000
Change in Net Present Assets	3,443,949	6,453,325	4,145,504	236,837	3,519,832	4,757,534	(6,700,241)	2,878,537	2,800,114	1,668,103

MT VERNON FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	14,093,228	12,539,325	11,598,275	12,087,301	11,507,345	9,509,025	10,852,948	11,234,679	10,866,160	10,539,603
Net Present Assets - Actuarial Value *	13,599,861	12,768,622	12,377,910	12,085,426	11,166,991	8,623,510	9,782,369	11,309,747	10,996,261	10,585,197
Actuarial Accrued Liability - ("AAL")	22,916,133	22,120,123	22,164,276	20,914,176	19,298,567	19,570,448	18,802,251	17,975,022	16,845,558	15,737,556
Surplus/(Unfunded AAL)	(9,316,272)	(9,351,501)	(9,786,366)	(8,828,750)	(8,131,576)	(10,946,938)	(9,019,882)	(6,665,275)	(5,849,297)	(5,152,359)
Percent Funded at Actuarial Value	59.3%	57.7%	55.8%	57.8%	57.9%	44.1%	52.0%	62.9%	65.3%	67.3%
(Increase)/Decrease in Unfunded AAL	35,229	434,865	(957,616)	(697,174)	2,815,362	(1,927,056)	(2,354,607)	(815,978)	(696,938)	(1,316,114)
Active participants	29	29	30	29	30	31	31	30	32	31
Inactive participants	40	37	39	36	35	36	37	38	36	35
Average Active Salary	60,815	59,211	56,885	55,484	52,431	49,958	47,420	45,807	44,509	43,441
Total Salary	1,763,638	1,717,107	1,706,563	1,609,046	1,572,939	1,548,692	1,470,006	1,374,216	1,424,284	1,346,678
Internal Rate of Return - 10 years	5.29%									
Payroll Growth Rate - 10 years	2.80%									
ASSETS										
Cash , NOW, Money Market	5,100,297	4,237,913	5,306,733	4,868,971	2,075,047	615,807	985,971	534,787	690,455	1,207,432
Fixed Instruments	-	-	-	1,201,876	3,640,355	4,335,515	5,220,579	5,684,932	6,279,900	5,554,406
Equities	7,960,330	7,340,277	5,390,144	5,110,609	4,715,141	3,897,832	4,103,535	4,487,688	3,374,077	3,347,529
Receivables	1,135,921	1,063,085	1,006,618	1,004,127	1,171,375	754,582	640,766	624,806	608,153	507,067
Other	(1)	(1)	-	(1)	-	-	1	-	-	2
Total	14,196,547	12,641,274	11,703,495	12,185,582	11,601,918	9,603,736	10,950,852	11,332,213	10,952,585	10,616,436
INCOME										
From municipality	945,089	803,792	747,811	695,265	900,329	730,305	594,853	563,537	530,964	446,184
From members	167,099	163,888	155,346	154,992	154,863	154,115	140,263	137,223	138,204	125,795
Other revenue	273	272	311	269	173	-	-	-	(1)	13
Total Operating Revenue	1,112,461	967,952	903,468	850,526	1,055,365	884,420	735,116	700,760	669,167	571,992
EXPENSES										
Pensions and benefits	1,173,390	1,244,457	1,222,745	1,204,815	1,134,025	1,125,704	1,104,940	1,100,790	1,000,654	917,122
Professional services	10,294	15,935	12,851	6,524	7,357	5,631	16,743	9,278	13,421	20,362
Other expenses	2,791	4,408	9,523	8,397	7,540	18,256	19,112	6,705	6,505	6,089
Total Operating Expenses	1,186,475	1,264,800	1,245,119	1,219,736	1,148,922	1,149,591	1,140,795	1,116,773	1,020,580	943,573
Net Operating Income/(Loss)	(74,014)	(296,848)	(341,651)	(369,210)	(93,557)	(265,171)	(405,679)	(416,013)	(351,413)	(371,581)
INVESTMENT INCOME										
Investment income/(loss)	1,684,970	1,281,185	(109,706)	1,001,677	1,907,733	(1,016,322)	94,682	852,093	742,096	353,028
Investment fees	57,054	43,286	37,670	52,511	66,600	62,430	70,735	67,562	64,126	59,543
Net Investment Income	1,627,916	1,237,899	(147,376)	949,166	1,841,133	(1,078,752)	23,947	784,531	677,970	293,485
Change in Net Present Assets	1,553,903	941,050	(489,026)	579,956	1,998,320	(1,343,923)	(381,731)	368,519	326,557	(78,096)

MT VERNON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	17,591,869	16,236,439	15,057,271	14,645,884	13,463,135	11,117,325	12,642,012	12,567,038	11,530,565	10,600,524
Net Present Assets - Actuarial Value *	17,157,996	16,208,874	15,487,797	16,561,191	15,176,178	12,503,845	13,542,014	13,428,801	12,147,127	10,422,964
Actuarial Accrued Liability - ("AAL")	25,012,046	23,460,415	22,818,105	21,576,525	20,999,515	19,338,519	17,938,704	17,415,818	16,476,525	15,879,093
Surplus/(Unfunded AAL)	(7,854,050)	(7,251,541)	(7,330,308)	(5,015,334)	(5,823,337)	(6,834,674)	(4,396,690)	(3,987,017)	(4,329,398)	(5,456,129)
Percent Funded at Actuarial Value	68.6%	69.1%	67.9%	76.8%	72.3%	64.7%	75.5%	77.1%	73.7%	65.6%
(Increase)/Decrease in Unfunded AAL	(602,509)	78,767	(2,314,974)	808,003	1,011,337	(2,437,984)	(409,673)	342,381	1,126,731	(636,499)
Active participants	40	42	43	44	43	45	47	44	45	44
Inactive participants	34	32	31	29	28	28	26	27	25	25
Average Active Salary	55,428	54,413	53,649	51,067	50,326	48,594	45,655	44,827	43,590	42,778
Total Salary	2,217,112	2,285,333	2,306,913	2,246,955	2,164,031	2,186,739	2,145,796	1,972,409	1,961,548	1,882,242
Internal Rate of Return - 10 years	6.80%									
Payroll Growth Rate - 10 years	1.89%									
ASSETS										
Cash , NOW, Money Market	1,102,134	1,031,659	655,767	1,234,997	1,404,408	409,336	463,863	764,097	397,981	719,994
Fixed Instruments	6,374,399	5,438,634	6,090,093	5,913,132	5,565,396	5,692,594	6,467,469	6,180,772	5,675,973	5,427,364
Equities	9,259,106	8,902,516	7,423,459	6,701,339	5,645,573	4,523,000	5,255,991	5,156,464	4,952,102	3,983,690
Receivables	973,549	956,511	972,924	878,555	925,126	564,121	519,555	527,837	559,541	523,103
Other	-	-	1	1	-	(1)	(1)	(1)	(1)	1
Total	17,709,188	16,329,320	15,142,244	14,728,024	13,540,503	11,189,050	12,706,877	12,629,169	11,585,596	10,654,152
INCOME										
From municipality	764,596	681,838	719,932	607,435	703,939	521,672	473,333	485,241	518,764	490,484
From members	246,084	236,479	229,799	220,138	218,199	250,403	323,644	197,268	193,631	183,711
Other revenue	237	253	263	217	110	-	-	-	-	1
Total Operating Revenue	1,010,917	918,570	949,994	827,790	922,248	772,075	796,977	682,509	712,395	674,196
EXPENSES										
Pensions and benefits	1,226,780	1,184,603	987,508	1,047,410	950,780	881,395	1,097,276	787,123	746,239	632,568
Professional services	9,392	10,211	22,146	11,339	8,040	8,452	16,601	9,543	3,304	2,850
Other expenses	6,889	5,864	4,506	5,575	5,129	4,228	4,898	4,562	3,037	3,731
Total Operating Expenses	1,243,061	1,200,678	1,014,160	1,064,324	963,949	894,075	1,118,775	801,228	752,580	639,149
Net Operating Income/(Loss)	(232,144)	(282,108)	(64,166)	(236,534)	(41,701)	(122,000)	(321,798)	(118,719)	(40,185)	35,047
INVESTMENT INCOME										
Investment income/(loss)	1,614,998	1,487,712	501,357	1,444,568	2,232,104	(1,379,327)	421,597	1,177,952	992,858	657,260
Investment fees	27,424	26,437	25,803	25,285	23,745	23,360	24,826	22,760	22,632	22,742
Net Investment Income	1,587,574	1,461,275	475,554	1,419,283	2,208,359	(1,402,687)	396,771	1,155,192	970,226	634,518
Change in Net Present Assets	1,355,430	1,179,168	411,387	1,182,749	2,345,810	(1,524,687)	74,974	1,036,473	930,041	669,565

MT ZION FPD FIREFIGHTERS PENSION FUND

	10/31/2014	10/31/2013	10/31/2012	10/31/2011	10/31/2010	10/31/2009	10/31/2008	10/31/2007	10/31/2006	10/31/2005
KEY DATA										
Net Present Assets - Market Value	907,848	869,110	832,822	795,159	754,481	712,322	663,128	606,959	553,587	510,877
Net Present Assets - Actuarial Value *	991,463	942,021	889,549	832,261	754,481	712,322	663,128	606,959	553,587	510,877
Actuarial Accrued Liability - ("AAL")	982,123	972,369	813,008	957,800	651,059	661,172	592,069	624,875	567,505	506,230
Surplus/(Unfunded AAL)	9,340	(30,348)	76,541	(125,539)	103,422	51,150	71,059	(17,916)	(13,918)	4,647
Percent Funded at Actuarial Value	101.0%	96.9%	109.4%	86.9%	115.9%	107.7%	112.0%	97.1%	97.5%	100.9%
(Increase)/Decrease in Unfunded AAL	39,688	(106,889)	202,080	(228,961)	52,272	(19,909)	88,975	(3,998)	(18,565)	(17,190)
Active participants	2	2	2	2	2	2	2	2	2	2
Inactive participants	1	1	1	-	-	-	-	-	-	-
Average Active Salary	54,405	52,788	51,760	56,561	51,367	50,463	43,359	47,883	46,740	44,191
Total Salary	108,810	105,575	103,520	113,121	102,734	100,925	86,718	95,765	93,480	88,381
Internal Rate of Return - 10 years	1.91%									
Payroll Growth Rate - 10 years	2.97%									
ASSETS										
Cash , NOW, Money Market	907,848	869,110	832,354	794,692	754,013	711,855	657,571	600,103	546,591	509,019
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	468	468	468	467	5,556	6,856	6,996	1,857
Other	-	-	-	(1)	-	-	1	-	-	1
Total	907,848	869,110	832,822	795,159	754,481	712,322	663,128	606,959	553,587	510,877
INCOME										
From municipality	26,945	24,454	23,105	22,886	20,350	22,658	21,980	20,949	15,946	16,126
From members	11,594	10,182	10,095	10,198	9,714	9,574	9,536	8,693	8,413	8,021
Other revenue	-	-	1	-	(1)	-	-	-	-	-
Total Operating Revenue	38,539	34,636	33,201	33,084	30,063	32,232	31,516	29,642	24,359	24,147
EXPENSES										
Pensions and benefits	-	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-	-
Other expenses	1,940	1,023	225	-	-	407	7	7	-	-
Total Operating Expenses	1,940	1,023	225	-	-	407	7	7	-	-
Net Operating Income/(Loss)	36,599	33,613	32,976	33,084	30,063	31,825	31,509	29,635	24,359	24,147
INVESTMENT INCOME										
Investment income/(loss)	2,138	2,675	4,687	7,595	12,106	22,458	24,660	23,737	18,351	9,236
Investment fees	-	-	-	-	10	-	-	-	-	6
Net Investment Income	2,138	2,675	4,687	7,595	12,096	22,458	24,660	23,737	18,351	9,230
Change in Net Present Assets	38,738	36,288	37,663	40,678	42,159	49,194	56,169	53,372	42,710	33,378

MT. ZION POLICE PENSION FUND

	4/30/2015	4/30/2014	6/30/2013	6/30/2012
KEY DATA				
Net Present Assets - Market Value	549,411	357,519	267,637	150,345
Net Present Assets - Actuarial Value *	601,492	394,553	292,226	157,777
Actuarial Accrued Liability - ("AAL")	1,777,128	1,477,569	1,480,047	1,300,619
Surplus/(Unfunded AAL)	(1,175,636)	(1,083,016)	(1,187,821)	(1,142,842)
Percent Funded at Actuarial Value	33.8%	26.7%	19.7%	12.1%
(Increase)/Decrease in Unfunded AAL	(92,620)	104,805	(44,979)	
Active participants	11	8	9	9
Inactive participants	-	-	-	-
Average Active Salary	49,065	48,263	47,782	46,121
Total Salary	539,715	386,105	430,035	415,085
Internal Rate of Return - 10 years	NA			
Payroll Growth Rate - 10 years	NA			
ASSETS				
Cash , NOW, Money Market	438,837	274,786	210,861	150,345
Fixed Instruments	55,606	42,004	40,852	-
Equities	53,609	39,456	15,925	-
Receivables	1,359	1,273	-	-
Other	-	-	(1)	-
Total	549,411	357,519	267,637	150,345
INCOME				
From municipality	152,313	75,491	88,241	126,576
From members	47,428	34,928	42,045	29,164
Other revenue	-	-	-	-
Total Operating Revenue	199,741	110,419	130,286	155,740
EXPENSES				
Pensions and benefits	-	15,195	-	-
Professional services	13,500	12,000	7,500	4,277
Other expenses	3,483	1,005	6,025	1,000
Total Operating Expenses	16,983	28,200	13,525	5,277
Net Operating Income/(Loss)	182,758	82,219	116,761	150,463
INVESTMENT INCOME				
Investment income/(loss)	13,705	10,143	531	55
Investment fees	4,572	2,480	-	174
Net Investment Income	9,133	7,663	531	(119)
Change in Net Present Assets	191,892	89,882	117,292	

MUNDELEIN FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	16,336,164	15,760,503	14,829,407	14,228,171	13,105,956	11,567,232	12,108,973	11,291,561	10,221,149	9,227,177
Net Present Assets - Actuarial Value *	17,100,023	16,196,499	15,222,386	-	13,450,718	11,361,024	11,921,935	11,308,290	10,346,011	9,205,412
Actuarial Accrued Liability - ("AAL")	21,691,495	20,051,000	18,859,598	15,439,216	15,439,216	15,648,590	14,480,165	12,892,777	11,758,774	10,687,363
Surplus/(Unfunded AAL)	(4,591,472)	(3,854,501)	(3,637,212)	(15,439,216)	(1,988,498)	(4,287,566)	(2,558,230)	(1,584,487)	(1,412,763)	(1,481,951)
Percent Funded at Actuarial Value	78.8%	80.8%	80.7%	0.0%	87.1%	72.6%	82.3%	87.7%	88.0%	86.1%
(Increase)/Decrease in Unfunded AAL	(736,971)	(217,289)	11,802,004	(13,450,718)	2,299,068	(1,729,336)	(973,743)	(171,724)	69,188	(455,081)
Active participants	26	25	24	25	25	25	21	21	21	22
Inactive participants	10	10	10	9	9	9	8	8	7	6
Average Active Salary	86,525	84,626	82,519	80,496	80,496	78,984	82,344	76,903	75,126	71,403
Total Salary	2,249,654	2,115,644	1,980,454	2,012,397	2,012,397	1,974,590	1,729,227	1,614,959	1,577,656	1,570,875
Internal Rate of Return - 10 years	5.06%									
Payroll Growth Rate - 10 years	4.14%									
ASSETS										
Cash , NOW, Money Market	395,362	323,291	1,102,719	540,072	319,799	792,405	1,023,384	815,958	1,195,440	315,768
Fixed Instruments	7,718,187	9,039,320	8,698,485	7,919,338	7,534,878	7,289,653	6,350,791	6,033,001	5,217,976	5,804,092
Equities	8,140,806	5,777,373	4,410,703	5,161,864	4,545,483	2,946,938	4,223,193	3,963,292	3,357,808	2,724,919
Receivables	78,521	613,643	613,178	606,897	705,795	538,236	511,604	479,309	449,926	382,398
Other	7,052	9,115	8,122	-	1	-	1	1	(1)	-
Total	16,339,928	15,762,742	14,833,207	14,228,171	13,105,956	11,567,232	12,108,973	11,291,561	10,221,149	9,227,177
INCOME										
From municipality	521,150	525,602	540,618	563,150	670,682	531,083	465,251	429,555	414,758	399,679
From members	207,958	196,394	186,287	181,017	191,795	172,214	166,231	149,569	148,235	139,999
Other revenue	(12,939)	(56,903)	(1)	71,080	-	1	-	-	-	-
Total Operating Revenue	716,169	665,093	726,904	815,247	862,477	703,298	631,482	579,124	562,993	539,678
EXPENSES										
Pensions and benefits	643,396	618,790	599,157	575,654	481,693	456,538	387,640	322,944	230,867	210,086
Professional services	18,153	17,607	13,233	5,800	-	400	-	644	293	3,232
Other expenses	12,198	10,691	8,715	4,560	5,680	5,445	5,232	6,302	4,009	2,930
Total Operating Expenses	673,747	647,088	621,105	586,014	487,373	462,383	392,872	329,890	235,169	216,248
Net Operating Income/(Loss)	42,422	18,005	105,799	229,233	375,104	240,915	238,610	249,234	327,824	323,430
INVESTMENT INCOME										
Investment income/(loss)	1,109,179	960,336	532,134	932,261	1,202,596	(742,900)	622,758	860,338	701,462	424,437
Investment fees	53,784	47,244	36,697	39,279	38,976	39,756	43,956	39,161	35,315	34,520
Net Investment Income	1,055,395	913,092	495,437	892,982	1,163,620	(782,656)	578,802	821,177	666,147	389,917
Change in Net Present Assets	575,661	931,096	601,236	1,122,215	1,538,724	(541,741)	817,412	1,070,412	993,972	713,346

MUNDELEIN POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	22,062,170	21,564,109	20,442,826	19,958,293	17,929,118	15,478,019	16,777,893	16,095,493	14,891,590	13,936,664
Net Present Assets - Actuarial Value *	23,564,458	22,591,438	21,400,346	19,968,288	17,920,488	15,415,516	16,786,060	16,092,380	14,963,808	13,938,384
Actuarial Accrued Liability - ("AAL")	40,040,893	36,571,614	34,380,278	34,261,215	32,613,454	31,271,621	29,438,571	27,475,684	24,863,879	23,620,456
Surplus/(Unfunded AAL)	(16,476,435)	(13,980,176)	(12,979,932)	(14,292,927)	(14,692,966)	(15,856,105)	(12,652,511)	(11,383,304)	(9,900,071)	(9,682,072)
Percent Funded at Actuarial Value	58.9%	61.8%	62.2%	58.3%	54.9%	49.3%	57.0%	58.6%	60.2%	59.0%
(Increase)/Decrease in Unfunded AAL	(2,496,259)	(1,000,244)	1,312,995	400,039	1,163,139	(3,203,594)	(1,269,207)	(1,483,233)	(217,999)	(542,363)
Active participants	52	52	49	48	50	53	53	49	46	45
Inactive participants	41	37	36	32	31	32	32	32	29	28
Average Active Salary	83,109	81,187	79,508	76,671	77,205	75,004	71,611	68,860	63,444	63,620
Total Salary	4,321,674	4,221,749	3,895,898	3,680,210	3,860,228	3,975,227	3,795,381	3,374,160	2,918,416	2,862,908
Internal Rate of Return - 10 years	4.56%									
Payroll Growth Rate - 10 years	4.44%									
ASSETS										
Cash , NOW, Money Market	929,507	1,037,047	3,077,437	3,118,041	2,546,233	2,858,276	3,130,849	3,108,285	2,714,180	2,499,919
Fixed Instruments	9,627,321	9,611,739	7,618,692	7,314,311	7,204,829	6,701,812	6,433,639	6,135,776	5,799,458	5,910,903
Equities	11,448,145	9,762,540	8,422,059	8,201,662	6,798,062	4,719,168	6,123,229	5,906,436	5,462,031	4,676,564
Receivables	44,855	1,145,862	1,323,798	1,324,279	1,379,993	1,198,762	1,090,175	944,996	915,921	849,278
Other	19,752	8,106	7,240	-	1	1	1	-	-	-
Total	22,069,580	21,565,294	20,449,226	19,958,293	17,929,118	15,478,019	16,777,893	16,095,493	14,891,590	13,936,664
INCOME										
From municipality	1,082,398	1,092,140	1,314,203	1,360,021	1,416,754	1,216,121	1,077,741	911,932	888,306	856,752
From members	473,966	401,142	386,584	474,558	379,592	482,661	360,129	314,802	314,716	264,426
Other revenue	(16,493)	(227,698)	-	21,690	-	-	-	-	-	-
Total Operating Revenue	1,539,871	1,265,584	1,700,787	1,856,269	1,796,346	1,698,782	1,437,870	1,226,734	1,203,022	1,121,178
EXPENSES										
Pensions and benefits	1,525,381	1,369,579	1,377,451	1,291,146	1,265,838	1,327,950	1,273,292	1,179,274	1,172,463	1,088,319
Professional services	21,600	23,512	19,176	3,039	27,023	3,136	5,709	8,220	4,946	19,590
Other expenses	7,940	5,762	5,088	7,515	8,442	8,466	5,415	6,078	6,501	5,697
Total Operating Expenses	1,554,921	1,398,853	1,401,715	1,301,700	1,301,303	1,339,552	1,284,416	1,193,572	1,183,910	1,113,606
Net Operating Income/(Loss)	(15,050)	(133,269)	299,072	554,569	495,043	359,230	153,454	33,162	19,112	7,572
INVESTMENT INCOME										
Investment income/(loss)	1,742,043	1,383,580	283,736	1,559,084	2,031,366	(1,583,096)	592,701	1,246,238	1,006,140	490,932
Investment fees	144,454	129,028	98,275	84,478	75,310	76,007	63,755	75,498	70,327	30,803
Net Investment Income	1,597,589	1,254,552	185,461	1,474,606	1,956,056	(1,659,103)	528,946	1,170,740	935,813	460,129
Change in Net Present Assets	498,061	1,121,283	484,533	2,029,175	2,451,099	(1,299,874)	682,400	1,203,903	954,926	467,701

MURPHYSBORO FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,165,291	3,868,232	3,587,294	3,394,515	3,114,295	2,716,101	2,868,712	2,712,588	2,582,174	2,449,941
Net Present Assets - Actuarial Value *	4,139,287	3,884,817	3,645,090	-	3,104,747	2,703,068	2,845,818	2,714,495	2,601,508	2,455,504
Actuarial Accrued Liability - ("AAL")	8,078,192	7,470,748	7,213,382	6,117,736	6,117,736	5,794,583	5,351,580	4,802,199	4,280,367	4,008,153
Surplus/(Unfunded AAL)	(3,938,905)	(3,585,931)	(3,568,292)	(6,117,736)	(3,012,989)	(3,091,515)	(2,505,762)	(2,087,704)	(1,678,859)	(1,552,649)
Percent Funded at Actuarial Value	51.2%	52.0%	50.5%	0.0%	50.7%	46.6%	53.2%	56.5%	60.8%	61.3%
(Increase)/Decrease in Unfunded AAL	(352,974)	(17,639)	2,549,444	(3,104,747)	78,526	(585,753)	(418,058)	(408,845)	(126,210)	50,787
Active participants	11	11	11	12	12	11	12	11	11	11
Inactive participants	10	10	10	8	8	9	8	8	7	7
Average Active Salary	47,425	44,340	43,755	45,853	45,853	42,865	41,230	39,892	37,950	35,774
Total Salary	521,670	487,740	481,310	550,235	550,235	471,516	494,756	438,810	417,450	393,509
Internal Rate of Return - 10 years	5.25%									
Payroll Growth Rate - 10 years	2.35%									
ASSETS										
Cash , NOW, Money Market	501,336	544,728	241,449	49,824	31,900	213,191	743,305	755,537	590,208	375,981
Fixed Instruments	1,807,267	1,485,069	1,656,859	1,693,993	1,371,948	1,282,077	1,573,134	1,612,577	1,621,880	1,764,647
Equities	1,579,794	1,552,750	1,384,454	1,372,583	1,447,006	982,071	357,790	207,739	194,352	147,716
Receivables	278,694	285,685	308,131	279,916	263,627	239,361	194,483	176,150	175,734	161,596
Other	-	-	1	(1)	-	1	-	-	-	1
Total	4,167,091	3,868,232	3,590,894	3,396,315	3,114,481	2,716,701	2,868,712	2,752,003	2,582,174	2,449,941
INCOME										
From municipality	273,766	281,681	306,253	266,218	256,393	229,405	192,867	170,467	165,202	155,920
From members	52,124	47,296	46,086	53,706	50,453	46,557	45,505	41,543	39,314	40,221
Other revenue	3,999	-	-	-	-	-	(1)	-	-	1
Total Operating Revenue	329,889	328,977	352,339	319,924	306,846	275,962	238,371	212,010	204,516	196,142
EXPENSES										
Pensions and benefits	305,086	297,669	292,773	277,192	245,709	238,388	212,780	229,957	186,351	181,121
Professional services	5,485	7,285	7,222	4,877	5,829	5,023	5,859	5,690	4,448	8,288
Other expenses	4,359	4,926	3,860	3,842	3,580	1,676	526	530	740	852
Total Operating Expenses	314,930	309,880	303,855	285,911	255,118	245,087	219,165	236,177	191,539	190,261
Net Operating Income/(Loss)	14,959	19,097	48,484	34,013	51,728	30,875	19,206	(24,167)	12,977	5,881
INVESTMENT INCOME										
Investment income/(loss)	286,285	265,933	148,550	250,232	349,274	(181,612)	138,572	156,993	122,512	105,915
Investment fees	4,185	4,091	4,255	4,025	2,808	1,874	1,654	2,412	3,256	3,965
Net Investment Income	282,100	261,842	144,295	246,207	346,466	(183,486)	136,918	154,581	119,256	101,950
Change in Net Present Assets	297,059	280,938	192,779	280,220	398,194	(152,611)	156,124	130,414	132,233	107,831

MURPHYSBORO POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	5,209,431	4,863,949	4,436,546	4,229,045	3,872,691	3,398,531	3,455,945	3,275,430	3,110,204	2,961,155
Net Present Assets - Actuarial Value *	5,137,012	4,888,030	4,569,511	-	3,872,691	3,396,523	3,457,892	3,290,636	3,126,107	2,964,403
Actuarial Accrued Liability - ("AAL")	9,309,663	9,757,311	9,163,867	7,487,379	7,487,379	6,995,074	6,366,935	5,958,078	5,513,636	5,548,441
Surplus/(Unfunded AAL)	(4,172,651)	(4,869,281)	(4,594,356)	(7,487,379)	(3,614,688)	(3,598,551)	(2,909,043)	(2,667,442)	(2,387,529)	(2,584,038)
Percent Funded at Actuarial Value	55.2%	50.1%	49.9%	0.0%	51.7%	48.6%	54.3%	55.2%	56.7%	53.4%
(Increase)/Decrease in Unfunded AAL	696,630	(274,925)	2,893,023	(3,872,691)	(16,137)	(689,508)	(241,601)	(279,913)	196,509	(176,188)
Active participants	14	15	16	16	16	16	17	15	13	15
Inactive participants	16	15	11	10	10	10	9	10	10	10
Average Active Salary	44,876	45,593	46,911	45,650	45,650	43,300	40,955	41,072	39,424	39,435
Total Salary	628,266	683,900	750,577	730,392	730,392	692,802	696,243	616,080	512,513	591,520
Internal Rate of Return - 10 years	5.32%									
Payroll Growth Rate - 10 years	0.78%									
ASSETS										
Cash , NOW, Money Market	835,871	386,862	431,051	304,368	435,236	583,483	730,488	955,238	878,706	211,105
Fixed Instruments	2,145,378	2,080,226	1,994,930	2,051,696	1,712,017	2,114,127	2,356,946	2,049,917	1,944,103	2,456,439
Equities	1,870,245	2,028,645	1,566,792	1,420,706	1,226,676	262,335	124,463	54,961	66,072	99,111
Receivables	361,538	368,217	443,773	470,753	502,062	439,786	244,049	215,314	234,032	195,194
Other	(1)	(1)	-	-	-	-	(1)	-	-	-
Total	5,213,031	4,863,949	4,436,546	4,247,523	3,875,991	3,399,731	3,455,945	3,275,430	3,122,913	2,961,849
INCOME										
From municipality	360,524	376,520	356,119	308,122	303,562	262,218	236,327	201,549	226,410	198,086
From members	68,419	69,981	75,821	72,715	72,169	64,841	64,512	54,851	92,474	54,483
Other revenue	2,486	-	(1)	(1)	-	-	(1)	(1)	-	1
Total Operating Revenue	431,429	446,501	431,939	380,836	375,731	327,059	300,838	256,399	318,884	252,570
EXPENSES										
Pensions and benefits	476,580	381,786	315,470	303,715	279,011	269,731	240,892	242,649	291,714	234,491
Professional services	6,600	8,670	6,889	16,696	6,640	8,234	8,155	2,500	12,355	1,550
Other expenses	6,095	5,764	3,903	7,533	3,088	1,405	1,312	4,834	11,528	4,580
Total Operating Expenses	489,275	396,220	326,262	327,944	288,739	279,370	250,359	249,983	315,597	240,621
Net Operating Income/(Loss)	(57,846)	50,281	105,677	52,892	86,992	47,689	50,479	6,416	3,287	11,949
INVESTMENT INCOME										
Investment income/(loss)	403,329	377,123	101,823	303,462	387,168	(105,103)	130,035	158,810	145,762	119,225
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	403,329	377,123	101,823	303,462	387,168	(105,103)	130,035	158,810	145,762	119,225
Change in Net Present Assets	345,482	427,403	207,501	356,354	474,160	(57,414)	180,515	165,226	149,049	131,174

NAPERVILLE FIREFIGHTERS PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	141,407,899	131,511,368	114,231,130	101,583,696	97,172,692	84,538,663	68,806,897	76,272,686	71,268,119	62,859,096
Net Present Assets - Actuarial Value *	139,788,133	128,351,932	114,680,153	105,549,684	97,476,508	81,154,106	65,390,034	73,654,117	70,814,172	62,653,493
Actuarial Accrued Liability - ("AAL")	189,900,527	172,586,586	156,431,909	143,677,799	130,367,327	120,250,461	110,423,907	102,362,967	89,874,946	81,602,755
Surplus/(Unfunded AAL)	(50,112,394)	(44,234,654)	(41,751,756)	(38,128,115)	(32,890,819)	(39,096,355)	(45,033,873)	(28,708,850)	(19,060,774)	(18,949,262)
Percent Funded at Actuarial Value	73.6%	74.4%	73.3%	73.5%	74.8%	67.5%	59.2%	72.0%	78.8%	76.8%
(Increase)/Decrease in Unfunded AAL	(5,877,740)	(2,482,898)	(3,623,641)	(5,237,296)	6,205,536	5,937,518	(16,325,023)	(9,648,076)	(111,512)	(1,177,659)
Active participants	192	192	191	190	187	195	204	200	191	188
Inactive participants	93	87	72	66	57	47	37	36	32	30
Average Active Salary	94,984	88,522	86,559	85,287	82,197	81,123	79,676	76,252	74,371	70,987
Total Salary	18,236,961	16,996,274	16,532,857	16,204,588	15,370,843	15,818,942	16,253,897	15,250,385	14,204,779	13,345,555
Internal Rate of Return - 10 years	6.47%									
Payroll Growth Rate - 10 years	3.64%									
ASSETS										
Cash , NOW, Money Market	6,853,616	8,215,043	4,317,787	4,170,923	5,667,192	8,074,323	5,494,166	4,556,205	9,399,047	4,655,976
Fixed Instruments	45,121,420	38,002,012	35,392,200	45,528,953	44,603,330	38,324,152	38,845,554	39,533,133	34,273,533	28,896,187
Equities	89,191,213	85,106,595	74,346,587	51,660,695	46,658,839	37,563,136	24,184,492	31,747,659	27,208,101	28,960,510
Receivables	253,178	195,834	182,250	223,940	249,743	585,398	289,112	459,833	407,871	376,029
Other	2,539	2,601	590	-	(1)	-	1	-	-	-
Total	141,421,966	131,522,085	114,239,414	101,584,511	97,179,103	84,547,009	68,813,325	76,296,830	71,288,552	62,888,702
INCOME										
From municipality	5,670,039	7,929,771	4,701,436	4,712,742	4,569,167	3,581,283	3,222,478	3,027,677	2,887,758	2,823,503
From members	1,839,016	1,759,554	1,739,750	1,671,376	1,641,498	1,691,647	1,601,317	1,526,336	1,449,146	1,404,558
Other revenue	8,918	2,243	344	379	2,421	6,151	-	4,932	50	2,082
Total Operating Revenue	7,517,973	9,691,568	6,441,530	6,384,497	6,213,086	5,279,081	4,823,795	4,558,945	4,336,954	4,230,143
EXPENSES										
Pensions and benefits	5,207,568	4,359,965	3,893,472	3,666,505	3,004,623	2,481,210	2,167,371	1,875,948	1,628,607	1,308,851
Professional services	74,382	74,802	58,302	48,377	116,930	152,290	133,762	118,603	91,079	141,055
Other expenses	35,587	32,391	35,498	31,037	22,667	30,754	9,263	7,272	16,261	11,874
Total Operating Expenses	5,317,537	4,467,158	3,987,272	3,745,919	3,144,220	2,664,254	2,310,396	2,001,823	1,735,947	1,461,780
Net Operating Income/(Loss)	2,200,436	5,224,410	2,454,258	2,638,578	3,068,866	2,614,827	2,513,399	2,557,122	2,601,007	2,768,363
INVESTMENT INCOME										
Investment income/(loss)	7,992,922	12,353,350	10,480,619	1,971,552	9,726,397	13,318,692	(9,808,246)	2,661,887	5,950,196	5,599,407
Investment fees	296,827	297,522	287,443	199,126	161,234	201,752	170,941	214,443	142,180	54,307
Net Investment Income	7,696,095	12,055,828	10,193,176	1,772,426	9,565,163	13,116,940	(9,979,187)	2,447,444	5,808,016	5,545,100
Change in Net Present Assets	9,896,531	17,280,238	12,647,434	4,411,004	12,634,029	15,731,766	(7,465,789)	5,004,567	8,409,023	8,313,463

NAPERVILLE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	130,457,028	114,879,901	103,756,759	98,500,984	84,681,879	68,738,433	76,793,651	72,123,105	62,749,276	54,873,908
Net Present Assets - Actuarial Value *	128,107,448	115,366,130	106,850,520	97,002,277	80,969,270	65,021,886	74,428,751	71,416,037	61,884,112	53,294,257
Actuarial Accrued Liability - ("AAL")	172,565,873	158,705,871	147,511,760	142,467,479	130,404,804	121,516,532	111,495,205	99,906,206	88,033,694	79,034,681
Surplus/(Unfunded AAL)	(44,458,425)	(43,339,741)	(40,661,240)	(45,465,202)	(49,435,534)	(56,494,646)	(37,066,454)	(28,490,169)	(26,149,582)	(25,740,424)
Percent Funded at Actuarial Value	74.2%	72.7%	72.4%	68.1%	62.1%	53.5%	66.8%	71.5%	70.3%	67.4%
(Increase)/Decrease in Unfunded AAL	(1,118,684)	(2,678,501)	4,803,962	3,970,332	7,059,112	(19,428,192)	(8,576,285)	(2,340,587)	(409,158)	(3,804,779)
Active participants	161	161	164	161	175	181	187	186	182	182
Inactive participants	81	74	64	57	50	47	44	42	42	36
Average Active Salary	98,381	98,123	96,235	93,419	87,529	87,606	83,231	78,442	71,713	69,340
Total Salary	15,839,374	15,797,793	15,782,501	15,040,395	15,317,566	15,856,742	15,564,290	14,590,131	13,051,684	12,619,895
Internal Rate of Return - 10 years	6.71%									
Payroll Growth Rate - 10 years	2.78%									
ASSETS										
Cash , NOW, Money Market	10,228,397	3,255,602	5,174,180	5,499,030	4,695,229	2,744,712	3,792,029	4,548,111	4,088,492	5,540,770
Fixed Instruments	36,036,794	37,002,294	43,962,671	42,338,127	40,416,422	42,720,014	41,385,014	35,479,348	29,188,905	25,662,827
Equities	84,052,177	74,490,741	54,463,796	50,476,630	39,405,039	23,099,095	31,445,592	31,885,581	29,263,584	23,384,201
Receivables	156,981	152,721	171,047	206,719	197,669	191,604	217,148	234,609	230,526	287,235
Other	1	1	1	1	-	-	-	1	(1)	-
Total	130,474,350	114,901,359	103,771,695	98,520,507	84,714,359	68,755,425	76,839,783	72,147,650	62,771,506	54,875,033
INCOME										
From municipality	7,731,885	4,330,410	4,358,513	4,719,261	3,698,170	3,217,750	2,852,812	2,766,515	2,441,038	2,256,050
From members	1,575,328	1,567,030	1,568,840	1,621,406	1,546,921	1,676,571	1,545,078	1,630,776	1,483,611	1,311,758
Other revenue	5,037	3,704	-	-	-	10,306	25,014	26,005	15,255	669
Total Operating Revenue	9,312,250	5,901,144	5,927,353	6,340,667	5,245,091	4,904,627	4,422,904	4,423,296	3,939,904	3,568,477
EXPENSES										
Pensions and benefits	4,788,112	4,130,140	3,533,970	3,203,629	2,703,736	2,333,731	2,047,369	1,797,799	1,630,632	1,420,614
Professional services	47,094	64,462	39,581	68,917	57,685	79,072	19,607	17,904	35,573	15,547
Other expenses	25,867	28,570	13,168	13,473	12,081	11,110	14,157	14,386	10,231	72,721
Total Operating Expenses	4,861,073	4,223,172	3,586,719	3,286,019	2,773,502	2,423,913	2,081,133	1,830,089	1,676,436	1,508,882
Net Operating Income/(Loss)	4,451,177	1,677,972	2,340,634	3,054,648	2,471,589	2,480,714	2,341,771	2,593,207	2,263,468	2,059,595
INVESTMENT INCOME										
Investment income/(loss)	11,432,044	9,720,893	3,180,687	10,992,215	13,685,277	(10,371,813)	2,555,597	6,901,948	5,712,541	3,221,591
Investment fees	306,095	275,723	265,545	227,759	213,420	164,119	226,822	121,326	100,641	38,698
Net Investment Income	11,125,949	9,445,170	2,915,142	10,764,456	13,471,857	(10,535,932)	2,328,775	6,780,622	5,611,900	3,182,893
Change in Net Present Assets	15,577,127	11,123,142	5,255,775	13,819,105	15,943,446	(8,055,218)	4,670,546	9,373,829	7,875,368	5,242,488

NEW LENOX FPD FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,815,085	2,199,372	2,076,593	1,893,907	1,678,502	1,409,906	1,324,047	1,206,602	1,078,160	963,661
Net Present Assets - Actuarial Value *	2,708,834	2,192,903	2,042,273	1,867,648	1,690,071	1,403,758	1,321,742	1,201,708	1,063,785	938,109
Actuarial Accrued Liability - ("AAL")	2,534,412	2,779,237	2,306,870	1,955,126	1,452,668	899,422	807,896	1,013,579	887,440	769,600
Surplus/(Unfunded AAL)	174,422	(586,334)	(264,597)	(87,478)	237,403	504,336	513,846	188,129	176,345	168,509
Percent Funded at Actuarial Value	106.9%	78.9%	88.5%	95.5%	116.3%	156.1%	163.6%	118.6%	119.9%	121.9%
(Increase)/Decrease in Unfunded AAL	760,756	(321,737)	(177,119)	(324,881)	(266,933)	(9,510)	325,717	11,784	7,836	17,838
Active participants	11	11	11	9	9	4	5	3	3	3
Inactive participants	5	4	5	5	2	1	1	1	-	-
Average Active Salary	67,355	61,574	68,027	69,219	53,374	66,547	64,538	59,325	56,181	52,386
Total Salary	740,900	677,314	748,301	622,969	480,366	266,188	322,688	177,976	168,544	157,158
Internal Rate of Return - 10 years	3.72%									
Payroll Growth Rate - 10 years	16.77%									
ASSETS										
Cash , NOW, Money Market	434,490	430,817	576,791	599,795	634,378	735,638	713,620	545,813	612,224	896,893
Fixed Instruments	1,298,577	1,028,063	788,218	654,312	424,338	543,053	472,681	636,277	463,810	175,094
Equities	1,068,840	721,092	709,970	639,605	619,147	129,137	116,512	-	-	-
Receivables	16,674	21,723	1,614	195	639	2,079	24,734	24,912	2,126	-
Other	(1)	252	-	-	-	(1)	-	-	-	-
Total	2,818,580	2,201,947	2,076,593	1,893,907	1,678,502	1,409,906	1,327,547	1,207,002	1,078,160	1,071,987
INCOME										
From municipality	368,905	57,387	101,372	95,957	94,079	85,196	78,845	74,098	68,489	62,227
From members	83,022	65,173	60,335	48,844	27,846	33,136	17,670	20,784	20,594	15,355
Other revenue	48,111	165,059	11,313	-	-	1	(1)	20	-	(1)
Total Operating Revenue	500,038	287,619	173,020	144,801	121,925	118,333	96,514	94,902	89,083	77,581
EXPENSES										
Pensions and benefits	87,294	82,572	93,699	81,916	49,411	39,866	37,394	15,502	-	-
Professional services	16,881	13,740	3,700	3,456	4,565	-	595	-	-	-
Other expenses	5,721	4,742	335	2,655	2,249	1,120	933	214	172	130
Total Operating Expenses	109,896	101,054	97,734	88,027	56,225	40,986	38,922	15,716	172	130
Net Operating Income/(Loss)	390,142	186,565	75,286	56,774	65,700	77,347	57,592	79,186	88,911	77,451
INVESTMENT INCOME										
Investment income/(loss)	225,810	(63,548)	108,613	159,161	34,019	8,553	59,862	49,275	25,688	26,447
Investment fees	239	239	1,213	530	120	40	10	19	100	67
Net Investment Income	225,571	(63,787)	107,400	158,631	33,899	8,513	59,852	49,256	25,588	26,380
Change in Net Present Assets	615,713	122,779	182,686	215,405	268,596	85,859	117,445	128,442	114,499	103,831

NEW LENOX POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	15,219,995	13,502,749	12,127,372	11,683,555	10,231,792	8,237,503	8,752,105	8,267,868	7,100,656	6,035,590
Net Present Assets - Actuarial Value *	15,361,376	14,017,015	12,895,338	11,683,555	10,231,792	8,237,503	8,785,450	8,286,874	7,137,686	6,035,590
Actuarial Accrued Liability - ("AAL")	24,119,046	21,755,655	20,463,923	19,396,443	18,451,685	16,260,835	14,225,049	12,197,029	10,282,945	9,186,289
Surplus/(Unfunded AAL)	(8,757,670)	(7,738,640)	(7,568,585)	(7,712,888)	(8,219,893)	(8,023,332)	(5,439,599)	(3,910,155)	(3,145,259)	(3,150,699)
Percent Funded at Actuarial Value	63.7%	64.4%	63.0%	60.2%	55.5%	50.7%	61.8%	67.9%	69.4%	65.7%
(Increase)/Decrease in Unfunded AAL	(1,019,030)	(170,055)	144,303	507,005	(196,561)	(2,583,733)	(1,529,444)	(764,896)	5,440	(794,391)
Active participants	36	36	36	36	36	39	41	40	34	31
Inactive participants	12	12	12	11	11	8	6	5	5	5
Average Active Salary	86,094	82,883	81,472	78,755	75,417	73,326	69,036	65,681	61,695	58,573
Total Salary	3,099,391	2,983,799	2,932,987	2,835,194	2,715,029	2,859,700	2,830,492	2,627,224	2,097,618	1,815,759
Internal Rate of Return - 10 years	5.15%									
Payroll Growth Rate - 10 years	6.45%									
ASSETS										
Cash , NOW, Money Market	499,966	554,168	458,371	402,758	1,115,156	1,058,026	308,482	1,454,237	822,251	147,999
Fixed Instruments	5,302,572	5,402,947	5,421,291	5,313,386	5,301,476	5,219,166	5,025,724	1,595,186	1,549,020	1,549,392
Equities	9,390,984	7,518,380	6,227,545	5,946,012	3,800,211	1,927,771	3,396,988	5,198,874	4,709,814	4,334,129
Receivables	27,093	27,255	26,986	21,399	14,949	32,541	20,911	19,571	19,571	4,068
Other	2,738	(1)	-	-	-	(1)	-	-	-	2
Total	15,223,353	13,502,749	12,134,193	11,683,555	10,231,792	8,237,503	8,752,105	8,267,868	7,100,656	6,035,590
INCOME										
From municipality	816,376	725,623	797,917	777,469	625,456	509,971	402,653	366,764	390,247	325,992
From members	305,015	288,154	323,073	270,559	686,739	288,817	329,183	407,630	250,613	179,060
Other revenue	(113)	269	-	51	1	1	-	1	-	-
Total Operating Revenue	1,121,278	1,014,046	1,120,990	1,048,079	1,312,196	798,789	731,836	774,395	640,860	505,052
EXPENSES										
Pensions and benefits	579,278	549,792	525,938	566,925	462,708	314,148	428,993	176,676	207,931	168,723
Professional services	27,512	32,886	11,791	11,128	9,850	9,075	18,195	9,974	8,500	8,755
Other expenses	6,759	9,235	11,454	5,081	3,027	3,694	3,124	3,294	3,383	3,797
Total Operating Expenses	613,549	591,913	549,183	583,134	475,585	326,917	450,312	189,944	219,814	181,275
Net Operating Income/(Loss)	507,729	422,133	571,807	464,945	836,611	471,872	281,524	584,451	421,046	323,777
INVESTMENT INCOME										
Investment income/(loss)	1,240,365	973,644	(96,559)	1,009,217	1,176,246	(968,584)	220,262	597,518	657,106	298,563
Investment fees	30,849	20,399	31,431	22,398	18,568	17,889	17,549	14,757	13,085	10,778
Net Investment Income	1,209,516	953,245	(127,990)	986,819	1,157,678	(986,473)	202,713	582,761	644,021	287,785
Change in Net Present Assets	1,717,246	1,375,377	443,817	1,451,763	1,994,289	(514,602)	484,237	1,167,212	1,065,066	611,562

NEWPORT TOWNSHIP FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	899,241	832,411	734,771	619,879	507,205	400,884	311,185	224,858	158,897	95,354
Net Present Assets - Actuarial Value *	961,748	856,236	744,606	603,311	498,120	392,054	311,185	224,858	158,897	95,354
Actuarial Accrued Liability - ("AAL")	1,620,918	1,333,064	1,297,340	702,321	510,236	494,341	393,207	324,225	208,366	141,661
Surplus/(Unfunded AAL)	(659,170)	(476,828)	(552,734)	(99,010)	(12,116)	(102,287)	(82,022)	(99,367)	(49,469)	(46,307)
Percent Funded at Actuarial Value	59.3%	64.2%	57.4%	85.9%	97.6%	79.3%	79.1%	69.4%	76.3%	67.3%
(Increase)/Decrease in Unfunded AAL	(182,342)	75,906	(453,724)	(86,894)	90,171	(20,265)	17,345	(49,898)	(3,162)	(64,203)
Active participants	4	4	5	5	5	5	5	4	4	4
Inactive participants	1	1	-	-	-	-	-	-	-	-
Average Active Salary	64,507	62,179	62,483	56,190	55,378	50,370	48,281	49,855	43,449	40,124
Total Salary	258,026	248,717	312,413	280,950	276,888	251,849	241,407	199,419	173,794	160,494
Internal Rate of Return - 10 years	1.63%									
Payroll Growth Rate - 10 years	5.80%									
ASSETS										
Cash , NOW, Money Market	16,403	15,130	81,009	74,386	12,203	69,055	311,184	224,858	158,897	94,231
Fixed Instruments	785,698	727,974	583,894	481,891	440,638	253,161	-	-	-	-
Equities	89,253	84,125	66,853	60,754	52,078	33,536	-	-	-	-
Receivables	4,990	4,655	3,014	2,848	2,287	45,131	-	-	-	1,123
Other	2,897	527	1	-	(1)	1	1	-	-	-
Total	899,241	832,411	734,771	619,879	507,205	400,884	311,185	224,858	158,897	95,354
INCOME										
From municipality	55,519	50,740	64,646	55,930	50,463	47,376	57,925	42,000	44,000	20,000
From members	24,261	28,736	29,200	26,899	27,452	23,883	21,328	18,855	16,642	14,578
Other revenue	-	(1)	-	-	(1)	-	-	1	-	-
Total Operating Revenue	79,780	79,475	93,846	82,829	77,914	71,259	79,253	60,856	60,642	34,578
EXPENSES										
Pensions and benefits	-	-	-	-	-	-	-	-	-	-
Professional services	7,880	7,445	10,850	-	-	-	-	-	-	-
Other expenses	4,162	2,951	2,076	1,480	520	967	32	-	-	-
Total Operating Expenses	12,042	10,396	12,926	1,480	520	967	32	-	-	-
Net Operating Income/(Loss)	67,738	69,079	80,920	81,349	77,394	70,292	79,221	60,856	60,642	34,578
INVESTMENT INCOME										
Investment income/(loss)	2,501	31,709	36,551	33,825	31,427	19,407	7,105	5,106	2,901	1,493
Investment fees	3,409	3,148	2,579	2,500	2,500	-	-	-	-	-
Net Investment Income	(908)	28,561	33,972	31,325	28,927	19,407	7,105	5,106	2,901	1,493
Change in Net Present Assets	66,830	97,640	114,892	112,674	106,321	89,699	86,327	65,961	63,543	(3,655)

NILES FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	27,483,311	26,607,881	25,229,380	25,837,642	25,320,354	24,008,033	27,442,486	27,069,010	26,062,333	25,262,828
Net Present Assets - Actuarial Value *	28,768,155	27,485,114	26,473,512	25,888,357	25,231,851	23,998,151	27,508,049	27,133,378	26,524,144	25,390,006
Actuarial Accrued Liability - ("AAL")	65,286,479	63,344,273	62,708,626	56,445,442	53,932,121	53,211,480	49,284,749	44,590,329	40,590,758	37,897,710
Surplus/(Unfunded AAL)	(36,518,324)	(35,859,159)	(36,235,114)	(30,557,085)	(28,700,270)	(29,213,329)	(21,776,700)	(17,456,951)	(14,066,614)	(12,507,704)
Percent Funded at Actuarial Value	44.1%	43.4%	42.2%	45.9%	46.8%	45.1%	55.8%	60.9%	65.3%	67.0%
(Increase)/Decrease in Unfunded AAL	(659,165)	375,955	(5,678,029)	(1,856,815)	513,059	(7,436,629)	(4,319,749)	(3,390,337)	(1,558,910)	(2,293,390)
Active participants	49	47	47	44	49	53	54	55	55	55
Inactive participants	62	63	65	69	63	49	46	46	44	40
Average Active Salary	87,898	87,950	87,295	85,652	82,281	78,344	75,661	72,106	67,139	66,928
Total Salary	4,307,003	4,133,630	4,102,867	3,768,685	4,031,745	4,152,206	4,085,705	3,965,811	3,692,652	3,681,066
Internal Rate of Return - 10 years	4.67%									
Payroll Growth Rate - 10 years	2.03%									
ASSETS										
Cash , NOW, Money Market	5,454,616	4,507,564	3,094,764	5,931,805	6,640,601	5,620,819	4,640,998	3,877,360	1,560,450	341,077
Fixed Instruments	9,067,930	9,375,205	10,627,969	9,610,900	9,354,608	8,843,955	12,153,799	12,697,324	15,239,363	17,882,313
Equities	12,846,720	12,485,876	11,425,572	10,153,561	9,240,743	9,470,286	10,539,589	10,333,920	9,109,720	6,971,690
Receivables	114,045	239,237	81,076	141,376	84,401	72,973	108,100	160,519	155,200	201,382
Other	-	(1)	(1)	-	1	-	-	-	-	-
Total	27,483,311	26,607,881	25,229,380	25,837,642	25,320,354	24,008,033	27,442,486	27,069,123	26,064,733	25,396,462
INCOME										
From municipality	2,749,961	2,335,863	1,912,484	1,650,573	766,948	796,538	800,000	425,000	261,004	146,606
From members	431,995	418,106	414,250	398,727	416,441	423,026	417,770	394,172	376,915	346,390
Other revenue	50	58	-	-	-	-	-	1,314	1	-
Total Operating Revenue	3,182,006	2,754,027	2,326,734	2,049,300	1,183,389	1,219,564	1,217,770	820,486	637,920	492,996
EXPENSES										
Pensions and benefits	3,220,414	3,135,410	3,097,847	2,881,411	2,610,684	2,274,300	2,130,103	1,994,736	1,757,229	1,527,895
Professional services	14,934	8,305	12,072	21,583	45,038	11,467	14,922	14,550	41,573	6,666
Other expenses	22,867	25,731	8,850	7,536	8,933	6,663	6,400	6,241	6,069	5,908
Total Operating Expenses	3,258,215	3,169,446	3,118,769	2,910,530	2,664,655	2,292,430	2,151,425	2,015,527	1,804,871	1,540,469
Net Operating Income/(Loss)	(76,209)	(415,419)	(792,035)	(861,230)	(1,481,266)	(1,072,866)	(933,655)	(1,195,041)	(1,166,951)	(1,047,473)
INVESTMENT INCOME										
Investment income/(loss)	1,011,737	1,852,589	248,504	1,462,477	2,877,227	(2,276,197)	1,399,018	2,272,207	2,024,132	1,429,685
Investment fees	60,098	58,670	64,731	83,959	83,639	85,391	91,886	70,489	57,676	64,738
Net Investment Income	951,639	1,793,919	183,773	1,378,518	2,793,588	(2,361,588)	1,307,132	2,201,718	1,966,456	1,364,947
Change in Net Present Assets	875,430	1,378,501	(608,262)	517,288	1,312,321	(3,434,453)	373,476	1,006,677	799,505	317,474

NILES POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	27,408,549	26,495,789	25,050,177	25,459,889	24,477,831	22,737,125	25,906,268	25,506,749	24,413,624	23,615,190
Net Present Assets - Actuarial Value *	28,693,784	27,386,123	26,278,759	25,509,496	24,389,327	22,726,807	25,971,346	25,551,587	24,842,887	23,728,439
Actuarial Accrued Liability - ("AAL")	71,066,473	68,727,683	66,278,712	61,351,278	58,159,902	57,406,372	55,187,607	52,478,018	48,090,553	46,566,734
Surplus/(Unfunded AAL)	(42,372,689)	(41,341,560)	(39,999,953)	(35,841,782)	(33,770,575)	(34,679,565)	(29,216,261)	(26,926,431)	(23,247,666)	(22,838,295)
Percent Funded at Actuarial Value	40.4%	39.8%	39.6%	41.6%	41.9%	39.6%	47.1%	48.7%	51.7%	51.0%
(Increase)/Decrease in Unfunded AAL	(1,031,129)	(1,341,607)	(4,158,171)	(2,071,207)	908,990	(5,463,304)	(2,289,830)	(3,678,765)	(409,371)	(3,273,417)
Active participants	55	55	56	56	59	61	60	61	62	61
Inactive participants	60	60	58	55	51	51	52	50	48	46
Average Active Salary	88,149	86,388	85,872	82,315	76,694	76,111	75,426	72,897	69,246	67,429
Total Salary	4,848,179	4,751,364	4,808,812	4,609,658	4,524,961	4,642,778	4,525,582	4,446,690	4,293,265	4,113,199
Internal Rate of Return - 10 years	4.74%									
Payroll Growth Rate - 10 years	1.67%									
ASSETS										
Cash , NOW, Money Market	5,387,284	4,421,350	3,074,187	6,556,867	5,802,949	4,393,924	4,336,499	3,666,202	1,447,354	630,685
Fixed Instruments	9,068,931	9,375,205	10,627,969	9,410,530	9,354,608	8,793,080	10,939,361	11,390,033	13,770,241	16,034,374
Equities	12,836,627	12,459,999	11,265,848	9,355,717	9,235,872	9,477,342	10,542,855	10,332,667	9,086,950	6,945,974
Receivables	114,608	239,236	81,073	136,776	84,401	72,778	87,552	117,961	111,479	159,634
Other	1,099	(1)	1,100	(1)	1	1	1	(1)	-	1
Total	27,408,549	26,495,789	25,050,177	25,459,889	24,477,831	22,737,125	25,906,268	25,506,862	24,416,024	23,770,668
INCOME										
From municipality	3,092,178	2,616,979	2,193,600	2,129,316	1,168,077	1,336,569	1,200,000	770,000	484,511	468,025
From members	510,871	514,279	497,075	525,240	488,252	496,993	490,456	452,138	492,084	500,889
Other revenue	50	60	(1)	-	1	1	-	1,314	-	-
Total Operating Revenue	3,603,099	3,131,318	2,690,674	2,654,556	1,656,330	1,833,563	1,690,456	1,223,452	976,595	968,914
EXPENSES										
Pensions and benefits	3,610,660	3,406,133	3,263,858	2,992,626	2,698,300	2,608,002	2,512,795	2,243,230	2,074,868	1,903,611
Professional services	12,526	28,503	26,036	15,005	3,500	3,500	3,400	3,400	7,371	3,050
Other expenses	21,073	25,350	8,791	9,770	9,533	7,363	7,456	6,296	6,902	5,367
Total Operating Expenses	3,644,259	3,459,986	3,298,685	3,017,401	2,711,333	2,618,865	2,523,651	2,252,926	2,089,141	1,912,028
Net Operating Income/(Loss)	(41,160)	(328,668)	(608,011)	(362,845)	(1,055,003)	(785,302)	(833,195)	(1,029,474)	(1,112,546)	(943,114)
INVESTMENT INCOME										
Investment income/(loss)	1,010,599	1,829,819	259,208	1,424,073	2,873,703	(2,304,497)	1,318,459	2,187,430	1,964,908	1,376,772
Investment fees	56,678	55,540	60,909	79,169	77,994	79,343	85,745	64,831	53,928	53,459
Net Investment Income	953,921	1,774,279	198,299	1,344,904	2,795,709	(2,383,840)	1,232,714	2,122,599	1,910,980	1,323,313
Change in Net Present Assets	912,760	1,445,612	(409,712)	982,058	1,740,706	(3,169,143)	399,519	1,093,125	798,434	380,198

Normal Firefighters Pension Fund

	3/31/2014	3/31/2013	3/31/2012	3/31/2011	3/31/2010	3/31/2009	3/31/2008	3/31/2007	3/31/2006	3/31/2005
KEY DATA										
Net Present Assets - Market Value	26,634,164	24,951,233	23,822,979	22,921,409	21,348,229	18,831,923	20,592,013	19,621,493	17,772,540	16,394,615
Net Present Assets - Actuarial Value *	26,715,633	25,443,026	24,359,181	22,960,598	21,541,050	18,887,369	20,465,977	19,517,397	17,854,876	16,314,537
Actuarial Accrued Liability - ("AAL")	47,512,707	44,679,580	42,487,226	37,857,103	35,752,634	34,624,391	32,360,913	28,571,677	26,987,273	25,206,452
Surplus/(Unfunded AAL)	(20,797,074)	(19,236,554)	(18,128,045)	(14,896,505)	(14,211,584)	(15,737,022)	(11,894,936)	(9,054,280)	(9,132,397)	(8,891,915)
Percent Funded at Actuarial Value	56.2%	56.9%	57.3%	60.7%	60.3%	54.5%	63.2%	68.3%	66.2%	64.7%
(Increase)/Decrease in Unfunded AAL	(1,560,520)	(1,108,509)	(3,231,540)	(684,921)	1,525,438	(3,842,086)	(2,840,656)	78,117	(240,482)	(402,951)
Active participants	63	62	63	63	61	62	62	61	56	55
Inactive participants	36	36	36	34	32	32	31	29	26	25
Average Active Salary	72,550	70,462	67,625	61,779	63,228	59,342	56,616	53,255	53,005	50,958
Total Salary	4,570,653	4,368,654	4,260,345	3,892,092	3,856,921	3,679,234	3,510,200	3,248,545	2,968,268	2,802,698
Internal Rate of Return - 10 years	4.98%									
Payroll Growth Rate - 10 years	5.00%									
ASSETS										
Cash , NOW, Money Market	3,104,190	3,842,088	4,067,160	4,180,482	2,633,555	5,530,175	5,490,119	4,617,365	4,949,309	5,516,270
Fixed Instruments	10,806,177	10,501,254	10,431,362	10,132,297	9,537,979	8,932,255	8,266,036	7,989,994	6,678,664	6,497,826
Equities	12,652,337	10,562,066	9,266,700	8,562,568	9,124,699	4,247,762	6,777,380	6,911,906	6,050,240	4,239,527
Receivables	9,311	8,825	57,798	46,090	51,997	121,730	58,479	102,423	94,326	141,516
Other	62,211	37,828	1	-	(1)	1	(1)	-	1	(1)
Total	26,634,226	24,952,061	23,823,021	22,921,437	21,348,229	18,831,923	20,592,013	19,621,688	17,772,540	16,395,138
INCOME										
From municipality	1,096,480	1,020,279	1,308,803	1,254,338	1,232,953	1,134,302	1,112,098	1,069,607	1,063,246	1,022,544
From members	430,468	416,098	413,422	392,229	361,289	358,004	315,296	343,078	290,228	258,525
Other revenue	13	(1)	33	(1)	-	-	50	(1)	471	-
Total Operating Revenue	1,526,961	1,436,376	1,722,258	1,646,566	1,594,242	1,492,306	1,427,444	1,412,684	1,353,945	1,281,069
EXPENSES										
Pensions and benefits	1,835,151	1,792,116	1,698,401	1,593,406	1,470,061	1,407,789	1,252,983	1,094,232	995,506	908,918
Professional services	4,760	4,623	5,650	4,255	4,065	4,100	3,500	3,953	2,900	5,335
Other expenses	10,546	7,030	6,537	5,761	5,685	15,959	3,554	3,691	3,773	4,085
Total Operating Expenses	1,850,457	1,803,769	1,710,588	1,603,422	1,479,811	1,427,848	1,260,037	1,101,876	1,002,179	918,338
Net Operating Income/(Loss)	(323,496)	(367,393)	11,670	43,144	114,431	64,458	167,407	310,808	351,766	362,731
INVESTMENT INCOME										
Investment income/(loss)	2,058,480	1,547,637	934,110	1,571,322	2,440,870	(1,787,818)	837,115	1,570,140	1,044,110	479,792
Investment fees	52,053	51,990	44,210	41,287	38,994	36,730	34,002	31,996	17,951	1,025
Net Investment Income	2,006,427	1,495,647	889,900	1,530,035	2,401,876	(1,824,548)	803,113	1,538,144	1,026,159	478,767
Change in Net Present Assets	1,682,931	1,128,254	901,570	1,573,180	2,516,306	(1,760,090)	970,520	1,848,953	1,377,925	841,498

NORMAL POLICE PENSION FUND

	3/31/2014	3/31/2013	3/31/2012	3/31/2011	3/31/2010	3/31/2009	3/31/2008	3/31/2007	3/31/2006	3/31/2005
KEY DATA										
Net Present Assets - Market Value	30,649,062	27,984,452	26,364,649	25,999,546	24,164,619	21,080,685	23,318,336	22,065,924	20,146,008	18,426,196
Net Present Assets - Actuarial Value *	30,431,202	28,850,685	27,485,796	25,999,546	24,164,619	21,033,974	23,145,966	22,103,078	20,247,163	17,815,071
Actuarial Accrued Liability - ("AAL")	56,492,967	52,210,958	49,726,150	46,010,677	43,894,911	40,075,033	37,521,582	34,635,284	32,285,836	27,240,194
Surplus/(Unfunded AAL)	(26,061,765)	(23,360,273)	(22,240,354)	(20,011,131)	(19,730,292)	(19,041,059)	(14,375,616)	(12,532,206)	(12,038,673)	(9,425,123)
Percent Funded at Actuarial Value	53.9%	55.3%	55.3%	56.5%	55.1%	52.5%	61.7%	63.8%	62.7%	65.4%
(Increase)/Decrease in Unfunded AAL	(2,701,492)	(1,119,919)	(2,229,223)	(280,839)	(689,233)	(4,665,443)	(1,843,410)	(493,533)	(2,613,550)	(428,345)
Active participants	76	79	75	79	77	79	77	77	77	77
Inactive participants	54	50	49	38	38	36	35	32	32	27
Average Active Salary	72,671	69,827	68,783	63,360	63,766	58,861	58,325	55,919	53,212	48,175
Total Salary	5,522,972	5,516,330	5,158,720	5,005,453	4,909,985	4,649,982	4,491,039	4,305,789	4,097,355	3,709,460
Internal Rate of Return - 10 years	4.56%									
Payroll Growth Rate - 10 years	4.34%									
ASSETS										
Cash , NOW, Money Market	9,263,579	10,796,949	14,647,923	14,627,478	7,146,431	6,610,601	9,559,507	3,143,557	1,406,979	2,040,938
Fixed Instruments	3,852,743	2,850,227	-	-	-	3,950,711	6,168,056	11,622,427	12,239,548	11,760,483
Equities	17,508,069	14,220,726	11,615,565	11,361,847	17,008,469	10,386,896	7,500,549	7,154,671	6,340,569	4,463,971
Receivables	24,805	116,550	101,200	10,249	9,719	134,191	90,224	145,480	162,080	160,805
Other	(1)	-	-	-	-	-	-	-	-	(1)
Total	30,649,195	27,984,452	26,364,688	25,999,574	24,164,619	21,082,399	23,318,336	22,066,135	20,149,176	18,426,196
INCOME										
From municipality	1,404,157	1,392,033	1,347,634	1,349,141	1,331,772	1,318,482	1,299,736	1,180,853	1,108,497	999,134
From members	560,547	545,091	539,685	539,345	492,860	455,686	484,036	440,710	435,948	363,443
Other revenue	(1)	1	11,460	1	(1)	-	-	-	1	49
Total Operating Revenue	1,964,703	1,937,125	1,898,779	1,888,487	1,824,631	1,774,168	1,783,772	1,621,563	1,544,446	1,362,626
EXPENSES										
Pensions and benefits	2,178,652	2,061,038	1,876,129	1,656,702	1,549,905	1,462,336	1,352,193	1,231,485	1,145,820	998,318
Professional services	4,760	5,648	5,650	4,255	4,465	4,100	3,500	3,167	2,900	2,770
Other expenses	11,080	10,006	9,544	8,344	9,849	18,451	5,614	5,747	9,953	4,984
Total Operating Expenses	2,194,492	2,076,692	1,891,323	1,669,301	1,564,219	1,484,887	1,361,307	1,240,399	1,158,673	1,006,072
Net Operating Income/(Loss)	(229,789)	(139,567)	7,456	219,186	260,412	289,281	422,465	381,164	385,773	356,554
INVESTMENT INCOME										
Investment income/(loss)	2,918,858	1,762,810	368,827	1,615,966	2,823,622	(2,526,829)	829,948	1,538,752	1,334,064	228,943
Investment fees	24,459	3,440	11,180	225	100	103	-	-	25	1,025
Net Investment Income	2,894,399	1,759,370	357,647	1,615,741	2,823,522	(2,526,932)	829,948	1,538,752	1,334,039	227,918
Change in Net Present Assets	2,664,610	1,619,803	365,103	1,834,927	3,083,934	(2,237,651)	1,252,412	1,919,916	1,719,812	584,472

NORRIDGE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	23,611,558	22,080,843	20,581,303	19,535,900	17,862,864	15,599,239	17,501,892	16,886,003	15,898,068	14,541,935
Net Present Assets - Actuarial Value *	23,434,159	22,344,022	21,103,896	-	17,236,275	15,014,153	16,701,458	16,419,109	15,496,881	13,902,715
Actuarial Accrued Liability - ("AAL")	39,531,161	37,850,788	36,456,147	32,304,645	32,304,645	30,696,731	28,142,477	26,660,378	25,435,527	24,351,177
Surplus/(Unfunded AAL)	(16,097,002)	(15,506,766)	(15,352,251)	(32,304,645)	(15,068,370)	(15,682,578)	(11,441,019)	(10,241,269)	(9,938,646)	(10,448,462)
Percent Funded at Actuarial Value	59.3%	59.0%	57.9%	0.0%	53.4%	48.9%	59.3%	61.6%	60.9%	57.1%
(Increase)/Decrease in Unfunded AAL	(590,236)	(154,515)	16,952,394	(17,236,275)	614,208	(4,241,559)	(1,199,750)	(302,623)	509,816	(1,220,777)
Active participants	39	39	37	36	36	37	39	39	39	39
Inactive participants	29	29	26	23	23	21	18	17	17	18
Average Active Salary	85,715	82,614	82,094	76,874	76,874	75,287	73,027	70,276	67,114	64,434
Total Salary	3,342,874	3,221,942	3,037,490	2,767,453	2,767,453	2,785,612	2,848,065	2,740,745	2,617,441	2,512,909
Internal Rate of Return - 10 years	6.14%									
Payroll Growth Rate - 10 years	2.94%									
ASSETS										
Cash , NOW, Money Market	1,395,420	1,314,817	3,590,345	1,832,601	1,448,572	1,290,249	1,643,254	3,124,872	2,312,316	1,905,087
Fixed Instruments	5,164,786	6,324,969	6,857,484	7,438,055	7,366,730	8,057,826	7,973,414	6,662,952	6,700,480	6,955,116
Equities	17,021,112	14,365,240	10,032,097	10,139,823	8,933,324	6,141,230	7,782,065	7,009,406	6,808,056	5,601,704
Receivables	82,307	93,713	91,998	125,422	666,115	119,289	111,388	100,222	89,270	91,506
Other	(1)	-	9,379	(1)	4,323	-	-	(1)	(1)	-
Total	23,663,624	22,098,739	20,581,303	19,535,900	18,419,064	15,608,594	17,510,121	16,897,451	15,910,121	14,553,413
INCOME										
From municipality	918,703	1,104,540	1,457,016	805,245	540,000	480,000	480,000	380,000	360,000	320,000
From members	323,382	301,942	292,851	275,451	279,624	284,485	278,644	269,706	285,766	246,977
Other revenue	-	1	-	1	1	-	(1)	-	(1)	-
Total Operating Revenue	1,242,085	1,406,483	1,749,867	1,080,697	819,625	764,485	758,643	649,706	645,765	566,977
EXPENSES										
Pensions and benefits	1,616,830	1,455,483	1,382,302	1,283,981	1,125,146	926,516	798,894	732,102	703,515	693,998
Professional services	10,792	9,650	7,950	12,400	9,000	9,000	9,250	11,250	9,750	10,538
Other expenses	7,479	7,480	8,049	4,969	6,737	4,779	3,808	4,617	2,782	3,348
Total Operating Expenses	1,635,101	1,472,613	1,398,301	1,301,350	1,140,883	940,295	811,952	747,969	716,047	707,884
Net Operating Income/(Loss)	(393,016)	(66,130)	351,566	(220,653)	(321,258)	(175,810)	(53,309)	(98,263)	(70,282)	(140,907)
INVESTMENT INCOME										
Investment income/(loss)	2,052,275	1,671,130	799,115	1,977,032	2,662,741	(1,664,381)	746,385	1,145,486	1,495,120	833,851
Investment fees	128,545	105,460	92,238	83,343	77,858	62,462	77,188	59,288	68,706	55,652
Net Investment Income	1,923,730	1,565,670	706,877	1,893,689	2,584,883	(1,726,843)	669,197	1,086,198	1,426,414	778,199
Change in Net Present Assets	1,530,715	1,499,540	1,045,403	1,673,036	2,263,625	(1,902,653)	615,889	987,935	1,356,133	637,292

NORTH AURORA FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	5,482,142	4,524,629	3,615,706	2,848,032	2,264,199	1,717,788	1,342,278	1,019,034	768,856	632,609
Net Present Assets - Actuarial Value *	5,494,486	4,494,325	3,621,405	-	2,264,199	1,717,788	1,342,278	1,037,805	794,272	625,126
Actuarial Accrued Liability - ("AAL")	7,035,676	6,326,947	5,502,355	3,103,175	3,103,175	2,593,946	2,078,851	1,368,157	990,296	760,531
Surplus/(Unfunded AAL)	(1,541,190)	(1,832,622)	(1,880,950)	(3,103,175)	(838,976)	(876,158)	(736,573)	(330,352)	(196,024)	(135,405)
Percent Funded at Actuarial Value	78.1%	71.0%	65.8%	0.0%	73.0%	66.2%	64.6%	75.9%	80.2%	82.2%
(Increase)/Decrease in Unfunded AAL	291,432	48,328	1,222,225	(2,264,199)	37,182	(139,585)	(406,221)	(134,328)	(60,619)	(28,026)
Active participants	27	27	28	28	28	22	22	15	10	8
Inactive participants	6	4	3	1	1	1	1	-	-	-
Average Active Salary	78,512	78,979	75,385	64,316	64,316	58,986	53,089	56,720	57,212	57,383
Total Salary	2,119,819	2,132,445	2,110,781	1,800,858	1,800,858	1,297,702	1,167,957	850,806	572,121	459,067
Internal Rate of Return - 10 years	6.33%									
Payroll Growth Rate - 10 years	16.78%									
ASSETS										
Cash , NOW, Money Market	89,504	78,566	162,640	137,509	32,802	80,140	63,154	18,145	10,727	9,526
Fixed Instruments	3,135,140	2,615,864	2,188,226	1,850,371	2,021,285	1,452,147	1,149,029	901,125	679,692	556,505
Equities	2,234,637	1,812,115	1,246,153	860,152	210,112	185,501	130,095	99,764	78,437	62,071
Receivables	24,940	19,077	18,687	-	-	-	-	-	-	4,507
Other	1	517	-	-	-	-	-	-	-	-
Total	5,484,222	4,526,139	3,615,706	2,848,032	2,264,199	1,717,788	1,342,278	1,019,034	768,856	632,609
INCOME										
From municipality	512,130	439,430	390,963	267,373	278,200	225,258	172,275	128,308	88,729	77,587
From members	218,445	211,960	216,889	149,639	134,367	121,703	93,078	70,153	48,935	42,311
Other revenue	5,014	389	1	-	-	-	-	-	-	-
Total Operating Revenue	735,589	651,779	607,853	417,012	412,567	346,961	265,353	198,461	137,664	119,898
EXPENSES										
Pensions and benefits	21,527	21,527	21,527	17,939	21,527	21,527	9,375	-	-	-
Professional services	9,887	10,090	9,792	-	-	-	-	-	-	-
Other expenses	6,566	7,198	6,946	10,289	5,513	10,430	586	2,457	-	-
Total Operating Expenses	37,980	38,815	38,265	28,228	27,040	31,957	9,961	2,457	-	-
Net Operating Income/(Loss)	697,609	612,964	569,588	388,784	385,527	315,004	255,392	196,004	137,664	119,898
INVESTMENT INCOME										
Investment income/(loss)	281,533	312,207	210,700	205,200	168,555	66,487	71,554	58,583	2,881	36,092
Investment fees	21,629	16,248	12,614	10,151	7,671	5,980	3,695	4,411	4,298	4,831
Net Investment Income	259,904	295,959	198,086	195,049	160,884	60,507	67,859	54,172	(1,417)	31,261
Change in Net Present Assets	957,513	908,923	767,674	583,833	546,411	375,510	323,244	250,178	136,247	151,159

NORTH AURORA POLICE PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	12,497,843	11,113,382	9,802,846	9,375,450	8,056,626	7,007,773	7,235,406	6,844,199	6,058,303	5,826,725
Net Present Assets - Actuarial Value *	11,995,796	10,806,275	9,930,060	9,048,601	7,782,962	6,818,414	7,180,695	6,957,677	6,209,076	5,866,735
Actuarial Accrued Liability - ("AAL")	19,182,700	17,314,947	16,886,006	15,312,460	13,906,296	12,865,139	11,695,652	10,592,386	9,677,050	8,797,602
Surplus/(Unfunded AAL)	(7,186,904)	(6,508,672)	(6,955,946)	(6,263,859)	(6,123,334)	(6,046,725)	(4,514,957)	(3,634,709)	(3,467,974)	(2,930,867)
Percent Funded at Actuarial Value	62.5%	62.4%	58.8%	59.1%	56.0%	53.0%	61.4%	65.7%	64.2%	66.7%
(Increase)/Decrease in Unfunded AAL	(678,232)	447,274	(692,087)	(140,525)	(76,609)	(1,531,768)	(880,248)	(166,735)	(537,107)	78,345
Active participants	28	28	28	28	29	29	30	30	27	24
Inactive participants	13	12	12	12	11	11	11	11	11	10
Average Active Salary	81,077	79,671	77,157	70,535	70,351	68,550	63,950	59,697	57,525	58,437
Total Salary	2,270,143	2,230,788	2,160,390	1,974,980	2,040,182	1,987,958	1,918,494	1,790,902	1,553,169	1,402,481
Internal Rate of Return - 10 years	5.81%									
Payroll Growth Rate - 10 years	5.55%									
ASSETS										
Cash , NOW, Money Market	583,291	349,807	597,639	617,239	469,663	270,368	275,304	172,868	367,899	244,668
Fixed Instruments	5,233,454	5,415,052	5,376,423	5,436,220	4,825,830	4,384,292	4,351,358	4,226,978	3,325,220	3,632,422
Equities	6,609,103	5,280,300	3,765,694	3,261,228	2,695,537	2,290,646	2,550,770	2,393,550	2,322,999	1,949,635
Receivables	-	68,274	-	-	60,896	-	57,973	50,803	42,185	-
Other	71,995	(1)	63,140	60,763	4,700	62,467	1	-	-	-
Total	12,497,843	11,113,432	9,802,896	9,375,450	8,056,626	7,007,773	7,235,406	6,844,199	6,058,303	5,826,725
INCOME										
From municipality	574,000	480,000	530,000	524,000	440,000	389,000	348,000	296,000	254,969	240,000
From members	224,220	214,936	218,628	210,126	198,657	197,406	196,087	172,907	282,725	138,271
Other revenue	1	1	-	1	324,041	62,467	-	-	(1)	-
Total Operating Revenue	798,221	694,937	748,628	734,127	962,698	648,873	544,087	468,907	537,693	378,271
EXPENSES										
Pensions and benefits	534,442	554,821	474,119	399,537	369,572	378,573	375,348	337,566	417,410	270,290
Professional services	5,460	8,342	5,595	4,505	4,218	3,610	3,539	4,364	5,588	2,844
Other expenses	6,685	5,624	5,978	7,138	3,936	4,101	3,578	4,896	5,194	2,551
Total Operating Expenses	546,587	568,787	485,692	411,180	377,726	386,284	382,465	346,826	428,192	275,685
Net Operating Income/(Loss)	251,634	126,150	262,936	322,947	584,972	262,589	161,622	122,081	109,501	102,586
INVESTMENT INCOME										
Investment income/(loss)	1,152,369	1,211,485	198,747	1,029,461	493,349	(463,485)	256,950	689,387	192,092	378,874
Investment fees	19,541	27,099	34,288	33,583	29,468	26,736	27,366	25,572	70,015	69,335
Net Investment Income	1,132,828	1,184,386	164,459	995,878	463,881	(490,221)	229,584	663,815	122,077	309,539
Change in Net Present Assets	1,384,461	1,310,536	427,396	1,318,824	1,048,853	(227,633)	391,207	785,896	231,578	412,125

NORTH CHICAGO FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	9,402,324	9,273,701	8,772,266	8,819,917	8,761,910	8,108,740	8,813,089	8,977,124	8,411,286	8,309,648
Net Present Assets - Actuarial Value *	9,247,610	9,128,518	8,998,128	8,722,622	8,690,347	7,970,395	8,807,034	8,726,775	8,395,958	8,219,943
Actuarial Accrued Liability - ("AAL")	25,484,805	24,442,871	23,115,382	20,299,240	19,026,881	18,993,762	17,715,890	16,218,570	15,342,087	14,390,266
Surplus/(Unfunded AAL)	(16,237,195)	(15,314,353)	(14,117,254)	(11,576,618)	(10,336,534)	(11,023,367)	(8,908,856)	(7,491,795)	(6,946,129)	(6,170,323)
Percent Funded at Actuarial Value	36.3%	37.3%	38.9%	43.0%	45.7%	42.0%	49.7%	53.8%	54.7%	57.1%
(Increase)/Decrease in Unfunded AAL	(922,842)	(1,197,099)	(2,540,636)	(1,240,084)	686,833	(2,114,511)	(1,417,061)	(545,666)	(775,806)	(1,141,334)
Active participants	34	26	28	29	30	29	30	31	32	32
Inactive participants	39	37	35	26	25	25	24	23	22	20
Average Active Salary	65,207	69,556	65,755	64,564	61,926	61,382	57,903	57,096	52,444	51,908
Total Salary	2,217,053	1,808,447	1,841,136	1,872,362	1,857,776	1,780,085	1,737,103	1,769,980	1,678,223	1,661,045
Internal Rate of Return - 10 years	4.91%									
Payroll Growth Rate - 10 years	3.60%									
ASSETS										
Cash , NOW, Money Market	2,912,892	481,290	920,578	3,316,185	1,552,960	3,078,512	2,065,685	1,302,701	1,452,760	1,010,351
Fixed Instruments	3,030,991	4,024,443	3,583,473	2,158,971	3,932,624	3,339,986	5,509,021	6,560,293	5,851,638	6,139,714
Equities	3,458,167	4,772,987	4,272,786	3,342,914	3,274,831	1,681,005	1,234,963	1,114,129	1,105,847	1,157,662
Receivables	766	1,033	1,761	3,062	5,779	10,588	5,631	-	1,640	9,721
Other	4,412	(1)	(1)	298	1,006	1	313	1	1	-
Total	9,407,228	9,279,752	8,778,597	8,821,430	8,767,200	8,110,092	8,815,613	8,977,124	8,411,886	8,317,448
INCOME										
From municipality	557,382	556,338	531,438	509,850	479,595	459,037	313,023	295,920	280,143	266,632
From members	236,740	170,193	174,432	194,657	185,802	168,772	164,312	193,879	171,831	192,218
Other revenue	(267)	(728)	(9,448)	(3,376)	(4,804)	4,537	5,632	(1,640)	(8,056)	5,070
Total Operating Revenue	793,855	725,803	696,422	701,131	660,593	632,346	482,967	488,159	443,918	463,920
EXPENSES										
Pensions and benefits	1,291,755	1,173,977	1,033,830	958,179	864,555	793,263	759,291	759,894	732,648	628,303
Professional services	26,951	28,098	29,543	34,777	27,143	32,437	28,794	13,800	10,950	16,675
Other expenses	14,015	15,683	18,836	8,793	8,669	6,059	6,741	8,256	3,860	763
Total Operating Expenses	1,332,721	1,217,758	1,082,209	1,001,749	900,367	831,759	794,826	781,950	747,458	645,741
Net Operating Income/(Loss)	(538,866)	(491,955)	(385,787)	(300,618)	(239,774)	(199,413)	(311,859)	(293,791)	(303,540)	(181,821)
INVESTMENT INCOME										
Investment income/(loss)	699,768	1,024,595	369,076	388,500	918,690	(500,128)	170,223	895,791	409,288	184,335
Investment fees	32,278	31,206	30,940	29,875	25,746	4,807	22,399	36,162	4,109	225
Net Investment Income	667,490	993,389	338,136	358,625	892,944	(504,935)	147,824	859,629	405,179	184,110
Change in Net Present Assets	128,623	501,435	(47,651)	58,007	653,170	(704,349)	(164,035)	565,838	101,638	2,290

NORTH CHICAGO POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	16,652,507	16,540,321	16,389,679	17,318,683	16,838,745	15,307,938	18,859,428	19,716,374	18,786,937	17,657,987
Net Present Assets - Actuarial Value *	17,413,886	17,599,507	17,634,558	16,315,543	15,868,797	14,218,573	17,857,666	18,844,688	17,978,615	16,503,532
Actuarial Accrued Liability - ("AAL")	44,117,344	42,360,474	40,615,077	38,055,406	35,442,843	33,216,472	31,672,442	29,539,636	28,780,980	26,127,361
Surplus/(Unfunded AAL)	(26,703,458)	(24,760,967)	(22,980,519)	(21,739,863)	(19,574,046)	(18,997,899)	(13,814,776)	(10,694,948)	(10,802,365)	(9,623,829)
Percent Funded at Actuarial Value	39.5%	41.5%	43.4%	42.9%	44.8%	42.8%	56.4%	63.8%	62.5%	63.2%
(Increase)/Decrease in Unfunded AAL	(1,942,491)	(1,780,448)	(1,240,656)	(2,165,817)	(576,147)	(5,183,123)	(3,119,828)	107,417	(1,178,536)	(2,567,675)
Active participants	59	54	53	56	55	57	59	57	56	57
Inactive participants	56	55	51	34	33	31	32	30	30	28
Average Active Salary	71,920	74,987	72,212	70,482	67,605	66,957	63,853	61,633	63,201	57,536
Total Salary	4,243,307	4,049,320	3,827,229	3,946,968	3,718,278	3,816,530	3,767,311	3,513,086	3,539,234	3,279,579
Internal Rate of Return - 10 years	3.60%									
Payroll Growth Rate - 10 years	3.08%									
ASSETS										
Cash , NOW, Money Market	743,704	1,937,108	1,333,431	978,222	1,839,217	3,736,546	3,801,117	1,963,449	1,842,389	1,478,948
Fixed Instruments	7,341,262	7,460,613	7,391,269	7,918,641	7,577,561	7,215,169	7,968,785	10,186,725	10,196,707	10,363,526
Equities	8,497,983	7,083,959	7,595,822	8,351,624	7,355,979	4,270,643	7,009,869	7,455,394	6,657,497	5,703,557
Receivables	72,392	72,392	72,622	72,561	73,078	87,232	81,889	114,742	96,714	113,427
Other	(1)	(1)	-	-	500	(2)	499	(1)	750	(1)
Total	16,655,340	16,554,071	16,393,144	17,321,048	16,846,335	15,309,588	18,862,159	19,720,309	18,794,057	17,659,457
INCOME										
From municipality	735,690	733,084	701,412	674,945	637,702	612,054	300,399	284,079	269,027	255,705
From members	421,135	380,435	391,669	374,669	380,299	360,625	335,407	356,118	337,090	318,771
Other revenue	11	(231)	1	(517)	(13,604)	4,843	(32,854)	18,028	(16,713)	(27,690)
Total Operating Revenue	1,156,836	1,113,288	1,093,082	1,049,097	1,004,397	977,522	602,952	658,225	589,404	546,786
EXPENSES										
Pensions and benefits	2,074,158	1,886,194	1,617,305	1,537,516	1,444,991	1,452,590	1,560,220	1,197,907	1,072,748	938,355
Professional services	35,553	37,991	31,935	35,133	37,010	22,810	69,000	21,341	25,923	24,201
Other expenses	19,559	19,149	18,898	26,206	16,965	11,858	12,081	17,757	17,686	24,409
Total Operating Expenses	2,129,270	1,943,334	1,668,138	1,598,855	1,498,966	1,487,258	1,641,301	1,237,005	1,116,357	986,965
Net Operating Income/(Loss)	(972,434)	(830,046)	(575,056)	(549,758)	(494,569)	(509,736)	(1,038,349)	(578,780)	(526,953)	(440,179)
INVESTMENT INCOME										
Investment income/(loss)	1,196,265	1,096,559	(240,332)	1,142,354	2,106,725	(2,965,465)	238,359	1,543,273	1,686,629	1,032,908
Investment fees	111,645	115,871	113,616	112,657	81,350	76,288	56,957	35,055	30,725	26,083
Net Investment Income	1,084,620	980,688	(353,948)	1,029,697	2,025,375	(3,041,753)	181,402	1,508,218	1,655,904	1,006,825
Change in Net Present Assets	112,186	150,642	(929,004)	479,938	1,530,807	(3,551,490)	(856,946)	929,437	1,128,950	566,646

NORTH MAINE FPD FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	18,044,952	16,355,362	15,059,397	13,873,208	13,051,559	11,851,125	10,895,906	11,125,893	10,503,353	10,279,032
Net Present Assets - Actuarial Value *	18,415,443	16,573,148	15,256,296	14,140,730	12,451,852	11,423,002	10,247,698	10,890,969	10,549,234	10,236,996
Actuarial Accrued Liability - ("AAL")	29,434,292	28,351,055	26,581,925	25,593,934	23,472,238	22,592,021	21,250,244	20,556,354	18,772,896	18,507,974
Surplus/(Unfunded AAL)	(11,018,849)	(11,777,907)	(11,325,629)	(11,453,204)	(11,020,386)	(11,169,019)	(11,002,546)	(9,665,385)	(8,223,662)	(8,270,978)
Percent Funded at Actuarial Value	62.6%	58.5%	57.4%	55.3%	53.0%	50.6%	48.2%	53.0%	56.2%	55.3%
(Increase)/Decrease in Unfunded AAL	759,058	(452,278)	127,575	(432,818)	148,633	(166,473)	(1,337,161)	(1,441,723)	47,316	(922,723)
Active participants	22	21	22	22	22	22	23	22	21	22
Inactive participants	30	30	28	28	25	26	19	19	18	18
Average Active Salary	91,565	90,436	87,338	85,375	81,555	79,066	73,769	74,037	73,363	70,974
Total Salary	2,014,423	1,899,153	1,921,442	1,878,258	1,794,215	1,739,458	1,696,691	1,628,806	1,540,618	1,561,426
Internal Rate of Return - 10 years	5.13%									
Payroll Growth Rate - 10 years	2.42%									
ASSETS										
Cash , NOW, Money Market	449,462	353,735	505,977	161,043	464,423	373,430	733,388	814,092	1,036,540	512,244
Fixed Instruments	11,285,173	10,849,473	9,990,938	10,104,463	8,919,380	8,456,265	7,620,191	7,686,235	7,367,860	7,818,762
Equities	6,178,566	5,035,516	4,470,189	3,514,938	3,464,364	2,955,605	2,483,576	2,546,367	2,027,108	1,865,729
Receivables	131,516	119,678	92,293	94,653	207,431	80,789	65,964	103,825	83,840	94,431
Other	1,625	-	-	1	(1)	(1)	(2)	(1)	78	67
Total	18,046,342	16,358,402	15,059,397	13,875,098	13,055,597	11,866,088	10,903,117	11,150,518	10,515,426	10,291,233
INCOME										
From municipality	1,997,164	1,372,950	1,187,201	1,107,609	1,026,030	894,273	778,973	621,167	451,182	430,733
From members	206,050	187,491	182,980	179,343	169,661	169,708	152,924	153,678	148,942	147,139
Other revenue	11,838	27,385	11,990	-	(486)	15,144	(4,501)	(12,033)	(10,590)	(4,693)
Total Operating Revenue	2,215,052	1,587,826	1,382,171	1,286,952	1,195,205	1,079,125	927,396	762,812	589,534	573,179
EXPENSES										
Pensions and benefits	1,346,092	1,185,113	1,133,114	1,052,709	997,277	944,295	887,345	909,759	814,385	793,391
Professional services	15,723	16,925	15,431	30,271	23,242	37,702	13,890	9,961	17,291	10,645
Other expenses	10,099	4,429	4,212	3,604	8,185	2,828	2,103	2,909	2,904	4,586
Total Operating Expenses	1,371,914	1,206,467	1,152,757	1,086,584	1,028,704	984,825	903,338	922,629	834,580	808,622
Net Operating Income/(Loss)	843,138	381,359	229,414	200,368	166,501	94,300	24,058	(159,817)	(245,046)	(235,443)
INVESTMENT INCOME										
Investment income/(loss)	882,230	950,008	991,458	651,937	1,064,059	888,491	(228,545)	806,911	489,259	295,307
Investment fees	35,778	35,402	34,683	30,657	30,125	27,572	25,501	24,553	19,892	21,436
Net Investment Income	846,452	914,606	956,775	621,280	1,033,934	860,919	(254,046)	782,358	469,367	273,871
Change in Net Present Assets	1,689,590	1,295,965	1,186,189	821,649	1,200,434	955,219	(229,987)	622,540	224,321	38,428

NORTH PALOS FPD FIREFIGHTERS PENSION FUND

	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005	12/31/2004
KEY DATA										
Net Present Assets - Market Value	11,311,419	9,798,061	8,678,322	8,067,377	6,937,672	5,827,249	6,015,112	5,307,905	4,795,374	4,433,525
Net Present Assets - Actuarial Value *	10,949,393	9,815,457	8,964,204	7,865,084	6,841,120	5,530,776	5,938,427	5,203,782	4,784,920	4,367,897
Actuarial Accrued Liability - ("AAL")	16,083,366	14,341,946	13,345,095	11,049,670	9,327,000	8,774,511	7,979,845	7,014,704	6,011,228	5,149,145
Surplus/(Unfunded AAL)	(5,133,973)	(4,526,489)	(4,380,891)	(3,184,586)	(2,485,880)	(3,243,735)	(2,041,418)	(1,810,922)	(1,226,308)	(781,248)
Percent Funded at Actuarial Value	68.1%	68.4%	67.2%	71.2%	73.3%	63.0%	74.4%	74.2%	79.6%	84.8%
(Increase)/Decrease in Unfunded AAL	(607,484)	(145,598)	(1,196,305)	(698,706)	757,855	(1,202,317)	(230,496)	(584,614)	(445,060)	(488,233)
Active participants	31	30	30	30	31	19	20	19	15	15
Inactive participants	15	12	12	9	8	8	8	8	6	5
Average Active Salary	90,587	86,152	86,152	79,225	74,921	75,938	70,821	68,512	66,359	61,617
Total Salary	2,808,189	2,584,547	2,584,547	2,376,761	2,322,562	1,442,830	1,416,413	1,301,729	995,383	924,249
Internal Rate of Return - 10 years	5.97%									
Payroll Growth Rate - 10 years	12.96%									
ASSETS										
Cash , NOW, Money Market	142,631	155,424	171,337	480,296	226,262	242,193	228,634	273,923	727,047	721,851
Fixed Instruments	4,805,562	5,128,871	4,229,970	3,830,689	3,723,822	3,784,556	3,710,250	3,307,588	2,539,504	2,443,491
Equities	6,270,264	4,472,909	4,236,401	3,538,464	2,912,037	1,764,963	2,018,661	1,725,489	1,410,919	1,134,844
Receivables	98,961	46,857	39,734	76,265	83,160	43,148	63,567	-	5,563	134,717
Other	1	-	6,880	147,663	-	-	-	6,005	115,341	122
Total	11,317,419	9,804,061	8,684,322	8,073,377	6,945,281	5,834,860	6,021,112	5,313,005	4,798,374	4,435,025
INCOME										
From municipality	523,766	313,168	431,009	404,762	423,875	296,742	307,160	272,928	225,519	227,737
From members	244,100	272,934	249,397	214,462	216,528	141,566	134,065	154,262	131,876	93,462
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	767,866	586,102	680,406	619,224	640,403	438,308	441,225	427,190	357,395	321,199
EXPENSES										
Pensions and benefits	351,423	286,461	290,472	265,268	172,864	185,586	163,633	163,111	151,301	148,944
Professional services	3,029	9,934	6,400	10,779	6,120	2,325	3,300	6,027	7,121	3,818
Other expenses	7,523	4,062	2,986	1,989	3,526	2,382	2,395	1,757	4,189	1,764
Total Operating Expenses	361,975	300,457	299,858	278,036	182,510	190,293	169,328	170,895	162,611	154,526
Net Operating Income/(Loss)	405,891	285,645	380,548	341,188	457,893	248,015	271,897	256,295	194,784	166,673
INVESTMENT INCOME										
Investment income/(loss)	1,151,425	872,609	266,517	821,381	678,287	(413,065)	455,981	272,409	181,068	142,420
Investment fees	43,959	38,515	36,119	32,864	25,757	22,813	20,671	16,173	14,003	10,172
Net Investment Income	1,107,466	834,094	230,398	788,517	652,530	(435,878)	435,310	256,236	167,065	132,248
Change in Net Present Assets	1,513,358	1,119,739	610,945	1,129,705	1,110,423	(187,863)	707,207	512,531	361,849	298,921

NORTH PARK FPD FIREFIGHTER'S PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008
KEY DATA							
Net Present Assets - Market Value	99,063	98,705	98,441	79,447	57,885	35,171	16,564
Net Present Assets - Actuarial Value *	107,103	104,806	101,607	-	57,885	35,171	16,564
Actuarial Accrued Liability - ("AAL")	21,535	21,535	21,535	36,830	36,830	36,830	18,085
Surplus/(Unfunded AAL)	85,568	83,271	80,072	(36,830)	21,055	(1,659)	(1,521)
Percent Funded at Actuarial Value	497.3%	486.7%	471.8%	0.0%	157.2%	95.5%	91.6%
(Increase)/Decrease in Unfunded AAL	2,297	3,199	116,902	(57,885)	22,714	(138)	
Active participants	-	-	-	1	1	1	1
Inactive participants	-	-	-	-	-	-	-
Average Active Salary				65,002	65,002	65,002	60,000
Total Salary	65,002	65,002	65,002	65,002	65,002	65,002	60,000
Internal Rate of Return - 10 years	NA						
Payroll Growth Rate - 10 years	NA						
ASSETS							
Cash , NOW, Money Market	99,062	98,705	98,440	79,447	57,885	35,171	16,564
Fixed Instruments	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-
Other	1	-	1	-	-	-	-
Total	99,063	98,705	98,441	79,447	57,885	35,171	16,564
INCOME							
From municipality	-	-	13,239	14,442	15,614	12,466	12,466
From members	-	-	5,279	6,468	6,146	5,693	4,087
Other revenue	-	-	(1)	-	-	-	-
Total Operating Revenue	-	-	18,517	20,910	21,760	18,159	16,553
EXPENSES							
Pensions and benefits	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-
Total Operating Expenses	-	-	-	-	-	-	-
Net Operating Income/(Loss)	-	-	18,517	20,910	21,760	18,159	16,553
INVESTMENT INCOME							
Investment income/(loss)	357	265	477	651	955	448	11
Investment fees	-	-	-	-	-	-	-
Net Investment Income	357	265	477	651	955	448	11
Change in Net Present Assets	358	264	18,994	21,562	22,714	18,607	

NORTH RIVERSIDE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	7,871,492	8,082,551	8,306,693	8,942,712	8,859,978	8,299,346	9,246,926	8,965,139	8,044,548	7,999,656
Net Present Assets - Actuarial Value *	8,403,802	8,645,793	8,851,909	-	8,859,978	8,299,346	9,246,926	8,965,139	8,044,548	8,148,733
Actuarial Accrued Liability - ("AAL")	23,269,850	21,383,622	20,565,346	17,417,541	17,417,541	17,059,743	16,120,288	14,087,144	13,307,657	12,746,337
Surplus/(Unfunded AAL)	(14,866,048)	(12,737,829)	(11,713,437)	(17,417,541)	(8,557,563)	(8,760,397)	(6,873,362)	(5,122,005)	(5,263,109)	(4,597,604)
Percent Funded at Actuarial Value	36.1%	40.4%	43.0%	0.0%	50.9%	48.6%	57.4%	63.6%	60.5%	63.9%
(Increase)/Decrease in Unfunded AAL	(2,128,219)	(1,024,392)	5,704,104	(8,859,978)	202,834	(1,887,035)	(1,751,357)	141,104	(665,505)	(863,390)
Active participants	16	17	17	18	18	18	18	20	20	20
Inactive participants	17	15	15	13	13	13	13	11	11	11
Average Active Salary	88,733	85,115	81,552	79,786	79,786	79,280	76,013	72,769	70,141	67,392
Total Salary	1,419,732	1,446,955	1,386,385	1,436,145	1,436,145	1,427,046	1,368,226	1,455,381	1,402,820	1,347,830
Internal Rate of Return - 10 years	3.90%									
Payroll Growth Rate - 10 years	0.56%									
ASSETS										
Cash , NOW, Money Market	458,939	1,705,493	146,001	1,673,986	1,839,040	1,762,763	1,661,375	2,640,720	1,449,106	532,065
Fixed Instruments	4,194,929	3,218,124	4,603,238	3,563,213	3,597,919	3,568,983	4,507,668	3,265,203	4,544,299	6,604,566
Equities	3,178,728	3,116,497	3,524,944	3,653,001	3,390,242	2,933,491	3,044,554	3,026,321	2,023,007	810,746
Receivables	38,896	41,877	37,234	55,112	35,405	35,556	33,328	34,829	33,733	52,279
Other	-	560	558	-	-	-	1	-	(1)	-
Total	7,871,492	8,082,551	8,311,975	8,945,312	8,862,606	8,300,793	9,246,926	8,967,073	8,050,144	7,999,656
INCOME										
From municipality	222,700	100,000	100,000	-	-	-	332,861	472,163	-	-
From members	137,718	136,437	137,841	132,725	135,359	134,211	129,470	137,143	132,150	133,660
Other revenue	-	-	1	-	(208)	1,799	-	-	-	1
Total Operating Revenue	360,418	236,437	237,842	132,725	135,151	136,010	462,331	609,306	132,150	133,661
EXPENSES										
Pensions and benefits	899,383	789,623	756,752	628,506	572,169	558,345	543,417	395,909	392,796	341,443
Professional services	1,450	1,750	150	95	438	-	150	150	800	560
Other expenses	8,220	5,889	9,094	6,969	5,462	5,229	5,311	4,165	5,060	4,248
Total Operating Expenses	909,053	797,262	765,996	635,570	578,069	563,574	548,878	400,224	398,656	346,251
Net Operating Income/(Loss)	(548,635)	(560,825)	(528,154)	(502,845)	(442,918)	(427,564)	(86,547)	209,082	(266,506)	(212,590)
INVESTMENT INCOME										
Investment income/(loss)	352,265	363,036	(79,179)	623,785	1,043,716	(480,086)	405,012	742,426	335,529	227,380
Investment fees	14,689	26,354	28,686	38,207	40,166	39,929	36,679	30,917	24,131	24,034
Net Investment Income	337,576	336,682	(107,865)	585,578	1,003,550	(520,015)	368,333	711,509	311,398	203,346
Change in Net Present Assets	(211,059)	(224,142)	(636,019)	82,734	560,632	(947,580)	281,787	920,591	44,892	(9,244)

NORTH RIVERSIDE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	14,896,020	14,462,291	14,310,241	14,757,080	13,987,379	12,488,103	14,946,215	14,512,393	13,067,674	12,294,223
Net Present Assets - Actuarial Value *	14,537,964	14,550,010	14,679,569	-	13,987,379	12,488,103	14,946,215	14,512,393	13,067,674	12,410,466
Actuarial Accrued Liability - ("AAL")	34,685,205	33,022,953	31,934,812	29,495,307	29,495,307	27,599,905	25,677,191	25,135,531	23,460,456	22,126,593
Surplus/(Unfunded AAL)	(20,147,241)	(18,472,943)	(17,255,243)	(29,495,307)	(15,507,928)	(15,111,802)	(10,730,976)	(10,623,138)	(10,392,782)	(9,716,127)
Percent Funded at Actuarial Value	41.9%	44.1%	46.0%	0.0%	47.4%	45.2%	58.2%	57.7%	55.7%	56.1%
(Increase)/Decrease in Unfunded AAL	(1,674,298)	(1,217,700)	12,240,064	(13,987,379)	(396,126)	(4,380,826)	(107,838)	(230,356)	(676,655)	(1,189,973)
Active participants	27	24	26	28	28	28	28	27	26	28
Inactive participants	33	31	28	24	24	22	21	20	19	17
Average Active Salary	85,330	90,441	81,304	79,765	79,765	80,284	74,320	74,253	72,907	68,493
Total Salary	2,303,900	2,170,595	2,113,893	2,233,410	2,233,410	2,247,954	2,080,965	2,004,829	1,895,593	1,917,803
Internal Rate of Return - 10 years	6.71%									
Payroll Growth Rate - 10 years	2.21%									
ASSETS										
Cash , NOW, Money Market	574,908	387,877	657,941	1,307,964	620,121	384,166	1,063,016	971,866	522,120	386,678
Fixed Instruments	4,551,199	5,109,114	6,229,085	6,725,638	6,713,375	6,649,838	7,757,868	7,516,940	6,594,767	6,581,432
Equities	9,701,422	8,902,844	7,368,547	6,639,618	6,563,580	5,348,322	6,028,204	5,947,364	5,881,220	5,266,234
Receivables	68,491	67,861	68,439	92,183	71,965	105,777	97,128	76,224	69,567	59,878
Other	-	-	1	-	18,338	-	(1)	(1)	-	1
Total	14,896,020	14,467,696	14,324,013	14,765,403	13,987,379	12,488,103	14,946,215	14,512,393	13,067,674	12,294,223
INCOME										
From municipality	358,334	150,000	150,000	-	-	8,156	473,266	756,905	-	-
From members	300,153	233,240	206,753	219,861	225,774	226,761	230,365	194,299	188,697	196,489
Other revenue	-	-	(1)	1	(3,061)	(5,120)	20,150	5,810	-	45
Total Operating Revenue	658,487	383,240	356,752	219,862	222,713	229,797	723,781	957,014	188,697	196,534
EXPENSES										
Pensions and benefits	1,667,850	1,399,431	1,305,998	1,094,127	1,055,333	879,639	862,057	743,163	710,845	559,994
Professional services	4,000	4,250	10,668	8,625	12,160	9,617	10,541	12,840	3,050	3,000
Other expenses	8,507	6,901	7,190	4,872	8,264	5,337	4,797	4,312	3,745	3,949
Total Operating Expenses	1,680,357	1,410,582	1,323,856	1,107,624	1,075,757	894,593	877,395	760,315	717,640	566,943
Net Operating Income/(Loss)	(1,021,870)	(1,027,342)	(967,104)	(887,762)	(853,044)	(664,796)	(153,614)	196,699	(528,943)	(370,409)
INVESTMENT INCOME										
Investment income/(loss)	1,514,334	1,236,862	577,912	1,719,742	2,414,310	(1,734,250)	651,345	1,309,480	1,362,408	734,862
Investment fees	58,735	57,471	57,647	62,279	61,989	59,067	63,910	61,460	60,014	57,919
Net Investment Income	1,455,599	1,179,391	520,265	1,657,463	2,352,321	(1,793,317)	587,435	1,248,020	1,302,394	676,943
Change in Net Present Assets	433,729	152,050	(446,839)	769,701	1,499,276	(2,458,112)	433,822	1,444,719	773,451	306,534

NORTHBROOK FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	45,660,246	42,320,252	40,214,988	40,196,237	37,599,987	33,609,169	38,707,475	38,553,433	36,333,429	33,657,529
Net Present Assets - Actuarial Value *	45,065,048	43,141,083	41,693,528	-	37,599,987	33,609,169	38,707,475	38,553,433	36,333,429	33,657,529
Actuarial Accrued Liability - ("AAL")	74,414,690	71,109,576	66,548,569	58,693,761	58,693,761	56,067,618	52,800,777	48,804,714	43,634,376	40,707,243
Surplus/(Unfunded AAL)	(29,349,642)	(27,968,493)	(24,855,041)	(58,693,761)	(21,093,774)	(22,458,449)	(14,093,302)	(10,251,281)	(7,300,947)	(7,049,714)
Percent Funded at Actuarial Value	60.6%	60.7%	62.7%	0.0%	64.1%	59.9%	73.3%	79.0%	83.3%	82.7%
(Increase)/Decrease in Unfunded AAL	(1,381,149)	(3,113,452)	33,838,720	(37,599,987)	1,364,675	(8,365,147)	(3,842,021)	(2,950,334)	(251,233)	4,124,996
Active participants	69	67	68	69	69	70	69	68	69	69
Inactive participants	53	54	50	44	44	43	43	41	40	38
Average Active Salary	94,285	92,800	91,341	86,339	86,339	82,418	78,700	76,564	72,549	70,169
Total Salary	6,505,691	6,217,586	6,211,218	5,957,410	5,957,410	5,769,283	5,430,306	5,206,381	5,005,890	4,841,670
Internal Rate of Return - 10 years	5.70%									
Payroll Growth Rate - 10 years	3.52%									
ASSETS										
Cash , NOW, Money Market	2,241,562	3,688,275	1,990,475	1,986,702	2,518,477	3,976,352	5,882,364	3,712,165	1,533,853	2,392,786
Fixed Instruments	20,510,490	19,467,396	21,158,653	20,452,426	20,103,196	18,591,755	17,791,129	19,687,295	20,752,801	23,102,735
Equities	22,689,080	18,761,595	16,881,320	17,323,186	14,636,410	10,615,528	14,309,184	15,255,422	14,099,626	8,244,159
Receivables	245,579	184,953	153,615	444,581	120,597	396,222	742,647	319,178	190,878	187,301
Other	-	243,904	309,303	8,415	287,428	47,718	-	-	117,684	59,618
Total	45,686,711	42,346,123	40,493,366	40,215,310	37,666,108	33,627,575	38,725,324	38,974,060	36,694,842	33,986,599
INCOME										
From municipality	1,319,964	1,220,753	1,046,064	553,022	788,819	514,135	499,513	456,209	449,003	6,830,772
From members	686,989	627,325	578,184	585,433	561,132	542,062	528,823	498,720	513,227	450,189
Other revenue	818	31,236	31,822	124,050	(260,737)	(15,248)	85,563	128,299	-	-
Total Operating Revenue	2,007,771	1,879,314	1,656,070	1,262,505	1,089,214	1,040,949	1,113,899	1,083,228	962,230	7,280,961
EXPENSES										
Pensions and benefits	2,891,731	2,785,771	2,442,937	2,287,304	2,224,756	2,104,819	2,018,858	1,907,845	1,716,352	1,530,880
Professional services	69,958	47,348	58,834	68,401	36,250	3,200	1,575	7,576	1,512	1,462
Other expenses	9,345	11,771	7,777	8,888	9,091	10,302	9,102	9,019	7,271	7,171
Total Operating Expenses	2,971,034	2,844,890	2,509,548	2,364,593	2,270,097	2,118,321	2,029,535	1,924,440	1,725,135	1,539,513
Net Operating Income/(Loss)	(963,263)	(965,576)	(853,478)	(1,102,088)	(1,180,883)	(1,077,372)	(915,636)	(841,212)	(762,905)	5,741,448
INVESTMENT INCOME										
Investment income/(loss)	4,351,838	3,115,785	915,236	3,743,943	5,216,106	(3,956,644)	1,125,922	3,126,876	3,482,544	911,391
Investment fees	48,582	44,945	43,008	45,605	44,404	64,290	56,244	65,660	43,739	46,478
Net Investment Income	4,303,256	3,070,840	872,228	3,698,338	5,171,702	(4,020,934)	1,069,678	3,061,216	3,438,805	864,913
Change in Net Present Assets	3,339,994	2,105,264	18,751	2,596,250	3,990,818	(5,098,306)	154,042	2,220,004	2,675,900	6,606,361

NORTHBROOK POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	44,306,698	41,261,603	39,510,125	38,985,714	36,604,585	33,527,387	38,322,368	38,936,240	37,196,449	35,941,807
Net Present Assets - Actuarial Value *	43,177,529	41,589,996	40,301,473	-	36,604,585	33,527,387	38,300,774	38,936,240	37,196,449	35,941,807
Actuarial Accrued Liability - ("AAL")	76,844,351	72,448,303	69,497,136	62,831,444	62,831,444	59,495,888	55,924,954	52,209,804	48,723,097	47,016,371
Surplus/(Unfunded AAL)	(33,666,822)	(30,858,307)	(29,195,663)	(62,831,444)	(26,226,859)	(25,968,501)	(17,624,180)	(13,273,564)	(11,526,648)	(11,074,564)
Percent Funded at Actuarial Value	56.2%	57.4%	58.0%	0.0%	58.3%	56.4%	68.5%	74.6%	76.3%	76.4%
(Increase)/Decrease in Unfunded AAL	(2,808,515)	(1,662,644)	33,635,781	(36,604,585)	(258,358)	(8,344,321)	(4,350,616)	(1,746,916)	(452,084)	6,908,214
Active participants	65	65	65	67	67	65	65	62	63	59
Inactive participants	58	56	55	51	51	49	47	45	45	46
Average Active Salary	95,195	94,356	92,534	84,878	84,878	82,460	79,388	77,996	72,266	70,187
Total Salary	6,187,656	6,133,161	6,014,718	5,686,827	5,686,827	5,359,932	5,160,200	4,835,778	4,552,783	4,141,026
Internal Rate of Return - 10 years	5.48%									
Payroll Growth Rate - 10 years	4.04%									
ASSETS										
Cash , NOW, Money Market	2,292,110	2,380,981	1,034,874	1,208,207	3,183,649	3,824,117	3,332,377	3,218,153	2,813,460	3,541,593
Fixed Instruments	19,972,578	20,616,956	21,681,485	21,700,025	21,713,093	21,611,865	22,205,306	22,401,815	22,630,878	23,613,497
Equities	21,902,590	17,929,613	15,980,583	15,847,872	11,202,842	7,964,010	12,121,704	13,149,408	11,676,086	8,611,051
Receivables	169,414	169,157	162,943	131,851	138,397	159,133	159,955	176,595	128,232	117,647
Other	41,760	236,791	728,906	172,859	442,729	44,264	565,587	59,197	47,353	78,035
Total	44,378,452	41,333,498	39,588,791	39,060,814	36,680,710	33,603,389	38,384,929	39,005,168	37,296,009	35,961,823
INCOME										
From municipality	1,377,428	1,256,351	1,103,535	1,055,379	630,301	231,213	188,186	184,925	232,068	10,168,847
From members	638,756	672,614	581,456	617,368	556,627	535,533	498,460	488,711	434,714	427,544
Other revenue	2,266	13,325	35,200	15,253	(7,727)	(823)	255	298	-	1
Total Operating Revenue	2,018,450	1,942,290	1,720,191	1,688,000	1,179,201	765,923	686,901	673,934	666,782	10,596,392
EXPENSES										
Pensions and benefits	3,368,126	3,135,110	2,766,431	2,610,385	2,493,569	2,331,608	2,039,498	1,946,040	1,954,734	1,801,219
Professional services	7,782	4,360	10,814	15,488	12,495	3,350	1,575	3,200	1,400	1,350
Other expenses	13,693	12,345	8,683	10,474	8,785	8,057	8,426	8,342	6,019	5,936
Total Operating Expenses	3,389,601	3,151,815	2,785,928	2,636,347	2,514,849	2,343,015	2,049,499	1,957,582	1,962,153	1,808,505
Net Operating Income/(Loss)	(1,371,151)	(1,209,525)	(1,065,737)	(948,347)	(1,335,648)	(1,577,092)	(1,362,598)	(1,283,648)	(1,295,371)	8,787,887
INVESTMENT INCOME										
Investment income/(loss)	4,451,142	2,993,497	1,626,609	3,343,191	4,421,727	(3,200,999)	770,936	3,044,467	2,568,034	1,088,153
Investment fees	34,895	32,495	36,461	13,715	8,880	16,890	22,211	21,027	18,021	16,101
Net Investment Income	4,416,247	2,961,002	1,590,148	3,329,476	4,412,847	(3,217,889)	748,725	3,023,440	2,550,013	1,072,052
Change in Net Present Assets	3,045,095	1,751,478	524,411	2,381,129	3,077,198	(4,794,981)	(613,872)	1,739,791	1,254,642	9,859,939

NORTHFIELD POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	14,300,300	13,566,331	12,429,387	12,290,681	11,424,909	9,886,458	11,646,698	11,531,571	10,852,576	10,357,932
Net Present Assets - Actuarial Value *	13,932,862	13,565,454	12,737,906	12,000,995	10,978,101	9,436,819	11,225,524	11,367,555	10,707,185	9,995,364
Actuarial Accrued Liability - ("AAL")	25,502,488	24,412,134	23,715,158	22,776,711	22,700,895	21,363,866	20,187,808	19,279,312	17,129,655	16,764,179
Surplus/(Unfunded AAL)	(11,569,626)	(10,846,680)	(10,977,252)	(10,775,716)	(11,722,794)	(11,927,047)	(8,962,284)	(7,911,757)	(6,422,470)	(6,768,815)
Percent Funded at Actuarial Value	54.6%	55.6%	53.7%	52.7%	48.4%	44.2%	55.6%	59.0%	62.5%	59.6%
(Increase)/Decrease in Unfunded AAL	(722,946)	130,572	(201,536)	947,078	204,253	(2,964,763)	(1,050,527)	(1,489,287)	346,345	(1,302,171)
Active participants	19	18	18	19	19	20	20	20	21	19
Inactive participants	25	24	23	22	22	21	21	20	18	18
Average Active Salary	97,477	95,810	93,828	89,567	89,539	83,457	80,182	77,568	71,755	73,362
Total Salary	1,852,070	1,724,577	1,688,906	1,701,781	1,701,233	1,669,137	1,603,642	1,551,365	1,506,850	1,393,870
Internal Rate of Return - 10 years	5.68%									
Payroll Growth Rate - 10 years	2.54%									
ASSETS										
Cash , NOW, Money Market	1,583,926	2,126,985	3,850,422	3,035,453	1,965,648	166,749	171,910	114,722	117,878	323,758
Fixed Instruments	5,038,704	4,133,165	2,262,219	3,111,389	4,069,034	5,497,206	6,160,045	5,961,217	5,167,555	5,287,381
Equities	7,658,805	6,886,980	5,997,583	5,683,774	4,833,499	3,795,049	4,911,511	5,077,430	5,231,139	4,414,728
Receivables	63,696	52,789	319,162	460,065	556,728	86,199	403,231	378,201	336,005	332,064
Other	26,898	373,133	1	-	-	341,255	1	1	(1)	1
Total	14,372,029	13,573,052	12,429,387	12,290,681	11,424,909	9,886,458	11,646,698	11,531,571	10,852,576	10,357,932
INCOME										
From municipality	750,796	699,232	657,518	777,248	782,663	574,803	511,566	453,442	397,731	370,257
From members	179,402	451,929	169,141	169,493	169,696	164,753	156,259	152,560	144,405	147,784
Other revenue	-	6,038	(9,144)	(9,483)	(20,821)	(21,303)	(1)	-	-	-
Total Operating Revenue	930,198	1,157,199	817,515	937,258	931,538	718,253	667,824	606,002	542,136	518,041
EXPENSES										
Pensions and benefits	1,526,213	1,143,783	1,121,959	1,100,263	1,058,360	998,708	950,022	884,197	826,250	748,329
Professional services	40,123	5,510	3,185	6,496	3,398	500	2,202	13,442	5,176	-
Other expenses	8,129	8,160	8,189	3,052	8,083	8,005	7,377	7,071	7,034	6,899
Total Operating Expenses	1,574,465	1,157,453	1,133,333	1,109,811	1,069,841	1,007,213	959,601	904,710	838,460	755,228
Net Operating Income/(Loss)	(644,267)	(254)	(315,818)	(172,553)	(138,303)	(288,960)	(291,777)	(298,708)	(296,324)	(237,187)
INVESTMENT INCOME										
Investment income/(loss)	1,409,472	1,156,337	455,318	1,038,641	1,677,643	(1,470,500)	407,902	978,556	791,666	321,771
Investment fees	31,237	19,139	794	316	889	779	998	853	698	725
Net Investment Income	1,378,235	1,137,198	454,524	1,038,325	1,676,754	(1,471,279)	406,904	977,703	790,968	321,046
Change in Net Present Assets	733,969	1,136,944	138,706	865,772	1,538,451	(1,760,240)	115,127	678,995	494,644	83,859

NORTHLAKE FPD FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	1/31/2012	1/31/2011	1/31/2010	1/31/2009	1/31/2008	1/31/2007	1/31/2006	1/31/2005
KEY DATA										
Net Present Assets - Market Value	12,673,484	12,055,771	10,661,733	10,041,276	9,349,527	8,474,184	9,152,518	8,596,729	8,280,169	8,038,250
Net Present Assets - Actuarial Value *	12,921,201	12,200,995	10,706,680	10,041,276	9,349,527	6,613,574	9,151,827	7,001,841	6,628,757	6,245,073
Actuarial Accrued Liability - ("AAL")	16,386,121	15,965,655	15,340,502	12,545,266	13,024,692	13,121,981	11,840,697	13,254,497	11,012,170	10,064,485
Surplus/(Unfunded AAL)	(3,464,920)	(3,764,660)	(4,633,822)	(2,503,990)	(3,675,165)	(6,508,407)	(2,688,870)	(6,252,656)	(4,383,413)	(3,819,412)
Percent Funded at Actuarial Value	78.9%	76.4%	69.8%	80.0%	71.8%	50.4%	77.3%	52.8%	60.2%	62.1%
(Increase)/Decrease in Unfunded AAL	299,740	869,162	(2,129,832)	1,171,175	2,833,242	(3,819,537)	3,563,786	(1,869,243)	(564,001)	(2,196,244)
Active participants	17	17	16	17	17	16	12	12	14	14
Inactive participants	18	17	18	16	16	12	12	13	11	10
Average Active Salary	81,859	78,993	82,077	69,927	70,352	68,035	65,461	77,609	61,584	62,069
Total Salary	1,391,596	1,342,883	1,313,237	1,188,757	1,195,988	1,088,563	785,528	931,310	862,173	868,964
Internal Rate of Return - 10 years	4.55%									
Payroll Growth Rate - 10 years	5.60%									
ASSETS										
Cash , NOW, Money Market	576,985	767,746	659,672	995,949	686,331	805,830	950,919	280,473	190,947	316,183
Fixed Instruments	6,408,463	6,404,765	7,078,346	6,504,788	6,875,016	5,627,011	5,387,314	5,504,547	5,725,715	5,723,299
Equities	5,665,714	4,861,353	2,914,034	2,507,813	1,775,544	2,024,130	2,800,647	2,768,268	2,289,342	1,901,339
Receivables	34,086	30,904	9,681	32,725	12,636	17,213	13,639	43,442	74,165	98,670
Other	-	1,948	-	1	-	-	(1)	(1)	-	-
Total	12,685,248	12,066,716	10,661,733	10,041,276	9,349,527	8,474,184	9,152,518	8,596,729	8,280,169	8,039,491
INCOME										
From municipality	567,037	603,620	528,587	508,143	475,736	319,353	291,606	316,651	258,090	246,756
From members	122,766	117,511	111,429	105,953	104,692	85,188	74,989	76,825	87,114	75,993
Other revenue	(1)	(1)	-	585	5,003	-	-	-	7,427	7,426
Total Operating Revenue	689,802	721,130	640,016	614,681	585,431	404,541	366,595	393,476	352,631	330,175
EXPENSES										
Pensions and benefits	708,222	619,069	641,124	602,028	523,467	506,230	501,450	485,586	347,913	326,305
Professional services	29,618	18,059	17,677	15,903	21,864	12,768	17,761	14,543	24,844	7,942
Other expenses	4,561	3,512	3,699	2,817	1,978	2,673	4,348	2,865	3,113	2,597
Total Operating Expenses	742,401	640,640	662,500	620,748	547,309	521,671	523,559	502,994	375,870	336,844
Net Operating Income/(Loss)	(52,599)	80,490	(22,484)	(6,067)	38,122	(117,130)	(156,964)	(109,518)	(23,239)	(6,669)
INVESTMENT INCOME										
Investment income/(loss)	723,661	800,387	693,756	744,313	876,655	(523,962)	748,106	462,226	300,830	363,052
Investment fees	53,349	55,769	50,815	46,497	39,434	37,242	35,353	36,148	35,672	34,279
Net Investment Income	670,312	744,618	642,941	697,816	837,221	(561,204)	712,753	426,078	265,158	328,773
Change in Net Present Assets	617,713	1,394,038	620,457	691,749	875,343	(678,334)	555,789	316,560	241,919	322,104

NORTHLAKE POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	16,217,664	15,402,414	13,521,770	12,608,910	12,675,282	11,727,933	10,514,096	12,698,632	12,166,884	11,308,162
Net Present Assets - Actuarial Value *	16,226,164	15,304,408	14,377,055	13,615,136	12,430,202	11,512,709	10,138,333	12,675,472	12,221,057	11,429,533
Actuarial Accrued Liability - ("AAL")	26,869,045	25,514,512	24,057,911	22,742,225	21,836,511	19,513,708	18,888,834	17,664,677	16,886,261	16,167,790
Surplus/(Unfunded AAL)	(10,642,881)	(10,210,104)	(9,680,856)	(9,127,089)	(9,406,309)	(8,000,999)	(8,750,501)	(4,989,205)	(4,665,204)	(4,738,257)
Percent Funded at Actuarial Value	60.4%	60.0%	59.8%	59.9%	56.9%	59.0%	53.7%	71.8%	72.4%	70.7%
(Increase)/Decrease in Unfunded AAL	(432,777)	(529,248)	(553,767)	279,220	(1,405,310)	749,502	(3,761,296)	(324,001)	73,053	(693,307)
Active participants	41	40	39	39	39	39	37	32	35	32
Inactive participants	30	27	28	28	23	22	21	20	20	20
Average Active Salary	81,802	83,396	81,185	77,446	73,522	70,000	67,199	66,539	59,520	60,262
Total Salary	3,353,880	3,335,858	3,166,227	3,020,377	2,867,343	2,729,990	2,486,353	2,129,233	2,083,197	1,928,398
Internal Rate of Return - 10 years	4.81%									
Payroll Growth Rate - 10 years	5.72%									
ASSETS										
Cash , NOW, Money Market	834,347	524,407	676,471	755,904	555,857	724,386	762,354	3,147,259	435,615	296,331
Fixed Instruments	7,028,791	7,008,397	7,093,476	6,054,899	6,715,080	6,555,224	6,555,762	3,603,160	3,275,827	3,308,630
Equities	8,339,616	7,856,852	5,725,393	5,774,332	5,368,979	4,423,691	3,199,767	5,923,791	8,425,008	7,665,365
Receivables	24,884	24,750	37,611	34,961	44,463	33,766	6,505	29,269	34,087	42,994
Other	775	774	1	(1)	775	-	-	250	250	250
Total	16,228,413	15,415,180	13,532,952	12,620,095	12,685,154	11,737,067	10,524,388	12,703,729	12,170,787	11,313,570
INCOME										
From municipality	1,014,462	846,938	862,975	1,008,213	659,735	546,300	487,859	400,000	361,000	400,000
From members	423,905	314,824	310,640	297,946	280,462	281,793	247,290	219,133	201,770	197,744
Other revenue	134	(12,862)	2,654	(7,487)	12,257	27,477	(21,472)	(4,818)	(8,906)	30,424
Total Operating Revenue	1,438,501	1,148,900	1,176,269	1,298,672	952,454	855,570	713,677	614,315	553,864	628,168
EXPENSES										
Pensions and benefits	1,396,600	1,043,552	992,208	1,012,304	1,013,248	1,001,579	894,212	906,756	810,328	803,178
Professional services	34,045	23,467	22,926	35,573	49,486	35,541	21,149	14,858	17,893	17,660
Other expenses	7,920	5,405	7,323	5,752	6,998	4,916	6,405	3,908	4,159	4,564
Total Operating Expenses	1,438,565	1,072,424	1,022,457	1,053,629	1,069,732	1,042,036	921,766	925,522	832,380	825,402
Net Operating Income/(Loss)	(64)	76,476	153,812	245,043	(117,278)	(186,466)	(208,089)	(311,207)	(278,516)	(197,234)
INVESTMENT INCOME										
Investment income/(loss)	857,602	1,841,861	793,931	(277,254)	1,096,176	1,429,337	(1,944,230)	865,451	1,158,066	583,350
Investment fees	42,289	37,692	34,883	34,162	31,549	29,034	32,217	22,496	20,828	26,348
Net Investment Income	815,313	1,804,169	759,048	(311,416)	1,064,627	1,400,303	(1,976,447)	842,955	1,137,238	557,002
Change in Net Present Assets	815,250	1,880,644	912,860	(66,372)	947,349	1,213,837	(2,184,536)	531,748	858,722	359,768

NORTHWEST HOMER FPD FIREFIGHTERS PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	2,845,450	2,709,697	2,542,479	2,364,752	2,251,122	2,127,708	1,993,065	1,815,123	1,602,661	1,464,592
Net Present Assets - Actuarial Value *	3,160,368	2,982,505	2,780,978	2,515,890	2,235,123	2,216,460	2,003,280	1,847,857	1,623,071	1,467,066
Actuarial Accrued Liability - ("AAL")	4,461,988	3,989,826	3,797,943	4,117,226	2,934,876	2,881,106	2,342,409	2,051,491	1,827,907	1,605,555
Surplus/(Unfunded AAL)	(1,301,620)	(1,007,321)	(1,016,965)	(1,601,336)	(699,753)	(664,646)	(339,129)	(203,634)	(204,836)	(138,489)
Percent Funded at Actuarial Value	70.8%	74.8%	73.2%	61.1%	76.2%	76.9%	85.5%	90.1%	88.8%	91.4%
(Increase)/Decrease in Unfunded AAL	(294,299)	9,644	584,371	(901,583)	(35,107)	(325,517)	(135,495)	1,202	(66,347)	(20,645)
Active participants	10	10	10	9	8	5	4	4	4	4
Inactive participants	4	3	3	3	2	2	-	-	-	-
Average Active Salary	72,570	68,370	66,962	65,442	63,719	68,100	76,948	73,284	69,340	64,870
Total Salary	725,701	683,702	669,618	588,975	509,749	340,500	307,792	293,134	277,360	259,480
Internal Rate of Return - 10 years	3.00%									
Payroll Growth Rate - 10 years	11.26%									
ASSETS										
Cash , NOW, Money Market	1,760,611	1,640,223	1,201,728	1,689,182	1,623,278	1,560,173	1,457,853	742,518	638,549	480,276
Fixed Instruments	929,663	917,224	1,167,710	534,311	505,210	468,342	534,780	1,072,604	964,112	989,747
Equities	155,176	152,250	154,527	136,121	117,704	98,871	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-
Other	-	-	18,514	5,138	4,930	322	432	1	-	-
Total	2,845,450	2,709,697	2,542,479	2,364,752	2,251,122	2,127,708	1,993,065	1,815,123	1,602,661	1,470,023
INCOME										
From municipality	173,318	154,979	150,397	97,016	78,819	69,194	61,771	89,636	84,376	71,639
From members	66,432	81,323	60,266	51,670	44,020	27,172	29,315	26,851	41,742	24,331
Other revenue	1	-	-	-	-	-	(1)	-	-	-
Total Operating Revenue	239,751	236,302	210,663	148,686	122,839	96,366	91,085	116,487	126,118	95,970
EXPENSES										
Pensions and benefits	99,503	96,605	-	8,615	-	-	-	-	5,431	-
Professional services	1,845	1,270	1,242	1,398	1,135	1,310	1,592	730	1,128	681
Other expenses	910	1,805	95,019	92,205	88,466	68,781	773	200	561	-
Total Operating Expenses	102,258	99,680	96,261	102,218	89,601	70,091	2,365	930	7,120	681
Net Operating Income/(Loss)	137,493	136,622	114,402	46,468	33,238	26,275	88,720	115,557	118,998	95,289
INVESTMENT INCOME										
Investment income/(loss)	(1,740)	30,787	63,326	67,162	90,176	108,368	89,222	96,905	19,526	37,162
Investment fees	-	191	-	-	-	-	-	-	-	-
Net Investment Income	(1,740)	30,596	63,326	67,162	90,176	108,368	89,222	96,905	19,526	37,162
Change in Net Present Assets	135,753	167,218	177,727	113,630	123,414	134,643	177,942	212,462	138,069	132,447

NORTHWEST ST CLAIR COUNTY FPD FIREFIGHTERS PENSION

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	582,510	526,487	476,152	434,963	404,100	370,293	334,787	300,512	271,730	245,865
Net Present Assets - Actuarial Value *	607,404	551,342	501,355	453,643	404,100	370,293	334,787	300,512	271,730	245,865
Actuarial Accrued Liability - ("AAL")	846,558	719,841	684,714	640,392	462,245	431,920	387,797	341,133	294,992	270,199
Surplus/(Unfunded AAL)	(239,154)	(168,499)	(183,359)	(186,749)	(58,145)	(61,627)	(53,010)	(40,621)	(23,262)	(24,334)
Percent Funded at Actuarial Value	71.7%	76.6%	73.2%	70.8%	87.4%	85.7%	86.3%	88.1%	92.1%	91.0%
(Increase)/Decrease in Unfunded AAL	(70,655)	14,860	3,390	(128,604)	3,482	(8,617)	(12,389)	(17,359)	1,072	(5,746)
Active participants	1	1	1	1	1	1	1	1	1	1
Inactive participants	-	-	-	-	-	-	-	-	-	-
Average Active Salary	76,000	73,500	71,000	68,520	66,525	64,725	61,790	58,990	54,505	53,515
Total Salary	76,000	73,500	71,000	68,520	66,525	64,725	61,790	58,990	54,505	53,515
Internal Rate of Return - 10 years	3.08%									
Payroll Growth Rate - 10 years	3.98%									
ASSETS										
Cash , NOW, Money Market	83,174	121,977	183,298	367,201	339,256	308,241	275,407	243,890	214,214	190,025
Fixed Instruments	440,882	359,148	248,962	67,762	64,844	62,052	59,380	56,623	57,515	55,840
Equities	58,454	45,362	43,891	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	-	-	-	-	(1)	1	-
Total	582,510	526,487	476,152	434,963	404,100	370,293	334,787	300,512	271,730	245,865
INCOME										
From municipality	33,351	27,850	26,137	18,760	15,797	16,375	15,690	15,798	12,891	12,850
From members	6,949	6,713	6,479	6,290	6,120	5,842	5,578	5,313	5,060	4,782
Other revenue	1	-	-	-	(1)	-	(1)	-	-	-
Total Operating Revenue	40,301	34,563	32,616	25,050	21,916	22,217	21,267	21,111	17,951	17,632
EXPENSES										
Pensions and benefits	-	-	-	-	-	-	-	-	-	-
Professional services	1,110	575	-	2,075	-	400	490	330	-	-
Other expenses	640	631	-	1,625	-	-	-	-	49	-
Total Operating Expenses	1,750	1,206	-	3,700	-	400	490	330	49	-
Net Operating Income/(Loss)	38,551	33,357	32,616	21,350	21,916	21,817	20,777	20,781	17,902	17,632
INVESTMENT INCOME										
Investment income/(loss)	19,700	19,001	9,617	9,513	11,891	13,689	13,498	11,723	7,963	6,243
Investment fees	2,228	2,023	1,045	-	-	-	-	3,721	-	-
Net Investment Income	17,472	16,978	8,572	9,513	11,891	13,689	13,498	8,002	7,963	6,243
Change in Net Present Assets	56,023	50,335	41,189	30,863	33,807	35,506	34,275	28,782	25,865	23,875

NORWOOD PARK FPD FIREFIGHTERS PENSION FUND

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	14,435,412	12,949,895	11,984,837	11,492,826	10,253,886	9,433,058	10,131,084	10,427,889	9,565,468	9,398,902
Net Present Assets - Actuarial Value *	13,965,170	12,957,245	12,091,658	11,159,773	10,097,221	9,297,658	10,116,773	10,568,170	9,710,508	9,537,961
Actuarial Accrued Liability - ("AAL")	26,375,857	24,615,684	23,218,975	21,904,126	21,086,578	20,238,456	19,738,674	18,532,713	16,716,427	15,888,105
Surplus/(Unfunded AAL)	(12,410,687)	(11,658,439)	(11,127,317)	(10,744,353)	(10,989,357)	(10,940,798)	(9,621,901)	(7,964,543)	(7,005,919)	(6,350,144)
Percent Funded at Actuarial Value	52.9%	52.6%	52.1%	50.9%	47.9%	45.9%	51.3%	57.0%	58.1%	60.0%
(Increase)/Decrease in Unfunded AAL	(752,248)	(531,122)	(382,964)	245,004	(48,559)	(1,318,897)	(1,657,358)	(958,624)	(655,775)	(534,044)
Active participants	24	24	25	24	24	24	24	25	25	23
Inactive participants	22	22	20	19	19	21	22	21	21	21
Average Active Salary	91,520	88,331	85,170	83,992	81,472	77,576	73,844	73,727	69,985	67,425
Total Salary	2,196,476	2,119,940	2,129,259	2,015,807	1,955,339	1,861,831	1,772,257	1,843,186	1,749,614	1,550,777
Internal Rate of Return - 10 years	4.51%									
Payroll Growth Rate - 10 years	4.05%									
ASSETS										
Cash , NOW, Money Market	317,430	339,020	800,214	690,151	558,334	552,995	498,274	495,464	171,088	172,483
Fixed Instruments	5,665,743	5,965,617	6,282,633	5,021,232	5,044,608	5,188,934	5,686,957	5,277,865	5,229,474	5,323,808
Equities	8,388,544	6,656,749	4,844,615	5,736,908	4,586,930	3,621,437	3,861,423	4,553,021	3,825,290	3,570,378
Receivables	64,034	64,821	55,606	44,534	80,834	73,221	95,292	101,538	339,616	663,117
Other	2,741	135	4,019	1	1	-	1	1	-	-
Total	14,438,492	13,026,342	11,987,087	11,492,826	10,270,707	9,436,587	10,141,947	10,427,889	9,565,468	9,729,786
INCOME										
From municipality	823,309	898,974	917,353	813,275	807,840	760,660	642,944	581,494	600,000	454,341
From members	253,845	193,359	214,400	190,524	183,671	175,240	172,184	160,299	151,007	138,881
Other revenue	(787)	9,265	(1)	-	-	-	1,520	-	-	190
Total Operating Revenue	1,076,367	1,101,598	1,131,752	1,003,799	991,511	935,900	816,648	741,793	751,007	593,412
EXPENSES										
Pensions and benefits	1,084,383	1,054,505	975,033	902,493	893,784	918,168	901,032	857,607	790,872	770,538
Professional services	23,859	26,139	25,678	13,936	3,009	4,442	9,758	2,335	15,706	8,628
Other expenses	290	2,794	3,058	4,301	2,251	5,727	1,712	4,201	2,943	2,206
Total Operating Expenses	1,108,532	1,083,438	1,003,769	920,730	899,044	928,337	912,502	864,143	809,521	781,372
Net Operating Income/(Loss)	(32,165)	18,160	127,983	83,069	92,467	7,563	(95,854)	(122,350)	(58,514)	(187,960)
INVESTMENT INCOME										
Investment income/(loss)	1,546,394	976,829	392,164	1,188,794	771,792	(662,939)	(163,936)	1,024,316	248,493	490,815
Investment fees	28,712	29,931	28,136	32,923	43,431	42,649	37,017	39,546	39,941	42,241
Net Investment Income	1,517,682	946,898	364,028	1,155,871	728,361	(705,588)	(200,953)	984,770	208,552	448,574
Change in Net Present Assets	1,485,517	965,058	492,011	1,238,940	820,828	(698,026)	(296,805)	862,421	166,566	91,861

NUNDA RURAL FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	9,100	9,276	9,662	9,036	8,422	9,785	9,827	8,290	4,931	6,090
Net Present Assets - Actuarial Value *	9,879	9,889	10,010	-	8,422	9,785	9,827	8,290	4,931	6,090
Actuarial Accrued Liability - ("AAL")	261,227	284,355	285,077	255,789	255,789	257,071	258,107	234,127	236,361	238,324
Surplus/(Unfunded AAL)	(251,348)	(274,466)	(275,067)	(255,789)	(247,367)	(247,286)	(248,280)	(225,837)	(231,430)	(232,234)
Percent Funded at Actuarial Value	3.8%	3.5%	3.5%	0.0%	3.3%	3.8%	3.8%	3.5%	2.1%	2.6%
(Increase)/Decrease in Unfunded AAL	23,118	601	(19,278)	(8,422)	(81)	994	(22,443)	5,593	804	(2,017)
Active participants	-	-	-	-	-	-	-	-	-	-
Inactive participants	1	1	1	1	1	1	1	1	1	1
Average Active Salary										
Total Salary	-	-	-	-	-	-	-	-	-	-
Internal Rate of Return - 10 years	1.32%									
Payroll Growth Rate - 10 years	NA									
ASSETS										
Cash , NOW, Money Market	9,100	9,276	9,662	9,036	8,422	9,785	9,827	8,290	4,931	6,090
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	24,260	-	22,857	23,119	24,767	19,884
Other	-	-	-	-	-	-	-	-	-	-
Total	9,100	9,276	9,662	9,036	32,682	9,785	32,684	31,409	29,698	25,974
INCOME										
From municipality	24,894	24,207	24,743	24,255	22,932	22,488	23,323	25,015	20,052	17,850
From members	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	1	-	-
Total Operating Revenue	24,894	24,207	24,743	24,255	22,932	22,488	23,323	25,016	20,052	17,850
EXPENSES										
Pensions and benefits	25,102	24,626	24,149	23,672	23,196	22,719	22,242	21,766	21,289	21,621
Professional services	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	1,150	-	-	-	-	-
Total Operating Expenses	25,102	24,626	24,149	23,672	24,346	22,719	22,242	21,766	21,289	21,621
Net Operating Income/(Loss)	(208)	(419)	594	583	(1,414)	(231)	1,081	3,250	(1,237)	(3,771)
INVESTMENT INCOME										
Investment income/(loss)	33	32	32	31	51	189	456	109	79	77
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	33	32	32	31	51	189	456	109	79	77
Change in Net Present Assets	(176)	(386)	626	614	(1,363)	(42)	1,537	3,359	(1,159)	(3,694)

OAK BROOK FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	25,046,128	24,489,992	23,351,147	22,155,173	22,275,797	20,779,261	19,118,651	22,473,403	21,567,522	20,053,194
Net Present Assets - Actuarial Value *	25,329,498	24,415,761	23,656,419	23,010,440	21,573,888	20,342,545	18,120,670	22,679,755	21,712,684	20,083,457
Actuarial Accrued Liability - ("AAL")	44,156,189	41,594,337	40,089,203	38,867,489	36,055,468	35,494,028	32,834,436	32,431,461	28,640,441	27,457,425
Surplus/(Unfunded AAL)	(18,826,691)	(17,178,576)	(16,432,784)	(15,857,049)	(14,481,580)	(15,151,483)	(14,713,766)	(9,751,706)	(6,927,757)	(7,373,968)
Percent Funded at Actuarial Value	57.4%	58.7%	59.0%	59.2%	59.8%	57.3%	55.2%	69.9%	75.8%	73.1%
(Increase)/Decrease in Unfunded AAL	(1,648,115)	(745,792)	(575,735)	(1,375,469)	669,903	(437,717)	(4,962,060)	(2,823,949)	446,211	(556,710)
Active participants	32	31	32	32	32	32	34	34	34	34
Inactive participants	57	52	50	50	49	50	34	34	30	29
Average Active Salary	88,069	84,155	86,370	83,972	74,459	74,357	74,138	74,138	71,624	68,179
Total Salary	2,818,219	2,608,802	2,763,845	2,687,097	2,382,700	2,379,439	2,520,676	2,520,676	2,435,209	2,318,094
Internal Rate of Return - 10 years	5.23%									
Payroll Growth Rate - 10 years	2.58%									
ASSETS										
Cash , NOW, Money Market	472,503	2,034,491	1,149,688	987,870	538,542	792,790	485,894	1,378,426	834,881	540,344
Fixed Instruments	10,179,108	8,964,828	10,172,333	10,372,068	11,157,921	10,162,201	11,889,308	11,970,697	10,817,875	9,952,770
Equities	14,293,678	13,406,398	11,950,044	10,720,533	10,475,968	9,728,939	6,639,826	9,032,721	9,806,769	9,463,206
Receivables	104,866	90,606	92,668	85,992	107,344	100,857	109,939	100,927	97,738	99,172
Other	2,073	1,090	(1)	-	-	-	1	(1)	16,225	-
Total	25,052,228	24,497,413	23,364,732	22,166,463	22,279,775	20,784,787	19,124,968	22,482,770	21,573,488	20,055,492
INCOME										
From municipality	1,570,742	1,057,081	1,001,528	995,110	933,925	760,328	671,683	564,946	584,388	490,244
From members	267,458	258,613	261,795	290,706	286,282	305,185	254,613	244,954	235,053	231,399
Other revenue	14,279	(1,912)	6,728	(21,352)	6,538	-	-	19,042	114,300	-
Total Operating Revenue	1,852,479	1,313,782	1,270,051	1,264,464	1,226,745	1,065,513	926,296	828,942	933,741	721,643
EXPENSES										
Pensions and benefits	2,385,491	2,040,745	1,959,549	1,876,005	1,845,870	1,714,464	1,436,648	1,299,288	1,137,884	1,084,489
Professional services	60,867	39,720	22,362	19,360	19,260	17,645	20,045	27,571	21,784	15,670
Other expenses	14,519	15,510	15,698	14,163	13,058	18,502	7,533	6,459	8,634	4,074
Total Operating Expenses	2,460,877	2,095,975	1,997,609	1,909,528	1,878,188	1,750,611	1,464,226	1,333,318	1,168,302	1,104,233
Net Operating Income/(Loss)	(608,398)	(782,193)	(727,558)	(645,064)	(651,443)	(685,098)	(537,930)	(504,376)	(234,561)	(382,590)
INVESTMENT INCOME										
Investment income/(loss)	1,229,186	1,984,093	1,988,370	585,199	2,176,820	2,372,851	(2,786,818)	1,439,966	1,775,894	1,066,058
Investment fees	64,652	63,055	64,838	60,759	28,841	27,143	30,003	29,712	27,006	25,551
Net Investment Income	1,164,534	1,921,038	1,923,532	524,440	2,147,979	2,345,708	(2,816,821)	1,410,254	1,748,888	1,040,507
Change in Net Present Assets	556,136	1,138,845	1,195,974	(120,624)	1,496,536	1,660,610	(3,354,752)	905,881	1,514,328	657,917

OAK BROOK POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	32,971,344	32,574,328	29,803,246	27,922,983	28,421,357	26,391,637	24,349,248	27,827,837	26,414,382	24,752,561
Net Present Assets - Actuarial Value *	33,173,301	31,845,979	30,379,596	29,215,128	27,703,630	25,698,513	22,932,546	27,432,728	26,414,382	24,826,096
Actuarial Accrued Liability - ("AAL")	49,199,104	47,345,492	45,173,354	42,592,282	41,354,785	39,640,715	37,768,769	35,489,808	33,314,956	31,241,814
Surplus/(Unfunded AAL)	(16,025,803)	(15,499,513)	(14,793,758)	(13,377,154)	(13,651,155)	(13,942,202)	(14,836,223)	(8,057,080)	(6,900,574)	(6,415,718)
Percent Funded at Actuarial Value	67.4%	67.3%	67.3%	68.6%	67.0%	64.8%	60.7%	77.3%	79.3%	79.5%
(Increase)/Decrease in Unfunded AAL	(526,290)	(705,755)	(1,416,604)	274,001	291,047	894,021	(6,779,143)	(1,156,506)	(484,856)	(1,039,235)
Active participants	40	40	40	40	41	41	41	41	42	42
Inactive participants	39	40	37	35	33	33	33	30	29	28
Average Active Salary	90,780	88,700	89,396	82,775	80,197	78,942	77,530	75,978	71,502	67,517
Total Salary	3,631,184	3,548,016	3,575,820	3,310,998	3,288,064	3,236,639	3,178,747	3,115,109	3,003,090	2,835,733
Internal Rate of Return - 10 years	5.22%									
Payroll Growth Rate - 10 years	3.13%									
ASSETS										
Cash , NOW, Money Market	844,925	1,422,932	1,522,050	1,242,371	1,281,118	1,841,844	1,175,137	393,403	536,087	455,971
Fixed Instruments	11,817,262	11,010,494	14,235,759	11,793,259	15,128,081	14,183,465	16,398,745	15,628,866	14,070,489	13,869,557
Equities	20,188,901	20,045,739	13,937,387	14,743,556	11,896,359	10,249,304	6,644,815	11,592,095	11,689,979	10,293,243
Receivables	126,660	102,023	119,433	148,045	132,252	127,867	144,278	220,852	122,604	137,355
Other	2,896	2,877	-	-	-	-	(1)	-	-	-
Total	32,980,644	32,584,065	29,814,629	27,927,231	28,437,810	26,402,480	24,362,974	27,835,216	26,419,159	24,756,126
INCOME										
From municipality	1,259,824	1,171,537	977,367	674,170	944,808	958,641	617,620	564,284	549,750	497,650
From members	356,304	351,137	483,678	315,143	330,207	316,883	329,065	301,565	329,926	279,258
Other revenue	26,671	(17,385)	(25,485)	15,793	4,734	-	(76,572)	132,238	-	-
Total Operating Revenue	1,642,799	1,505,289	1,435,560	1,005,106	1,279,749	1,275,524	870,113	998,087	879,676	776,908
EXPENSES										
Pensions and benefits	2,288,693	2,093,848	1,940,356	1,832,491	1,682,802	1,638,301	1,503,648	1,406,063	1,342,533	1,248,694
Professional services	21,432	20,668	18,843	26,262	25,750	18,105	18,836	43,145	16,082	15,260
Other expenses	15,539	9,871	13,236	13,441	8,077	7,701	8,321	9,441	8,002	6,885
Total Operating Expenses	2,325,664	2,124,387	1,972,435	1,872,194	1,716,629	1,664,107	1,530,805	1,458,649	1,366,617	1,270,839
Net Operating Income/(Loss)	(682,865)	(619,098)	(536,875)	(867,088)	(436,880)	(388,583)	(660,692)	(460,562)	(486,941)	(493,931)
INVESTMENT INCOME										
Investment income/(loss)	1,154,770	3,469,925	2,500,382	448,375	2,543,005	2,503,975	(2,770,625)	1,921,110	2,192,754	1,130,867
Investment fees	74,889	79,745	83,244	79,661	76,404	73,004	47,272	47,092	43,991	41,817
Net Investment Income	1,079,881	3,390,180	2,417,138	368,714	2,466,601	2,430,971	(2,817,897)	1,874,018	2,148,763	1,089,050
Change in Net Present Assets	397,016	2,771,082	1,880,263	(498,374)	2,029,720	2,042,389	(3,478,589)	1,413,455	1,661,821	595,119

OAK FOREST FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	17,770,264	16,403,345	14,910,986	14,161,034	12,489,939	10,561,925	11,816,839	11,289,757	10,134,541	9,091,995
Net Present Assets - Actuarial Value *	17,598,733	16,404,840	15,276,235	-	12,322,287	10,414,189	11,686,474	11,256,784	10,201,056	9,058,629
Actuarial Accrued Liability - ("AAL")	24,588,945	22,447,866	21,470,268	18,396,013	18,396,013	17,593,598	16,057,625	14,345,391	12,971,207	11,973,438
Surplus/(Unfunded AAL)	(6,990,212)	(6,043,026)	(6,194,033)	(18,396,013)	(6,073,726)	(7,179,409)	(4,371,151)	(3,088,607)	(2,770,151)	(2,914,809)
Percent Funded at Actuarial Value	71.6%	73.1%	71.2%	0.0%	67.0%	59.2%	72.8%	78.5%	78.6%	75.7%
(Increase)/Decrease in Unfunded AAL	(947,186)	151,007	12,201,980	(12,322,287)	1,105,683	(2,808,258)	(1,282,544)	(318,456)	144,658	(392,790)
Active participants	25	25	24	25	25	25	28	27	27	27
Inactive participants	20	19	18	14	14	14	10	7	6	6
Average Active Salary	82,670	80,286	80,653	75,672	75,672	71,103	67,786	68,545	66,813	63,833
Total Salary	2,066,760	2,007,154	1,935,664	1,891,806	1,891,806	1,777,581	1,898,003	1,850,717	1,803,940	1,723,484
Internal Rate of Return - 10 years	6.09%									
Payroll Growth Rate - 10 years	2.74%									
ASSETS										
Cash , NOW, Money Market	233,335	53,070	210,690	605,367	280,113	1,001,633	1,271,789	634,028	959,107	668,822
Fixed Instruments	7,920,149	7,586,519	7,794,863	7,060,608	6,496,135	6,320,828	5,634,888	5,946,165	4,274,877	4,300,087
Equities	9,557,098	8,699,715	6,844,052	6,445,270	5,690,822	3,206,177	4,849,112	5,085,192	4,767,226	4,063,824
Receivables	61,371	52,620	55,198	45,647	26,099	26,706	45,684	36,433	115,759	46,248
Other	3,702	12,196	7,964	7,370	-	12,391	15,366	19,639	17,572	14,714
Total	17,775,655	16,404,120	14,912,767	14,164,262	12,493,169	10,567,735	11,816,839	11,721,457	10,134,541	9,093,695
INCOME										
From municipality	763,968	745,869	740,577	728,590	490,004	417,597	388,318	392,780	361,547	380,023
From members	192,203	188,536	186,866	183,038	183,535	171,939	182,778	172,714	193,130	164,607
Other revenue	8,801	(2,529)	10	19,548	(607)	(18,918)	9,309	15,135	(12,288)	(11,190)
Total Operating Revenue	964,972	931,876	927,453	931,176	672,932	570,618	580,405	580,629	542,389	533,440
EXPENSES										
Pensions and benefits	886,122	793,834	684,983	603,593	594,440	481,880	296,547	235,168	228,422	226,768
Professional services	20,190	22,255	19,917	22,921	25,688	32,152	31,459	24,550	16,603	17,795
Other expenses	12,117	8,435	7,168	6,939	8,643	5,995	4,756	3,744	5,318	1,975
Total Operating Expenses	918,429	824,524	712,068	633,453	628,771	520,027	332,762	263,462	250,343	246,538
Net Operating Income/(Loss)	46,543	107,352	215,385	297,723	44,161	50,591	247,643	317,167	292,046	286,902
INVESTMENT INCOME										
Investment income/(loss)	1,384,046	1,430,397	575,712	1,401,849	1,921,047	(1,221,059)	390,372	946,086	847,310	584,277
Investment fees	63,670	45,390	41,146	28,476	37,194	84,446	110,933	108,037	96,810	89,725
Net Investment Income	1,320,376	1,385,007	534,566	1,373,373	1,883,853	(1,305,505)	279,439	838,049	750,500	494,552
Change in Net Present Assets	1,366,919	1,492,359	749,952	1,671,095	1,928,014	(1,254,914)	527,082	1,155,216	1,042,546	781,454

OAK FOREST POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	24,619,461	23,113,291	21,372,710	20,798,589	18,486,041	16,162,634	18,550,931	18,240,997	16,850,646	15,648,534
Net Present Assets - Actuarial Value *	25,122,979	23,686,168	22,357,184	-	18,356,671	15,772,006	18,292,250	18,263,341	17,037,158	15,635,610
Actuarial Accrued Liability - ("AAL")	40,646,242	37,721,515	36,966,766	34,247,490	34,247,490	31,607,597	29,870,297	28,150,628	26,492,435	24,614,273
Surplus/(Unfunded AAL)	(15,523,263)	(14,035,347)	(14,609,582)	(34,247,490)	(15,890,819)	(15,835,591)	(11,578,047)	(9,887,287)	(9,455,277)	(8,978,663)
Percent Funded at Actuarial Value	61.8%	62.8%	60.5%	0.0%	53.6%	49.9%	61.2%	64.9%	64.3%	63.5%
(Increase)/Decrease in Unfunded AAL	(1,487,916)	574,235	19,637,908	(18,356,671)	(55,228)	(4,257,544)	(1,690,760)	(432,010)	(476,614)	(528,316)
Active participants	40	41	39	42	42	42	41	41	40	40
Inactive participants	33	29	30	27	27	26	25	24	23	22
Average Active Salary	83,468	83,498	83,667	80,124	80,124	75,023	73,264	69,761	67,553	64,393
Total Salary	3,338,726	3,423,409	3,263,004	3,365,215	3,365,215	3,150,953	3,003,830	2,860,202	2,702,109	2,575,723
Internal Rate of Return - 10 years	5.11%									
Payroll Growth Rate - 10 years	3.18%									
ASSETS										
Cash , NOW, Money Market	716,417	1,381,745	1,552,755	1,128,630	914,071	1,174,651	1,082,457	501,657	1,122,787	2,252,516
Fixed Instruments	7,760,058	9,760,762	9,952,546	9,151,948	8,816,108	10,326,255	9,756,588	8,816,495	7,971,177	6,235,796
Equities	16,070,402	11,873,339	9,757,740	10,429,184	8,674,449	4,587,987	7,606,836	8,530,933	7,532,123	7,073,668
Receivables	52,899	69,548	84,830	64,140	61,665	80,469	80,036	367,216	199,611	63,466
Other	26,421	29,097	26,004	25,852	22,528	567	25,264	26,920	24,948	23,838
Total	24,626,197	23,114,491	21,373,875	20,799,754	18,488,821	16,169,929	18,551,181	18,243,221	16,850,646	15,649,284
INCOME										
From municipality	1,235,772	1,187,671	1,436,420	1,156,297	852,665	693,896	592,656	705,342	566,366	551,860
From members	450,047	335,421	338,498	406,099	338,394	309,539	307,147	313,044	264,460	253,240
Other revenue	(16,575)	(15,152)	58	2,537	(18,463)	692	20,099	8,219	8,196	(33,777)
Total Operating Revenue	1,669,244	1,507,940	1,774,976	1,564,933	1,172,596	1,004,127	919,902	1,026,605	839,022	771,323
EXPENSES										
Pensions and benefits	1,574,322	1,434,991	1,387,194	1,272,533	1,213,101	1,132,174	1,038,374	971,250	912,659	826,605
Professional services	38,392	22,370	21,475	21,083	29,403	21,332	18,935	19,523	14,840	16,740
Other expenses	12,979	16,570	8,513	6,258	6,975	7,208	15,031	10,754	7,534	5,693
Total Operating Expenses	1,625,693	1,473,931	1,417,182	1,299,874	1,249,479	1,160,714	1,072,340	1,001,527	935,033	849,038
Net Operating Income/(Loss)	43,551	34,009	357,794	265,059	(76,883)	(156,587)	(152,438)	25,078	(96,011)	(77,715)
INVESTMENT INCOME										
Investment income/(loss)	1,616,724	1,860,840	363,677	2,180,762	2,523,007	(2,096,791)	603,798	1,513,694	1,436,823	944,361
Investment fees	154,105	154,268	147,349	133,274	122,717	134,919	141,426	148,422	138,700	139,593
Net Investment Income	1,462,619	1,706,572	216,328	2,047,488	2,400,290	(2,231,710)	462,372	1,365,272	1,298,123	804,768
Change in Net Present Assets	1,506,170	1,740,581	574,121	2,312,548	2,323,407	(2,388,297)	309,934	1,390,351	1,202,112	727,053

OAK LAWN FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	72,747,768	72,168,076	71,361,983	68,377,184	70,334,986	66,227,424	58,421,343	61,576,960	59,961,792	58,253,434
Net Present Assets - Actuarial Value *	73,489,750	72,449,998	71,636,877	70,901,837	70,334,986	66,249,232	57,339,847	59,856,489	59,272,735	54,073,737
Actuarial Accrued Liability - ("AAL")	123,696,911	115,924,750	113,548,366	109,238,395	100,101,110	95,187,458	92,844,846	88,100,269	81,775,414	75,731,814
Surplus/(Unfunded AAL)	(50,207,161)	(43,474,752)	(41,911,489)	(38,336,558)	(29,766,124)	(28,938,226)	(35,504,999)	(28,243,780)	(22,502,679)	(21,658,077)
Percent Funded at Actuarial Value	59.4%	62.5%	63.1%	64.9%	70.3%	69.6%	61.8%	67.9%	72.5%	71.4%
(Increase)/Decrease in Unfunded AAL	(6,732,409)	(1,563,263)	(3,574,931)	(8,570,434)	(827,898)	6,566,773	(7,261,219)	(5,741,101)	(844,602)	(6,269,287)
Active participants	74	76	78	79	81	86	88	93	96	95
Inactive participants	108	102	101	100	92	90	89	86	84	84
Average Active Salary	96,069	88,662	88,223	87,495	84,156	83,921	76,223	73,478	73,471	68,189
Total Salary	7,109,093	6,738,329	6,881,361	6,912,128	6,816,608	7,217,236	6,707,648	6,833,455	7,053,220	6,477,984
Internal Rate of Return - 10 years	6.94%									
Payroll Growth Rate - 10 years	1.16%									
ASSETS										
Cash , NOW, Money Market	1,350,980	3,007,518	1,685,254	10,240,196	1,619,204	5,604,071	20,574,072	31,146,220	2,934,102	753,119
Fixed Instruments	23,859,918	25,811,558	27,063,269	29,603,601	35,517,923	31,384,251	27,510,761	30,331,766	32,689,249	35,941,329
Equities	47,433,585	43,237,495	42,539,775	28,425,109	33,197,859	29,205,756	10,404,522	23,287	24,534,301	21,730,269
Receivables	130,956	152,800	156,414	230,784	-	100,707	21,770	80,349	13,710	41,355
Other	1,348	1,192	-	-	-	-	(1)	-	1	-
Total	72,776,787	72,210,563	71,444,712	68,499,690	70,334,986	66,294,785	58,511,124	61,581,622	60,171,363	58,466,072
INCOME										
From municipality	1,713,395	1,196,975	992,584	853,205	1,239,062	1,451,970	1,433,738	1,367,198	1,269,570	1,083,806
From members	742,254	694,051	730,017	692,321	682,224	728,241	647,343	653,632	655,569	600,895
Other revenue	21,587	5,466	(321,278)	108,278	-	-	-	-	-	-
Total Operating Revenue	2,477,236	1,896,492	1,401,323	1,653,804	1,921,286	2,180,211	2,081,081	2,020,830	1,925,139	1,684,701
EXPENSES										
Pensions and benefits	5,706,390	5,488,523	5,257,214	5,144,980	4,744,956	4,622,849	4,373,235	4,188,282	3,983,136	3,715,920
Professional services	52,307	32,666	53,593	22,134	14,090	13,017	21,526	7,735	2,400	2,352
Other expenses	51,918	18,560	22,369	20,677	13,945	25,464	8,000	12,392	17,779	12,915
Total Operating Expenses	5,810,615	5,539,749	5,333,176	5,187,791	4,772,991	4,661,330	4,402,761	4,208,409	4,003,315	3,731,187
Net Operating Income/(Loss)	(3,333,379)	(3,643,257)	(3,931,853)	(3,533,987)	(2,851,705)	(2,481,119)	(2,321,680)	(2,187,579)	(2,078,176)	(2,046,486)
INVESTMENT INCOME										
Investment income/(loss)	4,095,814	4,607,257	7,135,576	1,792,948	7,170,904	10,461,488	(793,316)	3,913,260	3,867,031	3,398,967
Investment fees	182,744	157,906	218,924	216,762	211,637	174,289	40,621	110,512	80,496	111,420
Net Investment Income	3,913,070	4,449,351	6,916,652	1,576,186	6,959,267	10,287,199	(833,937)	3,802,748	3,786,535	3,287,547
Change in Net Present Assets	579,692	806,093	2,984,799	(1,957,802)	4,107,562	7,806,081	(3,155,617)	1,615,168	1,708,358	1,241,061

OAK LAWN POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	73,929,805	72,894,121	71,645,742	67,937,448	69,611,052	65,619,147	58,315,834	61,156,571	59,425,097	58,061,868
Net Present Assets - Actuarial Value *	74,410,889	72,867,624	71,584,854	70,386,874	69,611,052	77,363,097	56,513,852	60,076,861	57,298,580	53,349,772
Actuarial Accrued Liability - ("AAL")	132,541,538	125,167,247	119,458,381	114,006,986	106,076,840	101,000,614	97,852,761	91,518,222	86,266,083	82,212,852
Surplus/(Unfunded AAL)	(58,130,649)	(52,299,623)	(47,873,527)	(43,620,112)	(36,465,788)	(23,637,517)	(41,338,909)	(31,441,361)	(28,967,503)	(28,863,080)
Percent Funded at Actuarial Value	56.1%	58.2%	59.9%	61.7%	65.6%	76.6%	57.8%	65.6%	66.4%	64.9%
(Increase)/Decrease in Unfunded AAL	(5,831,026)	(4,426,096)	(4,253,415)	(7,154,324)	(12,828,271)	17,701,392	(9,897,548)	(2,473,858)	(104,423)	(8,238,835)
Active participants	109	106	109	106	102	101	108	100	105	103
Inactive participants	104	99	96	98	95	90	90	89	85	83
Average Active Salary	92,575	92,517	88,886	85,522	83,880	81,730	76,348	72,447	67,539	67,087
Total Salary	10,090,694	9,806,840	9,688,563	9,065,378	8,555,726	8,254,713	8,245,537	7,244,682	7,091,548	6,909,989
Internal Rate of Return - 10 years	6.64%									
Payroll Growth Rate - 10 years	4.23%									
ASSETS										
Cash , NOW, Money Market	1,718,765	3,162,371	1,170,577	10,281,530	1,488,205	6,636,285	17,817,540	25,137,926	2,987,787	1,311,131
Fixed Instruments	23,933,806	25,905,567	27,037,038	29,431,869	35,252,011	30,346,310	28,650,529	34,047,146	35,118,261	38,997,857
Equities	48,188,014	43,704,126	43,358,671	28,116,472	32,870,837	28,628,809	11,864,675	1,827,403	21,267,029	17,694,490
Receivables	124,198	156,095	153,827	224,677	-	78,823	17,774	145,150	60,606	71,666
Other	1,881	1,968	993	1	(1)	8,000	(1)	-	-	-
Total	73,966,664	72,930,127	71,721,106	68,054,549	69,611,052	65,698,227	58,350,517	61,157,625	59,433,683	58,075,144
INCOME										
From municipality	1,712,766	1,196,279	1,004,964	875,634	1,165,285	1,273,944	1,438,440	1,374,301	1,243,724	1,095,817
From members	1,082,394	1,008,006	1,103,561	937,915	882,378	839,161	792,603	753,501	859,466	714,424
Other revenue	6,105	7,766	2,752	107,577	-	-	-	-	-	-
Total Operating Revenue	2,801,265	2,212,051	2,111,277	1,921,126	2,047,663	2,113,105	2,231,043	2,127,802	2,103,190	1,810,241
EXPENSES										
Pensions and benefits	5,720,460	5,466,569	5,252,352	5,180,307	4,966,347	4,501,744	4,246,234	3,992,500	3,801,252	3,361,553
Professional services	32,905	20,961	25,349	14,126	23,302	15,001	28,505	7,603	12,383	1,250
Other expenses	55,654	17,364	22,284	19,030	16,606	26,040	8,000	17,788	11,337	10,700
Total Operating Expenses	5,809,019	5,504,894	5,299,985	5,213,463	5,006,255	4,542,785	4,282,739	4,017,891	3,824,972	3,373,503
Net Operating Income/(Loss)	(3,007,754)	(3,292,843)	(3,188,708)	(3,292,337)	(2,958,592)	(2,429,680)	(2,051,696)	(1,890,089)	(1,721,782)	(1,563,262)
INVESTMENT INCOME										
Investment income/(loss)	4,230,208	4,697,856	7,117,643	1,811,237	7,157,809	9,902,708	(744,513)	3,687,644	3,165,377	3,000,755
Investment fees	186,771	156,634	220,640	192,504	207,312	169,714	44,529	66,081	80,366	109,927
Net Investment Income	4,043,437	4,541,222	6,897,003	1,618,733	6,950,497	9,732,994	(789,042)	3,621,563	3,085,011	2,890,828
Change in Net Present Assets	1,035,684	1,248,379	3,708,294	(1,673,604)	3,991,905	7,303,313	(2,840,737)	1,731,474	1,363,229	1,327,566

OAK PARK FIREFIGHTERS PENSION FUND

	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005	12/31/2004
KEY DATA										
Net Present Assets - Market Value	44,183,874	39,662,677	37,041,712	37,806,162	35,863,226	33,369,253	39,869,106	38,557,325	36,676,862	37,082,660
Net Present Assets - Actuarial Value *	41,647,604	40,020,212	39,121,138	37,806,162	35,863,226	33,369,253	39,869,106	38,557,325	36,676,862	37,082,660
Actuarial Accrued Liability - ("AAL")	98,296,278	93,852,305	91,448,579	87,550,605	82,208,010	80,503,242	79,021,852	72,954,613	70,937,373	67,434,790
Surplus/(Unfunded AAL)	(56,648,674)	(53,832,093)	(52,327,441)	(49,744,443)	(46,344,784)	(47,133,989)	(39,152,746)	(34,397,288)	(34,260,511)	(30,352,130)
Percent Funded at Actuarial Value	42.4%	42.6%	42.8%	43.2%	43.6%	41.5%	50.5%	52.9%	51.7%	55.0%
(Increase)/Decrease in Unfunded AAL	(2,816,581)	(1,504,652)	(2,582,998)	(3,399,659)	789,205	(7,981,243)	(4,755,458)	(136,777)	(3,908,381)	(4,132,333)
Active participants	61	61	61	59	60	66	69	68	66	67
Inactive participants	115	111	112	109	112	106	109	110	112	112
Average Active Salary	91,966	90,580	88,701	88,311	76,957	74,757	74,049	73,882	72,970	68,950
Total Salary	5,609,954	5,525,407	5,410,772	5,210,376	4,617,401	4,933,959	5,109,377	5,023,987	4,815,995	4,619,658
Internal Rate of Return - 10 years	6.11%									
Payroll Growth Rate - 10 years	2.63%									
ASSETS										
Cash , NOW, Money Market	3,990,017	408,549	3,442,163	6,518,477	7,042,125	7,040,139	7,541,931	7,021,809	6,409,665	5,808,080
Fixed Instruments	11,251,775	17,057,285	9,669,700	-	-	-	-	-	-	-
Equities	28,822,612	22,076,382	24,195,323	31,851,955	29,141,708	26,648,472	32,351,392	31,686,779	30,533,106	31,489,591
Receivables	136,197	137,934	124,644	8,896	12,355	18,511	3,351	4,072	4,407	45,599
Other	775	775	(1)	-	-	(1)	-	-	-	-
Total	44,201,376	39,680,925	37,431,829	38,379,328	36,196,188	33,707,121	39,896,674	38,712,660	36,947,178	37,343,270
INCOME										
From municipality	3,320,143	3,217,975	3,602,746	2,838,252	2,497,432	2,437,667	2,050,657	2,166,862	1,471,473	1,269,695
From members	517,959	529,100	605,961	553,453	449,941	484,599	480,259	467,455	494,398	566,413
Other revenue	(1,736)	14,358	119,560	1,181	17,873	25,894	(1)	25	-	-
Total Operating Revenue	3,836,366	3,761,433	4,328,267	3,392,886	2,965,246	2,948,160	2,530,915	2,634,342	1,965,871	1,836,108
EXPENSES										
Pensions and benefits	5,288,266	5,083,850	4,992,861	4,853,623	4,510,404	4,378,127	4,159,195	4,119,885	3,995,776	3,721,187
Professional services	97,130	29,545	24,928	31,145	30,420	82,986	28,023	50,864	52,163	37,836
Other expenses	12,388	8,418	8,981	8,415	9,448	9,261	7,390	7,902	7,520	7,441
Total Operating Expenses	5,397,784	5,121,813	5,026,770	4,893,183	4,550,272	4,470,374	4,194,608	4,178,651	4,055,459	3,766,464
Net Operating Income/(Loss)	(1,561,418)	(1,360,380)	(698,503)	(1,500,297)	(1,585,026)	(1,522,214)	(1,663,693)	(1,544,309)	(2,089,588)	(1,930,356)
INVESTMENT INCOME										
Investment income/(loss)	6,170,930	4,083,330	27,193	3,513,812	4,148,995	(4,913,155)	3,037,014	3,483,579	1,740,791	2,706,322
Investment fees	88,315	101,986	93,139	70,579	69,996	64,484	61,541	58,807	57,000	56,251
Net Investment Income	6,082,615	3,981,344	(65,946)	3,443,233	4,078,999	(4,977,639)	2,975,473	3,424,772	1,683,791	2,650,071
Change in Net Present Assets	4,521,197	2,620,965	(764,450)	1,942,936	2,493,973	(6,499,853)	1,311,781	1,880,463	(405,798)	719,715

OAK PARK POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	86,522,448	83,892,130	75,288,859	69,560,813	67,722,788	62,628,688	57,176,171	67,731,097	64,401,958	61,009,255
Net Present Assets - Actuarial Value *	83,748,825	79,159,068	74,949,569	71,588,497	66,181,189	61,898,001	55,775,048	67,363,765	64,686,238	61,224,166
Actuarial Accrued Liability - ("AAL")	143,114,979	138,132,014	131,954,044	125,650,017	121,460,300	119,567,723	112,766,015	105,738,234	99,830,301	96,239,791
Surplus/(Unfunded AAL)	(59,366,154)	(58,972,946)	(57,004,475)	(54,061,520)	(55,279,111)	(57,669,722)	(56,990,967)	(38,374,469)	(35,144,063)	(35,015,625)
Percent Funded at Actuarial Value	58.5%	57.3%	56.8%	57.0%	54.5%	51.8%	49.5%	63.7%	64.8%	63.6%
(Increase)/Decrease in Unfunded AAL	(393,208)	(1,968,471)	(2,942,955)	1,217,591	2,390,611	(678,755)	(18,616,498)	(3,230,406)	(128,438)	(5,651,704)
Active participants	113	109	110	113	111	114	115	120	123	122
Inactive participants	147	148	148	145	120	120	121	118	121	121
Average Active Salary	89,988	88,305	86,562	83,307	84,783	86,589	79,205	75,815	68,203	66,575
Total Salary	10,168,700	9,625,232	9,521,857	9,413,658	9,410,928	9,871,100	9,108,630	9,097,783	8,388,969	8,122,143
Internal Rate of Return - 10 years	5.92%									
Payroll Growth Rate - 10 years	2.78%									
ASSETS										
Cash , NOW, Money Market	2,004,132	3,819,490	1,794,454	4,043,484	3,735,485	3,692,179	3,785,306	3,276,744	3,558,300	2,761,290
Fixed Instruments	28,834,545	27,754,834	36,123,960	19,513,843	31,540,374	32,317,478	35,053,779	35,061,724	33,233,338	33,802,025
Equities	55,553,011	52,187,169	37,090,448	45,712,239	33,175,833	27,337,298	18,896,296	29,193,028	27,343,807	24,929,260
Receivables	187,612	191,379	303,295	329,647	200,988	227,388	231,721	296,210	237,295	295,857
Other	776	(1)	500	774	1	(1)	-	-	113,337	-
Total	86,580,076	83,952,871	75,312,657	69,599,987	68,652,681	63,574,342	57,967,102	67,827,706	64,486,077	61,788,432
INCOME										
From municipality	3,952,354	3,692,190	3,810,555	4,402,852	2,932,009	2,866,509	2,467,030	2,121,379	2,061,138	1,331,334
From members	982,182	941,107	992,649	932,974	955,434	976,780	909,061	932,172	847,238	791,562
Other revenue	(3,767)	(87,966)	(27,704)	140,241	(53,925)	(116,455)	(35,999)	31,848	(58,354)	(8,265)
Total Operating Revenue	4,930,769	4,545,331	4,775,500	5,476,067	3,833,518	3,726,834	3,340,092	3,085,399	2,850,022	2,114,631
EXPENSES										
Pensions and benefits	6,763,485	6,489,216	6,053,385	5,691,349	5,391,670	5,293,694	5,086,245	4,688,165	4,543,112	4,350,090
Professional services	67,481	52,968	59,616	29,550	23,745	52,610	22,348	55,195	20,448	23,723
Other expenses	9,333	8,347	9,627	9,281	9,240	8,844	9,289	28,041	28,750	28,750
Total Operating Expenses	6,840,299	6,550,531	6,122,628	5,730,180	5,424,655	5,355,148	5,117,882	4,771,401	4,592,310	4,402,563
Net Operating Income/(Loss)	(1,909,530)	(2,005,200)	(1,347,128)	(254,113)	(1,591,137)	(1,628,314)	(1,777,790)	(1,686,002)	(1,742,288)	(2,287,932)
INVESTMENT INCOME										
Investment income/(loss)	4,814,232	10,914,144	7,301,936	2,322,175	6,875,029	7,306,517	(8,496,622)	5,323,727	5,442,170	2,460,997
Investment fees	274,385	305,673	226,762	230,037	189,792	225,686	280,514	312,327	307,180	377,885
Net Investment Income	4,539,847	10,608,471	7,075,174	2,092,138	6,685,237	7,080,831	(8,777,136)	5,011,400	5,134,990	2,083,112
Change in Net Present Assets	2,630,318	8,603,271	5,728,046	1,838,025	5,094,100	5,452,517	(10,554,926)	3,329,139	3,392,703	(204,820)

OAKBROOK TERRACE FIRE PROTECTION DISTRICT

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	1,682,227	1,541,997	1,408,163	1,245,682	1,122,674	957,177	834,096	691,966	585,709	493,197
Net Present Assets - Actuarial Value *	1,752,472	1,598,256	1,436,817	1,271,345	1,080,662	925,314	822,100	701,395	599,722	488,793
Actuarial Accrued Liability - ("AAL")	3,016,076	2,779,857	2,695,291	2,455,705	1,723,907	1,599,844	1,329,143	1,121,680	1,005,340	841,688
Surplus/(Unfunded AAL)	(1,263,604)	(1,181,601)	(1,258,474)	(1,184,360)	(643,245)	(674,530)	(507,043)	(420,285)	(405,618)	(352,895)
Percent Funded at Actuarial Value	58.1%	57.5%	53.3%	51.8%	62.7%	57.8%	61.9%	62.5%	59.7%	58.1%
(Increase)/Decrease in Unfunded AAL	(82,003)	76,873	(74,114)	(541,115)	31,285	(167,487)	(86,758)	(14,667)	(52,723)	54,385
Active participants	4	5	6	6	7	7	6	6	8	7
Inactive participants	2	1	-	-	-	-	-	-	-	-
Average Active Salary	79,544	73,541	69,158	66,553	62,677	60,618	55,761	54,165	49,217	46,121
Total Salary	318,174	367,705	414,946	399,317	438,739	424,325	334,567	324,987	393,733	322,849
Internal Rate of Return - 10 years	3.98%									
Payroll Growth Rate - 10 years	-2.34%									
ASSETS										
Cash , NOW, Money Market	730,178	69,461	108,053	67,499	59,231	56,105	47,456	14,459	36,793	20,258
Fixed Instruments	801,577	1,260,555	1,090,545	981,993	883,546	710,582	613,967	509,067	389,544	319,708
Equities	90,058	145,206	137,490	117,270	96,770	92,667	71,300	60,115	43,670	34,256
Receivables	31,307	66,775	72,075	78,920	83,127	97,823	102,305	109,107	116,371	119,548
Other	29,107	-	-	-	-	-	-	-	-	-
Total	1,682,227	1,541,997	1,408,163	1,245,682	1,122,674	957,177	835,028	692,748	586,378	493,770
INCOME										
From municipality	70,906	70,228	69,472	68,033	70,709	63,847	65,159	65,747	64,917	63,408
From members	29,522	36,007	39,753	37,745	40,440	36,795	32,865	34,215	36,106	34,411
Other revenue	10,639	-	-	-	-	-	-	-	-	-
Total Operating Revenue	111,067	106,235	109,225	105,778	111,149	100,642	98,024	99,962	101,023	97,819
EXPENSES										
Pensions and benefits	-	-	-	31,865	-	-	351	23,810	8,263	-
Professional services	-	-	-	-	-	-	487	1,162	1,875	713
Other expenses	8,781	7,948	5,576	21,357	2,967	1,528	496	300	424	483
Total Operating Expenses	8,781	7,948	5,576	53,222	2,967	1,528	1,334	25,272	10,562	1,196
Net Operating Income/(Loss)	102,286	98,287	103,649	52,556	108,182	99,114	96,690	74,690	90,461	96,623
INVESTMENT INCOME										
Investment income/(loss)	41,771	41,332	64,627	75,648	61,918	26,985	49,042	34,537	4,495	21,767
Investment fees	3,827	5,785	5,795	5,196	4,603	3,018	3,602	2,970	2,444	1,945
Net Investment Income	37,944	35,547	58,832	70,452	57,315	23,967	45,440	31,567	2,051	19,822
Change in Net Present Assets	140,230	133,834	162,481	123,008	165,497	123,081	142,130	106,257	92,512	116,445

OAKBROOK TERRACE POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	10,672,442	9,671,241	9,183,619	8,749,905	8,558,351	7,679,099	6,662,089	7,744,018	7,548,260	6,669,394
Net Present Assets - Actuarial Value *	10,454,107	9,478,777	9,171,132	8,939,659	8,558,351	7,521,812	6,510,831	7,605,014	7,540,431	6,742,063
Actuarial Accrued Liability - ("AAL")	19,992,646	19,423,858	18,899,891	18,737,759	15,922,350	15,118,176	14,755,124	13,545,074	12,900,516	11,408,803
Surplus/(Unfunded AAL)	(9,538,539)	(9,945,081)	(9,728,759)	(9,798,100)	(7,363,999)	(7,596,364)	(8,244,293)	(5,940,060)	(5,360,085)	(4,666,740)
Percent Funded at Actuarial Value	52.3%	48.8%	48.5%	47.7%	53.8%	49.8%	44.1%	56.1%	58.5%	59.1%
(Increase)/Decrease in Unfunded AAL	406,542	(216,322)	69,341	(2,434,101)	232,365	647,929	(2,304,233)	(579,975)	(693,345)	212,797
Active participants	20	20	19	19	20	20	22	22	21	21
Inactive participants	15	15	16	16	13	13	12	12	9	6
Average Active Salary	86,618	82,954	79,453	76,356	73,193	69,151	65,883	58,431	61,356	62,112
Total Salary	1,732,350	1,659,073	1,509,614	1,450,771	1,463,852	1,383,013	1,449,427	1,285,471	1,288,483	1,304,353
Internal Rate of Return - 10 years	6.04%									
Payroll Growth Rate - 10 years	2.90%									
ASSETS										
Cash , NOW, Money Market	1,755,593	1,388,169	1,363,469	103,685	226,127	387,110	226,293	149,893	157,952	257,469
Fixed Instruments	2,824,504	2,754,765	3,167,473	4,612,403	3,892,550	3,598,422	3,748,434	4,095,286	3,966,501	3,438,921
Equities	6,043,054	5,447,890	4,577,678	3,975,743	4,379,560	3,647,224	2,638,840	3,439,576	3,360,738	2,928,079
Receivables	51,141	83,377	76,140	58,074	60,114	46,343	48,522	59,263	63,069	44,925
Other	6,699	-	5,603	-	-	-	-	-	-	-
Total	10,680,991	9,674,201	9,190,363	8,749,905	8,558,351	7,679,099	6,662,089	7,744,018	7,548,260	6,669,394
INCOME										
From municipality	755,538	589,879	513,082	514,281	492,943	492,931	468,058	443,151	413,675	389,814
From members	435,392	158,603	204,562	146,188	142,725	143,623	151,241	121,924	130,129	123,414
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	1,190,930	748,482	717,644	660,469	635,668	636,554	619,299	565,075	543,804	513,228
EXPENSES										
Pensions and benefits	902,657	1,061,665	1,035,837	784,000	664,010	625,752	592,490	506,401	288,981	196,011
Professional services	20,570	18,931	23,999	17,871	20,772	14,037	16,946	19,807	25,182	14,901
Other expenses	13,629	13,167	8,290	7,605	4,874	3,475	3,000	2,666	2,614	2,420
Total Operating Expenses	936,856	1,093,763	1,068,126	809,476	689,656	643,264	612,436	528,874	316,777	213,332
Net Operating Income/(Loss)	254,074	(345,281)	(350,482)	(149,007)	(53,988)	(6,710)	6,863	36,201	227,027	299,896
INVESTMENT INCOME										
Investment income/(loss)	811,837	884,320	817,575	386,243	975,722	1,059,464	(1,060,964)	196,597	669,439	571,043
Investment fees	64,710	51,417	33,379	45,682	42,482	35,744	33,144	42,042	17,600	27,936
Net Investment Income	747,127	832,903	784,196	340,561	933,240	1,023,720	(1,094,108)	154,555	651,839	543,107
Change in Net Present Assets	1,001,201	487,622	433,714	191,554	879,252	1,017,010	(1,081,929)	195,758	878,866	843,003

O'FALLON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	23,374,234	20,874,076	18,116,516	16,609,931	14,395,114	11,492,316	12,132,689	11,223,396	10,039,935	8,751,623
Net Present Assets - Actuarial Value *	22,775,453	20,597,835	18,473,548	-	13,976,565	11,048,724	11,841,646	11,151,912	9,855,262	8,603,947
Actuarial Accrued Liability - ("AAL")	27,719,332	24,995,214	21,820,195	19,369,882	19,369,882	18,250,279	15,401,745	14,584,195	13,499,841	12,308,695
Surplus/(Unfunded AAL)	(4,943,879)	(4,397,379)	(3,346,647)	(19,369,882)	(5,393,317)	(7,201,555)	(3,560,099)	(3,432,283)	(3,644,579)	(3,704,748)
Percent Funded at Actuarial Value	82.2%	82.4%	84.7%	0.0%	72.2%	60.5%	76.9%	76.5%	73.0%	69.9%
(Increase)/Decrease in Unfunded AAL	(546,500)	(1,050,732)	16,023,235	(13,976,565)	1,808,238	(3,641,456)	(127,816)	212,296	60,169	162,736
Active participants	46	45	44	44	44	45	46	47	45	44
Inactive participants	22	18	16	13	13	13	12	11	10	10
Average Active Salary	72,276	71,137	69,419	66,162	66,162	63,908	57,650	56,454	55,429	52,344
Total Salary	3,324,689	3,201,169	3,054,453	2,911,109	2,911,109	2,875,841	2,651,879	2,653,334	2,494,290	2,303,130
Internal Rate of Return - 10 years	6.54%									
Payroll Growth Rate - 10 years	3.84%									
ASSETS										
Cash , NOW, Money Market	1,291,271	807,540	1,434,178	1,990,832	2,611,039	955,155	1,702,358	1,214,962	1,124,456	1,013,015
Fixed Instruments	8,832,953	7,786,652	7,167,821	6,577,460	5,266,260	5,727,293	5,372,839	5,177,995	4,280,350	3,984,016
Equities	12,124,088	11,074,148	8,349,103	6,352,679	5,603,093	3,988,434	4,368,920	4,185,085	4,021,184	3,194,742
Receivables	1,245,728	1,210,579	1,115,815	1,063,960	964,977	821,435	688,571	645,353	613,944	559,851
Other	1	1,540	49,599	625,000	1	(1)	1	1	1	(1)
Total	23,494,041	20,880,459	18,116,516	16,609,931	14,445,370	11,492,316	12,132,689	11,223,396	10,039,935	8,751,623
INCOME										
From municipality	1,166,474	1,146,887	1,054,671	993,516	903,923	773,565	640,004	595,644	574,394	521,349
From members	322,252	313,336	307,314	324,083	463,147	366,927	256,875	257,398	240,838	228,826
Other revenue	76,438	3,297	13,733	-	157,629	-	-	-	(1)	-
Total Operating Revenue	1,565,164	1,463,520	1,375,718	1,317,599	1,524,699	1,140,492	896,879	853,042	815,231	750,175
EXPENSES										
Pensions and benefits	879,730	633,450	557,434	587,120	481,632	470,375	393,904	403,206	306,752	299,997
Professional services	18,843	9,082	11,249	11,790	4,998	2,752	4,502	2,641	5,400	2,180
Other expenses	6,987	6,521	8,328	9,852	11,493	4,312	2,007	1,751	1,542	1,298
Total Operating Expenses	905,560	649,053	577,011	608,762	498,123	477,439	400,413	407,598	313,694	303,475
Net Operating Income/(Loss)	659,604	814,467	798,707	708,837	1,026,576	663,053	496,466	445,444	501,537	446,700
INVESTMENT INCOME										
Investment income/(loss)	1,871,140	1,971,553	734,629	1,529,267	1,899,969	(1,275,672)	434,444	763,298	806,210	614,948
Investment fees	30,586	28,460	26,751	23,286	23,748	27,753	21,617	25,281	19,435	18,059
Net Investment Income	1,840,554	1,943,093	707,878	1,505,981	1,876,221	(1,303,425)	412,827	738,017	786,775	596,889
Change in Net Present Assets	2,500,158	2,757,560	1,506,585	2,214,817	2,902,798	(640,373)	909,293	1,183,461	1,288,312	1,043,589

OGLESBY POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,645,951	2,398,666	2,161,360	1,984,088	1,919,915	1,824,847	1,716,160	1,626,943	1,502,871	1,410,970
Net Present Assets - Actuarial Value *	2,744,027	2,426,538	2,148,675	1,984,088	1,919,915	1,824,847	1,716,160	1,626,943	1,502,871	1,410,970
Actuarial Accrued Liability - ("AAL")	5,665,682	6,252,341	5,767,354	3,884,268	3,503,972	3,341,477	3,232,697	2,981,472	3,182,861	2,900,534
Surplus/(Unfunded AAL)	(2,921,655)	(3,825,803)	(3,618,679)	(1,900,180)	(1,584,057)	(1,516,630)	(1,516,537)	(1,354,529)	(1,679,990)	(1,489,564)
Percent Funded at Actuarial Value	48.4%	38.8%	37.3%	51.1%	54.8%	54.6%	53.1%	54.6%	47.2%	48.6%
(Increase)/Decrease in Unfunded AAL	904,148	(207,124)	(1,718,499)	(316,123)	(67,427)	(93)	(162,008)	325,461	(190,426)	(231,840)
Active participants	9	9	9	9	8	8	8	10	9	9
Inactive participants	5	5	5	4	4	4	5	4	4	4
Average Active Salary	56,028	56,028	54,211	53,402	51,025	50,263	42,838	39,342	43,573	42,506
Total Salary	504,252	504,252	487,901	480,622	408,197	402,106	342,701	393,419	392,160	382,553
Internal Rate of Return - 10 years	3.49%									
Payroll Growth Rate - 10 years	3.79%									
ASSETS										
Cash , NOW, Money Market	928,995	711,528	718,833	642,810	1,372,358	1,373,484	1,344,842	1,274,479	1,158,642	1,113,471
Fixed Instruments	1,090,792	1,111,477	987,822	922,387	264,389	255,848	204,613	198,748	196,163	207,137
Equities	185,786	192,624	196,614	193,194	96,970	-	-	-	-	-
Receivables	440,380	383,037	258,090	225,696	186,199	195,516	166,704	153,716	148,065	90,362
Other	(2)	-	1	1	(1)	(1)	1	-	1	-
Total	2,645,951	2,398,666	2,161,360	1,984,088	1,919,915	1,824,847	1,716,160	1,626,943	1,502,871	1,410,970
INCOME										
From municipality	348,000	297,000	180,000	145,000	125,600	160,000	154,978	132,365	118,740	88,087
From members	48,301	48,216	47,123	43,674	65,437	38,097	43,285	39,854	38,863	37,099
Other revenue	(633)	(360)	(4,250)	(10,694)	-	-	-	-	-	-
Total Operating Revenue	395,668	344,856	222,873	177,980	191,037	198,097	198,263	172,219	157,603	125,186
EXPENSES										
Pensions and benefits	178,910	173,537	166,429	153,793	142,057	146,291	181,084	109,795	106,947	109,065
Professional services	2,250	2,250	2,250	2,750	2,500	2,500	4,000	3,750	3,750	3,750
Other expenses	3,908	897	3,124	845	1,748	2,336	301	282	289	262
Total Operating Expenses	185,068	176,684	171,803	157,388	146,305	151,127	185,385	113,827	110,986	113,077
Net Operating Income/(Loss)	210,600	168,172	51,070	20,592	44,732	46,970	12,878	58,392	46,617	12,109
INVESTMENT INCOME										
Investment income/(loss)	39,185	71,640	128,702	49,615	55,296	61,718	76,338	65,681	45,284	53,883
Investment fees	2,500	2,505	2,500	6,035	4,960	-	-	-	-	-
Net Investment Income	36,685	69,135	126,202	43,580	50,336	61,718	76,338	65,681	45,284	53,883
Change in Net Present Assets	247,285	237,306	177,272	64,173	95,068	108,687	89,217	124,072	91,901	65,993

OLNEY FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,096,208	2,077,108	1,998,620	2,018,114	1,955,220	1,861,604	1,939,309	1,910,450	1,838,804	1,774,576
Net Present Assets - Actuarial Value *	2,172,390	2,127,593	2,030,530	2,017,630	1,955,220	1,861,604	1,938,325	1,910,591	1,838,718	1,775,277
Actuarial Accrued Liability - ("AAL")	3,873,924	3,688,461	3,618,076	2,837,575	2,369,578	2,386,156	2,336,807	2,186,990	2,132,881	2,057,256
Surplus/(Unfunded AAL)	(1,701,534)	(1,560,868)	(1,587,546)	(819,945)	(414,358)	(524,552)	(398,482)	(276,399)	(294,163)	(281,979)
Percent Funded at Actuarial Value	56.1%	57.7%	56.1%	71.1%	82.5%	78.0%	82.9%	87.4%	86.2%	86.3%
(Increase)/Decrease in Unfunded AAL	(140,666)	26,678	(767,601)	(405,587)	110,194	(126,070)	(122,083)	17,764	(12,184)	(192,076)
Active participants	4	4	4	4	3	3	3	3	3	3
Inactive participants	4	4	4	4	3	3	3	3	3	3
Average Active Salary	51,242	49,500	48,049	46,530	46,305	44,860	42,428	41,182	39,966	38,810
Total Salary	204,967	198,000	192,194	186,118	138,915	134,580	127,284	123,547	119,899	116,431
Internal Rate of Return - 10 years	4.15%									
Payroll Growth Rate - 10 years	2.48%									
ASSETS										
Cash , NOW, Money Market	802,441	986,091	1,287,401	1,325,768	1,317,269	1,143,104	870,517	631,337	674,148	661,163
Fixed Instruments	1,080,577	877,901	433,472	414,542	398,466	544,354	798,884	993,506	909,595	900,560
Equities	211,180	213,116	277,747	277,804	239,485	174,146	269,908	285,607	255,061	212,852
Receivables	-	-	-	-	-	-	-	-	-	-
Other	2,010	-	-	-	-	-	-	-	-	1
Total	2,096,208	2,077,108	1,998,620	2,018,114	1,955,220	1,861,604	1,939,309	1,910,450	1,838,804	1,774,576
INCOME										
From municipality	115,680	157,076	62,904	58,876	53,024	49,170	49,938	46,069	48,926	46,422
From members	19,395	18,746	17,416	16,460	13,215	13,180	11,543	11,654	11,311	16,938
Other revenue	-	1	-	-	(1)	-	-	(1)	89	35
Total Operating Revenue	135,075	175,823	80,320	75,336	66,238	62,350	61,481	57,722	60,326	63,395
EXPENSES										
Pensions and benefits	168,600	164,363	158,868	114,437	109,857	107,332	104,880	102,500	99,376	70,384
Professional services	800	800	1,259	836	796	883	718	681	895	827
Other expenses	7,556	2,091	2,125	532	513	382	368	500	321	429
Total Operating Expenses	176,956	167,254	162,252	115,805	111,166	108,597	105,966	103,681	100,592	71,640
Net Operating Income/(Loss)	(41,881)	8,569	(81,932)	(40,469)	(44,928)	(46,247)	(44,485)	(45,959)	(40,266)	(8,245)
INVESTMENT INCOME										
Investment income/(loss)	66,789	73,350	62,437	103,204	138,544	(31,458)	73,344	117,606	104,494	72,312
Investment fees	5,808	3,431	-	-	-	-	-	-	-	-
Net Investment Income	60,981	69,919	62,437	103,204	138,544	(31,458)	73,344	117,606	104,494	72,312
Change in Net Present Assets	19,100	78,488	(19,494)	62,894	93,616	(77,705)	28,859	71,646	64,228	64,067

OLNEY POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,002,176	3,939,144	3,810,318	3,761,253	3,601,699	3,354,246	3,420,288	3,293,251	3,115,347	2,902,834
Net Present Assets - Actuarial Value *	4,116,359	4,034,755	3,902,624	3,761,290	3,601,419	3,354,028	3,419,965	3,293,148	3,115,193	2,901,335
Actuarial Accrued Liability - ("AAL")	10,462,523	9,753,340	9,460,957	7,080,566	6,892,845	6,581,832	6,012,451	5,755,623	5,036,433	4,697,552
Surplus/(Unfunded AAL)	(6,346,164)	(5,718,585)	(5,558,333)	(3,319,276)	(3,291,426)	(3,227,804)	(2,592,486)	(2,462,475)	(1,921,240)	(1,796,217)
Percent Funded at Actuarial Value	39.3%	41.4%	41.2%	53.1%	52.2%	51.0%	56.9%	57.2%	61.9%	61.8%
(Increase)/Decrease in Unfunded AAL	(627,579)	(160,252)	(2,239,057)	(27,850)	(63,622)	(635,318)	(130,011)	(541,235)	(125,023)	(126,224)
Active participants	12	12	13	13	14	14	14	13	13	12
Inactive participants	15	15	13	10	10	10	8	8	6	6
Average Active Salary	49,508	47,502	47,779	48,405	46,272	44,406	43,690	42,527	42,058	40,965
Total Salary	594,090	570,024	621,128	629,261	647,804	621,684	611,665	552,852	546,751	491,579
Internal Rate of Return - 10 years	4.42%									
Payroll Growth Rate - 10 years	2.23%									
ASSETS										
Cash , NOW, Money Market	2,064,234	2,485,843	2,473,496	2,274,204	2,218,660	2,136,325	2,199,658	2,055,082	1,708,643	1,571,595
Fixed Instruments	1,016,407	969,796	923,302	879,084	843,001	796,243	663,440	671,695	893,569	889,691
Equities	918,736	483,506	410,535	607,965	540,038	421,679	557,190	566,473	513,135	441,547
Receivables	2,800	-	2,985	-	-	-	-	-	-	-
Other	(1)	(1)	-	-	-	(1)	-	1	-	1
Total	4,002,176	3,939,144	3,810,318	3,761,253	3,601,699	3,354,246	3,420,288	3,293,251	3,115,347	2,902,834
INCOME										
From municipality	364,400	359,932	257,306	254,166	232,861	179,188	163,316	152,946	126,709	118,405
From members	58,481	61,476	62,702	62,212	57,611	59,442	56,497	53,464	57,562	50,675
Other revenue	-	-	657	-	(1)	-	-	(1)	-	-
Total Operating Revenue	422,881	421,408	320,665	316,378	290,471	238,630	219,813	206,409	184,271	169,080
EXPENSES										
Pensions and benefits	532,601	486,278	379,454	332,597	293,028	282,296	229,182	191,730	135,816	154,681
Professional services	800	800	1,314	836	796	883	718	1,576	-	827
Other expenses	10,480	1,408	876	671	808	797	623	726	514	656
Total Operating Expenses	543,881	488,486	381,644	334,104	294,632	283,976	230,523	194,032	136,330	156,164
Net Operating Income/(Loss)	(121,000)	(67,078)	(60,979)	(17,726)	(4,161)	(45,346)	(10,710)	12,377	47,941	12,916
INVESTMENT INCOME										
Investment income/(loss)	184,031	195,905	110,044	190,969	251,614	(20,697)	137,748	165,526	164,573	116,973
Investment fees	-	-	-	-	-	-	-	-	-	5
Net Investment Income	184,031	195,905	110,044	190,969	251,614	(20,697)	137,748	165,526	164,573	116,968
Change in Net Present Assets	63,032	128,826	49,065	159,554	247,453	(66,042)	127,037	177,904	212,513	129,884

OLYMPIA FIELDS POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	7,398,090	6,781,516	6,204,402	5,961,490	5,330,803	4,522,028	4,849,115	4,360,553	3,901,020	3,494,530
Net Present Assets - Actuarial Value *	7,617,928	7,014,795	6,472,240	-	5,222,826	4,409,329	4,823,505	4,381,272	3,940,193	3,467,826
Actuarial Accrued Liability - ("AAL")	17,761,122	17,391,574	15,481,378	13,394,683	13,394,683	11,672,038	10,368,395	9,555,275	8,866,174	8,290,772
Surplus/(Unfunded AAL)	(10,143,194)	(10,376,779)	(9,009,138)	(13,394,683)	(8,171,857)	(7,262,709)	(5,544,890)	(5,174,003)	(4,925,981)	(4,822,946)
Percent Funded at Actuarial Value	42.9%	40.3%	41.8%	0.0%	39.0%	37.8%	46.5%	45.9%	44.4%	41.8%
(Increase)/Decrease in Unfunded AAL	233,585	(1,367,641)	4,385,545	(5,222,826)	(909,148)	(1,717,819)	(370,887)	(248,022)	(103,035)	(761,798)
Active participants	19	19	21	21	21	19	19	19	19	19
Inactive participants	14	13	11	9	9	8	8	8	8	8
Average Active Salary	77,456	83,294	77,155	77,627	77,627	71,153	64,803	60,739	56,857	53,521
Total Salary	1,471,666	1,582,577	1,620,248	1,630,172	1,630,172	1,351,908	1,231,265	1,154,044	1,080,283	1,016,890
Internal Rate of Return - 10 years	4.70%									
Payroll Growth Rate - 10 years	4.30%									
ASSETS										
Cash , NOW, Money Market	316,147	461,000	496,248	221,199	289,373	376,412	550,367	242,121	44,644	254,360
Fixed Instruments	3,817,936	4,152,605	3,770,531	3,151,630	3,445,318	3,085,780	2,367,131	2,040,353	1,970,292	413,904
Equities	3,237,444	1,987,150	1,882,727	2,237,738	1,546,696	1,044,244	1,797,527	1,891,976	1,718,322	2,812,728
Receivables	25,547	177,686	28,726	355,371	55,548	24,335	141,699	188,186	168,576	11,899
Other	1,016	5,151	30,571	1,018	2,019	500	500	1,084	944	2,484
Total	7,398,090	6,783,592	6,208,803	5,966,956	5,338,954	4,531,271	4,857,224	4,363,720	3,902,778	3,495,375
INCOME										
From municipality	829,411	688,982	565,028	464,876	418,420	328,143	482,827	329,832	296,164	266,264
From members	143,766	141,673	167,263	148,978	145,084	135,553	236,300	113,217	106,679	98,385
Other revenue	(1,863)	1,178	1	2,957	66,515	(821)	2,359	(1,607)	100	100
Total Operating Revenue	971,314	831,833	732,292	616,811	630,019	462,875	721,486	441,442	402,943	364,749
EXPENSES										
Pensions and benefits	728,335	623,074	548,065	490,247	362,834	302,093	297,022	310,571	277,549	266,557
Professional services	18,118	21,347	15,172	12,101	16,917	11,329	12,245	10,076	12,439	13,348
Other expenses	13,656	13,591	12,413	12,448	7,378	5,778	4,651	4,810	6,190	3,251
Total Operating Expenses	760,109	658,012	575,650	514,796	387,129	319,200	313,918	325,457	296,178	283,156
Net Operating Income/(Loss)	211,205	173,821	156,642	102,015	242,890	143,675	407,568	115,985	106,765	81,593
INVESTMENT INCOME										
Investment income/(loss)	420,582	424,766	108,554	546,695	583,138	(450,050)	94,929	355,964	306,182	122,540
Investment fees	15,212	21,474	22,283	18,024	17,253	20,713	13,935	12,415	6,457	7,242
Net Investment Income	405,370	403,292	86,271	528,671	565,885	(470,763)	80,994	343,549	299,725	115,298
Change in Net Present Assets	616,574	577,114	242,912	630,687	808,775	(327,087)	488,562	459,533	406,490	196,891

ORLAND FPD FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	129,996,961	120,495,461	103,262,548	68,464,416	64,169,486	55,103,492	48,697,458	51,857,470	46,690,778	39,970,700
Net Present Assets - Actuarial Value *	125,858,656	114,641,239	104,657,369	71,588,752	62,888,522	54,158,481	46,099,181	51,302,002	46,939,029	40,124,528
Actuarial Accrued Liability - ("AAL")	128,801,312	115,312,773	100,259,786	91,356,719	83,324,838	76,750,272	70,657,211	63,720,525	53,536,248	48,492,254
Surplus/(Unfunded AAL)	(2,942,656)	(671,534)	4,397,583	(19,767,967)	(20,436,316)	(22,591,791)	(24,558,030)	(12,418,523)	(6,597,219)	(8,367,726)
Percent Funded at Actuarial Value	97.7%	99.4%	104.4%	78.4%	75.5%	70.6%	65.2%	80.5%	87.7%	82.7%
(Increase)/Decrease in Unfunded AAL	(2,271,122)	(5,069,117)	24,165,550	668,349	2,155,475	1,966,239	(12,139,507)	(5,821,304)	1,770,507	338,248
Active participants	108	117	117	109	114	115	117	117	112	105
Inactive participants	60	39	40	39	33	32	24	24	20	17
Average Active Salary	104,985	107,183	100,524	98,201	92,923	89,078	84,299	79,922	73,783	74,520
Total Salary	11,338,333	12,540,397	11,761,347	10,703,903	10,593,244	10,244,016	9,863,009	9,350,844	8,263,656	7,824,578
Internal Rate of Return - 10 years	6.45%									
Payroll Growth Rate - 10 years	3.77%									
ASSETS										
Cash , NOW, Money Market	3,088,458	2,420,603	26,328,501	1,449,912	1,141,499	1,168,701	1,245,771	3,550,858	556,854	211,760
Fixed Instruments	42,842,117	40,030,790	26,585,945	26,054,402	34,132,190	29,899,125	30,162,346	25,855,663	26,303,043	21,770,327
Equities	83,833,274	77,833,996	50,366,465	40,625,417	28,641,636	23,747,512	16,393,092	21,834,445	19,492,797	17,619,959
Receivables	283,226	241,385	166,826	364,068	286,972	309,204	912,338	635,729	356,811	377,824
Other	14,282	5,191	5,140	2,666	2,668	2,696	2,667	750	750	2,167
Total	130,061,357	120,531,965	103,452,877	68,496,465	64,204,965	55,127,238	48,716,214	51,877,445	46,710,255	39,982,037
INCOME										
From municipality	3,386,334	2,719,548	28,912,576	4,049,001	2,909,136	2,855,003	2,538,337	2,270,452	2,987,966	1,718,657
From members	1,214,057	1,200,751	1,119,344	1,172,984	1,067,380	990,606	935,366	876,111	950,942	752,020
Other revenue	41,891	237,795	(360,350)	77,121	(21,951)	(22,101)	41,054	(49,144)	65,683	8,113
Total Operating Revenue	4,642,282	4,158,094	29,671,570	5,299,106	3,954,565	3,823,508	3,514,757	3,097,419	4,004,591	2,478,790
EXPENSES										
Pensions and benefits	2,571,284	2,100,363	1,987,185	1,638,907	1,459,230	1,341,321	1,236,575	1,160,269	900,371	756,593
Professional services	41,641	42,727	84,930	78,019	36,767	30,212	29,851	29,700	32,762	22,194
Other expenses	57,110	49,868	43,441	24,181	16,068	12,633	12,002	11,239	11,289	11,267
Total Operating Expenses	2,670,035	2,192,958	2,115,556	1,741,107	1,512,065	1,384,166	1,278,428	1,201,208	944,422	790,054
Net Operating Income/(Loss)	1,972,247	1,965,136	27,556,014	3,557,999	2,442,500	2,439,342	2,236,329	1,896,211	3,060,169	1,688,736
INVESTMENT INCOME										
Investment income/(loss)	7,771,092	15,469,258	7,388,056	906,911	6,808,155	4,090,142	(5,247,484)	3,372,052	3,754,832	2,080,065
Investment fees	241,839	201,481	145,938	169,980	184,661	123,451	148,857	101,571	94,923	93,981
Net Investment Income	7,529,253	15,267,777	7,242,118	736,931	6,623,494	3,966,691	(5,396,341)	3,270,481	3,659,909	1,986,084
Change in Net Present Assets	9,501,500	17,232,913	34,798,132	4,294,930	9,065,994	6,406,034	(3,160,012)	5,166,692	6,720,078	3,674,820

ORLAND HILLS POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,637,994	2,674,853	2,548,724	2,330,756	2,164,272	2,069,875	2,071,493	1,926,175	1,900,646	1,827,070
Net Present Assets - Actuarial Value *	2,834,008	2,775,606	2,576,570	2,330,756	2,164,272	2,069,875	2,071,493	1,926,175	1,863,915	1,827,070
Actuarial Accrued Liability - ("AAL")	6,845,825	5,301,637	4,912,652	3,911,909	3,507,961	3,351,359	3,016,103	2,642,461	2,231,805	2,054,921
Surplus/(Unfunded AAL)	(4,011,817)	(2,526,031)	(2,336,082)	(1,581,153)	(1,343,689)	(1,281,484)	(944,610)	(716,286)	(367,890)	(227,851)
Percent Funded at Actuarial Value	41.4%	52.4%	52.4%	59.6%	61.7%	61.8%	68.7%	72.9%	83.5%	88.9%
(Increase)/Decrease in Unfunded AAL	(1,485,786)	(189,949)	(754,929)	(237,464)	(62,205)	(336,874)	(228,324)	(348,396)	(140,039)	287,438
Active participants	9	11	11	12	11	12	12	10	11	12
Inactive participants	9	7	5	3	4	3	3	2	2	1
Average Active Salary	69,943	62,211	62,500	61,561	60,405	59,163	57,167	62,175	52,178	49,753
Total Salary	629,491	684,326	687,502	738,726	664,451	709,960	686,004	621,750	573,955	597,036
Internal Rate of Return - 10 years	3.04%									
Payroll Growth Rate - 10 years	0.78%									
ASSETS										
Cash , NOW, Money Market	139,312	222,458	186,326	259,858	152,562	129,869	87,682	254,071	177,371	277,132
Fixed Instruments	1,575,126	1,532,316	1,504,208	1,228,346	1,216,330	1,154,307	1,164,027	1,082,249	1,081,648	1,022,421
Equities	292,924	291,776	230,215	223,470	208,455	172,740	214,441	218,502	199,805	187,660
Receivables	18,522	16,194	15,865	619,082	621,797	621,598	623,749	556,409	2,394	339,857
Other	612,110	612,109	612,110	-	-	-	-	(1)	439,428	-
Total	2,637,994	2,674,853	2,548,724	2,330,756	2,199,144	2,078,514	2,089,899	2,111,230	1,900,646	1,827,070
INCOME										
From municipality	204,568	193,745	210,340	193,748	139,669	125,773	109,102	114,542	99,571	87,119
From members	79,799	54,408	67,470	59,461	61,499	59,212	60,453	49,089	53,137	46,120
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	284,367	248,153	277,810	253,209	201,168	184,985	169,555	163,631	152,708	133,239
EXPENSES										
Pensions and benefits	327,680	177,240	144,895	129,650	138,021	205,431	102,017	252,289	83,826	60,501
Professional services	13,195	2,216	2,528	4,586	38,740	19,013	8,590	4,077	3,113	2,642
Other expenses	2,275	3,606	2,720	3,381	1,476	1,172	380	365	334	276
Total Operating Expenses	343,150	183,062	150,143	137,617	178,237	225,616	110,987	256,731	87,273	63,419
Net Operating Income/(Loss)	(58,783)	65,091	127,667	115,592	22,931	(40,631)	58,568	(93,100)	65,435	69,820
INVESTMENT INCOME										
Investment income/(loss)	27,189	66,284	93,233	50,892	71,466	39,013	86,750	119,029	8,141	87,641
Investment fees	5,266	5,246	2,932	-	-	-	-	400	-	-
Net Investment Income	21,923	61,038	90,301	50,892	71,466	39,013	86,750	118,629	8,141	87,641
Change in Net Present Assets	(36,859)	126,129	217,968	166,484	94,397	(1,618)	145,318	25,529	73,576	157,461

ORLAND PARK POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	9/30/2008	9/30/2007	9/30/2006	9/30/2005
KEY DATA										
Net Present Assets - Market Value	73,443,006	69,017,911	58,698,476	52,508,820	51,559,966	44,415,378	41,038,481	43,027,796	38,620,298	36,681,248
Net Present Assets - Actuarial Value *	70,709,223	64,888,885	59,443,882	55,402,834	50,748,166	44,280,196	41,114,124	43,301,353	39,172,497	35,542,444
Actuarial Accrued Liability - ("AAL")	94,578,180	86,918,756	79,229,841	73,348,604	69,777,703	64,944,283	58,991,723	52,688,419	49,018,354	43,021,926
Surplus/(Unfunded AAL)	(23,868,957)	(22,029,871)	(19,785,959)	(17,945,770)	(19,029,537)	(20,664,087)	(17,877,599)	(9,387,066)	(9,845,857)	(7,479,482)
Percent Funded at Actuarial Value	74.8%	74.7%	75.0%	75.5%	72.7%	68.2%	69.7%	82.2%	79.9%	82.6%
(Increase)/Decrease in Unfunded AAL	(1,839,086)	(2,243,912)	(1,840,189)	1,083,767	1,634,550	(2,786,488)	(8,490,533)	458,791	(2,366,375)	(648,119)
Active participants	94	95	93	95	94	93	96	92	98	94
Inactive participants	47	41	35	37	33	30	28	23	19	14
Average Active Salary	94,819	93,369	90,355	87,554	82,661	84,200	78,428	75,137	73,245	69,647
Total Salary	8,912,971	8,870,063	8,403,008	8,317,605	7,770,094	7,830,579	7,529,071	6,912,569	7,177,993	6,546,861
Internal Rate of Return - 10 years	5.95%									
Payroll Growth Rate - 10 years	3.13%									
ASSETS										
Cash , NOW, Money Market	3,562,814	2,560,768	2,739,321	3,935,161	3,433,191	3,553,091	2,150,028	2,237,018	2,695,747	1,506,982
Fixed Instruments	19,602,723	19,075,656	19,813,209	18,014,673	21,541,593	19,619,124	20,483,307	18,772,940	17,605,857	21,347,889
Equities	50,126,121	47,251,093	36,027,183	30,420,672	26,229,339	21,046,070	17,686,855	21,167,859	18,114,176	13,486,295
Receivables	151,655	133,203	122,999	139,602	356,558	201,393	721,596	853,094	18,129	342,714
Other	(1)	1	-	-	1	(1)	-	1	186,789	-
Total	73,443,312	69,020,721	58,702,712	52,510,108	51,560,682	44,419,677	41,041,786	43,030,912	38,620,698	36,683,880
INCOME										
From municipality	2,230,542	2,115,062	2,018,985	1,943,672	1,764,470	964,424	1,162,257	1,044,555	942,162	734,985
From members	1,051,328	848,083	876,722	947,945	783,909	385,972	826,581	704,849	679,431	741,466
Other revenue	-	9,966	5,529	4,742	585	142	-	-	-	-
Total Operating Revenue	3,281,870	2,973,111	2,901,236	2,896,359	2,548,964	1,350,538	1,988,838	1,749,404	1,621,593	1,476,451
EXPENSES										
Pensions and benefits	2,739,212	2,263,477	2,059,983	1,966,811	1,879,872	390,251	1,221,067	991,647	825,691	645,103
Professional services	12,948	17,832	22,774	32,694	36,781	3,969	34,240	30,285	33,139	30,893
Other expenses	16,985	15,313	15,681	3,566	1,972	-	141,335	8,583	1,296	911
Total Operating Expenses	2,769,145	2,296,622	2,098,438	2,003,071	1,918,625	394,220	1,396,642	1,030,515	860,126	676,907
Net Operating Income/(Loss)	512,725	676,489	802,798	893,288	630,339	956,318	592,196	718,889	761,467	799,544
INVESTMENT INCOME										
Investment income/(loss)	4,340,720	10,137,864	5,797,037	398,745	6,828,208	1,178,663	(2,294,714)	3,958,979	1,383,468	2,034,445
Investment fees	428,352	494,918	410,179	343,180	313,958	73,633	286,797	270,369	205,885	123,220
Net Investment Income	3,912,368	9,642,946	5,386,858	55,565	6,514,250	1,105,030	(2,581,511)	3,688,610	1,177,583	1,911,225
Change in Net Present Assets	4,425,095	10,319,435	6,189,656	948,854	7,144,588	3,376,897	(1,989,315)	4,407,498	1,939,050	2,710,769

OSWEGO FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	8,862,498	7,109,577	5,316,683	3,762,809	2,194,526	1,015,557	149,743	131,573	112,715	98,689
Net Present Assets - Actuarial Value *	8,944,870	7,060,835	5,312,263	3,670,901	2,143,066	975,962	149,743	131,573	112,715	98,689
Actuarial Accrued Liability - ("AAL")	9,818,758	6,760,920	5,406,424	2,823,585	1,577,670	580,979	201,871	186,213	160,899	147,202
Surplus/(Unfunded AAL)	(873,888)	299,915	(94,161)	847,316	565,396	394,983	(52,128)	(54,640)	(48,184)	(48,513)
Percent Funded at Actuarial Value	91.1%	104.4%	98.3%	130.0%	135.8%	168.0%	74.2%	70.7%	70.1%	67.0%
(Increase)/Decrease in Unfunded AAL	(1,173,803)	394,076	(941,477)	281,920	170,413	447,111	2,512	(6,456)	329	(7,301)
Active participants	60	60	59	59	58	55	1	1	1	1
Inactive participants	2	2	1	-	-	-	-	-	-	-
Average Active Salary	80,125	76,250	73,814	71,758	69,391	65,539	38,628	38,475	36,800	36,800
Total Salary	4,807,487	4,574,976	4,355,013	4,233,718	4,024,698	3,604,660	38,628	38,475	36,800	36,800
Internal Rate of Return - 10 years	6.86%									
Payroll Growth Rate - 10 years	63.56%									
ASSETS										
Cash , NOW, Money Market	168,320	99,170	80,697	169,949	54,228	91,775	149,743	131,573	112,715	98,689
Fixed Instruments	5,062,130	4,366,256	3,503,627	2,439,908	1,909,460	822,596	-	-	-	-
Equities	3,595,927	2,612,851	1,708,499	1,134,837	214,436	97,769	-	-	-	-
Receivables	39,738	34,067	29,044	20,935	17,869	9,830	-	-	-	-
Other	517	(1)	2	-	-	(1)	-	-	-	-
Total	8,866,632	7,112,343	5,321,869	3,765,629	2,195,993	1,021,969	149,743	131,573	112,715	98,689
INCOME										
From municipality	978,794	968,681	910,053	835,322	707,525	552,538	10,132	9,317	8,061	7,310
From members	446,779	421,643	410,889	402,568	372,042	289,837	4,235	3,640	3,494	2,932
Other revenue	5,671	5,022	1	3,066	8,219	9,829	-	-	1	1
Total Operating Revenue	1,431,244	1,395,346	1,320,943	1,240,956	1,087,786	852,204	14,367	12,957	11,556	10,243
EXPENSES										
Pensions and benefits	31,758	43,568	36,883	-	-	-	-	-	-	-
Professional services	15,650	13,395	12,079	14,974	7,190	6,100	-	-	-	-
Other expenses	5,566	3,726	2,115	1,806	1,745	300	-	-	-	-
Total Operating Expenses	52,974	60,689	51,077	16,780	8,935	6,400	-	-	-	-
Net Operating Income/(Loss)	1,378,270	1,334,657	1,269,866	1,224,176	1,078,851	845,804	14,367	12,957	11,556	10,243
INVESTMENT INCOME										
Investment income/(loss)	407,934	484,128	303,062	357,182	107,118	22,563	3,803	5,902	2,470	2,376
Investment fees	33,282	25,891	19,054	13,075	7,000	2,553	-	-	-	-
Net Investment Income	374,652	458,237	284,008	344,107	100,118	20,010	3,803	5,902	2,470	2,376
Change in Net Present Assets	1,752,921	1,792,894	1,553,874	1,568,283	1,178,969	865,814	18,170	18,858	14,026	12,619

OSWEGO POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	18,838,808	16,790,359	14,637,718	13,027,639	10,528,232	7,990,525	7,998,615	6,784,405	5,459,950	4,678,850
Net Present Assets - Actuarial Value *	18,804,796	16,839,536	14,880,368	12,944,438	10,436,545	7,852,768	8,020,541	6,849,971	5,497,879	4,577,759
Actuarial Accrued Liability - ("AAL")	23,930,597	21,486,898	20,135,330	19,037,612	17,447,544	15,026,595	13,800,041	11,909,510	10,772,258	9,422,668
Surplus/(Unfunded AAL)	(5,125,801)	(4,647,362)	(5,254,962)	(6,093,174)	(7,010,999)	(7,173,827)	(5,779,500)	(5,059,539)	(5,274,379)	(4,844,909)
Percent Funded at Actuarial Value	78.6%	78.4%	73.9%	68.0%	59.8%	52.3%	58.1%	57.5%	51.0%	48.6%
(Increase)/Decrease in Unfunded AAL	(478,439)	607,600	838,212	917,825	162,828	(1,394,327)	(719,961)	214,840	(429,470)	(804,184)
Active participants	47	47	48	48	50	51	52	46	46	43
Inactive participants	17	16	12	6	5	3	3	3	3	3
Average Active Salary	82,072	82,067	81,080	77,075	75,338	72,130	68,711	66,084	63,435	60,614
Total Salary	3,857,396	3,857,141	3,891,844	3,699,599	3,766,887	3,678,620	3,572,973	3,039,860	2,918,031	2,606,400
Internal Rate of Return - 10 years	6.56%									
Payroll Growth Rate - 10 years	5.15%									
ASSETS										
Cash , NOW, Money Market	163,967	289,777	72,557	261,032	1,994,250	122,064	141,469	104,362	65,336	100,657
Fixed Instruments	11,139,377	9,617,973	8,646,292	7,830,248	3,494,440	4,203,847	4,321,078	3,541,740	2,628,192	2,711,168
Equities	7,491,530	6,847,485	5,890,248	4,918,253	5,032,693	3,650,535	3,552,391	3,140,472	2,766,504	1,866,939
Receivables	49,112	42,005	32,901	24,484	13,005	15,357	16,269	1,002	3,387	-
Other	517	-	1	1	-	-	-	-	376	375
Total	18,844,503	16,797,240	14,641,999	13,034,018	10,534,388	7,991,803	8,031,207	6,787,576	5,463,795	4,679,139
INCOME										
From municipality	1,075,000	1,025,000	1,015,000	990,650	890,070	752,748	728,387	630,600	428,031	309,299
From members	396,282	394,850	414,257	417,540	408,786	524,960	394,315	306,598	277,124	252,036
Other revenue	7,106	9,155	-	11,818	-	-	-	-	3,387	1
Total Operating Revenue	1,478,388	1,429,005	1,429,257	1,420,008	1,298,856	1,277,708	1,122,702	937,198	708,542	561,336
EXPENSES										
Pensions and benefits	653,446	453,869	428,991	323,624	331,404	192,405	227,563	184,237	159,802	130,051
Professional services	16,154	17,276	9,981	17,340	12,244	8,165	5,920	5,126	8,843	6,116
Other expenses	5,894	6,052	6,488	5,173	3,235	1,660	5,352	750	1,537	1,109
Total Operating Expenses	675,494	477,197	445,460	346,137	346,883	202,230	238,835	190,113	170,182	137,276
Net Operating Income/(Loss)	802,894	951,808	983,797	1,073,871	951,973	1,075,478	883,867	747,085	538,360	424,060
INVESTMENT INCOME										
Investment income/(loss)	1,292,053	1,242,497	659,603	1,448,777	1,585,734	(1,083,568)	330,449	578,681	242,766	314,847
Investment fees	46,498	41,664	33,320	23,241	-	-	106	1,311	26	40
Net Investment Income	1,245,555	1,200,833	626,283	1,425,536	1,585,734	(1,083,568)	330,343	577,370	242,740	314,807
Change in Net Present Assets	2,048,449	2,152,641	1,610,079	2,499,407	2,537,707	(8,090)	1,214,210	1,324,455	781,100	738,866

OTTAWA FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	12,837,031	12,548,470	12,025,028	12,150,367	11,297,252	9,739,481	11,710,986	11,713,279	11,005,937	10,076,076
Net Present Assets - Actuarial Value *	13,359,846	13,029,216	12,665,960	12,150,367	11,297,252	9,739,481	11,693,071	11,709,356	11,017,954	10,076,076
Actuarial Accrued Liability - ("AAL")	26,205,315	25,285,223	23,960,463	22,494,398	20,775,785	20,168,334	19,057,994	16,810,365	16,198,472	15,184,793
Surplus/(Unfunded AAL)	(12,845,469)	(12,256,007)	(11,294,503)	(10,344,031)	(9,478,533)	(10,428,853)	(7,364,923)	(5,101,009)	(5,180,518)	(5,108,717)
Percent Funded at Actuarial Value	51.0%	51.5%	52.9%	54.0%	54.4%	48.3%	61.4%	69.7%	68.0%	66.4%
(Increase)/Decrease in Unfunded AAL	(589,462)	(961,504)	(950,472)	(865,498)	950,320	(3,063,930)	(2,263,914)	79,509	(71,801)	(2,903,021)
Active participants	29	29	27	28	26	26	30	30	28	29
Inactive participants	41	39	38	38	36	33	31	30	31	29
Average Active Salary	58,249	57,097	57,794	55,951	56,415	54,116	50,650	47,679	45,003	44,712
Total Salary	1,689,214	1,655,819	1,560,429	1,566,640	1,466,783	1,407,013	1,519,489	1,430,383	1,260,086	1,296,652
Internal Rate of Return - 10 years	4.42%									
Payroll Growth Rate - 10 years	5.57%									
ASSETS										
Cash , NOW, Money Market	1,125,262	1,524,522	2,051,829	3,114,630	2,863,716	3,028,247	4,100,884	2,182,422	2,186,406	2,499,309
Fixed Instruments	2,410,551	2,486,972	2,973,024	2,588,708	2,673,421	2,118,268	1,943,852	3,661,757	3,624,440	3,129,677
Equities	8,442,328	7,829,403	6,129,398	5,645,033	4,913,685	3,885,821	5,089,582	5,312,503	4,735,263	4,036,497
Receivables	860,837	809,471	870,776	801,996	846,813	707,146	581,160	568,975	475,443	421,324
Other	1,405	(1)	1	-	-	(1)	1	1	(1)	(1)
Total	12,840,383	12,650,367	12,025,028	12,150,367	11,297,635	9,739,481	11,715,479	11,725,658	11,021,551	10,086,806
INCOME										
From municipality	907,117	863,309	902,694	860,438	881,651	741,481	597,458	557,986	474,118	416,792
From members	156,986	147,038	152,413	157,391	146,115	157,843	141,365	128,976	126,129	121,726
Other revenue	-	-	(1)	-	(1)	1,700	1	-	-	-
Total Operating Revenue	1,064,103	1,010,347	1,055,106	1,017,829	1,027,765	901,024	738,824	686,962	600,247	538,518
EXPENSES										
Pensions and benefits	1,359,695	1,289,127	1,194,718	1,116,522	1,018,575	990,677	859,756	835,562	746,643	578,248
Professional services	10,197	23,109	8,785	10,289	11,458	6,245	13,199	12,025	5,932	18,423
Other expenses	6,172	4,726	4,213	3,181	6,178	5,461	2,246	2,056	2,009	2,192
Total Operating Expenses	1,376,064	1,316,962	1,207,716	1,129,992	1,036,211	1,002,383	875,201	849,643	754,584	598,863
Net Operating Income/(Loss)	(311,961)	(306,615)	(152,610)	(112,163)	(8,446)	(101,359)	(136,377)	(162,681)	(154,337)	(60,345)
INVESTMENT INCOME										
Investment income/(loss)	629,191	860,398	68,117	999,933	1,597,472	(1,835,677)	171,928	906,212	1,118,500	658,842
Investment fees	28,669	30,341	40,846	34,656	31,255	34,470	37,844	36,189	34,302	25,955
Net Investment Income	600,522	830,057	27,271	965,277	1,566,217	(1,870,147)	134,084	870,023	1,084,198	632,887
Change in Net Present Assets	288,561	523,442	(125,339)	853,115	1,557,771	(1,971,505)	(2,293)	707,342	929,861	572,543

OTTAWA POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	16,748,894	15,548,710	14,099,042	13,568,021	12,237,664	10,578,724	12,294,875	11,998,471	11,078,191	10,069,722
Net Present Assets - Actuarial Value *	16,590,184	15,558,257	14,515,856	13,568,021	12,237,664	10,578,724	12,294,875	11,998,471	11,078,191	10,069,722
Actuarial Accrued Liability - ("AAL")	23,407,569	21,075,984	20,027,630	18,621,616	18,056,627	16,532,281	15,464,191	14,222,120	13,982,726	12,539,593
Surplus/(Unfunded AAL)	(6,817,385)	(5,517,727)	(5,511,774)	(5,053,595)	(5,818,963)	(5,953,557)	(3,169,316)	(2,223,649)	(2,904,535)	(2,469,871)
Percent Funded at Actuarial Value	70.9%	73.8%	72.5%	72.9%	67.8%	64.0%	79.5%	84.4%	79.2%	80.3%
(Increase)/Decrease in Unfunded AAL	(1,299,658)	(5,953)	(458,179)	765,368	134,594	(2,784,241)	(945,667)	680,886	(434,664)	54,577
Active participants	35	35	35	35	36	36	34	34	34	33
Inactive participants	29	28	27	26	26	26	26	26	27	28
Average Active Salary	66,375	64,792	64,091	62,048	59,339	51,838	51,234	48,536	47,184	42,308
Total Salary	2,323,131	2,267,724	2,243,197	2,171,676	2,136,195	1,866,179	1,741,949	1,650,208	1,604,241	1,396,163
Internal Rate of Return - 10 years	5.81%									
Payroll Growth Rate - 10 years	5.81%									
ASSETS										
Cash , NOW, Money Market	2,904,058	2,405,210	2,704,930	2,198,862	2,147,653	2,157,746	2,346,676	2,833,134	2,163,802	1,923,429
Fixed Instruments	4,002,821	4,613,451	4,331,324	4,313,532	4,296,382	4,570,302	4,101,296	3,268,879	3,819,673	4,043,136
Equities	9,226,040	7,866,465	6,411,686	6,451,324	5,211,381	3,453,376	5,490,007	5,523,686	4,745,592	3,850,227
Receivables	615,976	663,584	651,101	604,303	578,565	406,589	355,614	374,805	353,538	257,244
Other	(1)	-	1	-	3,683	1	3,683	3,683	1	1
Total	16,748,894	15,548,710	14,099,042	13,568,021	12,237,664	10,588,014	12,297,276	12,004,187	11,082,606	10,074,037
INCOME										
From municipality	651,722	716,398	684,883	651,559	603,566	433,239	368,589	393,820	340,550	274,197
From members	235,967	228,557	223,241	219,799	211,697	189,229	176,074	200,648	202,263	140,734
Other revenue	-	(1)	-	47	117	7,942	-	772	-	1
Total Operating Revenue	887,689	944,954	908,124	871,405	815,380	630,410	544,663	595,240	542,813	414,932
EXPENSES										
Pensions and benefits	911,029	829,692	776,373	750,599	711,210	695,510	622,989	719,401	556,209	540,094
Professional services	5,033	5,073	5,088	4,633	7,526	19,091	3,925	21,873	3,400	2,620
Other expenses	6,160	4,203	4,268	3,083	8,248	4,165	2,967	2,847	2,823	2,678
Total Operating Expenses	922,222	838,968	785,729	758,315	726,984	718,766	629,881	744,121	562,432	545,392
Net Operating Income/(Loss)	(34,533)	105,986	122,395	113,090	88,396	(88,356)	(85,218)	(148,881)	(19,619)	(130,460)
INVESTMENT INCOME										
Investment income/(loss)	1,234,717	1,343,682	408,626	1,217,267	1,570,545	(1,627,766)	381,624	1,069,162	1,028,088	526,873
Investment fees	-	-	-	-	2	29	2	-	-	-
Net Investment Income	1,234,717	1,343,682	408,626	1,217,267	1,570,543	(1,627,795)	381,622	1,069,162	1,028,088	526,873
Change in Net Present Assets	1,200,184	1,449,668	531,021	1,330,357	1,658,940	(1,716,151)	296,404	920,280	1,008,469	399,121

PALATINE FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	59,625,410	57,290,015	50,143,546	45,865,731	45,028,818	41,029,797	37,612,571	42,732,654	39,401,126	35,594,314
Net Present Assets - Actuarial Value *	58,720,579	54,880,103	51,028,779	48,098,989	44,644,152	41,008,223	37,612,571	42,732,654	39,408,899	35,594,148
Actuarial Accrued Liability - ("AAL")	104,317,647	98,778,420	91,601,050	85,753,341	79,950,654	71,036,621	68,164,437	63,045,742	57,867,423	53,622,990
Surplus/(Unfunded AAL)	(45,597,068)	(43,898,317)	(40,572,271)	(37,654,352)	(35,306,502)	(30,028,398)	(30,551,866)	(20,313,088)	(18,458,524)	(18,028,842)
Percent Funded at Actuarial Value	56.3%	55.6%	55.7%	56.1%	55.8%	57.7%	55.2%	67.8%	68.1%	66.4%
(Increase)/Decrease in Unfunded AAL	(1,698,751)	(3,326,046)	(2,917,919)	(2,347,850)	(5,278,104)	523,468	(10,238,778)	(1,854,564)	(429,682)	(2,235,489)
Active participants	91	92	91	86	93	93	96	95	95	95
Inactive participants	65	62	59	60	52	51	41	37	33	30
Average Active Salary	96,116	91,395	87,922	89,804	98,951	78,815	79,256	78,436	75,383	71,855
Total Salary	8,746,556	8,408,325	8,000,869	7,723,119	9,202,401	7,329,752	7,608,620	7,451,465	7,161,378	6,826,186
Internal Rate of Return - 10 years	5.42%									
Payroll Growth Rate - 10 years	3.01%									
ASSETS										
Cash , NOW, Money Market	156,201	708,099	1,591,430	1,529,317	1,064,786	833,245	2,064,891	1,268,471	976,374	3,238,860
Fixed Instruments	20,183,656	22,644,620	22,882,735	11,347,374	24,804,568	23,356,409	24,231,600	22,303,596	19,784,669	18,505,019
Equities	39,162,854	33,798,285	25,602,683	32,811,954	18,830,793	16,710,795	11,124,047	18,854,666	18,371,621	13,850,435
Receivables	122,699	139,012	88,075	113,896	328,670	155,918	192,033	305,921	268,462	-
Other	-	(1)	-	63,190	1	-	-	-	-	-
Total	59,625,410	57,290,015	50,164,923	45,865,731	45,028,818	41,056,367	37,612,571	42,732,654	39,401,126	35,594,314
INCOME										
From municipality	3,098,007	2,958,027	2,876,372	2,645,961	2,032,916	1,259,881	1,417,474	1,062,061	986,399	916,008
From members	836,025	793,686	779,604	770,818	884,241	718,437	741,834	729,860	682,102	650,290
Other revenue	-	-	49	1	1	-	-	-	(1)	-
Total Operating Revenue	3,934,032	3,751,713	3,656,025	3,416,780	2,917,158	1,978,318	2,159,308	1,791,921	1,668,500	1,566,298
EXPENSES										
Pensions and benefits	4,046,416	3,660,825	3,467,593	2,956,424	2,634,344	2,241,738	1,939,177	1,518,776	1,350,851	1,195,354
Professional services	11,052	6,504	21,244	13,488	537	1,269	1,721	985	1,448	2,825
Other expenses	10,358	11,009	9,685	13,148	9,047	11,060	11,241	10,284	10,627	9,621
Total Operating Expenses	4,067,826	3,678,338	3,498,522	2,983,060	2,643,928	2,254,067	1,952,139	1,530,045	1,362,926	1,207,800
Net Operating Income/(Loss)	(133,794)	73,375	157,503	433,720	273,230	(275,749)	207,169	261,876	305,574	358,498
INVESTMENT INCOME										
Investment income/(loss)	2,642,083	7,261,690	4,307,180	573,181	3,874,823	3,793,596	(5,186,890)	3,261,470	3,438,839	1,679,157
Investment fees	172,895	188,496	186,869	169,987	149,032	123,423	140,362	191,818	64,981	55,885
Net Investment Income	2,469,188	7,073,194	4,120,311	403,194	3,725,791	3,670,173	(5,327,252)	3,069,652	3,373,858	1,623,272
Change in Net Present Assets	2,335,395	7,146,469	4,277,815	836,913	3,999,021	3,417,226	(5,120,083)	3,331,528	3,806,812	1,981,770

PALATINE POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	62,236,359	56,991,085	49,695,524	44,441,926	40,048,724	34,964,756	32,586,865	35,137,952	32,528,148	30,382,993
Net Present Assets - Actuarial Value *	60,244,464	54,774,090	49,528,924	44,974,849	39,830,684	34,964,756	32,586,865	35,137,952	32,528,148	30,382,993
Actuarial Accrued Liability - ("AAL")	104,825,414	94,960,424	85,741,235	81,220,005	81,957,261	74,453,822	69,303,511	62,838,803	59,171,901	53,121,627
Surplus/(Unfunded AAL)	(44,580,950)	(40,186,334)	(36,212,311)	(36,245,156)	(42,126,577)	(39,489,066)	(36,716,646)	(27,700,851)	(26,643,753)	(22,738,634)
Percent Funded at Actuarial Value	57.5%	57.7%	57.8%	55.4%	48.6%	47.0%	47.0%	55.9%	55.0%	57.2%
(Increase)/Decrease in Unfunded AAL	(4,394,616)	(3,974,023)	32,845	5,881,421	(2,637,511)	(2,772,420)	(9,015,795)	(1,057,098)	(3,905,119)	(1,831,168)
Active participants	108	110	109	110	111	113	113	110	110	107
Inactive participants	61	50	46	46	45	45	44	40	40	39
Average Active Salary	93,279	91,976	90,122	88,632	89,374	82,592	78,895	77,055	75,666	69,018
Total Salary	10,074,104	10,117,378	9,823,321	9,749,554	9,920,464	9,332,860	8,915,083	8,476,022	8,323,248	7,384,968
Internal Rate of Return - 10 years	5.91%									
Payroll Growth Rate - 10 years	3.37%									
ASSETS										
Cash , NOW, Money Market	692,271	473,725	665,752	4,146,452	1,737,183	3,671,015	1,970,467	1,510,151	1,212,536	5,550,087
Fixed Instruments	20,949,416	19,497,588	22,065,795	15,509,669	19,462,957	18,212,348	20,937,443	17,637,884	15,942,826	10,564,238
Equities	40,443,934	36,863,312	26,800,631	24,583,692	18,451,444	12,976,403	9,525,506	15,789,706	15,216,908	14,192,146
Receivables	150,738	156,460	163,347	202,112	397,140	140,018	153,449	200,211	155,877	76,522
Other	-	-	(1)	1	-	-	-	-	1	-
Total	62,236,359	56,991,085	49,695,524	44,441,926	40,048,724	34,999,784	32,586,865	35,137,952	32,528,148	30,382,993
INCOME										
From municipality	2,951,135	2,969,877	3,016,974	3,489,556	2,685,585	1,839,264	1,792,538	1,368,869	1,094,984	1,177,460
From members	1,356,475	996,348	1,028,354	1,102,965	984,353	1,006,548	889,426	840,418	834,260	726,567
Other revenue	244	81	-	-	-	6,583	-	-	1	-
Total Operating Revenue	4,307,854	3,966,306	4,045,328	4,592,521	3,669,938	2,852,395	2,681,964	2,209,287	1,929,245	1,904,027
EXPENSES										
Pensions and benefits	3,315,139	2,643,186	2,549,896	2,412,864	2,274,301	2,290,698	1,975,537	1,956,079	1,683,326	1,610,297
Professional services	20,111	4,314	14,383	17,949	20,540	23,985	14,119	500	340	2,756
Other expenses	12,400	11,154	12,057	10,544	10,073	13,558	10,741	10,683	9,511	8,515
Total Operating Expenses	3,347,650	2,658,654	2,576,336	2,441,357	2,304,914	2,328,241	2,000,397	1,967,262	1,693,177	1,621,568
Net Operating Income/(Loss)	960,204	1,307,652	1,468,992	2,151,164	1,365,024	524,154	681,567	242,025	236,068	282,459
INVESTMENT INCOME										
Investment income/(loss)	4,583,868	6,277,814	4,074,336	2,477,423	3,937,502	1,990,850	(3,035,914)	2,557,067	2,033,979	1,637,368
Investment fees	298,798	289,923	289,730	235,384	218,558	169,546	196,740	189,287	124,893	114,862
Net Investment Income	4,285,070	5,987,891	3,784,606	2,242,039	3,718,944	1,821,304	(3,232,654)	2,367,780	1,909,086	1,522,506
Change in Net Present Assets	5,245,274	7,295,561	5,253,598	4,393,202	5,083,968	2,377,891	(2,551,087)	2,609,804	2,145,155	1,804,965

PALATINE RURAL FPD FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	9,897,139	8,844,667	7,550,933	6,532,779	5,877,740	5,244,592	4,390,485	4,361,836	3,740,075	3,203,754
Net Present Assets - Actuarial Value *	9,742,628	8,592,860	7,581,678	6,702,179	5,717,588	5,128,570	4,176,858	4,290,279	3,753,278	3,209,226
Actuarial Accrued Liability - ("AAL")	12,567,649	10,908,406	9,312,300	8,480,023	7,491,310	6,426,076	6,150,978	5,439,299	4,091,083	4,202,783
Surplus/(Unfunded AAL)	(2,825,021)	(2,315,546)	(1,730,622)	(1,777,844)	(1,773,722)	(1,297,506)	(1,974,120)	(1,149,020)	(337,805)	(993,557)
Percent Funded at Actuarial Value	77.5%	78.8%	81.4%	79.0%	76.3%	79.8%	67.9%	78.9%	91.7%	76.4%
(Increase)/Decrease in Unfunded AAL	(509,475)	(584,924)	47,222	(4,122)	(476,216)	676,614	(825,100)	(811,215)	655,752	(472,932)
Active participants	21	21	21	22	23	23	22	21	18	22
Inactive participants	12	11	12	11	2	2	2	2	2	2
Average Active Salary	87,878	85,379	84,221	80,461	78,894	71,680	69,443	65,038	53,912	53,764
Total Salary	1,845,432	1,792,949	1,768,633	1,770,133	1,814,572	1,648,651	1,527,754	1,365,802	970,409	1,182,810
Internal Rate of Return - 10 years	5.60%									
Payroll Growth Rate - 10 years	3.61%									
ASSETS										
Cash , NOW, Money Market	93,439	66,681	81,703	90,305	168,974	190,784	387,100	90,238	267,982	211,519
Fixed Instruments	5,353,652	4,711,570	4,109,068	3,762,557	3,337,594	2,739,504	2,445,535	2,561,149	2,076,291	1,695,404
Equities	4,424,363	4,035,272	3,335,392	2,649,180	2,292,418	1,956,896	1,191,207	1,340,492	1,171,210	963,139
Receivables	32,805	28,743	25,454	31,007	79,549	367,009	366,644	369,957	324,592	333,692
Other	775	2,941	366	775	775	-	(1)	-	-	-
Total	9,905,034	8,845,207	7,551,983	6,533,824	5,879,310	5,254,193	4,390,485	4,361,836	3,840,075	3,203,754
INCOME										
From municipality	487,385	424,946	396,493	379,230	332,251	353,999	376,546	321,761	249,038	196,996
From members	169,316	156,556	175,826	173,620	161,856	144,955	144,427	121,031	162,499	116,512
Other revenue	4,063	3,288	(3,137)	(609)	538	714	-	-	-	-
Total Operating Revenue	660,764	584,790	569,182	552,241	494,645	499,668	520,973	442,792	411,537	313,508
EXPENSES										
Pensions and benefits	134,237	123,801	114,070	112,901	114,261	116,086	97,320	98,249	97,320	54,715
Professional services	24,135	9,868	9,413	10,068	14,800	16,654	1,000	4,225	1,758	3,435
Other expenses	8,899	7,258	6,739	5,502	5,586	2,568	1,393	1,445	905	1,252
Total Operating Expenses	167,271	140,927	130,222	128,471	134,647	135,308	99,713	103,919	99,983	59,402
Net Operating Income/(Loss)	493,493	443,863	438,960	423,770	359,998	364,360	421,260	338,873	311,554	254,106
INVESTMENT INCOME										
Investment income/(loss)	589,097	870,737	597,503	247,211	286,908	498,206	(381,770)	292,878	233,140	109,309
Investment fees	30,118	20,866	18,309	15,942	13,759	8,459	10,840	9,990	8,369	7,291
Net Investment Income	558,979	849,871	579,194	231,269	273,149	489,747	(392,610)	282,888	224,771	102,018
Change in Net Present Assets	1,052,472	1,293,734	1,018,154	655,039	633,148	854,107	28,649	621,761	536,321	356,122

PALOS FIRE PROTECTION DISTRICT PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	12,468,750	10,708,839	9,334,004	8,606,661	7,389,200	6,130,801	6,512,765	5,954,958	5,113,470	4,362,399
Net Present Assets - Actuarial Value *	12,731,932	10,846,020	9,726,022	8,546,540	7,403,528	6,065,929	6,491,976	5,983,918	5,167,555	4,339,158
Actuarial Accrued Liability - ("AAL")	16,316,476	14,124,760	13,476,061	11,374,308	9,703,570	8,992,883	7,342,628	6,503,777	5,787,156	5,334,451
Surplus/(Unfunded AAL)	(3,584,544)	(3,278,740)	(3,750,039)	(2,827,768)	(2,300,042)	(2,926,954)	(850,652)	(519,859)	(619,601)	(995,293)
Percent Funded at Actuarial Value	78.0%	76.8%	72.2%	75.1%	76.3%	67.5%	88.4%	92.0%	89.3%	81.3%
(Increase)/Decrease in Unfunded AAL	(305,804)	471,299	(922,271)	(527,726)	626,912	(2,076,302)	(330,793)	99,742	375,692	(223,474)
Active participants	29	29	29	28	29	29	22	20	17	16
Inactive participants	5	4	3	3	2	1	1	1	1	1
Average Active Salary	94,108	91,591	87,434	80,393	74,536	74,903	68,991	69,932	69,489	70,573
Total Salary	2,729,127	2,656,148	2,535,574	2,251,002	2,161,533	2,172,192	1,517,809	1,398,643	1,181,313	1,129,160
Internal Rate of Return - 10 years	4.42%									
Payroll Growth Rate - 10 years	9.87%									
ASSETS										
Cash , NOW, Money Market	2,970,475	2,771,878	2,751,346	2,947,710	2,388,181	1,999,328	1,367,165	1,251,045	945,318	770,839
Fixed Instruments	4,553,200	3,617,843	3,090,291	2,288,578	2,171,851	2,347,620	2,520,687	2,222,419	2,036,428	1,947,167
Equities	4,945,075	4,319,118	3,492,367	3,370,373	2,829,168	1,783,853	2,761,668	2,613,511	2,100,137	1,644,393
Receivables	-	-	-	-	-	-	-	-	31,587	-
Other	-	-	-	-	-	-	-	-	-	-
Total	12,468,750	10,708,839	9,334,004	8,606,661	7,389,200	6,130,801	6,649,520	6,086,975	5,113,470	4,362,399
INCOME										
From municipality	1,200,122	491,525	520,505	541,855	365,281	299,764	341,405	324,381	290,524	214,322
From members	278,172	262,577	266,302	232,047	217,024	183,044	151,265	128,946	116,584	107,945
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	1,478,294	754,102	786,807	773,902	582,305	482,808	492,670	453,327	407,108	322,267
EXPENSES										
Pensions and benefits	251,633	200,025	149,585	126,912	140,977	46,864	95,581	44,896	43,955	39,525
Professional services	-	-	-	-	9,286	-	-	-	2,500	2,000
Other expenses	2,412	4,634	5,739	1,226	1,840	2,477	1,023	872	954	650
Total Operating Expenses	254,045	204,659	155,324	128,138	152,103	49,341	96,604	45,768	47,409	42,175
Net Operating Income/(Loss)	1,224,249	549,443	631,483	645,764	430,202	433,467	396,066	407,559	359,699	280,092
INVESTMENT INCOME										
Investment income/(loss)	611,868	888,800	139,347	597,046	839,022	(809,967)	166,926	438,746	396,072	150,307
Investment fees	76,206	63,408	43,487	25,349	10,825	5,464	5,185	4,817	4,700	9,238
Net Investment Income	535,662	825,392	95,860	571,697	828,197	(815,431)	161,741	433,929	391,372	141,069
Change in Net Present Assets	1,759,911	1,374,835	727,343	1,217,461	1,258,399	(381,964)	557,807	841,488	751,071	421,161

PALOS HEIGHTS FPD PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	8,846,485	8,185,852	7,176,984	6,362,729	6,018,690	5,409,566	4,271,884	5,421,683	4,942,806	4,313,457
Net Present Assets - Actuarial Value *	8,695,000	7,991,660	7,270,634	6,669,530	6,008,986	5,416,183	4,271,884	5,421,683	4,966,004	4,318,624
Actuarial Accrued Liability - ("AAL")	13,701,875	12,683,932	11,139,696	9,677,425	8,518,148	7,897,177	7,217,665	6,827,807	5,818,920	5,481,949
Surplus/(Unfunded AAL)	(5,006,875)	(4,692,272)	(3,869,062)	(3,007,895)	(2,509,162)	(2,480,994)	(2,945,781)	(1,406,124)	(852,916)	(1,163,325)
Percent Funded at Actuarial Value	63.5%	63.0%	65.3%	68.9%	70.5%	68.6%	59.2%	79.4%	85.3%	78.8%
(Increase)/Decrease in Unfunded AAL	(314,603)	(823,210)	(861,167)	(498,733)	(28,168)	464,787	(1,539,657)	(553,208)	310,409	(72,567)
Active participants	22	22	21	19	17	18	19	20	13	15
Inactive participants	11	11	11	9	9	9	5	5	4	4
Average Active Salary	77,260	74,084	70,060	72,614	66,728	61,812	61,467	58,454	65,853	62,079
Total Salary	1,699,709	1,629,842	1,471,268	1,379,657	1,134,374	1,112,607	1,167,880	1,169,085	856,086	931,179
Internal Rate of Return - 10 years	4.84%									
Payroll Growth Rate - 10 years	6.13%									
ASSETS										
Cash , NOW, Money Market	401,071	335,246	525,137	887,180	1,813,523	1,672,869	1,256,925	676,531	990,220	1,005,343
Fixed Instruments	4,436,621	3,861,404	3,463,106	2,586,935	1,657,245	1,488,127	1,442,085	1,991,233	1,551,241	1,680,867
Equities	3,990,018	3,968,824	3,172,415	2,828,908	2,535,631	2,226,924	1,572,874	2,753,919	2,401,344	1,627,246
Receivables	26,563	21,332	17,384	63,732	19,130	32,788	-	-	-	-
Other	230	236	899	774	775	(1)	-	-	1	1
Total	8,854,503	8,187,042	7,178,941	6,367,529	6,026,304	5,420,707	4,271,884	5,421,683	4,942,806	4,313,457
INCOME										
From municipality	433,312	412,325	369,562	412,974	277,753	302,850	235,000	214,943	243,447	240,000
From members	166,147	155,058	134,233	126,397	125,278	135,411	89,501	99,834	90,243	89,461
Other revenue	5,281	3,948	2,604	(3,624)	(924)	19,485	-	-	-	(1)
Total Operating Revenue	604,740	571,331	506,399	535,747	402,107	457,746	324,501	314,777	333,690	329,460
EXPENSES										
Pensions and benefits	445,921	339,008	280,925	243,495	213,331	245,805	226,051	182,197	123,841	121,309
Professional services	20,640	31,999	27,927	23,139	23,087	42,918	14,946	8,100	2,329	2,566
Other expenses	5,621	6,772	6,780	3,737	3,575	3,685	13,150	10,707	9,079	7,553
Total Operating Expenses	472,182	377,779	315,632	270,371	239,993	292,408	254,147	201,004	135,249	131,428
Net Operating Income/(Loss)	132,558	193,552	190,767	265,376	162,114	165,338	70,354	113,773	198,441	198,032
INVESTMENT INCOME										
Investment income/(loss)	557,991	836,672	641,908	84,186	453,090	677,717	(1,215,137)	369,859	435,920	202,631
Investment fees	29,917	21,356	18,420	5,523	6,081	4,973	5,016	4,755	5,013	4,950
Net Investment Income	528,074	815,316	623,488	78,663	447,009	672,744	(1,220,153)	365,104	430,907	197,681
Change in Net Present Assets	660,633	1,008,868	814,255	344,039	609,124	1,137,682	(1,149,799)	478,877	629,349	395,714

PALOS HEIGHTS POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	16,949,590	15,918,275	14,432,173	13,562,853	13,632,184	12,748,525	11,607,209	13,119,469	12,410,850	11,662,693
Net Present Assets - Actuarial Value *	16,731,903	15,710,441	14,830,815	14,165,920	13,632,184	12,748,525	11,607,209	13,119,469	12,410,850	11,661,693
Actuarial Accrued Liability - ("AAL")	34,516,810	32,266,613	30,471,719	28,507,370	26,214,696	24,503,082	21,594,914	22,121,118	19,608,056	18,843,359
Surplus/(Unfunded AAL)	(17,784,907)	(16,556,172)	(15,640,904)	(14,341,450)	(12,582,512)	(11,754,557)	(9,987,705)	(9,001,649)	(7,197,206)	(7,181,666)
Percent Funded at Actuarial Value	48.5%	48.7%	48.7%	49.7%	52.0%	52.0%	53.7%	59.3%	63.3%	61.9%
(Increase)/Decrease in Unfunded AAL	(1,228,735)	(915,268)	(1,299,454)	(1,758,938)	(827,955)	(1,766,852)	(986,056)	(1,804,443)	(15,540)	(1,285,538)
Active participants	27	27	27	26	25	27	27	27	28	26
Inactive participants	23	22	22	23	18	18	13	13	11	12
Average Active Salary	86,339	84,911	82,064	78,935	81,173	81,077	81,175	73,925	71,267	69,858
Total Salary	2,331,148	2,292,584	2,215,737	2,052,303	2,029,337	2,189,088	2,191,728	1,995,965	1,995,482	1,816,316
Internal Rate of Return - 10 years	4.91%									
Payroll Growth Rate - 10 years	2.73%									
ASSETS										
Cash , NOW, Money Market	381,708	729,142	1,255,804	1,255,010	1,112,911	3,175,791	3,071,444	2,465,431	2,677,091	2,480,451
Fixed Instruments	7,968,859	7,219,678	7,757,174	7,142,240	6,452,383	4,381,038	5,715,712	5,426,734	4,721,274	4,784,115
Equities	8,556,523	7,933,187	5,384,419	5,124,850	6,018,124	5,155,974	2,767,217	5,172,756	4,958,509	4,353,082
Receivables	42,500	36,268	34,776	40,753	48,766	35,722	52,836	54,548	53,976	49,246
Other	-	-	-	-	-	-	-	-	-	(1)
Total	16,949,590	15,918,275	14,432,173	13,562,853	13,632,184	12,748,525	11,607,209	13,119,469	12,410,850	11,666,893
INCOME										
From municipality	1,332,537	1,094,667	989,614	919,661	737,293	636,792	594,169	518,833	400,000	300,000
From members	232,255	274,865	274,775	217,579	211,723	290,216	201,590	294,535	245,236	212,708
Other revenue	-	-	-	-	55,764	3,403	-	-	-	-
Total Operating Revenue	1,564,792	1,369,532	1,264,389	1,137,240	1,004,780	930,411	795,759	813,368	645,236	512,708
EXPENSES										
Pensions and benefits	1,594,196	1,441,575	1,373,937	1,397,868	1,195,892	1,092,273	749,393	773,833	650,412	571,405
Professional services	19,589	17,525	16,275	15,683	18,091	3,595	12,861	5,180	16,347	11,125
Other expenses	11,611	11,456	9,346	12,325	12,905	7,919	5,394	6,114	6,749	4,438
Total Operating Expenses	1,625,396	1,470,556	1,399,558	1,425,876	1,226,888	1,103,787	767,648	785,127	673,508	586,968
Net Operating Income/(Loss)	(60,604)	(101,024)	(135,169)	(288,636)	(222,108)	(173,376)	28,111	28,241	(28,272)	(74,260)
INVESTMENT INCOME										
Investment income/(loss)	1,131,952	1,624,516	1,035,109	257,968	1,144,844	1,395,263	(1,489,776)	725,121	818,829	514,064
Investment fees	40,033	37,390	30,620	38,663	39,077	80,571	50,595	44,743	42,400	39,905
Net Investment Income	1,091,919	1,587,126	1,004,489	219,305	1,105,767	1,314,692	(1,540,371)	680,378	776,429	474,159
Change in Net Present Assets	1,031,315	1,486,102	869,320	(69,331)	883,659	1,141,316	(1,512,260)	708,619	748,157	399,899

PALOS HILLS POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	16,294,405	15,193,150	14,086,151	12,914,500	13,052,418	11,921,866	10,193,576	11,832,372	11,209,494	10,146,686
Net Present Assets - Actuarial Value *	16,223,864	15,267,389	14,483,473	13,702,710	12,791,751	11,339,126	9,940,545	11,577,954	11,207,221	10,256,623
Actuarial Accrued Liability - ("AAL")	28,900,112	27,785,379	26,909,789	25,269,134	23,863,313	22,885,488	21,246,195	20,160,308	17,818,944	16,943,051
Surplus/(Unfunded AAL)	(12,676,248)	(12,517,990)	(12,426,316)	(11,566,424)	(11,071,562)	(11,546,362)	(11,305,650)	(8,582,354)	(6,611,723)	(6,686,428)
Percent Funded at Actuarial Value	56.1%	54.9%	53.8%	54.2%	53.6%	49.5%	46.8%	57.4%	62.9%	60.5%
(Increase)/Decrease in Unfunded AAL	(158,258)	(91,674)	(859,892)	(494,862)	474,800	(240,712)	(2,723,296)	(1,970,631)	74,705	74,153
Active participants	31	30	31	31	31	32	33	33	33	33
Inactive participants	25	25	22	21	18	18	16	16	12	12
Average Active Salary	82,702	80,825	79,171	79,767	78,214	75,394	72,215	68,394	61,984	60,934
Total Salary	2,563,776	2,424,749	2,454,304	2,472,776	2,424,636	2,412,612	2,383,085	2,257,016	2,045,463	2,010,812
Internal Rate of Return - 10 years	5.15%									
Payroll Growth Rate - 10 years	2.87%									
ASSETS										
Cash , NOW, Money Market	198,341	490,396	619,010	637,542	619,505	311,475	171,681	273,622	271,745	175,804
Fixed Instruments	6,702,801	6,500,778	6,762,298	7,486,022	6,150,738	7,017,077	6,910,566	6,314,272	5,508,471	5,063,224
Equities	9,372,672	8,153,540	6,697,050	4,763,228	6,247,015	4,573,287	3,151,969	5,177,919	5,359,926	4,845,163
Receivables	122,840	146,222	90,064	107,235	109,392	101,672	106,911	102,499	98,890	100,173
Other	-	1	-	1	(1)	(1)	-	20,428	10,236	871
Total	16,396,654	15,290,937	14,168,422	12,994,028	13,126,649	12,003,510	10,341,127	11,888,740	11,249,268	10,185,235
INCOME										
From municipality	968,938	850,000	777,851	675,000	625,000	600,000	575,000	550,000	520,000	500,000
From members	261,173	244,750	250,270	241,301	238,675	244,792	233,993	233,069	199,699	203,486
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	1,230,111	1,094,750	1,028,121	916,301	863,675	844,792	808,993	783,069	719,699	703,486
EXPENSES										
Pensions and benefits	1,205,003	1,154,657	972,374	948,895	884,048	682,587	672,515	606,340	435,783	477,677
Professional services	5,844	4,723	4,454	-	-	-	-	-	-	9,857
Other expenses	16,949	23,399	(1)	-	(1)	-	1	-	-	63,293
Total Operating Expenses	1,227,796	1,182,779	976,827	948,895	884,047	682,587	672,516	606,340	435,783	550,827
Net Operating Income/(Loss)	2,315	(88,029)	51,294	(32,594)	(20,372)	162,205	136,477	176,729	283,916	152,659
INVESTMENT INCOME										
Investment income/(loss)	1,139,774	1,218,861	1,167,808	(39,022)	1,209,895	1,718,268	(1,642,848)	578,234	890,788	915,112
Investment fees	40,835	23,833	47,451	66,302	58,970	152,184	132,425	132,085	111,896	28,083
Net Investment Income	1,098,939	1,195,028	1,120,357	(105,324)	1,150,925	1,566,084	(1,775,273)	446,149	778,892	887,029
Change in Net Present Assets	1,101,255	1,106,999	1,171,651	(137,918)	1,130,552	1,728,290	(1,638,796)	622,878	1,062,808	1,039,690

PALOS PARK POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,131,652	1,993,324	1,785,656	1,581,409	1,383,325	1,141,617	951,601	694,196	562,566	425,596
Net Present Assets - Actuarial Value *	2,208,926	2,008,240	1,780,114	-	1,339,090	1,101,461	925,673	694,054	575,999	425,250
Actuarial Accrued Liability - ("AAL")	5,776,046	5,229,853	4,917,638	3,131,378	3,131,378	2,826,152	2,449,329	2,214,378	1,976,785	1,687,301
Surplus/(Unfunded AAL)	(3,567,120)	(3,221,613)	(3,137,524)	(3,131,378)	(1,792,288)	(1,724,691)	(1,523,656)	(1,520,324)	(1,400,786)	(1,262,051)
Percent Funded at Actuarial Value	38.2%	38.4%	36.2%	0.0%	42.8%	39.0%	37.8%	31.3%	29.1%	25.2%
(Increase)/Decrease in Unfunded AAL	(345,507)	(84,089)	(6,146)	(1,339,090)	(67,597)	(201,035)	(3,332)	(119,538)	(138,735)	(177,687)
Active participants	9	9	8	9	9	10	10	10	10	9
Inactive participants	4	4	4	2	2	2	2	2	2	2
Average Active Salary	74,178	71,278	70,366	70,096	70,096	64,354	58,852	54,849	50,557	47,864
Total Salary	667,605	641,506	562,926	630,864	630,864	643,537	588,522	548,490	505,565	430,772
Internal Rate of Return - 10 years	4.26%									
Payroll Growth Rate - 10 years	6.45%									
ASSETS										
Cash , NOW, Money Market	92,959	232,665	11,131	201,790	100,453	59,583	78,590	40,552	37,152	13,048
Fixed Instruments	1,813,113	1,561,903	1,577,594	1,222,075	1,137,449	945,792	752,530	577,307	463,367	366,952
Equities	203,195	179,359	176,375	143,173	133,189	124,921	87,747	68,017	55,068	40,333
Receivables	22,385	19,397	20,556	14,371	12,234	11,321	32,734	8,320	6,979	5,263
Other	-	-	-	-	-	-	-	-	-	-
Total	2,131,652	1,993,324	1,785,656	1,581,409	1,383,325	1,141,617	951,601	694,196	562,566	425,596
INCOME										
From municipality	165,000	185,000	167,000	194,125	147,537	189,366	202,122	136,312	118,867	116,566
From members	64,995	62,265	53,100	50,912	62,034	57,268	56,124	56,470	57,023	40,059
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	229,995	247,265	220,100	245,037	209,571	246,634	258,246	192,782	175,890	156,625
EXPENSES										
Pensions and benefits	112,104	108,508	104,736	116,586	55,868	75,437	53,450	103,876	49,638	47,729
Professional services	-	315	466	1,125	405	375	315	75	60	782
Other expenses	-	316	1,052	979	-	889	863	835	857	768
Total Operating Expenses	112,104	109,139	106,254	118,690	56,273	76,701	54,628	104,786	50,555	49,279
Net Operating Income/(Loss)	117,891	138,126	113,846	126,347	153,298	169,933	203,618	87,996	125,335	107,346
INVESTMENT INCOME										
Investment income/(loss)	29,295	79,015	96,753	77,912	94,205	24,885	57,392	46,598	13,844	10,533
Investment fees	8,859	9,473	6,352	6,176	5,795	4,802	3,605	2,964	2,209	-
Net Investment Income	20,436	69,542	90,401	71,736	88,410	20,083	53,787	43,634	11,635	10,533
Change in Net Present Assets	138,328	207,668	204,247	198,084	241,708	190,016	257,405	131,630	136,970	117,879

PANA POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	2,780,174	2,630,050	2,582,513	2,505,970	2,487,263	2,462,760	2,434,185	2,343,654	2,265,754	2,215,889
Net Present Assets - Actuarial Value *	2,928,386	2,814,978	2,703,669	2,567,738	2,487,263	2,462,760	2,434,185	2,343,654	2,265,754	2,215,889
Actuarial Accrued Liability - ("AAL")	6,855,296	6,536,982	6,033,264	5,935,298	5,093,953	4,933,812	4,164,721	4,409,291	4,203,207	3,634,582
Surplus/(Unfunded AAL)	(3,926,910)	(3,722,004)	(3,329,595)	(3,367,560)	(2,606,690)	(2,471,052)	(1,730,536)	(2,065,637)	(1,937,453)	(1,418,693)
Percent Funded at Actuarial Value	42.7%	43.1%	44.8%	43.3%	48.8%	49.9%	58.4%	53.2%	53.9%	61.0%
(Increase)/Decrease in Unfunded AAL	(204,906)	(392,409)	37,965	(760,870)	(135,638)	(740,516)	335,101	(128,184)	(518,760)	7,907
Active participants	9	9	9	9	9	9	9	9	9	9
Inactive participants	8	8	6	7	8	8	8	7	7	7
Average Active Salary	49,432	48,075	47,601	44,953	43,733	39,720	40,199	39,287	37,709	35,987
Total Salary	444,886	432,674	428,411	404,575	393,598	357,477	361,795	353,584	339,382	323,881
Internal Rate of Return - 10 years	3.50%									
Payroll Growth Rate - 10 years	3.58%									
ASSETS										
Cash , NOW, Money Market	197,999	204,083	1,030,656	1,548,114	2,299,248	2,302,708	2,266,661	2,188,031	2,145,248	2,104,327
Fixed Instruments	1,237,375	1,240,957	1,038,915	534,244	-	-	-	-	-	-
Equities	1,073,530	934,575	304,466	233,608	-	-	-	-	-	-
Receivables	271,270	250,435	208,476	190,004	188,014	160,052	167,524	155,910	120,506	111,562
Other	-	-	-	-	1	-	-	-	-	-
Total	2,780,174	2,630,050	2,582,513	2,505,970	2,487,263	2,462,760	2,434,185	2,343,941	2,265,754	2,215,889
INCOME										
From municipality	260,645	237,195	209,012	179,809	177,478	144,343	153,142	139,275	111,993	105,322
From members	52,577	49,240	42,026	40,348	38,021	36,754	35,833	35,041	33,765	31,542
Other revenue	-	-	-	113	-	1	-	-	-	-
Total Operating Revenue	313,222	286,435	251,038	220,270	215,499	181,098	188,975	174,316	145,758	136,864
EXPENSES										
Pensions and benefits	294,083	271,884	231,890	247,909	241,303	237,787	195,415	196,542	187,660	165,460
Professional services	6,500	7,850	5,500	4,500	6,178	5,152	5,134	3,800	5,293	4,250
Other expenses	2,092	1,390	3,823	4,178	2,850	868	483	443	460	427
Total Operating Expenses	302,675	281,124	241,213	256,587	250,331	243,807	201,032	200,785	193,413	170,137
Net Operating Income/(Loss)	10,547	5,311	9,825	(36,317)	(34,832)	(62,709)	(12,057)	(26,469)	(47,655)	(33,273)
INVESTMENT INCOME										
Investment income/(loss)	149,369	49,912	73,602	55,074	59,335	91,285	102,587	104,369	97,520	72,685
Investment fees	9,792	7,686	6,884	50	-	-	-	-	-	-
Net Investment Income	139,577	42,226	66,718	55,024	59,335	91,285	102,587	104,369	97,520	72,685
Change in Net Present Assets	150,124	47,537	76,543	18,707	24,503	28,575	90,531	77,900	49,865	39,412

PARIS FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	5,556,957	5,227,380	4,794,256	4,788,268	4,432,818	3,991,616	4,428,941	4,406,110	4,343,123	4,286,284
Net Present Assets - Actuarial Value *	5,490,970	5,240,327	5,013,842	4,784,763	4,428,923	3,989,493	4,426,936	4,404,242	4,340,720	4,282,719
Actuarial Accrued Liability - ("AAL")	10,335,334	9,930,962	10,350,511	8,135,793	8,136,435	7,873,129	7,472,516	6,688,500	5,861,774	5,628,601
Surplus/(Unfunded AAL)	(4,844,364)	(4,690,635)	(5,336,669)	(3,351,030)	(3,707,512)	(3,883,636)	(3,045,580)	(2,284,258)	(1,521,054)	(1,345,882)
Percent Funded at Actuarial Value	53.1%	52.8%	48.4%	58.8%	54.4%	50.7%	59.2%	65.8%	74.1%	76.1%
(Increase)/Decrease in Unfunded AAL	(153,729)	646,034	(1,985,639)	356,482	176,124	(838,056)	(761,322)	(763,204)	(175,172)	43,214
Active participants	14	14	14	14	16	16	16	17	16	16
Inactive participants	17	17	17	17	17	17	15	16	14	15
Average Active Salary	47,833	45,718	44,951	46,110	44,888	43,153	42,875	35,893	36,149	34,011
Total Salary	669,658	640,053	629,315	645,540	718,207	690,454	685,997	610,189	578,379	544,169
Internal Rate of Return - 10 years	3.98%									
Payroll Growth Rate - 10 years	1.97%									
ASSETS										
Cash , NOW, Money Market	531,833	454,579	653,569	2,437,999	2,369,537	2,929,297	3,388,888	4,319,199	4,261,995	4,206,363
Fixed Instruments	1,878,462	2,062,400	1,817,414	37,346	39,889	40,449	43,058	45,189	48,670	54,126
Equities	3,127,826	2,686,722	2,299,134	2,307,394	2,014,352	992,104	939,715	-	-	-
Receivables	316,071	320,917	370,892	338,248	340,545	311,077	243,620	206,730	166,563	161,599
Other	(1)	(1)	1	(1)	-	(1)	1,039	1,040	1,039	1
Total	5,854,191	5,524,617	5,141,010	5,120,986	4,764,323	4,272,926	4,616,320	4,572,158	4,478,267	4,422,089
INCOME										
From municipality	341,743	386,022	365,749	366,896	305,217	210,757	192,713	159,474	156,053	144,596
From members	61,637	59,696	60,133	62,532	68,017	66,734	64,415	61,710	58,345	55,835
Other revenue	-	-	1	1	-	(1)	1	-	-	1
Total Operating Revenue	403,380	445,718	425,883	429,429	373,234	277,490	257,129	221,184	214,398	200,432
EXPENSES										
Pensions and benefits	488,289	488,641	432,509	393,113	367,649	376,615	334,287	316,972	292,837	312,660
Professional services	-	5,711	2,668	3,000	4,424	11,167	3,000	3,000	3,192	3,414
Other expenses	3,967	2,347	5,549	3,608	3,600	3,063	2,852	1,439	905	982
Total Operating Expenses	492,256	496,699	440,726	399,721	375,673	390,845	340,139	321,411	296,934	317,056
Net Operating Income/(Loss)	(88,876)	(50,981)	(14,843)	29,708	(2,439)	(113,355)	(83,010)	(100,227)	(82,536)	(116,624)
INVESTMENT INCOME										
Investment income/(loss)	430,647	496,439	28,368	331,742	449,641	(323,971)	105,841	163,214	139,375	102,655
Investment fees	12,195	12,334	7,536	6,000	6,000	-	-	-	-	-
Net Investment Income	418,452	484,105	20,832	325,742	443,641	(323,971)	105,841	163,214	139,375	102,655
Change in Net Present Assets	329,577	433,124	5,988	355,450	441,202	(437,325)	22,831	62,987	56,839	(13,969)

PARIS POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	5,422,688	4,971,974	4,573,337	4,442,341	4,066,798	3,545,989	4,074,320	4,010,911	3,713,794	3,421,556
Net Present Assets - Actuarial Value *	5,386,136	5,057,294	4,735,249	4,442,064	4,066,551	3,545,926	4,074,110	4,010,738	3,713,700	3,421,723
Actuarial Accrued Liability - ("AAL")	8,756,429	8,995,447	8,562,636	7,303,714	6,935,654	6,488,509	6,019,611	5,429,212	4,921,361	4,599,597
Surplus/(Unfunded AAL)	(3,370,293)	(3,938,153)	(3,827,387)	(2,861,650)	(2,869,103)	(2,942,583)	(1,945,501)	(1,418,474)	(1,207,661)	(1,177,874)
Percent Funded at Actuarial Value	61.5%	56.2%	55.3%	60.8%	58.6%	54.6%	67.7%	73.9%	75.5%	74.4%
(Increase)/Decrease in Unfunded AAL	567,860	(110,766)	(965,737)	7,453	73,480	(997,082)	(527,027)	(210,813)	(29,787)	72,016
Active participants	15	15	15	16	17	18	20	19	18	17
Inactive participants	11	13	14	11	11	10	9	9	9	9
Average Active Salary	53,047	51,337	49,531	47,580	44,704	44,404	41,886	38,264	35,972	34,503
Total Salary	795,706	770,051	742,960	761,281	759,961	799,263	837,723	727,007	647,502	586,557
Internal Rate of Return - 10 years	4.48%									
Payroll Growth Rate - 10 years	3.65%									
ASSETS										
Cash , NOW, Money Market	956,939	724,656	2,601,459	2,511,761	2,367,810	2,270,399	2,151,394	2,035,953	1,987,790	1,945,780
Fixed Instruments	1,787,568	1,998,373	6,957	8,136	9,034	9,721	10,607	11,218	14,478	14,798
Equities	2,661,965	2,227,600	1,957,956	1,916,521	1,682,273	1,246,547	1,889,645	1,942,603	1,704,465	1,454,196
Receivables	266,598	271,730	277,859	264,396	261,683	207,510	169,408	147,722	85,633	76,343
Other	-	-	-	-	1	(1)	224	224	224	(1)
Total	5,673,070	5,222,359	4,844,231	4,700,814	4,320,801	3,734,176	4,221,278	4,137,720	3,792,590	3,491,116
INCOME										
From municipality	285,629	301,572	285,740	281,288	204,668	164,549	146,587	91,707	79,924	69,626
From members	78,854	76,502	75,215	82,045	75,944	85,231	92,039	73,428	65,711	58,166
Other revenue	1	-	(1)	-	-	(1)	-	-	1	(1)
Total Operating Revenue	364,484	378,074	360,954	363,333	280,612	249,779	238,626	165,135	145,636	127,791
EXPENSES										
Pensions and benefits	326,263	301,284	296,055	252,406	243,683	218,813	214,677	185,162	161,359	159,019
Professional services	-	1,400	-	-	-	4,400	2,701	2,700	2,000	2,000
Other expenses	3,862	3,598	4,094	3,723	5,315	2,623	758	698	1,085	731
Total Operating Expenses	330,125	306,282	300,149	256,129	248,998	225,836	218,136	188,560	164,444	161,750
Net Operating Income/(Loss)	34,359	71,792	60,805	107,204	31,614	23,943	20,490	(23,425)	(18,808)	(33,959)
INVESTMENT INCOME										
Investment income/(loss)	422,319	330,179	70,191	268,339	489,195	(552,274)	42,919	320,543	311,046	142,680
Investment fees	5,964	3,335	-	-	-	-	-	-	-	-
Net Investment Income	416,355	326,844	70,191	268,339	489,195	(552,274)	42,919	320,543	311,046	142,680
Change in Net Present Assets	450,714	398,637	130,996	375,543	520,809	(528,331)	63,409	297,117	292,238	108,721

PARK CITY POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,082,566	1,044,438	809,720	703,634	641,680	596,584	530,370	471,093	471,095	397,975
Net Present Assets - Actuarial Value *	1,145,134	1,075,300	816,451	-	624,390	582,387	530,370	471,093	471,095	397,975
Actuarial Accrued Liability - ("AAL")	6,066,386	5,679,090	5,040,844	3,448,268	3,448,268	3,076,555	2,936,376	2,855,701	2,819,935	2,132,006
Surplus/(Unfunded AAL)	(4,921,252)	(4,603,790)	(4,224,393)	(3,448,268)	(2,823,878)	(2,494,168)	(2,406,006)	(2,384,608)	(2,348,840)	(1,734,031)
Percent Funded at Actuarial Value	18.9%	18.9%	16.2%	0.0%	18.1%	18.9%	18.1%	16.5%	16.7%	18.7%
(Increase)/Decrease in Unfunded AAL	(317,462)	(379,397)	(776,125)	(624,390)	(329,710)	(88,162)	(21,398)	(35,768)	(614,809)	(69,785)
Active participants	8	8	8	8	8	8	8	8	7	14
Inactive participants	6	6	5	5	5	5	5	5	5	-
Average Active Salary	66,538	62,594	63,305	63,305	63,305	52,776	52,776	46,589	49,067	45,955
Total Salary	532,302	500,753	506,438	506,438	506,438	422,209	422,209	372,715	343,470	643,373
Internal Rate of Return - 10 years	3.48%									
Payroll Growth Rate - 10 years	1.91%									
ASSETS										
Cash , NOW, Money Market	56,183	107,478	50,878	79,907	68,751	127,053	496,951	465,178	395,287	381,290
Fixed Instruments	869,414	805,532	643,783	494,416	469,486	390,333	-	-	-	-
Equities	97,267	85,821	74,103	83,221	57,691	33,714	-	-	-	-
Receivables	59,702	45,607	40,956	46,090	45,752	45,484	39,447	5,915	82,299	22,546
Other	-	-	-	-	-	-	(1)	-	-	-
Total	1,082,566	1,044,438	809,720	703,634	641,680	596,584	536,397	471,093	477,586	403,836
INCOME										
From municipality	216,000	216,000	216,000	186,000	180,000	180,000	180,000	155,788	180,307	135,386
From members	51,663	217,310	49,380	47,470	31,322	42,176	38,088	35,919	36,422	25,885
Other revenue	-	-	-	-	-	37	-	-	-	-
Total Operating Revenue	267,663	433,310	265,380	233,470	211,322	222,213	218,088	191,707	216,729	161,271
EXPENSES										
Pensions and benefits	232,827	212,334	187,996	189,227	186,434	175,291	173,471	202,045	142,503	130,088
Professional services	3,715	13,740	6,600	8,505	2,955	7,345	3,520	8,165	9,922	7,827
Other expenses	4,124	2,201	2,585	2,049	7,365	1,480	678	830	1,687	1,507
Total Operating Expenses	240,666	228,275	197,181	199,781	196,754	184,116	177,669	211,040	154,112	139,422
Net Operating Income/(Loss)	26,997	205,035	68,199	33,689	14,568	38,097	40,419	(19,333)	62,617	21,849
INVESTMENT INCOME										
Investment income/(loss)	15,125	33,039	40,888	31,265	33,528	30,617	18,858	19,332	10,503	3,610
Investment fees	3,993	3,356	3,000	3,000	3,000	2,500	-	-	-	-
Net Investment Income	11,132	29,683	37,888	28,265	30,528	28,117	18,858	19,332	10,503	3,610
Change in Net Present Assets	38,128	234,718	106,086	61,954	45,096	66,214	59,277	(2)	73,120	25,458

PARK FOREST FIREFIGHTERS PENSION FUND

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	11,274,613	10,392,799	10,185,963	9,869,776	9,056,896	8,433,290	8,864,112	8,809,592	8,107,812	7,911,561
Net Present Assets - Actuarial Value *	11,473,602	10,925,881	10,494,458	9,855,330	9,191,763	8,556,520	8,987,957	8,876,008	7,828,968	7,565,220
Actuarial Accrued Liability - ("AAL")	22,953,083	21,831,533	20,135,278	19,257,366	18,324,938	17,480,093	16,537,379	16,086,483	14,566,495	14,227,448
Surplus/(Unfunded AAL)	(11,479,481)	(10,905,652)	(9,640,820)	(9,402,036)	(9,133,175)	(8,923,573)	(7,549,422)	(7,210,475)	(6,737,527)	(6,662,228)
Percent Funded at Actuarial Value	50.0%	50.0%	52.1%	51.2%	50.2%	49.0%	54.3%	55.2%	53.7%	53.2%
(Increase)/Decrease in Unfunded AAL	(573,829)	(1,264,832)	(238,784)	(268,861)	(209,602)	(1,374,151)	(338,947)	(472,948)	(75,299)	(1,806,801)
Active participants	25	25	25	23	24	24	24	24	23	21
Inactive participants	25	26	23	21	19	19	19	19	18	19
Average Active Salary	79,299	77,289	77,688	78,391	75,458	71,407	68,114	66,217	64,974	59,708
Total Salary	1,982,476	1,932,226	1,942,198	1,802,984	1,811,000	1,713,774	1,634,744	1,589,216	1,494,409	1,253,864
Internal Rate of Return - 10 years	4.26%									
Payroll Growth Rate - 10 years	4.44%									
ASSETS										
Cash , NOW, Money Market	897,543	1,259,284	1,233,757	638,623	910,073	820,984	712,740	1,065,817	2,469,702	1,374,506
Fixed Instruments	4,861,994	5,803,371	3,404,113	5,707,402	6,161,905	5,929,160	5,426,336	4,953,636	3,127,804	4,225,105
Equities	5,437,421	3,292,371	5,514,544	3,495,665	1,961,102	1,650,942	2,690,126	2,950,285	2,500,829	2,285,895
Receivables	82,473	46,206	56,616	60,606	44,342	41,880	54,438	67,647	28,314	35,730
Other	-	-	1	-	(1)	1	-	2,286	3,062	-
Total	11,279,431	10,401,232	10,209,031	9,902,296	9,077,421	8,442,967	8,883,640	9,039,671	8,129,711	7,921,236
INCOME										
From municipality	718,145	652,523	744,177	722,151	631,994	582,967	554,717	497,906	462,699	407,217
From members	189,426	186,270	191,075	176,476	170,846	166,783	163,434	186,461	129,706	118,277
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	907,571	838,793	935,252	898,627	802,840	749,750	718,151	684,367	592,405	525,494
EXPENSES										
Pensions and benefits	954,041	940,080	863,763	743,226	730,467	686,471	679,231	697,272	660,723	630,889
Professional services	11,460	16,440	29,798	18,147	13,866	36,171	15,851	16,797	8,072	20,506
Other expenses	12,278	11,384	14,355	10,540	9,881	13,816	6,577	6,101	4,575	36,130
Total Operating Expenses	977,779	967,904	907,916	771,913	754,214	736,458	701,659	720,170	673,370	687,525
Net Operating Income/(Loss)	(70,208)	(129,111)	27,336	126,714	48,626	13,292	16,492	(35,803)	(80,965)	(162,031)
INVESTMENT INCOME										
Investment income/(loss)	987,695	362,175	316,103	717,088	608,572	(414,268)	67,455	765,755	304,642	423,529
Investment fees	35,673	26,228	27,253	30,922	33,592	29,846	29,428	28,172	27,425	-
Net Investment Income	952,022	335,947	288,850	686,166	574,980	(444,114)	38,027	737,583	277,217	423,529
Change in Net Present Assets	881,814	206,836	316,187	812,880	623,606	(430,822)	54,520	701,780	196,251	261,502

PARK FOREST POLICE PENSION FUND

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	19,199,485	18,363,880	18,363,563	18,236,363	17,001,496	16,071,969	16,676,827	16,498,791	15,361,166	15,298,086
Net Present Assets - Actuarial Value *	19,757,356	19,441,873	18,956,264	18,091,670	16,601,341	15,933,968	16,634,806	16,712,088	15,289,180	14,793,719
Actuarial Accrued Liability - ("AAL")	38,003,656	36,438,042	35,100,523	32,751,733	30,494,943	29,776,231	28,335,189	26,078,518	23,466,298	22,977,677
Surplus/(Unfunded AAL)	(18,246,300)	(16,996,169)	(16,144,259)	(14,660,063)	(13,893,602)	(13,842,263)	(11,700,383)	(9,366,430)	(8,177,118)	(8,183,958)
Percent Funded at Actuarial Value	52.0%	53.4%	54.0%	55.2%	54.4%	53.5%	58.7%	64.1%	65.2%	64.4%
(Increase)/Decrease in Unfunded AAL	(1,250,131)	(851,910)	(1,484,196)	(766,461)	(51,339)	(2,141,880)	(2,333,953)	(1,189,312)	6,840	(1,453,646)
Active participants	41	43	42	42	41	42	39	43	42	39
Inactive participants	42	41	37	35	31	32	32	27	25	25
Average Active Salary	77,717	74,804	75,090	74,136	72,211	66,329	65,186	61,845	60,199	59,598
Total Salary	3,186,387	3,216,573	3,153,786	3,113,728	2,960,657	2,785,818	2,542,247	2,659,337	2,528,367	2,324,312
Internal Rate of Return - 10 years	4.36%									
Payroll Growth Rate - 10 years	3.60%									
ASSETS										
Cash , NOW, Money Market	1,346,332	2,786,339	1,579,508	4,884,259	4,743,708	6,052,768	3,203,319	1,792,377	1,866,153	2,291,228
Fixed Instruments	9,056,161	10,487,822	10,990,661	7,098,463	7,472,484	5,897,453	8,956,157	9,827,458	9,316,160	8,970,245
Equities	8,876,959	5,126,166	5,800,784	6,214,794	4,717,493	3,949,039	4,527,815	4,892,142	4,113,909	3,888,286
Receivables	73,667	73,525	67,622	55,478	70,888	173,725	126,287	100,189	79,520	152,834
Other	-	-	-	-	1	-	-	1	(2)	-
Total	19,353,119	18,473,852	18,438,575	18,252,994	17,004,574	16,072,985	16,813,578	16,612,167	15,375,740	15,302,593
INCOME										
From municipality	1,119,655	1,006,494	1,017,982	999,811	879,869	787,634	698,643	611,000	549,667	460,509
From members	315,600	301,970	327,810	307,714	332,971	381,224	274,924	262,014	249,621	222,778
Other revenue	4,511	30,267	-	482	854	-	-	-	-	85,750
Total Operating Revenue	1,439,766	1,338,731	1,345,792	1,308,007	1,213,694	1,168,858	973,567	873,014	799,288	769,037
EXPENSES										
Pensions and benefits	2,097,951	1,752,182	1,565,602	1,439,026	1,324,312	1,331,083	1,162,501	999,775	888,798	827,910
Professional services	24,514	23,265	15,886	12,789	15,218	14,536	42,537	14,682	5,000	5,000
Other expenses	10,347	15,664	11,496	9,677	8,969	12,423	11,329	24,241	5,782	20,145
Total Operating Expenses	2,132,812	1,791,111	1,592,984	1,461,492	1,348,499	1,358,042	1,216,367	1,038,698	899,580	853,055
Net Operating Income/(Loss)	(693,046)	(452,380)	(247,192)	(153,485)	(134,805)	(189,184)	(242,800)	(165,684)	(100,292)	(84,018)
INVESTMENT INCOME										
Investment income/(loss)	1,573,686	487,778	403,349	1,397,485	1,075,285	(409,149)	426,391	1,305,983	180,314	990,934
Investment fees	45,035	35,081	28,957	9,133	10,953	6,525	5,555	2,674	16,942	-
Net Investment Income	1,528,651	452,697	374,392	1,388,352	1,064,332	(415,674)	420,836	1,303,309	163,372	990,934
Change in Net Present Assets	835,605	317	127,200	1,234,867	929,527	(604,858)	178,036	1,137,625	63,080	906,916

PARK RIDGE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	39,626,500	37,973,328	35,898,736	33,546,822	30,977,019	28,123,389	30,761,348	30,436,296	28,965,325	29,811,706
Net Present Assets - Actuarial Value *	39,437,731	37,510,930	35,669,502	-	27,433,887	24,176,030	27,397,894	27,837,248	26,867,224	26,272,139
Actuarial Accrued Liability - ("AAL")	58,303,665	55,886,093	54,069,082	49,155,758	49,155,758	48,629,009	45,823,127	39,834,004	38,590,303	36,309,339
Surplus/(Unfunded AAL)	(18,865,934)	(18,375,163)	(18,399,580)	(49,155,758)	(21,721,871)	(24,452,979)	(18,425,233)	(11,996,756)	(11,723,079)	(10,037,200)
Percent Funded at Actuarial Value	67.6%	67.1%	66.0%	0.0%	55.8%	49.7%	59.8%	69.9%	69.6%	72.4%
(Increase)/Decrease in Unfunded AAL	(490,771)	24,417	30,756,178	(27,433,887)	2,731,108	(6,027,746)	(6,428,477)	(273,677)	(1,685,879)	(4,869,314)
Active participants	48	48	46	50	50	51	50	53	51	52
Inactive participants	53	51	50	45	45	44	43	40	40	38
Average Active Salary	87,070	85,417	84,587	82,010	82,010	79,653	76,904	71,505	72,262	69,046
Total Salary	4,179,374	4,100,012	3,891,008	4,100,487	4,100,487	4,062,308	3,845,212	3,789,789	3,685,362	3,590,397
Internal Rate of Return - 10 years	6.02%									
Payroll Growth Rate - 10 years	2.04%									
ASSETS										
Cash , NOW, Money Market	2,271,803	2,557,306	2,952,715	3,735,843	3,475,312	3,244,819	3,121,228	1,046,860	983,238	624,042
Fixed Instruments	17,142,122	17,924,972	18,671,287	17,435,315	17,188,132	17,592,359	18,308,455	20,344,048	20,747,631	22,497,066
Equities	19,918,504	17,168,012	13,943,910	12,051,665	9,990,710	6,961,125	8,983,708	8,688,874	6,907,434	6,336,943
Receivables	287,882	310,897	317,464	311,120	311,120	315,594	333,504	351,787	327,023	353,655
Other	16,126	15,443	18,717	16,181	13,548	10,260	14,705	10,603	(1)	-
Total	39,636,437	37,976,630	35,904,093	33,550,124	30,978,822	28,124,157	30,761,600	30,442,172	28,965,325	29,811,706
INCOME										
From municipality	1,593,563	1,553,909	1,970,636	1,595,353	1,376,811	970,832	252,787	137,387	102,593	66,963
From members	413,711	385,796	386,399	378,319	387,531	381,976	385,952	347,673	359,740	331,125
Other revenue	(2,184)	(6,550)	9,305	1,079	(3,266)	(16,701)	(17,912)	24,789	(27,717)	-
Total Operating Revenue	2,005,090	1,933,155	2,366,340	1,974,751	1,761,076	1,336,107	620,827	509,849	434,616	398,088
EXPENSES										
Pensions and benefits	2,713,829	2,628,132	2,549,576	2,409,601	2,241,715	2,166,572	1,928,351	1,767,891	1,648,393	1,491,286
Professional services	35,209	29,582	42,444	34,420	23,330	17,457	27,227	20,576	5,687	3,375
Other expenses	19,751	16,486	15,760	17,526	14,122	14,330	13,578	19,143	8,597	4,616
Total Operating Expenses	2,768,789	2,674,200	2,607,780	2,461,547	2,279,167	2,198,359	1,969,156	1,807,610	1,662,677	1,499,277
Net Operating Income/(Loss)	(763,699)	(741,045)	(241,440)	(486,796)	(518,091)	(862,252)	(1,348,329)	(1,297,761)	(1,228,061)	(1,101,189)
INVESTMENT INCOME										
Investment income/(loss)	2,573,977	2,948,538	2,691,850	3,141,920	3,445,482	(1,697,489)	1,757,961	2,824,257	442,973	2,063,090
Investment fees	157,106	132,901	98,496	85,322	73,761	78,217	84,580	55,525	61,293	68,310
Net Investment Income	2,416,871	2,815,637	2,593,354	3,056,598	3,371,721	(1,775,706)	1,673,381	2,768,732	381,680	1,994,780
Change in Net Present Assets	1,653,172	2,074,592	2,351,914	2,569,803	2,853,630	(2,637,959)	325,052	1,470,971	(846,381)	893,591

PARK RIDGE POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	43,366,399	41,310,224	39,204,712	36,825,068	34,594,933	31,481,923	28,390,544	31,204,839	30,694,539	28,467,045
Net Present Assets - Actuarial Value *	42,829,925	40,755,897	38,663,096	36,798,926	34,594,933	29,980,323	24,663,476	28,104,664	28,284,438	26,552,197
Actuarial Accrued Liability - ("AAL")	65,728,295	64,134,065	60,419,182	57,886,144	56,120,606	54,479,168	51,862,623	50,122,629	46,768,491	42,961,354
Surplus/(Unfunded AAL)	(22,898,370)	(23,378,168)	(21,756,086)	(21,087,218)	(21,525,673)	(24,498,845)	(27,199,147)	(22,017,965)	(18,484,053)	(16,409,157)
Percent Funded at Actuarial Value	65.2%	63.5%	64.0%	63.6%	61.6%	55.0%	47.6%	56.1%	60.5%	61.8%
(Increase)/Decrease in Unfunded AAL	479,798	(1,622,082)	(668,868)	438,455	2,973,172	2,700,302	(5,181,182)	(3,533,912)	(2,074,896)	(3,570,277)
Active participants	53	53	53	52	54	54	59	55	59	60
Inactive participants	54	54	54	54	53	55	56	57	53	48
Average Active Salary	85,577	85,378	82,704	82,475	81,708	81,418	75,732	75,177	73,079	70,544
Total Salary	4,535,578	4,525,036	4,383,296	4,288,717	4,412,233	4,396,597	4,468,173	4,134,756	4,311,677	4,232,668
Internal Rate of Return - 10 years	6.20%									
Payroll Growth Rate - 10 years	1.46%									
ASSETS										
Cash , NOW, Money Market	1,294,815	2,063,086	2,044,036	2,329,343	2,778,492	1,818,646	3,643,808	5,086,907	3,159,949	1,071,653
Fixed Instruments	17,375,547	17,530,829	18,810,634	15,470,549	18,413,818	18,972,149	17,522,068	15,895,175	16,605,101	16,568,252
Equities	24,376,076	21,395,266	18,013,989	15,351,631	13,025,669	10,344,691	6,921,897	9,921,570	10,633,279	10,555,142
Receivables	307,735	324,798	344,236	3,665,620	371,070	339,671	301,191	297,676	287,777	271,998
Other	17,101	-	-	12,504	10,703	7,651	5,482	8,838	10,432	-
Total	43,371,274	41,313,979	39,212,895	36,829,647	34,599,752	31,482,808	28,394,446	31,210,166	30,696,538	28,467,045
INCOME										
From municipality	1,713,170	1,624,064	1,587,617	2,024,155	1,625,965	1,705,019	1,006,821	1,005,552	768,066	767,590
From members	569,210	452,525	432,199	410,373	552,174	483,748	429,277	438,702	428,001	485,073
Other revenue	(1)	-	25	-	-	38,530	3,554	9,899	15,931	(359,892)
Total Operating Revenue	2,282,379	2,076,589	2,019,841	2,434,528	2,178,139	2,227,297	1,439,652	1,454,153	1,211,998	892,771
EXPENSES										
Pensions and benefits	3,180,124	2,780,814	2,753,610	2,567,733	2,525,295	2,434,960	2,397,594	2,178,616	1,933,056	1,734,068
Professional services	24,319	34,823	22,366	22,099	26,888	19,879	26,093	26,756	15,970	4,523
Other expenses	11,403	10,801	10,027	8,493	9,656	7,688	8,165	6,663	11,753	11,142
Total Operating Expenses	3,215,846	2,826,438	2,786,003	2,598,325	2,561,839	2,462,527	2,431,852	2,212,035	1,960,779	1,749,733
Net Operating Income/(Loss)	(933,467)	(749,849)	(766,162)	(163,797)	(383,700)	(235,230)	(992,200)	(757,882)	(748,781)	(856,962)
INVESTMENT INCOME										
Investment income/(loss)	3,140,099	2,999,074	3,282,210	2,503,983	3,585,272	3,398,782	(1,751,171)	1,360,328	3,060,346	643,070
Investment fees	150,458	143,713	136,404	110,051	88,558	72,173	70,925	92,147	84,070	88,877
Net Investment Income	2,989,641	2,855,361	3,145,806	2,393,932	3,496,714	3,326,609	(1,822,096)	1,268,181	2,976,276	554,193
Change in Net Present Assets	2,056,175	2,105,512	2,379,644	2,230,135	3,113,010	3,091,379	(2,814,295)	510,300	2,227,494	(302,769)

PEKIN FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	22,043,973	20,335,857	18,626,459	17,850,399	15,963,616	13,682,722	15,707,222	15,200,255	13,812,012	12,530,893
Net Present Assets - Actuarial Value *	21,395,753	20,293,121	19,025,154	17,850,399	15,963,616	13,682,722	15,707,222	15,200,255	13,812,012	12,530,893
Actuarial Accrued Liability - ("AAL")	54,206,418	51,325,043	49,652,854	44,905,873	44,005,491	42,749,824	39,302,792	37,498,836	35,573,059	34,115,826
Surplus/(Unfunded AAL)	(32,810,665)	(31,031,922)	(30,627,700)	(27,055,474)	(28,041,875)	(29,067,102)	(23,595,570)	(22,298,581)	(21,761,047)	(21,584,933)
Percent Funded at Actuarial Value	39.5%	39.5%	38.3%	39.8%	36.3%	32.0%	40.0%	40.5%	38.8%	36.7%
(Increase)/Decrease in Unfunded AAL	(1,778,743)	(404,222)	(3,572,226)	986,401	1,025,227	(5,471,532)	(1,296,989)	(537,534)	(176,114)	(817,364)
Active participants	52	52	52	52	53	52	52	52	51	49
Inactive participants	72	71	69	68	67	65	63	61	59	59
Average Active Salary	71,175	68,823	67,294	65,541	61,981	58,124	54,611	55,431	52,938	50,791
Total Salary	3,701,090	3,578,801	3,499,291	3,408,144	3,284,976	3,022,445	2,839,776	2,882,426	2,699,849	2,488,770
Internal Rate of Return - 10 years	6.85%									
Payroll Growth Rate - 10 years	4.44%									
ASSETS										
Cash , NOW, Money Market	635,507	263,014	429,200	200,944	934,550	138,402	474,880	186,933	304,827	333,721
Fixed Instruments	7,074,140	7,391,711	9,570,223	9,749,861	8,847,383	8,127,246	8,945,160	8,373,692	7,276,062	7,012,206
Equities	14,337,765	12,684,606	8,543,672	7,843,711	6,207,470	5,417,074	6,225,767	6,639,631	6,231,912	5,191,653
Receivables	-	-	83,364	55,882	-	-	61,416	-	-	-
Other	1	-	-	1	(1)	-	(1)	(1)	-	1
Total	22,047,413	20,339,331	18,626,459	17,850,399	15,989,402	13,682,722	15,707,222	15,200,255	13,812,801	12,537,581
INCOME										
From municipality	2,022,726	2,354,689	2,274,254	2,226,394	1,853,338	1,506,226	1,572,429	1,502,997	1,407,933	1,401,166
From members	380,308	342,039	326,254	314,324	320,933	333,368	315,441	338,091	272,209	250,244
Other revenue	429	1	(1)	-	-	-	-	(1)	(1)	-
Total Operating Revenue	2,403,463	2,696,729	2,600,507	2,540,718	2,174,271	1,839,594	1,887,870	1,841,087	1,680,141	1,651,410
EXPENSES										
Pensions and benefits	2,793,473	2,672,625	2,533,251	2,393,060	2,285,627	2,049,254	1,968,109	1,842,947	1,717,434	1,643,907
Professional services	15,078	9,976	11,330	15,013	13,839	12,546	7,062	6,879	7,899	10,778
Other expenses	5,994	5,424	5,513	5,070	4,727	4,858	11,091	9,441	3,319	2,685
Total Operating Expenses	2,814,545	2,688,025	2,550,094	2,413,143	2,304,193	2,066,658	1,986,262	1,859,267	1,728,652	1,657,370
Net Operating Income/(Loss)	(411,082)	8,704	50,413	127,575	(129,922)	(227,064)	(98,392)	(18,180)	(48,511)	(5,960)
INVESTMENT INCOME										
Investment income/(loss)	2,210,261	1,783,113	798,946	1,813,938	2,464,694	(1,745,226)	661,572	1,462,852	1,383,298	726,755
Investment fees	91,063	82,419	73,299	54,730	53,878	52,211	56,213	56,429	53,668	57,020
Net Investment Income	2,119,198	1,700,694	725,647	1,759,208	2,410,816	(1,797,437)	605,359	1,406,423	1,329,630	669,735
Change in Net Present Assets	1,708,116	1,709,398	776,060	1,886,783	2,280,894	(2,024,500)	506,967	1,388,243	1,281,119	663,775

PEKIN POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	27,640,240	25,339,037	23,539,614	23,212,083	21,220,112	19,136,989	20,969,340	20,303,661	18,923,821	17,568,424
Net Present Assets - Actuarial Value *	27,062,622	25,612,014	24,232,464	-	21,220,112	19,136,989	20,969,340	20,303,661	18,923,821	17,568,424
Actuarial Accrued Liability - ("AAL")	46,071,676	43,572,257	41,263,738	37,724,433	37,724,433	35,556,321	33,647,827	32,896,806	31,500,068	30,157,842
Surplus/(Unfunded AAL)	(19,009,054)	(17,960,243)	(17,031,274)	(37,724,433)	(16,504,321)	(16,419,332)	(12,678,487)	(12,593,145)	(12,576,247)	(12,589,418)
Percent Funded at Actuarial Value	58.7%	58.8%	58.7%	0.0%	56.3%	53.8%	62.3%	61.7%	60.1%	58.3%
(Increase)/Decrease in Unfunded AAL	(1,048,811)	(928,969)	20,693,159	(21,220,112)	(84,989)	(3,740,845)	(85,342)	(16,898)	13,171	(1,241,950)
Active participants	55	56	53	54	54	57	58	55	54	53
Inactive participants	60	60	58	50	50	47	45	45	46	45
Average Active Salary	68,761	64,043	64,013	59,613	59,613	58,729	56,260	54,978	53,231	51,476
Total Salary	3,781,867	3,586,417	3,392,678	3,219,123	3,219,123	3,347,537	3,263,096	3,023,780	2,874,491	2,728,251
Internal Rate of Return - 10 years	6.15%									
Payroll Growth Rate - 10 years	3.69%									
ASSETS										
Cash , NOW, Money Market	621,397	425,067	316,704	1,097,755	3,538,800	5,300,838	6,047,326	3,545,662	977,447	1,978,868
Fixed Instruments	8,821,114	9,837,091	6,211,357	7,432,117	9,512,166	9,320,490	9,720,678	11,253,257	12,658,853	11,196,358
Equities	18,132,856	15,089,192	17,022,295	14,643,447	8,153,384	4,515,920	5,129,246	5,504,742	5,288,221	4,402,793
Receivables	70,663	-	33,202	38,788	20,417	-	72,090	-	-	-
Other	516	-	-	1	-	200	-	-	-	1
Total	27,646,546	25,351,350	23,583,558	23,212,108	21,224,767	19,137,448	20,969,340	20,303,661	18,924,521	17,578,020
INCOME										
From municipality	1,444,877	1,692,432	1,411,688	1,380,729	1,153,257	883,637	1,028,671	953,121	914,578	821,284
From members	457,179	368,708	360,876	361,849	327,867	320,670	384,439	375,774	295,968	284,377
Other revenue	71,235	(1)	(1)	-	(1)	-	-	1	-	-
Total Operating Revenue	1,973,291	2,061,139	1,772,563	1,742,578	1,481,123	1,204,307	1,413,110	1,328,896	1,210,546	1,105,661
EXPENSES										
Pensions and benefits	2,224,176	2,155,772	2,133,601	1,920,492	1,803,038	1,657,895	1,671,556	1,465,744	1,424,001	1,279,161
Professional services	12,788	40,545	40,222	16,737	11,701	13,368	15,185	17,328	21,096	21,440
Other expenses	19,817	18,060	13,944	7,448	5,931	5,612	9,280	4,778	5,187	4,781
Total Operating Expenses	2,256,781	2,214,377	2,187,767	1,944,677	1,820,670	1,676,875	1,696,021	1,487,850	1,450,284	1,305,382
Net Operating Income/(Loss)	(283,490)	(153,238)	(415,204)	(202,099)	(339,547)	(472,568)	(282,911)	(158,954)	(239,738)	(199,721)
INVESTMENT INCOME										
Investment income/(loss)	2,662,376	2,050,456	825,346	2,266,822	2,493,687	(1,291,720)	1,020,839	1,610,107	1,665,983	576,309
Investment fees	77,683	97,795	82,611	72,751	71,017	68,063	72,249	71,313	70,848	67,363
Net Investment Income	2,584,693	1,952,661	742,735	2,194,071	2,422,670	(1,359,783)	948,590	1,538,794	1,595,135	508,946
Change in Net Present Assets	2,301,203	1,799,423	327,531	1,991,971	2,083,123	(1,832,351)	665,679	1,379,840	1,355,397	309,224

PEORIA FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	132,530,444	131,204,498	120,191,427	112,178,707	113,340,941	103,436,704	96,465,167	112,373,028	104,807,429	98,693,167
Net Present Assets - Actuarial Value *	133,063,074	127,633,822	122,327,381	117,625,072	111,288,554	108,212,890	95,509,838	111,222,293	102,160,104	95,935,218
Actuarial Accrued Liability - ("AAL")	229,585,333	221,272,285	209,818,215	199,564,617	187,147,342	181,627,397	175,857,655	169,692,717	156,075,734	140,632,842
Surplus/(Unfunded AAL)	(96,522,259)	(93,638,463)	(87,490,834)	(81,939,545)	(75,858,788)	(73,414,507)	(80,347,817)	(58,470,424)	(53,915,630)	(44,697,624)
Percent Funded at Actuarial Value	58.0%	57.7%	58.3%	58.9%	59.5%	59.6%	54.3%	65.5%	65.5%	68.2%
(Increase)/Decrease in Unfunded AAL	(2,883,796)	(6,147,629)	(5,551,289)	(6,080,757)	(2,444,281)	6,933,310	(21,877,393)	(4,554,794)	(9,218,006)	(2,629,671)
Active participants	202	201	205	202	196	190	206	196	200	195
Inactive participants	213	216	215	212	209	209	197	192	196	194
Average Active Salary	82,052	79,355	73,949	72,533	71,684	71,293	66,994	67,183	64,964	58,985
Total Salary	16,574,595	15,950,315	15,159,560	14,651,690	14,050,105	13,545,621	13,800,719	13,167,892	12,992,852	11,501,980
Internal Rate of Return - 10 years	5.14%									
Payroll Growth Rate - 10 years	3.76%									
ASSETS										
Cash , NOW, Money Market	8,358,447	6,762,393	3,337,554	6,790,820	4,522,724	6,783,125	11,397,514	8,787,445	4,591,391	5,781,117
Fixed Instruments	38,869,698	41,835,165	54,581,077	38,372,379	49,943,290	48,788,504	49,965,851	51,843,757	52,266,329	49,421,344
Equities	79,032,519	75,794,788	54,486,909	60,081,943	51,715,087	42,485,122	30,258,252	46,583,295	43,482,464	39,074,487
Receivables	6,345,304	6,917,254	7,871,533	7,057,140	7,257,201	5,257,305	4,726,990	5,274,242	4,661,971	4,491,427
Other	7,489	6,109	5,529	5,550	5,177	918,752	819,473	-	1	(1)
Total	132,613,457	131,315,709	120,282,602	112,307,832	113,443,479	104,232,808	97,168,080	112,488,739	105,002,156	98,768,374
INCOME										
From municipality	7,193,534	6,538,727	7,307,779	6,463,705	6,745,308	5,641,164	5,040,842	4,844,783	4,296,580	4,135,322
From members	1,579,599	1,524,138	1,451,985	1,532,172	1,360,578	1,386,469	1,351,490	1,273,410	1,213,865	1,119,745
Other revenue	(1,121,981)	(130,826)	(15,767)	145,165	(33,450)	28,012	29,019	145,952	21,436	22,230
Total Operating Revenue	7,651,152	7,932,039	8,743,997	8,141,042	8,072,436	7,055,645	6,421,351	6,264,145	5,531,881	5,277,297
EXPENSES										
Pensions and benefits	11,499,439	11,100,499	10,689,987	10,206,644	9,766,880	8,863,737	8,224,892	7,801,348	7,533,757	6,534,614
Professional services	77,122	86,455	93,792	94,849	110,869	74,989	69,725	86,803	109,995	56,970
Other expenses	32,059	36,997	31,416	37,693	45,324	31,492	28,011	22,484	23,735	21,259
Total Operating Expenses	11,608,620	11,223,951	10,815,195	10,339,186	9,923,073	8,970,218	8,322,628	7,910,635	7,667,487	6,612,843
Net Operating Income/(Loss)	(3,957,468)	(3,291,912)	(2,071,198)	(2,198,144)	(1,850,637)	(1,914,573)	(1,901,277)	(1,646,490)	(2,135,606)	(1,335,546)
INVESTMENT INCOME										
Investment income/(loss)	5,647,596	14,651,080	10,384,551	1,390,696	12,106,070	9,217,020	(12,990,101)	9,533,332	8,579,610	2,651,455
Investment fees	364,182	346,097	300,633	354,787	351,195	330,910	371,878	321,243	329,742	375,212
Net Investment Income	5,283,414	14,304,983	10,083,918	1,035,909	11,754,875	8,886,110	(13,361,979)	9,212,089	8,249,868	2,276,243
Change in Net Present Assets	1,325,946	11,013,071	8,012,720	(1,162,234)	9,904,237	6,971,537	(15,907,861)	7,565,599	6,114,262	940,697

PEORIA HEIGHTS POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,838,693	1,596,343	1,382,745	1,208,311	1,065,981	927,673	810,114	732,777	597,148	544,032
Net Present Assets - Actuarial Value *	1,978,817	1,701,522	1,440,594	-	1,065,981	927,673	810,114	732,777	597,148	544,032
Actuarial Accrued Liability - ("AAL")	4,590,779	3,908,455	3,651,784	2,655,849	2,655,849	2,322,619	2,393,917	2,132,713	1,782,090	1,699,084
Surplus/(Unfunded AAL)	(2,611,962)	(2,206,933)	(2,211,190)	(2,655,849)	(1,589,868)	(1,394,946)	(1,583,803)	(1,399,936)	(1,184,942)	(1,155,052)
Percent Funded at Actuarial Value	43.1%	43.5%	39.4%	0.0%	40.1%	39.9%	33.8%	34.4%	33.5%	32.0%
(Increase)/Decrease in Unfunded AAL	(405,029)	4,257	444,659	(1,065,981)	(194,922)	188,857	(183,867)	(214,994)	(29,890)	(76,664)
Active participants	13	12	11	12	12	12	15	13	11	10
Inactive participants	5	4	8	5	5	5	5	5	5	5
Average Active Salary	53,870	52,572	51,474	47,658	47,658	44,071	42,529	41,195	39,509	39,970
Total Salary	700,305	630,862	566,215	571,897	571,897	528,852	637,939	535,530	434,600	399,698
Internal Rate of Return - 10 years	1.93%									
Payroll Growth Rate - 10 years	6.84%									
ASSETS										
Cash , NOW, Money Market	1,459,258	1,252,162	1,069,754	911,513	791,786	729,426	609,370	555,360	438,653	404,792
Fixed Instruments	-	-	-	-	-	-	-	-	-	32,321
Equities	131,809	114,454	100,965	100,594	91,435	27,283	42,250	43,162	38,282	-
Receivables	247,713	229,817	212,026	196,204	182,760	170,964	158,494	134,255	120,214	106,919
Other	(1)	1	-	-	-	-	-	-	(1)	-
Total	1,838,779	1,596,434	1,382,745	1,208,311	1,065,981	927,673	810,114	732,777	597,148	544,032
INCOME										
From municipality	245,954	231,244	211,858	194,166	181,685	168,085	152,691	125,298	119,255	106,188
From members	67,454	61,884	60,923	75,478	56,455	52,914	65,709	97,768	45,079	42,870
Other revenue	(1)	635	-	(1)	11,213	-	-	1	(1)	-
Total Operating Revenue	313,407	293,763	272,781	269,643	249,353	220,999	218,400	223,067	164,333	149,058
EXPENSES										
Pensions and benefits	75,746	76,835	90,996	133,181	126,818	95,301	161,202	106,393	119,608	82,848
Professional services	13,526	21,960	15,663	12,780	5,975	5,913	4,756	7,910	7,588	3,397
Other expenses	9,064	3,145	962	2,459	6,322	3,982	3,971	227	141	1,902
Total Operating Expenses	98,336	101,940	107,621	148,420	139,115	105,196	169,929	114,530	127,337	88,147
Net Operating Income/(Loss)	215,071	191,823	165,160	121,223	110,238	115,803	48,471	108,537	36,996	60,911
INVESTMENT INCOME										
Investment income/(loss)	27,472	21,981	9,350	21,179	28,106	1,757	28,865	27,093	16,119	7,789
Investment fees	193	206	76	73	36	-	-	-	-	49
Net Investment Income	27,279	21,775	9,274	21,106	28,070	1,757	28,865	27,093	16,119	7,740
Change in Net Present Assets	242,350	213,598	174,434	142,330	138,308	117,559	77,337	135,629	53,116	68,651

PEORIA POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	162,000,492	160,617,958	147,241,773	137,215,068	140,319,289	130,062,332	117,038,002	138,556,876	131,288,956	122,754,736
Net Present Assets - Actuarial Value *	162,001,629	155,489,858	148,558,776	143,871,490	139,749,746	129,871,915	114,776,749	137,350,774	131,747,429	123,416,873
Actuarial Accrued Liability - ("AAL")	268,633,683	261,175,451	248,346,575	238,831,010	221,724,808	216,122,684	205,613,364	191,500,439	185,906,217	178,555,574
Surplus/(Unfunded AAL)	(106,632,054)	(105,685,593)	(99,787,799)	(94,959,520)	(81,975,062)	(86,250,769)	(90,836,615)	(54,149,665)	(54,158,788)	(55,138,701)
Percent Funded at Actuarial Value	60.3%	59.5%	59.8%	60.2%	63.0%	60.1%	55.8%	71.7%	70.9%	69.1%
(Increase)/Decrease in Unfunded AAL	(946,461)	(5,897,794)	(4,828,279)	(12,984,458)	4,275,707	4,585,846	(36,686,950)	9,123	979,913	(5,284,643)
Active participants	223	207	208	215	217	235	248	247	246	238
Inactive participants	261	263	261	257	233	231	220	214	213	213
Average Active Salary	83,738	85,956	83,782	80,407	71,064	70,189	66,870	60,461	59,920	58,096
Total Salary	18,673,551	17,792,874	17,426,581	17,287,536	15,420,880	16,494,393	16,583,831	14,933,967	14,740,327	13,826,899
Internal Rate of Return - 10 years	5.89%									
Payroll Growth Rate - 10 years	3.40%									
ASSETS										
Cash , NOW, Money Market	2,472,861	3,726,341	1,571,488	1,515,024	3,429,977	5,125,882	4,410,507	5,285,250	4,985,834	4,921,027
Fixed Instruments	50,583,678	21,789,259	21,416,790	22,528,768	30,919,706	31,145,474	40,605,521	50,250,988	45,658,251	41,366,380
Equities	103,114,131	128,702,383	117,796,475	108,078,522	100,710,227	89,113,919	68,033,550	79,954,567	77,782,752	74,425,597
Receivables	7,045,130	7,573,124	6,758,857	5,417,158	5,548,955	4,941,497	4,296,887	3,413,233	3,804,924	2,903,276
Other	-	1	-	-	(1)	-	(1)	(1)	(1)	1
Total	163,215,800	161,791,108	147,543,610	137,539,472	140,608,864	130,326,772	117,346,464	138,904,037	132,231,760	123,616,281
INCOME										
From municipality	7,824,303	7,293,380	6,508,432	5,108,839	5,214,453	4,614,886	3,898,651	3,428,237	3,230,855	2,806,118
From members	1,902,305	1,813,302	1,849,896	1,908,707	1,639,679	1,783,633	1,932,738	1,505,643	1,685,593	1,497,669
Other revenue	-	-	(1)	-	-	(1)	2,845	1,280	3,012	55
Total Operating Revenue	9,726,608	9,106,682	8,358,327	7,017,546	6,854,132	6,398,518	5,834,234	4,935,160	4,919,460	4,303,842
EXPENSES										
Pensions and benefits	13,496,601	12,673,711	12,062,758	11,467,829	10,868,960	10,104,799	9,162,050	8,828,979	8,450,519	7,965,991
Professional services	129,601	192,804	167,822	197,105	162,189	150,408	125,793	102,201	112,383	98,024
Other expenses	25,553	28,134	21,392	26,581	18,526	16,603	20,743	22,833	13,927	14,114
Total Operating Expenses	13,651,755	12,894,649	12,251,972	11,691,515	11,049,675	10,271,810	9,308,586	8,954,013	8,576,829	8,078,129
Net Operating Income/(Loss)	(3,925,147)	(3,787,967)	(3,893,645)	(4,673,969)	(4,195,543)	(3,873,292)	(3,474,352)	(4,018,853)	(3,657,369)	(3,774,287)
INVESTMENT INCOME										
Investment income/(loss)	6,125,343	18,119,181	14,729,821	2,225,627	15,122,673	17,540,185	(18,179,706)	11,972,099	12,847,113	6,696,834
Investment fees	817,662	955,028	809,472	655,878	670,173	642,564	613,449	685,325	655,524	703,387
Net Investment Income	5,307,681	17,164,153	13,920,349	1,569,749	14,452,500	16,897,621	(18,793,155)	11,286,774	12,191,589	5,993,447
Change in Net Present Assets	1,382,534	13,376,185	10,026,705	(3,104,221)	10,256,957	13,024,330	(21,518,874)	7,267,920	8,534,220	2,219,160

PEOTONE FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	5/1/2006	5/1/2005
KEY DATA										
Net Present Assets - Market Value	1,211,005	1,122,020	999,353	885,599	782,906	677,985	579,049	473,712	362,648	280,427
Net Present Assets - Actuarial Value *	1,286,817	1,151,760	1,015,999	888,327	782,906	677,985	579,049	473,712	362,648	280,427
Actuarial Accrued Liability - ("AAL")	1,459,621	1,099,843	1,022,481	651,014	617,771	583,571	433,065	394,417	339,372	297,293
Surplus/(Unfunded AAL)	(172,804)	51,917	(6,482)	237,313	165,135	94,414	145,984	79,295	23,276	(16,866)
Percent Funded at Actuarial Value	88.2%	104.7%	99.4%	136.5%	126.7%	116.2%	133.7%	120.1%	106.9%	94.3%
(Increase)/Decrease in Unfunded AAL	(224,721)	58,399	(243,795)	72,178	70,721	(51,570)	66,689	56,019	40,142	(1,009)
Active participants	2	2	2	2	1	1	1	1	1	1
Inactive participants	1	1	1	1	1	1	1	1	-	-
Average Active Salary	86,584	75,000	75,000	72,500	75,000	70,000	58,400	57,808	57,808	54,630
Total Salary	173,167	150,000	150,000	145,000	75,000	70,000	58,400	57,808	57,808	54,630
Internal Rate of Return - 10 years	2.51%									
Payroll Growth Rate - 10 years	12.31%									
ASSETS										
Cash , NOW, Money Market	482,901	19,059	296,152	527,045	723,291	641,322	530,192	450,837	345,731	265,958
Fixed Instruments	601,575	993,014	605,442	289,960	-	-	-	-	-	-
Equities	126,529	113,889	101,701	72,684	63,418	34,881	48,457	20,234	17,830	15,952
Receivables	-	-	-	-	-	4,055	91,676	87,486	62,500	62,500
Other	-	-	-	-	-	-	(1)	-	1	(1)
Total	1,211,005	1,125,962	1,003,295	889,689	786,709	680,258	670,324	558,557	426,062	344,409
INCOME										
From municipality	86,687	80,453	76,931	74,677	75,720	86,445	83,972	62,696	62,545	13,184
From members	15,073	14,586	14,127	13,198	6,461	6,527	5,537	30,704	5,159	4,966
Other revenue	-	-	-	-	-	-	(1)	-	-	-
Total Operating Revenue	101,760	95,039	91,058	87,875	82,181	92,972	89,508	93,400	67,704	18,150
EXPENSES										
Pensions and benefits	3,157	3,069	2,979	2,962	2,788	2,025	-	-	-	-
Professional services	1,250	76	-	486	1,050	950	3,360	800	-	1,391
Other expenses	427	953	157	517	516	893	439	423	76	379
Total Operating Expenses	4,834	4,098	3,136	3,965	4,354	3,868	3,799	1,223	76	1,770
Net Operating Income/(Loss)	96,926	90,941	87,922	83,910	77,827	89,104	85,709	92,177	67,628	16,380
INVESTMENT INCOME										
Investment income/(loss)	(5,859)	31,726	29,721	20,634	27,094	9,831	19,629	18,887	14,595	7,885
Investment fees	2,081	-	3,889	1,851	-	-	-	-	-	-
Net Investment Income	(7,940)	31,726	25,832	18,783	27,094	9,831	19,629	18,887	14,595	7,885
Change in Net Present Assets	88,985	122,667	113,754	102,693	104,921	98,936	105,337	111,064	82,221	24,265

PEOTONE POLICE PENSION FUND

	3/31/2014	3/31/2013	3/31/2012	3/31/2011	3/31/2010	3/31/2009	3/31/2008
KEY DATA							
Net Present Assets - Market Value	1,121,293	1,005,214	882,203	780,674	656,015	480,698	272,122
Net Present Assets - Actuarial Value *	1,174,518	1,044,904	904,149	780,674	656,015	480,698	272,122
Actuarial Accrued Liability - ("AAL")	4,499,927	4,165,313	3,956,775	2,700,080	2,382,037	1,973,269	1,722,580
Surplus/(Unfunded AAL)	(3,325,409)	(3,120,409)	(3,052,626)	(1,919,406)	(1,726,022)	(1,492,571)	(1,450,458)
Percent Funded at Actuarial Value	26.1%	25.1%	22.9%	28.9%	27.5%	24.4%	15.8%
(Increase)/Decrease in Unfunded AAL	(205,000)	(67,783)	(1,133,220)	(193,384)	(233,451)	(42,113)	
Active participants	7	8	8	8	9	9	9
Inactive participants	4	2	2	2	1	-	-
Average Active Salary	51,260	51,854	50,292	49,485	48,325	47,976	45,266
Total Salary	358,817	414,830	402,338	395,876	434,921	431,783	407,398
Internal Rate of Return - 10 years	NA						
Payroll Growth Rate - 10 years	NA						
ASSETS							
Cash , NOW, Money Market	984,732	888,730	788,093	700,594	593,975	460,177	272,121
Fixed Instruments	-	-	-	-	-	-	-
Equities	135,625	116,484	94,109	80,079	62,039	20,521	-
Receivables	90,000	85,000	80,000	75,000	75,000	70,100	-
Other	936	-	1	1	1	-	1
Total	1,211,293	1,090,214	962,203	855,674	731,015	550,798	272,122
INCOME							
From municipality	158,476	150,491	138,691	126,426	123,772	130,104	65,510
From members	51,303	56,293	55,227	55,937	58,603	77,944	210,072
Other revenue	1	-	-	-	(1)	1	1
Total Operating Revenue	209,780	206,784	193,918	182,363	182,374	208,049	275,583
EXPENSES							
Pensions and benefits	115,286	101,478	106,183	77,997	30,694	-	7,173
Professional services	4,000	3,950	3,700	4,338	2,481	2,250	1,500
Other expenses	968	1,747	921	985	2,525	400	-
Total Operating Expenses	120,254	107,175	110,804	83,320	35,700	2,650	8,673
Net Operating Income/(Loss)	89,526	99,609	83,114	99,043	146,674	205,399	266,910
INVESTMENT INCOME							
Investment income/(loss)	26,553	23,402	18,415	25,616	28,642	3,178	5,212
Investment fees	-	-	-	-	-	-	-
Net Investment Income	26,553	23,402	18,415	25,616	28,642	3,178	5,212
Change in Net Present Assets	116,079	123,011	101,529	124,659	175,317	208,576	

PERU FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,002,182	1,945,375	1,882,369	1,761,131	1,662,455	1,585,835	1,549,856	1,430,802	1,310,529	1,210,401
Net Present Assets - Actuarial Value *	2,085,249	1,979,855	1,883,062	1,758,689	1,662,455	1,585,835	1,549,856	1,430,802	1,310,529	1,210,401
Actuarial Accrued Liability - ("AAL")	3,535,268	3,036,633	3,043,922	2,306,774	2,200,991	2,153,762	1,989,350	1,822,458	1,701,547	1,592,266
Surplus/(Unfunded AAL)	(1,450,019)	(1,056,778)	(1,160,860)	(548,085)	(538,536)	(567,927)	(439,494)	(391,656)	(391,018)	(381,865)
Percent Funded at Actuarial Value	59.0%	65.2%	61.9%	76.2%	75.5%	73.6%	77.9%	78.5%	77.0%	76.0%
(Increase)/Decrease in Unfunded AAL	(393,241)	104,082	(612,775)	(9,549)	29,391	(128,433)	(47,838)	(638)	(9,153)	(57,759)
Active participants	4	4	4	4	4	4	4	4	4	4
Inactive participants	3	2	2	2	2	2	2	1	1	1
Average Active Salary	54,457	54,303	54,303	54,337	53,023	52,696	49,346	49,811	47,790	45,973
Total Salary	217,826	217,212	217,212	217,348	212,090	210,785	197,384	199,242	191,158	183,892
Internal Rate of Return - 10 years	3.35%									
Payroll Growth Rate - 10 years	2.17%									
ASSETS										
Cash , NOW, Money Market	705,912	1,138,427	1,191,650	1,261,318	1,345,379	1,369,778	1,400,782	1,273,260	1,172,872	1,090,646
Fixed Instruments	1,053,332	591,129	482,888	302,442	100,033	-	-	-	-	-
Equities	229,308	208,424	191,552	184,557	218,165	177,515	124,658	135,089	117,738	97,227
Receivables	13,629	12,749	16,279	12,815	3,778	38,543	24,417	23,778	23,778	23,778
Other	1	-	-	(1)	-	(1)	(1)	-	1	(1)
Total	2,002,182	1,950,729	1,882,369	1,761,131	1,667,355	1,585,835	1,549,856	1,432,127	1,314,389	1,211,650
INCOME										
From municipality	109,196	58,430	73,847	72,316	62,819	63,626	82,269	47,777	42,903	22,899
From members	19,954	20,988	20,538	20,085	19,960	19,160	19,001	18,750	18,074	17,038
Other revenue	(1)	-	-	1	-	-	-	-	-	-
Total Operating Revenue	129,149	79,418	94,385	92,402	82,779	82,786	101,270	66,527	60,977	39,937
EXPENSES										
Pensions and benefits	98,806	68,357	61,168	59,386	57,657	55,880	27,817	15,594	15,140	14,699
Professional services	-	-	-	-	-	-	-	-	-	-
Other expenses	3,224	606	333	317	966	286	263	242	231	217
Total Operating Expenses	102,030	68,963	61,501	59,703	58,623	56,166	28,080	15,836	15,371	14,916
Net Operating Income/(Loss)	27,119	10,455	32,884	32,699	24,156	26,620	73,190	50,691	45,606	25,021
INVESTMENT INCOME										
Investment income/(loss)	29,688	52,551	88,379	65,978	72,464	9,759	45,864	69,582	54,521	31,352
Investment fees	-	-	25	-	-	400	-	-	-	-
Net Investment Income	29,688	52,551	88,354	65,978	72,464	9,359	45,864	69,582	54,521	31,352
Change in Net Present Assets	56,807	63,006	121,238	98,676	76,620	35,979	119,054	120,273	100,128	56,373

PERU POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	7,892,834	7,375,540	7,033,571	6,682,765	6,336,374	6,058,711	5,643,719	5,341,535	4,826,140	4,600,196
Net Present Assets - Actuarial Value *	8,250,316	7,688,818	7,261,539	6,831,451	6,321,332	6,096,977	5,643,719	5,341,535	4,826,140	4,600,196
Actuarial Accrued Liability - ("AAL")	17,626,585	16,711,510	16,046,093	15,454,541	13,890,783	13,361,044	12,759,022	11,873,298	11,186,858	10,457,674
Surplus/(Unfunded AAL)	(9,376,269)	(9,022,692)	(8,784,554)	(8,623,090)	(7,569,451)	(7,264,067)	(7,115,303)	(6,531,763)	(6,360,718)	(5,857,478)
Percent Funded at Actuarial Value	46.8%	46.0%	45.3%	44.2%	45.5%	45.6%	44.2%	45.0%	43.1%	44.0%
(Increase)/Decrease in Unfunded AAL	(353,577)	(238,138)	(161,464)	(1,053,639)	(305,384)	(148,764)	(583,540)	(171,045)	(503,240)	(754,929)
Active participants	25	25	25	25	25	25	27	26	22	21
Inactive participants	21	21	21	22	22	22	21	19	17	15
Average Active Salary	64,196	61,821	57,879	56,150	55,145	56,400	53,708	52,023	53,676	52,360
Total Salary	1,604,888	1,545,527	1,446,978	1,403,760	1,378,623	1,409,989	1,450,122	1,352,595	1,180,864	1,099,554
Internal Rate of Return - 10 years	3.70%									
Payroll Growth Rate - 10 years	4.64%									
ASSETS										
Cash , NOW, Money Market	654,115	1,329,425	1,712,323	1,819,541	2,123,855	2,393,194	2,319,824	1,931,474	1,731,867	1,652,501
Fixed Instruments	3,241,592	3,185,229	3,201,255	3,226,115	3,122,203	3,120,370	2,086,808	1,000,000	-	-
Equities	3,328,351	2,226,729	1,476,918	1,029,411	498,356	-	1,060,653	2,238,956	2,938,606	2,792,029
Receivables	668,776	634,157	643,076	607,698	591,960	545,148	176,435	165,938	155,666	155,666
Other	-	-	(1)	-	-	(1)	(1)	5,167	1	-
Total	7,892,834	7,375,540	7,033,571	6,682,765	6,336,374	6,058,711	5,643,719	5,341,535	4,826,140	4,600,196
INCOME										
From municipality	865,747	701,936	693,113	710,090	647,372	839,047	519,569	611,124	308,409	238,276
From members	159,044	153,231	143,461	143,126	140,907	144,813	216,964	177,439	114,889	108,966
Other revenue	-	-	-	(1)	1	(1)	-	-	-	-
Total Operating Revenue	1,024,791	855,167	836,574	853,215	788,280	983,859	736,533	788,563	423,298	347,242
EXPENSES										
Pensions and benefits	808,454	783,223	776,532	736,621	710,333	700,901	600,650	483,476	401,713	389,291
Professional services	2,500	2,500	4,100	2,500	2,500	-	-	-	-	-
Other expenses	3,382	4,337	1,767	3,553	1,446	2,306	1,419	920	945	925
Total Operating Expenses	814,336	790,060	782,399	742,674	714,279	703,207	602,069	484,396	402,658	390,216
Net Operating Income/(Loss)	210,455	65,107	54,175	110,541	74,001	280,652	134,464	304,167	20,640	(42,974)
INVESTMENT INCOME										
Investment income/(loss)	335,752	297,443	311,919	247,887	211,948	138,340	171,733	215,228	209,304	156,409
Investment fees	28,913	20,582	15,287	12,037	8,286	4,000	4,013	4,000	4,000	4,000
Net Investment Income	306,839	276,861	296,632	235,850	203,662	134,340	167,720	211,228	205,304	152,409
Change in Net Present Assets	517,294	341,969	350,806	346,391	277,663	414,992	302,184	515,395	225,944	109,434

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	763,335	652,726	533,520	370,424	257,874	183,510	145,499	116,850	88,088	65,964
Net Present Assets - Actuarial Value *	793,551	675,002	543,180	-	257,874	183,510	145,499	116,850	88,088	65,964
Actuarial Accrued Liability - ("AAL")	2,411,703	1,600,602	1,440,362	609,238	609,238	237,338	211,154	142,177	123,965	62,224
Surplus/(Unfunded AAL)	(1,618,152)	(925,600)	(897,182)	(609,238)	(351,364)	(53,828)	(65,655)	(25,327)	(35,877)	3,740
Percent Funded at Actuarial Value	32.9%	42.2%	37.7%	0.0%	42.3%	77.3%	68.9%	82.2%	71.1%	106.0%
(Increase)/Decrease in Unfunded AAL	(692,552)	(28,418)	(287,944)	(257,874)	(297,536)	11,827	(40,328)	10,550	(39,617)	(5,815)
Active participants	5	6	7	6	6	4	2	2	2	2
Inactive participants	5	1	-	-	-	-	-	-	-	-
Average Active Salary	73,100	71,683	67,414	62,300	62,300	47,000	54,000	46,100	51,257	35,221
Total Salary	365,500	430,100	471,900	373,800	373,800	188,000	108,000	92,200	102,514	70,442
Internal Rate of Return - 10 years	2.45%									
Payroll Growth Rate - 10 years	19.10%									
ASSETS										
Cash , NOW, Money Market	327,246	332,438	271,171	123,797	123,667	171,219	133,210	105,762	69,422	49,997
Fixed Instruments	365,408	265,721	214,616	204,667	100,299	-	-	-	9,982	9,624
Equities	71,253	54,568	47,735	33,295	19,514	12,291	12,290	11,087	8,684	6,344
Receivables	-	-	-	8,665	14,393	-	-	-	-	-
Other	(1)	(1)	(2)	-	1	-	(1)	1	-	(1)
Total	763,906	652,726	533,520	370,424	257,874	183,510	145,499	116,850	88,088	65,964
INCOME										
From municipality	72,152	78,048	77,439	71,080	47,514	26,217	16,502	15,222	12,646	13,584
From members	46,552	46,201	75,390	34,071	25,924	13,925	7,778	7,833	6,839	6,791
Other revenue	3,658	-	-	-	-	-	-	1	-	1
Total Operating Revenue	122,362	124,249	152,829	105,151	73,438	40,142	24,280	23,056	19,485	20,376
EXPENSES										
Pensions and benefits	25,422	15,645	-	-	-	-	-	-	-	-
Professional services	-	2,350	1,970	950	600	1,060	-	-	500	1,200
Other expenses	-	1,787	1,483	1,394	2,677	50	-	-	-	300
Total Operating Expenses	25,422	19,782	3,453	2,344	3,277	1,110	-	-	500	1,500
Net Operating Income/(Loss)	96,940	104,467	149,376	102,807	70,161	39,032	24,280	23,056	18,985	18,876
INVESTMENT INCOME										
Investment income/(loss)	19,546	17,862	15,412	9,743	4,202	(3,082)	4,370	5,705	3,139	1,493
Investment fees	5,877	3,123	1,692	-	-	-	-	-	-	-
Net Investment Income	13,669	14,739	13,720	9,743	4,202	(3,082)	4,370	5,705	3,139	1,493
Change in Net Present Assets	110,609	119,206	163,096	112,550	74,364	38,011	28,649	28,762	22,124	20,369

PLAINFIELD FPD FIREFIGHTERS PENSION FUND

	12/31/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	14,751,425	11,097,812	8,937,532	6,986,962	4,970,047	3,084,876	2,122,289	1,361,515	632,653	403,964
Net Present Assets - Actuarial Value *	15,434,651	11,132,507	9,000,324	-	4,921,076	3,140,317	2,122,289	1,361,515	632,653	403,964
Actuarial Accrued Liability - ("AAL")	10,303,290	6,936,005	5,985,441	3,099,485	3,099,485	2,171,948	1,452,758	869,488	624,752	273,097
Surplus/(Unfunded AAL)	5,131,361	4,196,502	3,014,883	(3,099,485)	1,821,591	968,369	669,531	492,027	7,901	130,867
Percent Funded at Actuarial Value	149.8%	160.5%	150.4%	0.0%	158.8%	144.6%	146.1%	156.6%	101.3%	147.9%
(Increase)/Decrease in Unfunded AAL	934,859	1,181,619	6,114,368	(4,921,076)	853,222	298,838	177,504	484,126	(122,966)	101,334
Active participants	54	46	48	45	45	43	32	22	14	2
Inactive participants	4	1	-	-	-	-	-	-	-	-
Average Active Salary	85,641	83,747	78,063	69,793	69,793	55,831	56,622	50,405	38,520	48,549
Total Salary	4,624,599	3,852,346	3,747,030	3,140,703	3,140,703	2,400,750	1,811,891	1,108,906	539,282	97,097
Internal Rate of Return - 10 years	4.96%									
Payroll Growth Rate - 10 years	43.89%									
ASSETS										
Cash , NOW, Money Market	398,343	1,348,179	1,987,729	1,292,261	1,233,572	2,145,034	1,766,586	1,135,046	431,220	287,848
Fixed Instruments	5,057,649	4,329,238	3,274,674	2,261,104	1,492,895	673,275	-	-	201,433	116,116
Equities	9,163,200	5,420,396	3,675,129	3,345,685	2,243,579	266,567	355,704	226,469	-	-
Receivables	133,342	-	-	87,913	-	-	-	-	-	-
Other	-	(1)	-	(1)	1	-	(1)	-	-	-
Total	14,752,534	11,097,812	8,937,532	6,986,962	4,970,047	3,084,876	2,122,289	1,361,515	632,653	403,964
INCOME										
From municipality	1,225,780	1,186,759	1,203,757	1,144,722	1,095,216	681,913	567,447	573,496	181,673	117,499
From members	270,805	345,408	321,577	311,900	282,104	249,287	120,408	97,511	28,099	8,407
Other revenue	-	1	-	-	-	-	-	-	-	-
Total Operating Revenue	1,496,585	1,532,168	1,525,334	1,456,622	1,377,320	931,200	687,855	671,007	209,772	125,906
EXPENSES										
Pensions and benefits	-	17,551	-	39,909	-	1,222	5,263	-	21,471	-
Professional services	15,989	3,300	10,489	8,736	1,950	-	-	-	-	-
Other expenses	7,206	5,714	2,509	1,632	5,153	750	-	-	-	-
Total Operating Expenses	23,195	26,565	12,998	50,277	7,103	1,972	5,263	-	21,471	-
Net Operating Income/(Loss)	1,473,390	1,505,603	1,512,336	1,406,345	1,370,217	929,228	682,592	671,007	188,301	125,906
INVESTMENT INCOME										
Investment income/(loss)	278,575	659,605	442,168	611,071	514,953	33,359	78,182	57,855	40,388	7,169
Investment fees	43,113	4,928	3,934	500	-	-	-	-	-	-
Net Investment Income	235,462	654,677	438,234	610,571	514,953	33,359	78,182	57,855	40,388	7,169
Change in Net Present Assets	3,653,613	2,160,280	1,950,570	2,016,915	1,885,171	962,587	760,774	728,862	228,689	133,074

PLAINFIELD POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	21,386,315	18,814,335	16,241,065	14,818,305	12,555,554	9,318,211	8,887,346	7,522,591	5,909,905	4,711,780
Net Present Assets - Actuarial Value *	21,165,355	18,905,339	16,699,893	-	12,555,554	9,318,211	8,935,697	7,522,591	6,066,216	4,789,259
Actuarial Accrued Liability - ("AAL")	25,771,092	21,883,606	19,458,806	17,096,433	17,096,433	14,427,081	12,291,030	11,299,611	9,614,392	7,563,070
Surplus/(Unfunded AAL)	(4,605,737)	(2,978,267)	(2,758,913)	(17,096,433)	(4,540,879)	(5,108,870)	(3,355,333)	(3,777,020)	(3,548,176)	(2,773,811)
Percent Funded at Actuarial Value	82.1%	86.4%	85.8%	0.0%	73.4%	64.6%	72.7%	66.6%	63.1%	63.3%
(Increase)/Decrease in Unfunded AAL	(1,627,470)	(219,354)	14,337,520	(12,555,554)	567,991	(1,753,537)	421,687	(228,844)	(774,365)	(819,308)
Active participants	51	51	51	50	50	55	52	51	46	43
Inactive participants	10	11	10	6	6	4	4	3	3	3
Average Active Salary	92,799	89,484	85,796	80,112	80,112	76,071	72,736	68,123	65,769	63,604
Total Salary	4,732,754	4,563,700	4,375,606	4,005,605	4,005,605	4,183,893	3,782,262	3,474,293	3,025,393	2,734,975
Internal Rate of Return - 10 years	6.62%									
Payroll Growth Rate - 10 years	7.88%									
ASSETS										
Cash , NOW, Money Market	281,615	126,921	541,118	365,064	324,090	420,136	645,811	305,655	225,264	130,427
Fixed Instruments	8,724,146	7,881,553	7,279,745	7,596,029	6,222,349	4,439,152	4,929,876	4,258,398	3,629,403	3,039,718
Equities	12,326,877	10,740,844	8,352,841	6,788,712	5,937,904	4,404,399	3,248,972	2,900,653	2,009,390	1,502,641
Receivables	58,323	65,019	67,361	68,500	71,211	54,524	62,687	57,885	45,216	38,994
Other	(1)	(2)	-	-	-	-	-	-	632	-
Total	21,390,960	18,814,335	16,241,065	14,818,305	12,555,554	9,318,211	8,887,346	7,522,591	5,909,905	4,711,780
INCOME										
From municipality	886,519	888,578	897,431	704,076	998,365	984,517	899,220	763,287	554,032	369,536
From members	497,545	546,037	443,087	470,646	437,464	591,625	367,417	329,709	292,597	258,210
Other revenue	(6,696)	(2,342)	-	-	-	-	-	-	-	-
Total Operating Revenue	1,377,368	1,432,273	1,340,518	1,174,722	1,435,829	1,576,142	1,266,637	1,092,996	846,629	627,746
EXPENSES										
Pensions and benefits	439,598	311,904	376,978	355,405	182,386	145,088	82,601	66,019	63,568	62,176
Professional services	28,405	11,022	19,430	16,007	14,604	1,150	-	-	-	613
Other expenses	21,796	16,104	6,539	4,279	3,962	3,399	5,284	3,239	5,048	4,204
Total Operating Expenses	489,799	339,030	402,947	375,691	200,952	149,637	87,885	69,258	68,616	66,993
Net Operating Income/(Loss)	887,569	1,093,243	937,571	799,031	1,234,877	1,426,505	1,178,752	1,023,738	778,013	560,753
INVESTMENT INCOME										
Investment income/(loss)	1,721,911	1,517,527	522,689	1,503,419	2,039,270	(966,099)	212,901	607,354	436,152	118,276
Investment fees	37,500	37,500	37,500	39,699	36,804	29,541	26,898	18,406	16,040	11,544
Net Investment Income	1,684,411	1,480,027	485,189	1,463,720	2,002,466	(995,640)	186,003	588,948	420,112	106,732
Change in Net Present Assets	2,571,980	2,573,270	1,422,760	2,262,751	3,237,343	430,865	1,364,755	1,612,686	1,198,125	667,485

PLANO POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,368,366	3,914,265	3,526,324	3,209,615	2,835,015	2,555,825	2,404,069	2,175,853	1,924,161	1,786,218
Net Present Assets - Actuarial Value *	4,550,811	3,785,287	3,621,327	3,310,562	2,923,302	3,024,631	2,403,380	2,175,853	2,435,816	1,726,615
Actuarial Accrued Liability - ("AAL")	6,741,319	5,821,504	5,390,903	4,666,932	4,175,991	3,740,881	3,070,354	2,964,611	2,605,523	2,359,222
Surplus/(Unfunded AAL)	(2,190,508)	(2,036,217)	(1,769,576)	(1,356,370)	(1,252,689)	(716,250)	(666,974)	(788,758)	(169,707)	(632,607)
Percent Funded at Actuarial Value	67.5%	65.0%	67.2%	70.9%	70.0%	80.9%	78.3%	73.4%	93.5%	73.2%
(Increase)/Decrease in Unfunded AAL	(154,291)	(266,641)	(413,206)	(103,681)	(536,439)	(49,276)	121,784	(619,051)	462,900	(581,838)
Active participants	17	18	19	19	20	19	19	21	19	14
Inactive participants	10	9	6	2	2	2	2	2	2	2
Average Active Salary	70,099	64,677	63,610	60,337	55,901	54,114	42,789	41,512	40,717	42,171
Total Salary	1,191,691	1,164,188	1,208,597	1,146,406	1,118,022	1,028,166	812,984	871,749	773,629	590,388
Internal Rate of Return - 10 years	3.78%									
Payroll Growth Rate - 10 years	8.37%									
ASSETS										
Cash , NOW, Money Market	898,470	979,430	864,067	280,426	571,487	432,123	99,574	126,152	131,991	130,814
Fixed Instruments	1,768,223	2,021,446	2,207,588	2,469,434	1,894,115	1,847,676	2,055,933	1,793,127	1,566,275	1,474,718
Equities	1,676,371	907,547	441,436	436,275	367,940	254,432	219,552	234,394	213,971	174,091
Receivables	23,497	8,776	9,129	8,981	-	20,104	21,894	21,278	11,924	6,595
Other	1,805	19,623	4,104	14,499	1,473	1,490	7,116	902	-	-
Total	4,368,366	3,936,822	3,526,324	3,209,615	2,835,015	2,555,825	2,404,069	2,175,853	1,924,161	1,786,218
INCOME										
From municipality	269,040	258,156	261,320	216,877	149,372	137,439	137,393	126,723	82,053	74,056
From members	124,112	119,581	121,569	116,009	109,201	109,800	79,778	75,941	64,826	54,169
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	393,152	377,737	382,889	332,886	258,573	247,239	217,171	202,664	146,879	128,225
EXPENSES										
Pensions and benefits	78,728	123,577	147,077	84,384	90,106	96,876	114,014	72,299	68,299	71,272
Professional services	6,196	7,624	7,012	6,626	5,980	3,607	3,416	4,216	3,099	7,462
Other expenses	9,410	4,115	6,316	6,457	5,577	4,404	2,037	2,119	2,856	2,395
Total Operating Expenses	94,334	135,316	160,405	97,467	101,663	104,887	119,467	78,634	74,254	81,129
Net Operating Income/(Loss)	298,818	242,421	222,484	235,419	156,910	142,352	97,704	124,030	72,625	47,096
INVESTMENT INCOME										
Investment income/(loss)	173,298	165,060	112,024	154,710	138,179	23,375	143,722	139,088	75,358	36,337
Investment fees	18,015	19,540	17,799	15,529	15,899	13,971	13,210	11,426	10,040	8,022
Net Investment Income	155,283	145,520	94,225	139,181	122,280	9,404	130,512	127,662	65,318	28,315
Change in Net Present Assets	454,101	387,941	316,709	374,600	279,190	151,756	228,216	251,692	137,943	75,411

PLEASANTVIEW FPD

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	31,092,971	27,788,477	25,769,596	24,708,139	21,508,137	19,172,224	20,589,571	20,506,360	18,014,031	16,641,015
Net Present Assets - Actuarial Value *	29,765,634	27,317,816	25,169,941	23,400,143	20,765,546	19,201,312	20,456,450	20,641,282	18,190,529	16,542,590
Actuarial Accrued Liability - ("AAL")	49,773,029	43,792,689	40,754,139	34,194,175	30,759,800	27,751,630	27,321,881	23,360,751	22,085,009	20,636,626
Surplus/(Unfunded AAL)	(20,007,395)	(16,474,873)	(15,584,198)	(10,794,032)	(9,994,254)	(8,550,318)	(6,865,431)	(2,719,469)	(3,894,480)	(4,094,036)
Percent Funded at Actuarial Value	59.8%	62.4%	61.8%	68.4%	67.5%	69.2%	74.9%	88.4%	82.4%	80.2%
(Increase)/Decrease in Unfunded AAL	(3,532,522)	(890,675)	(4,790,166)	(799,778)	(1,443,936)	(1,684,887)	(4,145,962)	1,175,011	199,556	(288,668)
Active participants	40	40	37	43	41	41	42	40	41	42
Inactive participants	29	25	24	16	14	14	12	12	11	13
Average Active Salary	92,616	83,871	83,108	81,463	81,517	75,141	76,104	70,302	70,324	67,110
Total Salary	3,704,623	3,354,843	3,075,010	3,502,902	3,342,217	3,080,763	3,196,358	2,812,092	2,883,272	2,818,638
Internal Rate of Return - 10 years	6.37%									
Payroll Growth Rate - 10 years	3.36%									
ASSETS										
Cash , NOW, Money Market	465,350	586,331	265,975	523,929	339,034	749,115	1,309,593	1,421,967	1,099,522	1,157,338
Fixed Instruments	15,152,574	14,229,862	15,007,159	13,959,496	13,249,401	11,192,005	10,811,260	10,190,657	9,001,288	8,367,267
Equities	15,375,490	12,877,475	10,392,303	10,110,941	7,998,034	7,299,795	8,540,226	8,895,485	7,685,357	6,843,594
Receivables	99,557	94,810	104,159	113,773	123,224	116,429	118,804	139,680	146,406	273,247
Other	-	(1)	-	-	-	(1)	818	-	81,458	(1)
Total	31,092,971	27,788,477	25,769,596	24,708,139	21,709,693	19,357,343	20,780,701	20,647,789	18,014,031	16,641,445
INCOME										
From municipality	1,387,265	1,267,110	819,524	499,827	543,044	477,177	374,331	567,109	609,230	603,015
From members	323,607	312,368	311,714	322,488	316,005	326,232	297,091	283,613	284,374	256,366
Other revenue	1,242	(18,679)	16,327	446	8,286	891	178	216	-	-
Total Operating Revenue	1,712,114	1,560,799	1,147,565	822,761	867,335	804,300	671,600	850,938	893,604	859,381
EXPENSES										
Pensions and benefits	1,675,793	1,433,315	1,256,669	764,888	656,678	549,590	412,167	349,777	328,741	400,079
Professional services	21,689	13,472	11,425	9,853	24,361	19,569	19,248	2,666	8,657	12,701
Other expenses	13,972	11,652	13,382	16,602	14,017	14,776	15,037	16,863	18,145	9,099
Total Operating Expenses	1,711,454	1,458,439	1,281,476	791,343	695,056	583,935	446,452	369,306	355,543	421,879
Net Operating Income/(Loss)	660	102,360	(133,911)	31,418	172,279	220,365	225,148	481,632	538,061	437,502
INVESTMENT INCOME										
Investment income/(loss)	3,376,151	1,982,973	1,256,772	2,940,590	2,236,477	(1,569,276)	(3,783)	2,150,391	969,408	1,029,461
Investment fees	72,318	66,452	61,404	2,541	72,843	68,436	138,154	139,693	134,454	131,629
Net Investment Income	3,303,833	1,916,521	1,195,368	2,938,049	2,163,634	(1,637,712)	(141,937)	2,010,698	834,954	897,832
Change in Net Present Assets	3,304,494	2,018,881	1,061,457	3,200,002	2,335,913	(1,417,347)	83,211	2,492,329	1,373,016	1,583,890

PONTIAC FIREFIGHTERS PENSION FUND

	3/31/2014	3/31/2013	3/31/2012	3/31/2011	3/31/2010	3/31/2009	3/31/2008	3/31/2007	3/31/2006	3/31/2005
KEY DATA										
Net Present Assets - Market Value	4,084,558	4,120,210	3,802,017	3,654,659	3,507,574	3,326,089	3,431,182	3,246,873	3,070,366	2,942,042
Net Present Assets - Actuarial Value *	4,263,512	4,012,732	3,834,139	3,667,554	3,507,574	3,326,089	3,431,182	3,246,873	3,070,366	2,942,042
Actuarial Accrued Liability - ("AAL")	7,621,901	7,147,042	6,890,418	5,771,392	5,274,677	5,240,420	4,832,803	4,162,795	3,934,957	3,740,440
Surplus/(Unfunded AAL)	(3,358,389)	(3,134,310)	(3,056,279)	(2,103,838)	(1,767,103)	(1,914,331)	(1,401,621)	(915,922)	(864,591)	(798,398)
Percent Funded at Actuarial Value	55.9%	56.1%	55.6%	63.5%	66.5%	63.5%	71.0%	78.0%	78.0%	78.7%
(Increase)/Decrease in Unfunded AAL	(224,079)	(78,031)	(952,441)	(336,735)	147,228	(512,710)	(485,699)	(51,331)	(66,193)	(98,460)
Active participants	13	12	13	13	13	13	12	13	11	10
Inactive participants	10	10	10	9	9	9	8	6	6	6
Average Active Salary	55,344	54,307	52,528	50,232	48,026	45,634	45,348	43,917	43,541	42,410
Total Salary	719,466	651,681	682,870	653,010	624,332	593,248	544,179	570,915	478,955	424,100
Internal Rate of Return - 10 years	4.37%									
Payroll Growth Rate - 10 years	5.75%									
ASSETS										
Cash , NOW, Money Market	242,673	912,517	326,635	326,126	2,332,301	2,943,957	3,071,950	3,246,873	3,070,367	2,861,118
Fixed Instruments	1,895,221	1,190,669	1,126,556	1,330,977	634,631	-	-	-	-	-
Equities	1,961,225	1,766,854	2,270,108	1,995,063	527,753	382,132	343,224	-	-	-
Receivables	-	-	78,718	2,492	-	-	16,008	-	-	-
Other	(1)	250,170	-	1	12,889	-	-	-	(1)	80,924
Total	4,099,118	4,120,210	3,802,017	3,654,659	3,507,574	3,326,089	3,431,182	3,246,873	3,070,366	2,942,042
INCOME										
From municipality	302,049	217,033	219,508	215,893	169,574	168,963	149,013	109,809	117,696	75,259
From members	68,790	64,796	68,828	60,900	58,518	68,384	57,179	53,598	43,891	43,095
Other revenue	(356,602)	101	115	16	(1)	457	(1)	-	1	-
Total Operating Revenue	14,237	281,930	288,451	276,809	228,091	237,804	206,191	163,407	161,588	118,354
EXPENSES										
Pensions and benefits	328,027	354,051	319,180	307,714	283,050	260,748	148,677	122,353	120,206	110,569
Professional services	1,050	250	2,500	-	2,198	1,341	-	-	350	-
Other expenses	3,574	2,070	1,076	1,063	18,688	11,174	8,198	13,298	13,159	19,253
Total Operating Expenses	332,651	356,371	322,756	308,777	303,936	273,263	156,875	135,651	133,715	129,822
Net Operating Income/(Loss)	(318,414)	(74,441)	(34,305)	(31,968)	(75,845)	(35,459)	49,316	27,756	27,873	(11,468)
INVESTMENT INCOME										
Investment income/(loss)	301,217	422,439	211,571	203,104	263,910	(68,642)	134,992	148,750	116,841	118,706
Investment fees	18,454	29,805	29,907	24,051	6,580	992	-	-	-	-
Net Investment Income	282,763	392,634	181,664	179,053	257,330	(69,634)	134,992	148,750	116,841	118,706
Change in Net Present Assets	(35,652)	318,193	147,358	147,085	181,485	(105,093)	184,309	176,507	128,324	25,450

PONTIAC POLICE PENSION FUND

	3/31/2015	3/31/2014	3/31/2013	3/31/2012	3/31/2011	3/31/2010	3/31/2009	3/31/2008	3/31/2007	3/31/2006
KEY DATA										
Net Present Assets - Market Value	8,538,566	8,099,008	8,461,085	7,709,715	7,469,354	6,910,971	6,282,649	7,160,844	6,920,987	6,853,733
Net Present Assets - Actuarial Value *	8,976,456	8,709,519	8,384,289	7,880,164	7,468,277	6,924,934	6,282,649	7,160,844	6,920,987	6,853,733
Actuarial Accrued Liability - ("AAL")	13,423,048	12,915,890	11,769,127	11,083,116	10,957,227	10,017,991	9,397,161	8,897,762	8,544,909	7,526,298
Surplus/(Unfunded AAL)	(4,446,592)	(4,206,371)	(3,384,838)	(3,202,952)	(3,488,950)	(3,093,057)	(3,114,512)	(1,736,918)	(1,623,922)	(672,565)
Percent Funded at Actuarial Value	66.9%	67.4%	71.2%	71.1%	68.2%	69.1%	66.9%	80.5%	81.0%	91.1%
(Increase)/Decrease in Unfunded AAL	(240,221)	(821,533)	(181,886)	285,998	(395,893)	21,455	(1,377,594)	(112,996)	(951,357)	(177,523)
Active participants	19	20	19	20	21	22	22	22	23	21
Inactive participants	15	15	15	18	12	12	11	11	11	10
Average Active Salary	60,548	57,560	55,563	53,404	54,183	49,620	47,566	45,765	43,758	42,309
Total Salary	1,150,417	1,151,197	1,055,696	1,068,070	1,137,841	1,091,632	1,046,456	1,006,823	1,006,439	888,484
Internal Rate of Return - 10 years	4.90%									
Payroll Growth Rate - 10 years	2.08%									
ASSETS										
Cash , NOW, Money Market	237,457	414,308	3,268,809	289,267	830,741	682,235	770,700	999,419	1,063,176	1,057,749
Fixed Instruments	4,372,369	3,967,834	1,631,491	2,105,953	3,268,125	3,207,033	3,913,775	3,542,610	5,448,141	5,700,486
Equities	3,856,799	3,760,967	3,036,508	5,137,991	3,293,469	2,944,683	1,521,155	2,409,803	409,670	-
Receivables	76,640	-	-	176,505	77,019	77,019	77,019	77,019	-	-
Other	-	-	524,277	(1)	-	1	-	131,993	-	95,498
Total	8,543,265	8,143,109	8,461,085	7,709,715	7,469,354	6,910,971	6,282,649	7,160,844	6,920,987	6,853,733
INCOME										
From municipality	309,897	311,311	333,314	312,713	293,749	221,661	215,556	197,441	122,809	139,739
From members	111,343	115,345	101,274	115,509	137,543	110,361	109,985	97,610	99,476	80,855
Other revenue	-	(843,259)	-	-	(56,698)	890,910	-	-	(1)	-
Total Operating Revenue	421,240	(416,603)	434,588	428,222	374,594	1,222,932	325,541	295,051	222,284	220,594
EXPENSES										
Pensions and benefits	519,277	488,251	439,966	459,297	381,276	403,025	394,459	329,666	299,962	270,623
Professional services	7,461	1,800	747	4,119	-	4,838	400	2,320	2,345	-
Other expenses	9,286	10,463	9,477	198,583	6,773	6,585	8,515	44,147	36,853	46,539
Total Operating Expenses	536,024	500,514	450,190	661,999	388,049	414,448	403,374	376,133	339,160	317,162
Net Operating Income/(Loss)	(114,784)	(917,117)	(15,602)	(233,777)	(13,455)	808,484	(77,833)	(81,082)	(116,876)	(96,568)
INVESTMENT INCOME										
Investment income/(loss)	433,896	585,780	824,056	534,176	621,578	(140,150)	(653,962)	349,563	210,178	122,700
Investment fees	37,902	30,740	57,085	60,038	49,739	40,012	45,037	28,624	26,049	24,207
Net Investment Income	395,994	555,040	766,971	474,138	571,839	(180,162)	(698,999)	320,939	184,129	98,493
Change in Net Present Assets	439,558	(362,077)	751,370	240,361	558,383	628,322	(878,195)	239,857	67,254	508,264

PONTOON BEACH POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,514,994	3,320,374	3,054,811	2,800,975	2,608,714	2,393,597	2,119,323	1,840,584	1,560,228	1,380,347
Net Present Assets - Actuarial Value *	3,754,315	3,475,169	3,146,642	2,800,975	2,608,714	2,393,597	2,119,323	1,840,584	1,560,228	1,380,347
Actuarial Accrued Liability - ("AAL")	8,622,718	7,985,866	7,389,721	6,208,657	5,914,131	5,451,178	5,173,089	4,736,450	4,401,975	3,960,027
Surplus/(Unfunded AAL)	(4,868,403)	(4,510,697)	(4,243,079)	(3,407,682)	(3,305,417)	(3,057,581)	(3,053,766)	(2,895,866)	(2,841,747)	(2,579,680)
Percent Funded at Actuarial Value	43.5%	43.5%	42.6%	45.1%	44.1%	43.9%	41.0%	38.9%	35.4%	34.9%
(Increase)/Decrease in Unfunded AAL	(357,706)	(267,618)	(835,397)	(102,265)	(247,836)	(3,815)	(157,900)	(54,119)	(262,067)	(378,847)
Active participants	14	15	15	15	16	15	15	16	13	12
Inactive participants	7	7	6	6	6	6	4	3	3	3
Average Active Salary	62,717	58,611	58,403	57,984	55,665	53,441	53,425	51,299	51,722	48,030
Total Salary	878,034	879,169	876,046	869,756	890,635	801,615	801,379	820,777	672,388	576,359
Internal Rate of Return - 10 years	2.67%									
Payroll Growth Rate - 10 years	7.30%									
ASSETS										
Cash , NOW, Money Market	50,023	1,682,849	1,643,140	1,595,931	2,319,964	2,118,297	1,856,823	1,590,584	1,310,229	1,195,547
Fixed Instruments	1,750,983	-	-	-	-	-	-	-	-	-
Equities	1,377,987	1,315,280	1,104,772	912,618	-	-	-	-	-	-
Receivables	352,802	322,245	306,900	292,425	288,750	275,300	262,500	250,000	250,000	184,800
Other	(1)	-	(1)	1	-	-	-	-	(1)	-
Total	3,531,794	3,320,374	3,054,811	2,800,975	2,608,714	2,393,597	2,119,323	1,840,584	1,560,228	1,380,347
INCOME										
From municipality	339,450	322,590	306,319	293,337	288,287	274,750	264,246	251,445	251,654	183,119
From members	88,455	84,461	84,698	87,195	83,421	76,999	77,987	72,748	61,574	52,124
Other revenue	329	50	(1)	1	(1)	(1)	-	-	-	-
Total Operating Revenue	428,234	407,101	391,016	380,533	371,707	351,748	342,233	324,193	313,228	235,243
EXPENSES										
Pensions and benefits	275,864	222,899	196,291	228,204	201,471	167,513	140,758	93,908	174,572	92,520
Professional services	10,689	8,255	5,525	5,510	5,850	5,450	4,900	4,850	4,420	4,210
Other expenses	2,911	1,811	1,136	884	706	861	677	683	603	602
Total Operating Expenses	289,464	232,965	202,952	234,598	208,027	173,824	146,335	99,441	179,595	97,332
Net Operating Income/(Loss)	138,770	174,136	188,064	145,935	163,680	177,924	195,898	224,752	133,633	137,911
INVESTMENT INCOME										
Investment income/(loss)	60,350	91,426	65,772	46,326	51,438	96,349	82,841	55,604	46,248	19,728
Investment fees	4,499	-	-	-	-	-	-	-	-	-
Net Investment Income	55,851	91,426	65,772	46,326	51,438	96,349	82,841	55,604	46,248	19,728
Change in Net Present Assets	194,620	265,563	253,836	192,261	215,117	274,274	278,739	280,356	179,881	157,639

POSEN FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	352,086	384,605	406,746	401,569	405,708	414,735	463,809	492,776	494,274	479,849
Net Present Assets - Actuarial Value *	369,592	393,348	409,798	-	357,504	373,374	463,988	494,701	498,319	480,732
Actuarial Accrued Liability - ("AAL")	1,274,887	1,466,005	1,500,586	1,131,924	1,131,924	1,200,445	1,201,501	1,060,946	1,061,779	663,400
Surplus/(Unfunded AAL)	(905,295)	(1,072,657)	(1,090,788)	(1,131,924)	(774,420)	(827,071)	(737,513)	(566,245)	(563,460)	(182,668)
Percent Funded at Actuarial Value	29.0%	26.8%	27.3%	0.0%	31.6%	31.1%	38.6%	46.6%	46.9%	72.5%
(Increase)/Decrease in Unfunded AAL	167,362	18,131	41,136	(357,504)	52,651	(89,558)	(171,268)	(2,785)	(380,792)	54,490
Active participants	-	-	-	-	-	-	-	-	-	1
Inactive participants	1	1	1	1	1	1	1	1	1	1
Average Active Salary										59,000
Total Salary	59,000	59,000	59,000	59,000	59,000	59,000	59,000	59,000	59,000	59,000
Internal Rate of Return - 10 years	4.91%									
Payroll Growth Rate - 10 years	0.00%									
ASSETS										
Cash , NOW, Money Market	12,430	21,928	10,030	54,192	68,028	151,899	124,841	186,036	93,095	92,819
Fixed Instruments	273,748	311,002	323,398	251,723	230,568	193,625	95,657	68,988	66,940	70,168
Equities	64,237	49,973	72,239	94,526	106,202	69,198	242,688	237,319	333,806	308,086
Receivables	1,671	1,702	1,078	1,128	910	13	623	433	433	8,776
Other	-	-	1	-	-	-	-	-	-	-
Total	352,086	384,605	406,746	401,569	405,708	414,735	463,809	492,776	494,274	479,849
INCOME										
From municipality	41,138	43,118	43,761	51,189	28,539	34,003	25,589	39,559	21,525	17,844
From members	-	-	21,573	-	-	-	-	-	5,364	5,251
Other revenue	-	-	(1)	-	-	-	-	-	-	-
Total Operating Revenue	41,138	43,118	65,333	51,189	28,539	34,003	25,589	39,559	26,889	23,095
EXPENSES										
Pensions and benefits	78,040	76,690	76,150	75,340	74,530	73,720	72,910	72,100	36,766	28,890
Professional services	1,700	1,650	-	-	-	1,814	1,204	2,296	2,693	1,694
Other expenses	882	3,941	6,238	5,045	4,257	-	-	-	-	-
Total Operating Expenses	80,622	82,281	82,388	80,385	78,787	75,534	74,114	74,396	39,459	30,584
Net Operating Income/(Loss)	(39,484)	(39,163)	(17,055)	(29,196)	(50,248)	(41,531)	(48,525)	(34,837)	(12,570)	(7,489)
INVESTMENT INCOME										
Investment income/(loss)	10,589	17,022	22,231	25,057	41,221	(7,543)	19,558	33,339	26,995	22,016
Investment fees	3,624	-	-	-	-	-	-	-	-	-
Net Investment Income	6,965	17,022	22,231	25,057	41,221	(7,543)	19,558	33,339	26,995	22,016
Change in Net Present Assets	(32,519)	(22,141)	5,177	(4,139)	(9,027)	(49,074)	(28,967)	(1,498)	14,425	14,527

POSEN POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,522,635	3,140,700	2,788,497	2,585,754	2,408,045	2,076,269	2,063,957	1,852,607	1,753,175	1,625,004
Net Present Assets - Actuarial Value *	3,487,751	3,165,721	2,870,012	-	3,471,510	2,377,666	2,060,720	1,867,162	1,777,802	1,623,002
Actuarial Accrued Liability - ("AAL")	4,914,145	4,525,766	4,356,992	3,121,004	3,121,004	3,165,292	2,948,006	2,536,237	2,465,525	2,221,331
Surplus/(Unfunded AAL)	(1,426,394)	(1,360,045)	(1,486,980)	(3,121,004)	350,506	(787,626)	(887,286)	(669,075)	(687,723)	(598,329)
Percent Funded at Actuarial Value	71.0%	69.9%	65.9%	0.0%	111.2%	75.1%	69.9%	73.6%	72.1%	73.1%
(Increase)/Decrease in Unfunded AAL	(66,349)	126,935	1,634,024	(3,471,510)	1,138,132	99,660	(218,211)	18,648	(89,394)	15,972
Active participants	14	14	14	15	15	16	13	14	13	12
Inactive participants	5	5	4	2	2	2	2	2	2	1
Average Active Salary	54,101	52,097	50,576	46,316	46,316	44,697	45,363	39,919	40,424	40,376
Total Salary	757,411	729,364	708,064	694,741	694,741	715,146	589,721	558,863	525,511	484,512
Internal Rate of Return - 10 years	5.43%									
Payroll Growth Rate - 10 years	5.49%									
ASSETS										
Cash , NOW, Money Market	463,872	350,030	149,488	73,757	140,277	355,867	186,128	277,159	328,862	372,535
Fixed Instruments	512,227	481,101	683,239	699,333	1,276,735	887,603	989,533	898,111	798,619	598,821
Equities	2,546,536	2,309,569	1,952,521	1,801,509	978,651	830,180	883,775	670,547	620,103	624,086
Receivables	-	-	3,250	4,645	6,048	2,619	4,521	6,790	5,591	29,562
Other	-	-	(1)	6,510	6,334	-	-	-	-	-
Total	3,522,635	3,140,700	2,788,497	2,585,754	2,408,045	2,076,269	2,063,957	1,852,607	1,753,175	1,625,004
INCOME										
From municipality	158,169	164,816	178,084	158,568	153,315	88,714	82,286	78,628	102,950	78,998
From members	70,472	70,445	130,186	68,540	65,548	59,260	143,792	52,263	46,824	42,405
Other revenue	1	-	-	-	-	-	-	-	-	-
Total Operating Revenue	228,642	235,261	308,270	227,108	218,863	147,974	226,078	130,891	149,774	121,403
EXPENSES										
Pensions and benefits	99,711	99,582	163,132	240,888	85,217	85,066	87,759	146,858	87,478	92,581
Professional services	4,500	1,750	5,000	-	-	2,500	2,500	5,036	3,531	4,886
Other expenses	2,200	677	2,228	8,504	8,976	9,617	2,150	-	307	-
Total Operating Expenses	106,411	102,009	170,360	249,392	94,193	97,183	92,409	151,894	91,316	97,467
Net Operating Income/(Loss)	122,231	133,252	137,910	(22,284)	124,670	50,791	133,669	(21,003)	58,458	23,936
INVESTMENT INCOME										
Investment income/(loss)	281,002	233,315	74,073	199,992	207,117	(38,479)	77,681	120,435	69,713	63,777
Investment fees	21,298	14,365	9,239	-	-	-	-	-	-	-
Net Investment Income	259,704	218,950	64,834	199,992	207,117	(38,479)	77,681	120,435	69,713	63,777
Change in Net Present Assets	381,935	352,203	202,743	177,709	331,776	12,312	211,350	99,432	128,171	87,713

PRINCETON FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	6,612,764	6,013,888	5,580,518	5,407,790	4,696,867	4,680,790	4,939,302	4,762,518	4,513,701	4,127,281
Net Present Assets - Actuarial Value *	6,303,616	5,918,589	5,651,802	-	4,697,532	4,681,482	4,940,026	4,763,237	4,516,807	4,127,836
Actuarial Accrued Liability - ("AAL")	8,862,648	8,484,597	8,436,277	6,621,258	6,621,258	6,541,602	5,579,675	5,355,155	4,784,390	4,436,530
Surplus/(Unfunded AAL)	(2,559,032)	(2,566,008)	(2,784,475)	(6,621,258)	(1,923,726)	(1,860,120)	(639,649)	(591,918)	(267,583)	(308,694)
Percent Funded at Actuarial Value	71.1%	69.8%	67.0%	0.0%	70.9%	71.6%	88.5%	88.9%	94.4%	93.0%
(Increase)/Decrease in Unfunded AAL	6,976	218,467	3,836,783	(4,697,532)	(63,606)	(1,220,471)	(47,731)	(324,335)	41,111	280,554
Active participants	12	11	11	11	11	11	11	11	12	12
Inactive participants	11	11	10	8	8	7	6	6	6	5
Average Active Salary	64,796	63,244	69,419	55,114	55,114	57,566	51,533	51,548	47,186	45,659
Total Salary	777,546	695,680	763,604	606,250	606,250	633,225	566,868	567,031	566,229	547,902
Internal Rate of Return - 10 years	6.09%									
Payroll Growth Rate - 10 years	1.73%									
ASSETS										
Cash , NOW, Money Market	1,109,787	2,121,724	2,029,086	2,907,785	2,928,393	3,646,728	3,737,786	3,844,919	3,301,843	2,913,745
Fixed Instruments	2,068,603	1,015,814	1,281,925	2,274,082	1,602,903	859,138	1,059,979	779,687	1,039,546	1,090,256
Equities	3,187,577	2,653,906	2,043,584	-	-	-	-	-	-	-
Receivables	246,797	222,445	225,922	225,922	165,572	174,924	141,537	137,912	172,312	123,281
Other	-	(1)	1	1	(1)	-	-	-	-	(1)
Total	6,612,764	6,013,888	5,580,518	5,407,790	4,696,867	4,680,790	4,939,302	4,762,518	4,513,701	4,127,281
INCOME										
From municipality	235,097	200,194	213,982	151,632	141,252	147,854	138,557	132,107	165,186	116,356
From members	68,586	65,130	62,739	56,772	57,580	59,350	57,490	55,735	52,477	50,290
Other revenue	-	(1)	-	-	-	-	(1)	-	-	-
Total Operating Revenue	303,683	265,323	276,721	208,404	198,832	207,204	196,046	187,842	217,663	166,646
EXPENSES										
Pensions and benefits	384,603	377,010	363,572	353,234	295,346	223,093	200,413	190,542	162,630	141,065
Professional services	500	-	-	-	-	1,793	-	-	652	-
Other expenses	5,856	1,857	1,714	1,711	1,738	953	953	826	916	720
Total Operating Expenses	390,959	378,867	365,286	354,945	297,084	225,839	201,366	191,368	164,198	141,785
Net Operating Income/(Loss)	(87,276)	(113,544)	(88,565)	(146,541)	(98,252)	(18,635)	(5,320)	(3,526)	53,465	24,861
INVESTMENT INCOME										
Investment income/(loss)	706,545	546,914	261,293	857,464	114,329	(239,878)	182,104	252,343	332,955	145,874
Investment fees	20,393	-	-	-	-	-	-	-	-	-
Net Investment Income	686,152	546,914	261,293	857,464	114,329	(239,878)	182,104	252,343	332,955	145,874
Change in Net Present Assets	598,876	433,370	172,728	710,923	16,077	(258,512)	176,784	248,817	386,420	170,735

PRINCETON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	7,244,237	6,350,153	5,843,668	5,574,894	5,146,714	4,662,819	5,045,165	4,894,905	4,574,699	4,174,709
Net Present Assets - Actuarial Value *	6,878,958	6,336,543	5,962,719	-	5,152,846	4,668,068	5,750,412	4,914,931	4,612,721	4,187,314
Actuarial Accrued Liability - ("AAL")	9,077,631	7,943,804	8,328,305	7,330,394	7,330,394	6,954,831	6,367,720	5,743,654	5,454,379	4,841,786
Surplus/(Unfunded AAL)	(2,198,673)	(1,607,261)	(2,365,586)	(7,330,394)	(2,177,548)	(2,286,763)	(617,308)	(828,723)	(841,658)	(654,472)
Percent Funded at Actuarial Value	75.8%	79.8%	71.6%	0.0%	70.3%	67.1%	90.3%	85.6%	84.6%	86.5%
(Increase)/Decrease in Unfunded AAL	(591,412)	758,325	4,964,808	(5,152,846)	109,215	(1,669,455)	211,415	12,935	(187,186)	428,847
Active participants	16	16	16	16	16	16	16	16	15	14
Inactive participants	8	8	8	8	8	8	9	7	7	7
Average Active Salary	64,803	61,403	61,263	55,415	55,415	54,954	47,382	46,045	47,937	43,003
Total Salary	1,036,848	982,447	980,210	886,646	886,646	879,257	758,104	736,724	719,059	602,036
Internal Rate of Return - 10 years	5.86%									
Payroll Growth Rate - 10 years	3.47%									
ASSETS										
Cash , NOW, Money Market	2,024,985	1,594,007	2,495,146	3,355,380	3,083,822	3,275,109	2,103,267	1,773,923	1,579,397	1,333,193
Fixed Instruments	1,894,118	1,635,363	587,045	20,929	222,551	340,061	1,554,367	1,762,664	2,163,987	2,563,927
Equities	3,032,918	2,851,521	2,496,826	1,935,509	1,675,753	877,600	1,248,833	1,219,500	660,197	150,516
Receivables	292,217	269,262	264,651	264,651	164,588	170,049	138,698	138,817	171,119	127,073
Other	(1)	-	-	-	-	-	-	1	(1)	-
Total	7,244,237	6,350,153	5,843,668	5,576,469	5,146,714	4,662,819	5,045,165	4,894,905	4,574,699	4,174,709
INCOME										
From municipality	277,926	239,887	254,050	254,950	142,504	161,121	218,591	131,559	168,264	126,263
From members	102,543	100,260	97,139	94,915	91,071	86,029	-	89,054	71,299	66,760
Other revenue	-	-	1	-	(1)	-	(1)	-	-	-
Total Operating Revenue	380,469	340,147	351,190	349,865	233,574	247,150	218,590	220,613	239,563	193,023
EXPENSES										
Pensions and benefits	335,157	342,061	297,708	297,062	250,893	284,738	219,193	191,522	186,417	171,530
Professional services	1,700	-	-	-	-	1,642	-	-	-	-
Other expenses	2,544	1,115	1,601	932	1,009	979	1,115	835	791	707
Total Operating Expenses	339,401	343,176	299,309	297,994	251,902	287,359	220,308	192,357	187,208	172,237
Net Operating Income/(Loss)	41,068	(3,029)	51,881	51,871	(18,328)	(40,209)	(1,718)	28,256	52,355	20,786
INVESTMENT INCOME										
Investment income/(loss)	866,728	526,948	219,744	376,310	502,222	(342,137)	151,978	291,950	347,636	195,889
Investment fees	13,711	17,435	2,851	-	-	-	-	-	-	-
Net Investment Income	853,017	509,513	216,893	376,310	502,222	(342,137)	151,978	291,950	347,636	195,889
Change in Net Present Assets	894,084	506,485	268,774	428,180	483,895	(382,346)	150,260	320,206	399,990	216,676

PROSPECT HEIGHTS FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,067,786	2,681,043	2,281,241	1,941,852	1,616,289	1,296,928	1,015,351	754,736	426,661	302,449
Net Present Assets - Actuarial Value *	3,335,336	2,847,517	2,367,479	1,941,852	1,616,289	1,296,928	1,015,351	754,736	426,661	302,449
Actuarial Accrued Liability - ("AAL")	4,664,610	3,674,643	3,827,404	1,375,441	1,165,227	1,184,110	934,126	593,713	352,353	268,229
Surplus/(Unfunded AAL)	(1,329,274)	(827,126)	(1,459,925)	566,411	451,062	112,818	81,225	161,023	74,308	34,220
Percent Funded at Actuarial Value	71.5%	77.5%	61.9%	141.2%	138.7%	109.5%	108.7%	127.1%	121.1%	112.8%
(Increase)/Decrease in Unfunded AAL	(502,148)	632,799	(2,026,336)	115,349	338,244	31,593	(79,798)	86,715	40,088	(27,034)
Active participants	15	15	15	15	15	12	11	12	12	3
Inactive participants	2	3	3	-	-	-	-	-	-	-
Average Active Salary	96,878	92,503	89,348	81,481	75,612	73,740	74,391	62,033	61,033	89,811
Total Salary	1,453,173	1,387,542	1,340,225	1,222,208	1,134,177	884,885	818,303	744,394	732,394	269,432
Internal Rate of Return - 10 years	0.74%									
Payroll Growth Rate - 10 years	18.69%									
ASSETS										
Cash , NOW, Money Market	3,072,694	2,681,043	2,281,241	1,941,852	1,616,289	1,296,928	1,015,351	754,736	426,661	302,449
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-
Other	517	-	-	-	-	-	-	-	-	-
Total	3,073,211	2,681,043	2,281,241	1,941,852	1,616,289	1,296,928	1,015,351	754,736	426,661	302,449
INCOME										
From municipality	267,932	261,977	237,402	216,811	206,109	190,298	173,777	235,059	54,875	34,500
From members	135,152	140,935	107,950	110,829	111,571	83,046	69,883	69,109	56,967	24,385
Other revenue	(1)	-	-	(1)	-	1	-	-	-	-
Total Operating Revenue	403,083	402,912	345,352	327,639	317,680	273,345	243,660	304,168	111,842	58,885
EXPENSES										
Pensions and benefits	4,068	-	3,798	-	-	3,106	13,639	5,450	-	-
Professional services	10,031	2,650	950	2,125	-	1,275	1,675	-	848	800
Other expenses	2,750	2,582	2,527	2,259	203	151	86	60	-	103
Total Operating Expenses	16,849	5,232	7,275	4,384	203	4,532	15,400	5,510	848	903
Net Operating Income/(Loss)	386,234	397,680	338,077	323,255	317,477	268,813	228,260	298,658	110,994	57,982
INVESTMENT INCOME										
Investment income/(loss)	508	2,123	1,311	2,308	1,884	12,765	32,354	29,417	13,218	4,591
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	508	2,123	1,311	2,308	1,884	12,765	32,354	29,417	13,218	4,591
Change in Net Present Assets	386,743	399,802	339,389	325,563	319,361	281,577	260,615	328,075	124,212	62,573

PROSPECT HEIGHTS POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	11,518,328	10,301,987	9,465,714	9,113,752	7,667,034	6,134,914	6,140,460	5,349,398	4,377,115	3,443,597
Net Present Assets - Actuarial Value *	12,064,715	11,070,681	10,161,412	-	7,467,693	5,939,793	6,051,676	4,612,343	3,833,403	2,886,746
Actuarial Accrued Liability - ("AAL")	17,516,480	15,575,969	14,565,661	12,006,249	12,006,249	11,747,569	10,909,516	9,841,009	8,719,168	7,852,984
Surplus/(Unfunded AAL)	(5,451,765)	(4,505,288)	(4,404,249)	(12,006,249)	(4,538,556)	(5,807,776)	(4,857,840)	(5,228,666)	(4,885,765)	(4,966,238)
Percent Funded at Actuarial Value	68.9%	71.1%	69.8%	0.0%	62.2%	50.6%	55.5%	46.9%	44.0%	36.8%
(Increase)/Decrease in Unfunded AAL	(946,477)	(101,039)	7,602,000	(7,467,693)	1,269,220	(949,936)	370,826	(342,901)	80,473	(1,442,022)
Active participants	22	22	17	25	25	26	25	25	25	26
Inactive participants	11	10	11	2	2	2	2	2	2	2
Average Active Salary	80,487	77,282	80,903	76,074	76,074	77,808	78,327	75,069	72,020	69,225
Total Salary	1,770,705	1,700,210	1,375,352	1,901,838	1,901,838	2,022,999	1,958,185	1,876,732	1,800,503	1,799,862
Internal Rate of Return - 10 years	3.78%									
Payroll Growth Rate - 10 years	0.51%									
ASSETS										
Cash , NOW, Money Market	706,379	1,113,465	619,132	835,608	415,160	1,933,624	1,684,015	1,374,819	1,142,838	1,013,755
Fixed Instruments	4,338,135	4,365,882	4,739,778	4,186,702	4,542,943	2,936,932	2,340,447	3,428,380	2,890,694	2,328,780
Equities	6,450,978	4,801,036	3,961,181	4,060,081	2,677,230	1,267,279	2,226,063	546,199	343,583	101,062
Receivables	26,402	25,365	143,516	32,706	35,456	26,129	16,516	-	-	-
Other	591	3,984	3,207	1,940	-	500	502	-	-	-
Total	11,522,485	10,309,732	9,466,814	9,117,037	7,670,789	6,164,464	6,267,543	5,349,398	4,377,115	3,443,597
INCOME										
From municipality	619,993	692,342	676,553	661,582	567,157	553,469	563,144	520,000	732,239	-
From members	174,110	156,506	145,899	157,974	197,864	204,609	201,139	234,823	186,121	170,999
Other revenue	1,036	(180,898)	-	(2,743)	9,324	95,588	18,210	200	-	-
Total Operating Revenue	795,139	667,950	822,452	816,813	774,345	853,666	782,493	755,023	918,360	170,999
EXPENSES										
Pensions and benefits	274,014	335,867	213,067	134,002	56,332	106,336	57,013	141,433	57,149	76,557
Professional services	16,015	16,174	17,719	19,050	15,530	12,879	31,221	9,135	13,416	6,388
Other expenses	4,846	6,816	8,925	10,598	6,450	1,901	95,314	1,788	4,169	1,324
Total Operating Expenses	294,875	358,857	239,711	163,650	78,312	121,116	183,548	152,356	74,734	84,269
Net Operating Income/(Loss)	500,264	309,093	582,741	653,163	696,033	732,550	598,945	602,667	843,626	86,730
INVESTMENT INCOME										
Investment income/(loss)	738,724	544,086	(215,087)	810,254	850,154	(723,907)	202,568	377,699	98,304	89,391
Investment fees	22,647	16,906	15,692	16,699	14,067	14,189	10,451	8,084	8,411	5,595
Net Investment Income	716,077	527,180	(230,779)	793,555	836,087	(738,096)	192,117	369,615	89,893	83,796
Change in Net Present Assets	1,216,341	836,273	351,962	1,446,718	1,532,120	(5,546)	791,062	972,283	933,518	170,526

QUINCY FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	26,177,548	24,390,507	23,250,229	22,675,748	20,323,635	18,415,919	21,627,161	21,816,620	20,848,820	20,523,959
Net Present Assets - Actuarial Value *	25,966,979	24,839,468	23,823,560	22,392,146	20,072,629	18,162,589	21,318,836	21,686,542	20,920,010	20,096,878
Actuarial Accrued Liability - ("AAL")	60,434,370	58,906,324	56,177,138	54,014,405	52,557,669	49,562,308	47,147,965	43,218,743	41,209,642	39,013,740
Surplus/(Unfunded AAL)	(34,467,391)	(34,066,856)	(32,353,578)	(31,622,259)	(32,485,040)	(31,399,719)	(25,829,129)	(21,532,201)	(20,289,632)	(18,916,862)
Percent Funded at Actuarial Value	43.0%	42.2%	42.4%	41.5%	38.2%	36.6%	45.2%	50.2%	50.8%	51.5%
(Increase)/Decrease in Unfunded AAL	(400,535)	(1,713,278)	(731,319)	862,781	(1,085,321)	(5,570,590)	(4,296,928)	(1,242,569)	(1,372,770)	(3,910,341)
Active participants	63	63	64	64	64	69	66	66	66	65
Inactive participants	83	84	85	85	85	79	81	82	83	82
Average Active Salary	64,242	70,280	59,378	58,818	58,913	55,023	52,684	50,850	47,430	45,327
Total Salary	4,047,255	4,427,623	3,800,199	3,764,337	3,770,411	3,796,581	3,477,122	3,356,113	3,130,378	2,946,259
Internal Rate of Return - 10 years	5.10%									
Payroll Growth Rate - 10 years	3.04%									
ASSETS										
Cash , NOW, Money Market	1,220,233	1,157,297	1,282,388	641,510	928,518	4,684,159	94,324	54,718	100,068	538,437
Fixed Instruments	10,894,919	11,182,528	11,222,619	12,090,689	10,917,038	6,464,784	10,703,304	11,177,248	14,620,932	14,646,644
Equities	14,023,133	12,010,683	10,703,112	9,882,998	8,398,888	7,225,458	10,762,117	10,489,504	5,990,594	5,198,724
Receivables	64,709	65,612	66,281	82,748	100,947	60,740	85,988	113,325	154,825	156,538
Other	-	1	(1)	-	(1)	-	-	(1)	(1)	-
Total	26,202,994	24,416,121	23,274,399	22,697,945	20,345,390	18,435,141	21,645,733	21,834,794	20,866,418	20,540,343
INCOME										
From municipality	2,350,426	2,375,224	2,470,264	2,347,388	1,931,584	1,704,407	1,501,319	1,266,573	1,328,039	1,140,295
From members	382,669	372,372	360,808	355,916	375,048	355,076	338,997	317,320	295,359	283,454
Other revenue	-	-	-	(1)	33	-	-	-	76	-
Total Operating Revenue	2,733,095	2,747,596	2,831,072	2,703,303	2,306,665	2,059,483	1,840,316	1,583,893	1,623,474	1,423,749
EXPENSES										
Pensions and benefits	3,215,454	3,139,769	3,062,722	2,940,346	2,793,775	2,552,379	2,536,036	2,438,915	2,412,129	2,146,485
Professional services	12,540	23,948	11,550	18,935	18,613	17,696	16,903	17,428	10,374	12,712
Other expenses	8,346	9,320	9,075	9,221	8,121	7,479	8,085	6,820	6,918	4,875
Total Operating Expenses	3,236,340	3,173,037	3,083,347	2,968,502	2,820,509	2,577,554	2,561,024	2,463,163	2,429,421	2,164,072
Net Operating Income/(Loss)	(503,245)	(425,441)	(252,275)	(265,199)	(513,844)	(518,071)	(720,708)	(879,270)	(805,947)	(740,323)
INVESTMENT INCOME										
Investment income/(loss)	2,421,715	1,690,898	955,842	2,754,840	2,539,817	(2,585,302)	645,138	1,964,961	1,240,372	813,295
Investment fees	131,430	125,179	129,086	137,528	118,257	107,869	113,888	117,892	109,564	84,624
Net Investment Income	2,290,285	1,565,719	826,756	2,617,312	2,421,560	(2,693,171)	531,250	1,847,069	1,130,808	728,671
Change in Net Present Assets	1,787,041	1,140,278	574,481	2,352,113	1,907,716	(3,211,242)	(189,459)	967,800	324,861	(11,653)

QUINCY POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	31,849,711	30,495,038	29,240,944	28,665,007	26,484,401	23,399,676	25,211,356	24,643,789	23,040,982	22,477,386
Net Present Assets - Actuarial Value *	33,011,009	31,735,163	30,416,377	28,335,557	26,193,331	23,218,443	24,889,773	24,707,753	23,431,815	22,461,420
Actuarial Accrued Liability - ("AAL")	59,351,458	56,473,746	53,768,814	52,009,170	50,388,613	46,886,867	44,061,868	41,880,004	40,117,451	37,644,042
Surplus/(Unfunded AAL)	(26,340,449)	(24,738,583)	(23,352,437)	(23,673,613)	(24,195,282)	(23,668,424)	(19,172,095)	(17,172,251)	(16,685,636)	(15,182,622)
Percent Funded at Actuarial Value	55.6%	56.2%	56.6%	54.5%	52.0%	49.5%	56.5%	59.0%	58.4%	59.7%
(Increase)/Decrease in Unfunded AAL	(1,601,866)	(1,386,146)	321,176	521,669	(526,858)	(4,496,329)	(1,999,844)	(486,615)	(1,503,014)	(2,108,432)
Active participants	75	74	74	76	75	76	77	74	76	77
Inactive participants	68	67	68	66	65	63	59	57	59	61
Average Active Salary	65,611	63,231	61,852	60,692	61,479	57,866	55,922	54,324	52,142	49,449
Total Salary	4,920,814	4,679,072	4,577,057	4,612,594	4,610,924	4,397,805	4,305,958	4,019,943	3,962,781	3,807,590
Internal Rate of Return - 10 years	4.46%									
Payroll Growth Rate - 10 years	3.31%									
ASSETS										
Cash , NOW, Money Market	1,904,640	1,330,124	2,289,611	1,299,578	1,367,929	816,830	1,180,797	516,326	740,570	693,281
Fixed Instruments	15,361,845	16,793,902	16,613,712	16,541,662	16,221,954	16,596,997	16,225,263	18,263,710	18,018,859	18,509,150
Equities	14,510,110	12,204,242	10,172,490	10,617,183	8,654,514	5,865,575	7,682,293	5,602,395	4,005,491	3,008,576
Receivables	73,115	168,078	165,130	206,584	240,003	120,273	123,003	261,358	276,061	266,380
Other	1	-	1	-	1	1	-	-	1	(1)
Total	31,849,711	30,496,346	29,240,944	28,665,007	26,484,401	23,399,676	25,211,356	24,643,789	23,040,982	22,477,386
INCOME										
From municipality	1,712,630	1,673,930	1,883,702	1,721,099	1,475,138	1,357,674	1,111,034	999,760	1,008,011	809,670
From members	486,757	466,696	468,181	518,371	480,928	443,038	435,417	423,454	396,257	372,610
Other revenue	1,241	-	-	1	-	-	-	-	-	154
Total Operating Revenue	2,200,628	2,140,626	2,351,883	2,239,471	1,956,066	1,800,712	1,546,451	1,423,214	1,404,268	1,182,434
EXPENSES										
Pensions and benefits	2,511,750	2,403,245	2,245,145	2,122,292	2,019,819	1,882,656	1,836,036	1,638,439	1,607,578	1,503,912
Professional services	27,449	43,954	39,915	11,673	16,647	9,847	13,857	15,990	10,256	8,495
Other expenses	15,784	10,979	11,305	11,351	9,681	9,899	8,129	6,783	8,044	6,587
Total Operating Expenses	2,554,983	2,458,178	2,296,365	2,145,316	2,046,147	1,902,402	1,858,022	1,661,212	1,625,878	1,518,994
Net Operating Income/(Loss)	(354,355)	(317,552)	55,518	94,155	(90,081)	(101,690)	(311,571)	(237,998)	(221,610)	(336,560)
INVESTMENT INCOME										
Investment income/(loss)	1,948,600	1,774,514	672,636	2,210,899	3,267,236	(1,636,987)	985,183	1,915,779	851,837	756,156
Investment fees	239,572	202,868	152,217	124,447	92,430	73,004	106,044	74,973	66,632	40,940
Net Investment Income	1,709,028	1,571,646	520,419	2,086,452	3,174,806	(1,709,991)	879,139	1,840,806	785,205	715,216
Change in Net Present Assets	1,354,673	1,254,094	575,937	2,180,606	3,084,725	(1,811,680)	567,567	1,602,807	563,596	378,655

RANTOUL POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	16,096,411	14,936,699	14,212,246	13,748,749	12,686,304	11,123,656	13,496,706	13,248,656	12,044,610	10,872,152
Net Present Assets - Actuarial Value *	16,014,445	15,242,763	14,517,012	13,265,646	12,188,576	10,701,162	13,174,249	10,680,473	10,172,956	10,241,909
Actuarial Accrued Liability - ("AAL")	24,099,221	21,691,790	21,359,644	20,408,359	18,956,292	17,771,583	16,580,432	15,242,568	14,308,641	13,135,604
Surplus/(Unfunded AAL)	(8,084,776)	(6,449,027)	(6,842,632)	(7,142,713)	(6,767,716)	(7,070,421)	(3,406,183)	(4,562,095)	(4,135,685)	(2,893,695)
Percent Funded at Actuarial Value	66.5%	70.3%	68.0%	65.0%	64.3%	60.2%	79.5%	70.1%	71.1%	78.0%
(Increase)/Decrease in Unfunded AAL	(1,635,749)	393,605	300,081	(374,997)	302,705	(3,664,238)	1,155,912	(426,410)	(1,241,990)	(890,520)
Active participants	30	31	30	31	31	29	31	29	31	31
Inactive participants	24	23	24	22	20	20	19	17	16	14
Average Active Salary	67,720	65,162	61,750	59,807	58,457	56,930	53,502	53,285	51,234	51,548
Total Salary	2,031,597	2,020,028	1,852,504	1,854,030	1,812,172	1,650,968	1,658,548	1,545,271	1,588,264	1,597,985
Internal Rate of Return - 10 years	5.76%									
Payroll Growth Rate - 10 years	2.51%									
ASSETS										
Cash , NOW, Money Market	413,864	761,093	525,735	550,522	38,144	206,259	344,218	407,187	128,369	150,407
Fixed Instruments	6,371,162	6,107,750	7,135,763	6,609,825	6,871,359	6,682,406	7,325,635	6,895,010	6,516,852	6,301,515
Equities	9,277,450	8,008,895	6,226,009	6,547,895	5,736,905	4,180,461	5,777,613	5,905,632	5,377,896	4,414,385
Receivables	51,473	64,218	337,413	51,417	51,426	59,677	53,348	43,826	21,493	9,687
Other	-	-	-	-	-	-	-	-	-	-
Total	16,113,949	14,941,956	14,224,920	13,759,659	12,697,834	11,128,803	13,500,814	13,251,655	12,044,610	10,875,994
INCOME										
From municipality	591,606	586,621	625,415	618,553	425,283	294,377	316,427	272,011	270,111	226,329
From members	204,654	204,365	187,505	176,562	176,412	171,517	159,776	183,842	222,969	157,361
Other revenue	-	-	-	-	-	-	-	-	-	50
Total Operating Revenue	796,260	790,986	812,920	795,115	601,695	465,894	476,203	455,853	493,080	383,740
EXPENSES										
Pensions and benefits	1,003,368	924,491	893,778	835,659	732,404	760,161	585,514	535,727	453,884	371,815
Professional services	17,806	5,100	8,552	10,702	6,596	7,582	7,243	7,840	7,980	10,176
Other expenses	53,325	37,570	36,921	35,513	98,221	33,866	64,742	25,235	148,270	4,998
Total Operating Expenses	1,074,499	967,161	939,251	881,874	837,221	801,609	657,499	568,802	610,134	386,989
Net Operating Income/(Loss)	(278,239)	(176,175)	(126,331)	(86,759)	(235,526)	(335,715)	(181,296)	(112,949)	(117,054)	(3,249)
INVESTMENT INCOME										
Investment income/(loss)	1,437,951	900,628	589,828	1,149,204	1,798,174	(2,037,335)	429,346	1,316,995	1,289,512	475,188
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	1,437,951	900,628	589,828	1,149,204	1,798,174	(2,037,335)	429,346	1,316,995	1,289,512	475,188
Change in Net Present Assets	1,159,712	724,453	463,497	1,062,445	1,562,648	(2,373,050)	248,050	1,204,046	1,172,458	471,939

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	12,662,164	11,897,503	10,997,958	10,421,615	9,170,185	7,631,841	8,744,721	8,512,116	7,786,863	7,036,966
Net Present Assets - Actuarial Value *	12,430,952	11,811,278	11,142,034	-	8,968,657	7,476,395	8,649,559	8,479,602	7,786,973	7,036,966
Actuarial Accrued Liability - ("AAL")	20,759,027	19,871,902	18,474,156	15,251,734	15,251,734	14,303,827	13,254,729	12,662,970	11,203,381	10,201,450
Surplus/(Unfunded AAL)	(8,328,075)	(8,060,624)	(7,332,122)	(15,251,734)	(6,283,077)	(6,827,432)	(4,605,170)	(4,183,368)	(3,416,408)	(3,164,484)
Percent Funded at Actuarial Value	59.9%	59.4%	60.3%	0.0%	58.8%	52.3%	65.3%	67.0%	69.5%	69.0%
(Increase)/Decrease in Unfunded AAL	(267,451)	(728,502)	7,919,612	(8,968,657)	544,355	(2,222,262)	(421,802)	(766,960)	(251,924)	(912,223)
Active participants	28	30	31	29	29	28	26	26	27	26
Inactive participants	20	19	18	11	11	11	11	10	9	9
Average Active Salary	73,882	72,261	72,313	66,745	66,745	63,986	62,595	64,150	57,574	54,862
Total Salary	2,068,689	2,167,844	2,241,711	1,935,591	1,935,591	1,791,605	1,627,479	1,667,896	1,554,508	1,426,423
Internal Rate of Return - 10 years	6.05%									
Payroll Growth Rate - 10 years	4.26%									
ASSETS										
Cash , NOW, Money Market	817,385	1,380,746	1,865,791	1,359,011	1,338,682	1,131,587	1,592,199	694,353	930,599	278,527
Fixed Instruments	4,882,181	3,943,094	4,216,487	4,135,660	3,495,186	3,136,108	3,146,180	4,052,009	3,337,385	3,707,299
Equities	6,840,132	6,469,371	4,809,858	4,689,072	4,081,760	3,105,929	3,578,211	3,469,987	3,377,285	2,854,735
Receivables	116,899	103,841	43,842	246,248	259,974	258,832	428,206	297,342	146,145	37,445
Other	10,551	7,168	68,665	517	-	500	-	-	312	158,960
Total	12,667,148	11,904,220	11,004,643	10,430,508	9,175,602	7,632,956	8,744,796	8,513,691	7,791,726	7,036,966
INCOME										
From municipality	485,948	465,153	499,740	523,491	438,425	402,917	414,775	373,727	323,980	252,068
From members	203,042	225,267	235,457	202,181	196,277	200,607	160,178	163,001	150,097	137,783
Other revenue	13,057	-	(2,407)	100,196	1,192	(22,953)	(11,469)	14,624	(1)	-
Total Operating Revenue	702,047	690,420	732,790	825,868	635,894	580,571	563,484	551,352	474,076	389,851
EXPENSES										
Pensions and benefits	916,650	773,293	683,947	554,644	540,208	544,598	486,388	358,309	346,514	313,725
Professional services	17,862	15,242	12,135	11,533	11,680	7,675	7,640	9,220	7,450	300
Other expenses	12,360	8,480	10,471	8,658	13,232	6,124	4,997	3,792	4,944	6,237
Total Operating Expenses	946,872	797,015	706,553	574,835	565,120	558,397	499,025	371,321	358,908	320,262
Net Operating Income/(Loss)	(244,825)	(106,595)	26,237	251,033	70,774	22,174	64,459	180,031	115,168	69,589
INVESTMENT INCOME										
Investment income/(loss)	1,061,273	1,053,963	596,376	1,045,597	1,512,943	(1,097,554)	205,646	582,722	672,427	252,158
Investment fees	51,787	47,823	46,270	45,199	45,373	37,500	37,500	37,500	37,698	9,973
Net Investment Income	1,009,486	1,006,140	550,106	1,000,398	1,467,570	(1,135,054)	168,146	545,222	634,729	242,185
Change in Net Present Assets	764,661	899,545	576,343	1,251,430	1,538,344	(1,112,880)	232,605	725,253	749,897	371,911

RIVER FOREST FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	15,054,416	13,998,084	13,489,941	13,857,556	12,583,524	11,166,402	13,492,048	12,972,162	12,170,919	10,960,328
Net Present Assets - Actuarial Value *	14,975,432	14,480,594	14,258,475	13,785,283	12,053,850	10,363,621	13,492,047	12,972,162	12,170,919	10,960,328
Actuarial Accrued Liability - ("AAL")	25,829,694	24,843,756	25,222,606	22,929,381	21,875,013	21,500,489	20,018,564	19,185,969	18,683,356	17,526,823
Surplus/(Unfunded AAL)	(10,854,262)	(10,363,162)	(10,964,131)	(9,144,098)	(9,821,163)	(11,136,868)	(6,526,517)	(6,213,807)	(6,512,437)	(6,566,495)
Percent Funded at Actuarial Value	58.0%	58.3%	56.5%	60.1%	55.1%	48.2%	67.4%	67.6%	65.1%	62.5%
(Increase)/Decrease in Unfunded AAL	(491,100)	600,969	(1,820,033)	677,065	1,315,705	(4,610,351)	(312,710)	298,630	54,058	(1,642,094)
Active participants	21	21	21	20	21	21	20	23	21	21
Inactive participants	23	24	25	23	23	24	24	23	25	24
Average Active Salary	95,282	94,049	89,685	87,663	83,286	80,565	78,333	75,500	74,754	69,854
Total Salary	2,000,919	1,975,037	1,883,380	1,753,250	1,749,005	1,691,872	1,566,665	1,736,503	1,569,834	1,466,927
Internal Rate of Return - 10 years	6.18%									
Payroll Growth Rate - 10 years	3.25%									
ASSETS										
Cash , NOW, Money Market	338,899	921,257	1,301,585	1,498,429	1,169,339	1,416,635	1,915,551	2,339,647	1,994,357	1,010,112
Fixed Instruments	5,844,032	5,722,232	6,379,029	6,124,542	6,198,416	5,726,998	5,433,546	4,826,368	4,558,207	5,095,140
Equities	8,841,017	7,322,751	5,769,386	6,202,346	5,211,371	4,022,186	6,142,697	5,759,260	5,600,222	4,828,305
Receivables	38,629	31,844	44,616	38,101	4,421	584	2,093	48,062	18,172	26,790
Other	4,007	-	1	-	1	(1)	(1)	-	1	1
Total	15,066,584	13,998,084	13,494,617	13,863,418	12,583,548	11,166,402	13,493,886	12,973,337	12,170,959	10,960,348
INCOME										
From municipality	660,354	496,178	632,528	892,897	662,308	441,516	464,547	382,508	334,145	283,929
From members	188,019	184,739	177,936	170,146	165,352	160,844	162,695	157,098	150,230	146,678
Other revenue	3,297	30	-	-	-	1,197	620	-	-	-
Total Operating Revenue	851,670	680,947	810,464	1,063,043	827,660	603,557	627,862	539,606	484,375	430,607
EXPENSES										
Pensions and benefits	1,215,559	1,183,739	1,141,620	1,048,794	1,042,768	1,012,242	951,122	824,278	784,871	731,623
Professional services	17,312	3,403	3,275	3,165	4,900	5,213	8,590	5,100	3,293	3,323
Other expenses	7,507	4,482	3,955	4,155	3,929	3,482	4,990	3,285	3,468	3,828
Total Operating Expenses	1,240,378	1,191,624	1,148,850	1,056,114	1,051,597	1,020,937	964,702	832,663	791,632	738,774
Net Operating Income/(Loss)	(388,708)	(510,677)	(338,386)	6,929	(223,937)	(417,380)	(336,840)	(293,057)	(307,257)	(308,167)
INVESTMENT INCOME										
Investment income/(loss)	1,518,419	1,072,703	22,539	1,317,528	1,690,543	(1,861,556)	900,349	1,144,417	1,560,499	704,446
Investment fees	73,379	53,882	51,769	50,425	49,485	46,710	43,623	50,117	42,650	22,322
Net Investment Income	1,445,040	1,018,821	(29,230)	1,267,103	1,641,058	(1,908,266)	856,726	1,094,300	1,517,849	682,124
Change in Net Present Assets	1,056,332	508,143	(367,615)	1,274,032	1,417,122	(2,325,646)	519,886	801,243	1,210,591	373,957

RIVER FOREST POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	20,622,527	19,597,569	19,025,638	19,193,363	17,267,302	15,032,714	17,471,717	17,409,742	16,357,277	15,186,711
Net Present Assets - Actuarial Value *	20,373,414	19,985,726	19,841,104	-	16,916,136	14,786,141	17,471,717	17,409,742	16,357,278	15,186,711
Actuarial Accrued Liability - ("AAL")	36,293,725	35,364,177	34,290,401	30,870,129	30,870,129	29,978,288	28,100,501	26,702,917	25,996,871	25,079,397
Surplus/(Unfunded AAL)	(15,920,311)	(15,378,451)	(14,449,297)	(30,870,129)	(13,953,993)	(15,192,147)	(10,628,784)	(9,293,175)	(9,639,593)	(9,892,686)
Percent Funded at Actuarial Value	56.1%	56.5%	57.9%	0.0%	54.8%	49.3%	62.2%	65.2%	62.9%	60.6%
(Increase)/Decrease in Unfunded AAL	(541,860)	(929,154)	16,420,832	(16,916,136)	1,238,154	(4,563,363)	(1,335,609)	346,418	253,093	(1,066,993)
Active participants	28	27	28	27	27	29	30	30	30	30
Inactive participants	39	40	40	34	34	32	33	33	34	34
Average Active Salary	90,902	87,639	87,125	81,385	81,385	83,018	71,527	70,690	68,178	64,559
Total Salary	2,545,255	2,366,253	2,439,486	2,197,403	2,197,403	2,407,508	2,145,796	2,120,699	2,045,348	1,936,767
Internal Rate of Return - 10 years	6.37%									
Payroll Growth Rate - 10 years	3.66%									
ASSETS										
Cash , NOW, Money Market	357,738	760,159	1,307,399	1,835,573	1,413,764	3,767,535	2,845,798	2,155,613	2,158,806	2,665,630
Fixed Instruments	7,522,533	7,786,499	9,179,553	8,603,359	8,557,028	6,757,633	6,631,479	7,373,390	6,828,279	7,088,892
Equities	12,679,126	10,970,021	8,463,398	8,671,245	7,221,978	4,458,752	7,974,248	7,849,325	7,350,098	5,404,418
Receivables	88,700	86,688	81,680	90,827	74,674	50,094	20,791	64,768	20,115	27,770
Other	3,498	516	518	1,617	2,376	500	1	-	(1)	1
Total	20,651,595	19,603,883	19,032,548	19,202,621	17,269,820	15,034,514	17,472,317	17,443,096	16,357,297	15,186,711
INCOME										
From municipality	736,048	504,437	1,002,767	1,366,837	1,049,021	960,202	670,893	689,128	630,964	550,463
From members	246,587	243,221	229,497	219,916	217,320	296,558	211,849	208,298	204,224	193,969
Other revenue	(2,581)	(114)	500	18,158	37,389	29,488	945	-	40,413	-
Total Operating Revenue	980,054	747,544	1,232,764	1,604,911	1,303,730	1,286,248	883,687	897,426	875,601	744,432
EXPENSES										
Pensions and benefits	1,862,400	1,706,886	1,661,715	1,605,316	1,489,838	1,365,210	1,535,526	1,339,982	1,288,844	1,217,866
Professional services	26,916	25,654	26,431	29,063	39,120	17,775	15,844	5,781	3,745	3,174
Other expenses	20,487	21,111	6,781	13,177	10,539	3,409	7,272	6,374	6,596	6,468
Total Operating Expenses	1,909,803	1,753,651	1,694,927	1,647,556	1,539,497	1,386,394	1,558,642	1,352,137	1,299,185	1,227,508
Net Operating Income/(Loss)	(929,749)	(1,006,107)	(462,163)	(42,645)	(235,767)	(100,146)	(674,955)	(454,711)	(423,584)	(483,076)
INVESTMENT INCOME										
Investment income/(loss)	2,011,537	1,595,712	328,991	2,011,400	2,471,051	(2,338,425)	736,930	1,507,176	1,594,150	1,092,849
Investment fees	56,829	17,674	34,553	42,694	696	432	-	-	-	-
Net Investment Income	1,954,708	1,578,038	294,438	1,968,706	2,470,355	(2,338,857)	736,930	1,507,176	1,594,150	1,092,849
Change in Net Present Assets	1,024,958	571,931	(167,725)	1,926,061	2,234,588	(2,439,003)	61,975	1,052,465	1,170,566	609,775

RIVER GROVE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	7,256,868	6,774,530	6,209,211	6,596,392	6,303,782	5,717,755	7,231,818	7,644,741	7,186,418	6,700,559
Net Present Assets - Actuarial Value *	7,460,016	7,120,642	6,753,297	-	6,303,782	5,717,755	7,231,818	7,644,741	7,184,996	6,696,129
Actuarial Accrued Liability - ("AAL")	20,834,442	19,750,242	19,268,262	16,577,567	16,577,567	15,978,739	15,450,746	15,052,010	13,515,977	13,066,628
Surplus/(Unfunded AAL)	(13,374,426)	(12,629,600)	(12,514,965)	(16,577,567)	(10,273,785)	(10,260,984)	(8,218,928)	(7,407,269)	(6,330,981)	(6,370,499)
Percent Funded at Actuarial Value	35.8%	36.1%	35.0%	0.0%	38.0%	35.8%	46.8%	50.8%	53.2%	51.2%
(Increase)/Decrease in Unfunded AAL	(744,826)	(114,635)	4,062,602	(6,303,782)	(12,801)	(2,042,056)	(811,659)	(1,076,288)	39,518	(229,097)
Active participants	23	22	23	24	24	24	25	23	22	23
Inactive participants	20	20	19	16	16	16	14	14	14	13
Average Active Salary	76,369	79,743	76,233	72,363	72,363	68,084	68,074	72,640	70,284	66,927
Total Salary	1,756,497	1,754,356	1,753,353	1,736,720	1,736,720	1,634,009	1,701,861	1,670,723	1,546,244	1,539,313
Internal Rate of Return - 10 years	3.78%									
Payroll Growth Rate - 10 years	2.68%									
ASSETS										
Cash , NOW, Money Market	861,410	1,510,461	2,004,883	2,765,827	3,087,082	3,182,947	2,983,275	3,424,683	3,514,766	3,509,310
Fixed Instruments	3,008,092	2,022,912	1,232,362	326,283	227,197	309,827	340,397	362,334	88,154	120,207
Equities	3,350,707	2,909,185	2,946,581	3,461,228	2,958,674	2,149,287	3,540,497	3,821,369	3,472,613	2,952,336
Receivables	36,658	331,972	33,036	43,054	30,829	76,884	367,649	36,355	127,262	118,706
Other	1	-	-	-	-	-	-	-	-	-
Total	7,256,868	6,774,530	6,216,862	6,596,392	6,303,782	5,718,945	7,231,818	7,644,741	7,202,795	6,700,559
INCOME										
From municipality	815,885	825,636	582,045	337,922	403,208	390,156	365,264	306,317	300,087	246,318
From members	180,328	180,384	173,803	166,943	164,655	154,237	151,043	146,784	149,397	128,861
Other revenue	-	-	-	-	-	-	-	-	4,079	524,347
Total Operating Revenue	996,213	1,006,020	755,848	504,865	567,863	544,393	516,307	453,101	453,563	899,526
EXPENSES										
Pensions and benefits	982,696	924,394	887,411	764,917	827,831	810,690	787,553	688,234	602,598	587,365
Professional services	3,188	5,347	3,247	3,953	7,995	6,290	3,925	7,000	-	-
Other expenses	9,298	5,355	233,741	90,311	8,759	7,097	5,878	3,240	4,743	6,817
Total Operating Expenses	995,182	935,096	1,124,399	859,181	844,585	824,077	797,356	698,474	607,341	594,182
Net Operating Income/(Loss)	1,031	70,924	(368,551)	(354,316)	(276,722)	(279,684)	(281,049)	(245,373)	(153,778)	305,344
INVESTMENT INCOME										
Investment income/(loss)	489,159	497,369	(17,554)	647,963	862,749	(1,234,379)	(130,414)	705,339	640,599	105,278
Investment fees	7,852	2,974	1,076	1,037	-	-	1,460	1,642	962	2,594
Net Investment Income	481,307	494,395	(18,630)	646,926	862,749	(1,234,379)	(131,874)	703,697	639,637	102,684
Change in Net Present Assets	482,338	565,319	(387,181)	292,610	586,027	(1,514,063)	(412,923)	458,323	485,859	408,027

RIVERDALE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,564,820	4,470,132	4,069,519	4,229,083	3,921,777	3,364,397	4,167,782	4,258,581	4,028,514	3,844,349
Net Present Assets - Actuarial Value *	4,842,574	4,581,176	4,261,442	-	3,794,456	3,364,397	4,167,782	4,258,581	4,028,514	3,844,349
Actuarial Accrued Liability - ("AAL")	9,306,064	8,487,593	7,696,019	5,908,195	5,908,195	4,996,999	5,107,945	4,551,310	4,402,395	4,259,617
Surplus/(Unfunded AAL)	(4,463,490)	(3,906,417)	(3,434,577)	(5,908,195)	(2,113,739)	(1,632,602)	(940,163)	(292,729)	(373,881)	(415,268)
Percent Funded at Actuarial Value	52.0%	54.0%	55.4%	0.0%	64.2%	67.3%	81.6%	93.6%	91.5%	90.3%
(Increase)/Decrease in Unfunded AAL	(557,073)	(471,840)	2,473,618	(3,794,456)	(481,137)	(692,439)	(647,434)	81,152	41,387	(476,973)
Active participants	18	13	13	11	11	11	11	11	10	11
Inactive participants	10	10	9	6	6	5	5	5	6	6
Average Active Salary	71,087	73,631	67,832	61,672	61,672	61,596	61,596	58,235	56,145	55,877
Total Salary	1,279,573	957,201	881,818	678,390	678,390	677,559	677,559	640,583	561,450	614,648
Internal Rate of Return - 10 years	3.72%									
Payroll Growth Rate - 10 years	9.19%									
ASSETS										
Cash , NOW, Money Market	202,132	403,427	191,841	191,675	256,056	194,720	297,815	355,324	290,189	345,783
Fixed Instruments	1,834,619	1,601,889	1,948,747	1,945,926	1,995,282	3,110,837	3,810,475	3,836,658	3,680,111	3,449,425
Equities	2,498,905	2,214,480	1,766,988	1,930,157	1,670,439	-	-	-	-	-
Receivables	27,054	253,281	161,943	164,151	-	58,896	59,549	66,655	58,272	49,199
Other	2,850	500	-	499	-	1	-	1	-	-
Total	4,565,560	4,473,577	4,069,519	4,232,408	3,921,777	3,364,454	4,167,839	4,258,638	4,028,572	3,844,407
INCOME										
From municipality	251,712	310,866	23,047	92,901	105,134	100,847	89,439	49,261	17,436	36,662
From members	112,658	77,778	111,247	76,631	76,599	77,783	67,141	59,567	59,461	55,485
Other revenue	(226,445)	88,391	473	76,077	(1)	7,538	-	-	-	-
Total Operating Revenue	137,925	477,035	134,767	245,609	181,732	186,168	156,580	108,828	76,897	92,147
EXPENSES										
Pensions and benefits	282,270	276,684	302,648	270,306	267,255	210,240	212,354	210,628	226,129	208,562
Professional services	18,502	10,875	9,385	17,594	500	50	-	-	-	-
Other expenses	1,854	2,291	1,562	1,923	2,108	9,723	1,579	2,364	3,296	812
Total Operating Expenses	302,626	289,850	313,595	289,823	269,863	220,013	213,933	212,992	229,425	209,374
Net Operating Income/(Loss)	(164,701)	187,185	(178,828)	(44,214)	(88,131)	(33,845)	(57,353)	(104,164)	(152,528)	(117,227)
INVESTMENT INCOME										
Investment income/(loss)	270,840	215,393	21,063	353,265	647,063	(769,540)	(33,451)	334,231	336,693	137,244
Investment fees	11,451	1,964	1,799	1,745	1,552	-	-	-	-	-
Net Investment Income	259,389	213,429	19,264	351,520	645,511	(769,540)	(33,451)	334,231	336,693	137,244
Change in Net Present Assets	94,688	400,613	(159,564)	307,306	557,380	(803,385)	(90,799)	230,067	184,165	20,018

RIVERDALE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	14,627,563	14,153,430	12,750,352	13,081,133	11,568,218	11,263,186	13,466,178	13,581,485	13,190,063	12,182,477
Net Present Assets - Actuarial Value *	15,158,719	14,472,026	13,371,481	-	11,319,873	11,263,186	13,466,178	13,581,485	13,190,063	12,182,477
Actuarial Accrued Liability - ("AAL")	33,329,347	31,372,107	28,849,997	25,749,707	25,749,707	24,679,384	23,831,543	22,787,682	21,384,174	19,124,525
Surplus/(Unfunded AAL)	(18,170,628)	(16,900,081)	(15,478,516)	(25,749,707)	(14,429,834)	(13,416,198)	(10,365,365)	(9,206,197)	(8,194,111)	(6,942,048)
Percent Funded at Actuarial Value	45.5%	46.1%	46.3%	0.0%	44.0%	45.6%	56.5%	59.6%	61.7%	63.7%
(Increase)/Decrease in Unfunded AAL	(1,270,547)	(1,421,565)	10,271,191	(11,319,873)	(1,013,636)	(3,050,833)	(1,159,168)	(1,012,086)	(1,252,063)	(1,368,495)
Active participants	35	32	36	36	36	37	37	35	32	35
Inactive participants	32	30	26	28	28	30	30	30	29	25
Average Active Salary	78,267	78,798	74,493	57,856	57,856	59,464	59,464	58,001	54,788	53,660
Total Salary	2,739,356	2,521,536	2,681,736	2,082,830	2,082,830	2,200,156	2,200,156	2,030,026	1,753,208	1,878,106
Internal Rate of Return - 10 years	4.88%									
Payroll Growth Rate - 10 years	5.54%									
ASSETS										
Cash , NOW, Money Market	2,165,103	2,030,846	1,335,261	918,113	665,818	1,008,765	353,744	612,260	904,495	1,390,671
Fixed Instruments	5,891,596	6,211,037	5,589,553	6,573,817	6,480,204	6,633,898	7,165,336	6,736,380	5,835,931	5,974,940
Equities	6,535,010	5,298,537	5,204,099	4,970,760	4,422,196	2,948,044	5,209,159	5,541,519	5,738,629	4,193,589
Receivables	99,630	37,074	642,694	661,523	-	672,806	738,266	691,652	711,334	623,605
Other	517	615,408	-	(1)	-	-	-	-	1	-
Total	14,691,856	14,192,902	12,771,607	13,124,212	11,568,218	11,263,513	13,466,505	13,581,811	13,190,390	12,182,805
INCOME										
From municipality	1,076,228	1,152,457	452,614	367,675	391,870	393,593	339,441	270,902	258,918	360,842
From members	272,390	449,037	265,848	273,173	210,225	222,128	213,412	186,930	186,198	160,156
Other revenue	(550,788)	(8,427)	4,595	538,612	-	57,396	1	-	-	-
Total Operating Revenue	797,830	1,593,067	723,057	1,179,460	602,095	673,117	552,854	457,832	445,116	520,998
EXPENSES										
Pensions and benefits	1,413,852	1,254,830	1,141,529	1,120,437	1,211,183	1,064,174	990,294	963,402	845,954	798,707
Professional services	64,892	75,790	19,359	26,490	6,144	-	-	919	-	-
Other expenses	14,271	20,551	24,819	8,319	6,298	43,603	3,938	4,831	17,733	9,062
Total Operating Expenses	1,493,015	1,351,171	1,185,707	1,155,246	1,223,625	1,107,777	994,232	969,152	863,687	807,769
Net Operating Income/(Loss)	(695,185)	241,896	(462,650)	24,214	(621,530)	(434,660)	(441,378)	(511,320)	(418,571)	(286,771)
INVESTMENT INCOME										
Investment income/(loss)	1,206,956	1,192,897	161,851	1,521,627	957,552	(1,768,332)	364,295	931,375	1,452,757	491,333
Investment fees	37,638	31,715	29,983	32,925	30,990	-	38,223	28,633	26,601	20,199
Net Investment Income	1,169,318	1,161,182	131,868	1,488,702	926,562	(1,768,332)	326,072	902,742	1,426,156	471,134
Change in Net Present Assets	474,133	1,403,078	(330,781)	1,512,915	305,032	(2,202,992)	(115,307)	391,422	1,007,586	184,363

RIVERSIDE POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	8,354,597	8,291,742	7,901,624	7,662,849	7,935,497	7,398,825	6,967,011	8,509,315	8,389,934	8,068,181
Net Present Assets - Actuarial Value *	8,666,414	8,500,313	8,267,855	8,166,806	7,742,996	7,301,838	6,628,855	8,445,665	8,449,758	8,151,046
Actuarial Accrued Liability - ("AAL")	23,104,622	22,120,604	21,238,091	21,280,874	19,681,393	18,785,259	17,953,865	16,628,976	15,455,508	15,289,893
Surplus/(Unfunded AAL)	(14,438,208)	(13,620,291)	(12,970,236)	(13,114,068)	(11,938,397)	(11,483,421)	(11,325,010)	(8,183,311)	(7,005,750)	(7,138,847)
Percent Funded at Actuarial Value	37.5%	38.4%	38.9%	38.4%	39.3%	38.9%	36.9%	50.8%	54.7%	53.3%
(Increase)/Decrease in Unfunded AAL	(817,917)	(650,055)	143,832	(1,175,671)	(454,976)	(158,411)	(3,141,699)	(1,177,561)	133,097	(969,964)
Active participants	19	19	19	21	18	18	17	18	19	19
Inactive participants	21	22	21	23	22	22	23	21	16	15
Average Active Salary	90,028	85,868	85,749	81,833	83,288	79,110	76,935	70,910	69,335	77,155
Total Salary	1,710,531	1,631,483	1,629,235	1,718,502	1,499,189	1,423,982	1,307,901	1,276,378	1,317,368	1,465,952
Internal Rate of Return - 10 years	3.88%									
Payroll Growth Rate - 10 years	2.06%									
ASSETS										
Cash , NOW, Money Market	492,584	274,546	59,738	335,042	300,375	258,569	490,390	304,820	301,621	246,416
Fixed Instruments	4,316,316	4,169,314	4,351,616	4,310,118	3,907,672	3,781,410	4,181,306	4,422,433	4,305,973	4,175,887
Equities	3,518,206	3,825,329	3,463,627	2,998,958	3,709,284	3,341,394	2,277,732	3,753,209	3,753,875	3,617,310
Receivables	26,586	26,264	30,902	23,634	22,743	23,209	20,792	29,004	31,077	28,568
Other	3,608	-	-	-	(1)	-	-	(1)	-	-
Total	8,357,300	8,295,453	7,905,883	7,667,752	7,940,073	7,404,582	6,970,220	8,509,465	8,392,546	8,068,181
INCOME										
From municipality	707,016	623,509	606,471	618,064	623,627	449,611	401,106	357,363	369,021	316,467
From members	170,803	159,135	163,059	159,377	148,473	147,948	139,084	130,069	134,223	129,916
Other revenue	1	(4,638)	-	-	-	-	-	-	-	-
Total Operating Revenue	877,820	778,006	769,530	777,441	772,100	597,559	540,190	487,432	503,244	446,383
EXPENSES										
Pensions and benefits	1,075,442	944,139	1,034,887	968,926	947,209	931,823	910,748	844,768	738,324	716,490
Professional services	12,379	14,937	19,710	13,516	17,703	13,960	11,123	8,125	10,362	5,700
Other expenses	7,826	8,480	7,497	7,180	7,028	4,952	4,596	4,888	4,816	4,770
Total Operating Expenses	1,095,647	967,556	1,062,094	989,622	971,940	950,735	926,467	857,781	753,502	726,960
Net Operating Income/(Loss)	(217,827)	(189,550)	(292,564)	(212,181)	(199,840)	(353,176)	(386,277)	(370,349)	(250,258)	(280,577)
INVESTMENT INCOME										
Investment income/(loss)	352,548	650,187	617,665	9,834	801,832	847,198	(1,078,280)	572,392	651,836	398,156
Investment fees	71,865	70,519	86,327	70,301	65,320	62,208	77,748	82,662	79,825	80,821
Net Investment Income	280,683	579,668	531,338	(60,467)	736,512	784,990	(1,156,028)	489,730	572,011	317,335
Change in Net Present Assets	62,855	390,118	238,775	(272,648)	536,672	431,814	(1,542,304)	119,381	321,753	36,758

ROBBINS POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	348,275	782,805	794,061	803,951	760,363	765,229	761,712	765,548	784,558	776,833
Net Present Assets - Actuarial Value *	349,244	838,039	825,853	-	760,363	765,229	761,712	765,548	784,558	776,833
Actuarial Accrued Liability - ("AAL")	1,650,608	1,446,745	1,349,860	1,127,368	1,127,368	1,238,041	1,187,349	1,157,682	1,037,200	1,034,058
Surplus/(Unfunded AAL)	(1,301,364)	(608,706)	(524,007)	(1,127,368)	(367,005)	(472,812)	(425,637)	(392,134)	(252,642)	(257,225)
Percent Funded at Actuarial Value	21.2%	57.9%	61.2%	0.0%	67.4%	61.8%	64.2%	66.1%	75.6%	75.1%
(Increase)/Decrease in Unfunded AAL	(692,658)	(84,699)	603,361	(760,363)	105,807	(47,175)	(33,503)	(139,492)	4,583	(36,774)
Active participants	-	1	1	2	2	4	4	4	6	7
Inactive participants	3	3	3	2	2	2	2	2	2	1
Average Active Salary	#DIV/0!	50,000	38,300	37,902	37,902	32,283	32,283	32,283	31,693	31,232
Total Salary	50,000	50,000	38,300	75,804	75,804	129,133	129,133	129,133	190,160	218,622
Internal Rate of Return - 10 years	0.46%									
Payroll Growth Rate - 10 years	-14.62%									
ASSETS										
Cash , NOW, Money Market	348,275	189,662	321,510	189,086	280,592	273,125	257,087	250,106	258,610	250,887
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	-	593,143	472,550	614,865	479,771	492,104	504,625	515,441	525,947	525,947
Other	-	-	1	-	-	-	-	1	1	(1)
Total	348,275	782,805	794,061	803,951	760,363	765,229	761,712	765,548	784,558	776,833
INCOME										
From municipality	66,561	49,327	51,533	71,301	42,217	44,758	15,061	-	-	-
From members	923	3,999	3,999	6,318	8,014	10,148	10,861	9,180	13,553	18,023
Other revenue	-	-	-	-	-	1	(1)	-	(1)	-
Total Operating Revenue	67,484	53,326	55,532	77,619	50,231	54,907	25,921	9,180	13,552	18,023
EXPENSES										
Pensions and benefits	124,816	64,760	65,627	34,512	55,705	54,836	37,960	36,692	11,807	11,313
Professional services	-	-	-	-	-	-	-	-	-	1,800
Other expenses	1,478	161	161	153	828	153	190	157	154	838
Total Operating Expenses	126,294	64,921	65,788	34,665	56,533	54,989	38,150	36,849	11,961	13,951
Net Operating Income/(Loss)	(58,810)	(11,595)	(10,256)	42,954	(6,302)	(82)	(12,229)	(27,669)	1,591	4,072
INVESTMENT INCOME										
Investment income/(loss)	126	339	365	633	1,437	3,599	8,393	8,659	6,133	3,197
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	126	339	365	633	1,437	3,599	8,393	8,659	6,133	3,197
Change in Net Present Assets	(434,530)	(11,256)	(9,890)	43,588	(4,866)	3,517	(3,836)	(19,010)	7,725	7,269

ROBERTS PARK FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	9,518,356	9,349,232	9,334,866	9,949,487	9,412,589	8,549,206	9,770,624	9,525,431	8,818,082	8,211,717
Net Present Assets - Actuarial Value *	10,006,786	9,994,552	9,973,268	9,716,876	9,230,881	8,390,106	9,770,624	10,634,029	9,101,915	8,348,838
Actuarial Accrued Liability - ("AAL")	18,257,097	16,095,854	15,540,778	14,726,966	14,174,308	13,008,272	11,857,971	10,999,144	9,755,358	9,104,453
Surplus/(Unfunded AAL)	(8,250,311)	(6,101,302)	(5,567,510)	(5,010,090)	(4,943,427)	(4,618,166)	(2,087,347)	(365,115)	(653,443)	(755,615)
Percent Funded at Actuarial Value	54.8%	62.1%	64.2%	66.0%	65.1%	64.5%	82.4%	96.7%	93.3%	91.7%
(Increase)/Decrease in Unfunded AAL	(2,149,009)	(533,792)	(557,420)	(66,663)	(325,261)	(2,530,819)	(1,722,232)	288,328	102,172	(182,036)
Active participants	16	17	15	17	16	17	17	15	16	16
Inactive participants	18	16	15	11	11	10	8	7	7	7
Average Active Salary	84,305	79,312	80,103	77,832	76,715	70,910	69,510	70,058	63,448	60,321
Total Salary	1,348,885	1,348,306	1,201,547	1,323,139	1,227,433	1,205,473	1,181,670	1,050,863	1,015,171	965,138
Internal Rate of Return - 10 years	4.48%									
Payroll Growth Rate - 10 years	4.20%									
ASSETS										
Cash , NOW, Money Market	1,049,869	325,133	622,064	476,105	1,373,634	556,140	584,883	494,114	209,497	325,151
Fixed Instruments	4,161,718	4,837,702	5,265,461	5,537,539	4,985,723	5,578,869	5,992,744	5,770,591	5,524,287	5,362,012
Equities	4,356,975	4,236,440	3,497,614	3,791,974	2,954,500	2,322,430	3,192,998	3,235,221	2,969,928	2,425,483
Receivables	9,402	9,182	8,871	145,230	96,023	93,128	-	144,402	116,069	98,783
Other	1,825	930	950	500	4,629	500	(1)	198	2,190	1,797
Total	9,579,789	9,409,387	9,394,960	9,951,348	9,414,509	8,551,067	9,770,624	9,644,526	8,821,971	8,213,226
INCOME										
From municipality	239,585	193,322	200,136	197,433	200,516	191,704	88,147	175,024	152,660	142,462
From members	131,179	125,196	118,609	120,663	112,427	107,542	137,505	99,623	94,318	90,621
Other revenue	220	311	(32,347)	37,852	(14,066)	40,304	-	-	1	-
Total Operating Revenue	370,984	318,829	286,398	355,948	298,877	339,550	225,652	274,647	246,979	233,083
EXPENSES										
Pensions and benefits	741,856	690,674	767,496	644,549	576,432	527,447	253,053	327,765	315,813	262,910
Professional services	17,014	14,170	13,010	8,505	4,768	27,021	6,300	6,300	6,000	8,918
Other expenses	14,198	15,345	24,135	15,094	7,882	11,427	6,430	5,478	2,861	3,658
Total Operating Expenses	773,068	720,189	804,641	668,148	589,082	565,895	265,783	339,543	324,674	275,486
Net Operating Income/(Loss)	(402,084)	(401,360)	(518,243)	(312,200)	(290,205)	(226,345)	(40,131)	(64,896)	(77,695)	(42,403)
INVESTMENT INCOME										
Investment income/(loss)	615,477	455,060	(57,157)	887,056	1,190,840	(959,499)	411,106	823,981	740,876	318,372
Investment fees	44,270	39,334	39,220	37,958	37,252	35,574	53,589	51,736	56,816	35,607
Net Investment Income	571,207	415,726	(96,377)	849,098	1,153,588	(995,073)	357,517	772,245	684,060	282,765
Change in Net Present Assets	169,124	14,366	(614,621)	536,898	863,383	(1,221,418)	245,193	707,349	606,365	240,363

ROBINSON FIREFIGHTERS PENSION FUND

	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005	4/30/2004	4/30/2003	4/30/2002
KEY DATA										
Net Present Assets - Market Value	3,235,040	3,144,836	2,909,413	3,053,851	2,951,647	2,794,731	2,670,074	2,569,239	2,433,003	2,367,508
Net Present Assets - Actuarial Value *	3,235,040	3,144,836	2,909,413	3,053,850	2,951,647	2,794,731	2,670,074	2,569,239	2,433,003	2,367,508
Actuarial Accrued Liability - ("AAL")	4,116,197	4,144,972	3,723,496	3,841,483	3,531,538	3,441,654	3,270,306	3,164,533	3,067,219	2,951,872
Surplus/(Unfunded AAL)	(881,157)	(1,000,136)	(814,083)	(787,633)	(579,891)	(646,923)	(600,232)	(595,294)	(634,216)	(584,364)
Percent Funded at Actuarial Value	78.6%	75.9%	78.1%	79.5%	83.6%	81.2%	81.6%	81.2%	79.3%	80.2%
(Increase)/Decrease in Unfunded AAL	118,979	(186,053)	(26,450)	(207,742)	67,032	(46,691)	(4,938)	38,922	(49,852)	(584,364)
Active participants	9	8	9	9	8	8	7	9	9	9
Inactive participants	7	7	6	6	6	6	6	5	5	5
Average Active Salary	43,638	45,883	39,367	39,200	41,738	40,140	40,159	40,258	38,793	37,397
Total Salary	392,740	367,064	354,301	352,798	333,906	321,117	281,111	362,322	349,133	336,575
Internal Rate of Return - 10 years	0.00%									
Payroll Growth Rate - 10 years	NA									
ASSETS										
Cash , NOW, Money Market	1,385,498	1,444,808	1,775,036	1,791,650	1,705,061	1,647,158	1,690,640	1,725,254	1,777,732	1,905,623
Fixed Instruments	696,405	700,951	535,092	713,734	711,633	637,566	543,218	417,726	352,137	227,003
Equities	1,153,137	999,077	599,285	548,466	534,953	510,007	436,215	421,273	295,709	224,112
Receivables	-	-	-	-	-	-	-	103,469	96,162	87,420
Other	-	-	-	1	-	-	1	(1)	-	-
Total	3,235,040	3,144,836	2,909,413	3,053,851	2,951,647	2,794,731	2,670,074	2,667,721	2,521,740	2,444,158
INCOME										
From municipality	118,089	110,400	111,388	98,267	116,230	115,931	110,337	103,000	86,687	52,462
From members	32,918	34,363	33,664	33,212	30,676	29,073	28,637	29,506	26,831	25,632
Other revenue	-	-	(1)	-	(1)	-	1	1	(1)	-
Total Operating Revenue	151,007	144,763	145,051	131,479	146,905	145,004	138,975	132,507	113,517	78,094
EXPENSES										
Pensions and benefits	191,641	166,910	156,669	153,564	165,246	137,963	104,358	99,186	99,120	97,866
Professional services	891	-	725	725	725	700	590	250	-	935
Other expenses	581	611	990	559	534	534	504	162	162	154
Total Operating Expenses	193,113	167,521	158,384	154,848	166,505	139,197	105,452	99,598	99,282	98,955
Net Operating Income/(Loss)	(42,106)	(22,758)	(13,333)	(23,369)	(19,600)	5,807	33,523	32,909	14,235	(20,861)
INVESTMENT INCOME										
Investment income/(loss)	132,311	258,182	(131,105)	125,572	176,516	118,850	72,300	103,327	51,260	66,328
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	132,311	258,182	(131,105)	125,572	176,516	118,850	72,300	103,327	51,260	66,328
Change in Net Present Assets	90,204	235,423	(144,438)	102,204	156,916	124,657	100,835	136,236	65,495	2,367,508

ROBINSON POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	4,629,562	4,014,868	3,649,077	3,332,621	3,102,489	2,875,588	2,678,838	2,538,283	2,371,288	2,219,441
Net Present Assets - Actuarial Value *	4,795,900	4,157,454	3,752,598	3,390,806	3,102,489	2,875,588	2,678,838	2,538,283	2,371,287	2,219,441
Actuarial Accrued Liability - ("AAL")	6,546,522	5,888,237	5,226,691	4,746,974	4,256,077	4,504,901	4,040,313	3,681,583	3,282,568	3,074,885
Surplus/(Unfunded AAL)	(1,750,622)	(1,730,783)	(1,474,093)	(1,356,168)	(1,153,588)	(1,629,313)	(1,361,475)	(1,143,300)	(911,281)	(855,444)
Percent Funded at Actuarial Value	73.3%	70.6%	71.8%	71.4%	72.9%	63.8%	66.3%	68.9%	72.2%	72.2%
(Increase)/Decrease in Unfunded AAL	(19,839)	(256,690)	(117,925)	(202,580)	475,725	(267,838)	(218,175)	(232,019)	(55,837)	(469,426)
Active participants	12	12	12	12	12	13	13	13	12	12
Inactive participants	5	3	3	3	3	4	4	4	4	5
Average Active Salary	55,784	55,406	60,102	57,968	56,442	56,839	52,875	49,806	46,923	47,032
Total Salary	669,406	664,874	721,220	695,620	677,301	738,902	687,370	647,482	563,070	564,379
Internal Rate of Return - 10 years	3.67%									
Payroll Growth Rate - 10 years	2.42%									
ASSETS										
Cash , NOW, Money Market	2,320,686	2,092,884	2,167,010	2,065,943	2,087,557	2,231,038	2,233,287	2,229,012	2,116,525	2,125,810
Fixed Instruments	736,352	821,505	589,264	700,835	604,463	490,856	225,695	208,459	254,763	93,631
Equities	1,572,301	1,100,480	892,803	565,842	410,469	153,695	219,855	100,812	-	-
Receivables	-	-	-	-	-	-	-	-	-	-
Other	223	(1)	-	1	-	(1)	1	-	-	-
Total	4,629,562	4,014,868	3,649,077	3,332,621	3,102,489	2,875,588	2,678,838	2,538,283	2,371,288	2,219,441
INCOME										
From municipality	267,466	250,863	210,371	182,438	162,404	134,907	131,120	102,700	101,443	89,561
From members	270,241	62,605	61,427	61,643	60,092	63,860	59,755	56,970	54,825	57,005
Other revenue	67	74	67	66	-	-	-	-	-	-
Total Operating Revenue	537,774	313,542	271,865	244,147	222,496	198,767	190,875	159,670	156,268	146,566
EXPENSES										
Pensions and benefits	89,339	87,668	86,020	130,767	90,021	109,110	106,022	102,998	103,788	108,889
Professional services	1,313	1,250	-	709	854	-	400	375	325	300
Other expenses	3,904	2,767	664	574	535	507	874	443	454	510
Total Operating Expenses	94,556	91,685	86,684	132,050	91,410	109,617	107,296	103,816	104,567	109,699
Net Operating Income/(Loss)	443,218	221,857	185,181	112,097	131,086	89,150	83,579	55,854	51,701	36,867
INVESTMENT INCOME										
Investment income/(loss)	171,476	143,934	131,274	118,036	95,815	107,601	56,976	111,142	100,146	54,502
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	171,476	143,934	131,274	118,036	95,815	107,601	56,976	111,142	100,146	54,502
Change in Net Present Assets	614,694	365,791	316,456	230,132	226,901	196,750	140,555	166,995	151,847	91,369

ROCHELLE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	7,655,533	7,608,614	7,268,372	7,259,152	6,818,820	6,028,558	6,742,274	6,591,829	5,979,719	5,492,854
Net Present Assets - Actuarial Value *	7,767,334	7,619,964	7,414,206	7,259,152	6,818,820	6,028,558	6,742,274	6,591,829	5,979,719	5,492,854
Actuarial Accrued Liability - ("AAL")	11,395,769	10,829,287	10,665,109	9,356,391	8,825,439	8,399,170	7,720,979	7,110,411	6,515,623	6,296,232
Surplus/(Unfunded AAL)	(3,628,435)	(3,209,323)	(3,250,903)	(2,097,239)	(2,006,619)	(2,370,612)	(978,705)	(518,582)	(535,904)	(803,378)
Percent Funded at Actuarial Value	68.2%	70.4%	69.5%	77.6%	77.3%	71.8%	87.3%	92.7%	91.8%	87.2%
(Increase)/Decrease in Unfunded AAL	(419,112)	41,580	(1,153,664)	(90,620)	363,993	(1,391,907)	(460,123)	17,322	267,474	314,182
Active participants	13	13	12	13	13	12	13	13	11	10
Inactive participants	10	11	11	9	9	8	7	7	7	7
Average Active Salary	66,023	62,665	60,805	62,356	56,925	59,407	55,675	54,869	50,809	51,192
Total Salary	858,304	814,648	729,664	810,627	740,031	712,889	723,769	713,294	558,899	511,922
Internal Rate of Return - 10 years	5.86%									
Payroll Growth Rate - 10 years	2.76%									
ASSETS										
Cash , NOW, Money Market	556,613	402,291	1,254,482	2,220,444	2,216,733	1,808,552	1,783,271	1,199,635	954,533	992,969
Fixed Instruments	3,383,817	3,258,058	2,417,684	1,946,135	1,702,102	1,815,707	2,204,846	2,379,725	2,356,290	2,283,183
Equities	3,671,734	3,913,512	3,574,848	3,069,072	2,879,060	2,404,298	2,754,157	3,012,469	2,668,897	2,216,702
Receivables	43,369	34,753	21,358	23,501	20,925	-	-	112,300	163,998	155,996
Other	-	-	-	-	-	1	-	-	(1)	-
Total	7,655,533	7,608,614	7,268,372	7,259,152	6,818,820	6,028,558	6,742,274	6,704,129	6,143,717	5,648,850
INCOME										
From municipality	103,048	151,275	91,222	229,306	118,859	139,398	131,521	195,788	188,290	172,018
From members	84,116	75,744	83,274	77,411	73,055	73,647	72,448	65,875	53,541	49,246
Other revenue	-	-	-	11	-	594	18	146	(1)	-
Total Operating Revenue	187,164	227,019	174,496	306,728	191,914	213,639	203,987	261,809	241,830	221,264
EXPENSES										
Pensions and benefits	484,633	473,736	446,004	426,720	373,114	271,620	257,057	245,631	237,270	196,253
Professional services	8,863	-	3,700	3,600	3,400	4,800	4,390	-	-	2,025
Other expenses	5,802	9,564	4,782	1,604	1,461	1,740	1,342	4,332	5,690	955
Total Operating Expenses	499,298	483,300	454,486	431,924	377,975	278,160	262,789	249,963	242,960	199,233
Net Operating Income/(Loss)	(312,134)	(256,281)	(279,990)	(125,196)	(186,061)	(64,521)	(58,802)	11,846	(1,130)	22,031
INVESTMENT INCOME										
Investment income/(loss)	359,265	600,331	290,968	566,067	976,323	(649,195)	209,246	600,366	490,189	327,465
Investment fees	212	3,808	1,758	539	-	-	-	102	2,196	530
Net Investment Income	359,053	596,523	289,210	565,528	976,323	(649,195)	209,246	600,264	487,993	326,935
Change in Net Present Assets	46,919	340,242	9,220	440,332	790,262	(713,716)	150,445	612,110	486,865	348,966

ROCHELLE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	10,824,772	10,756,600	10,554,864	11,004,676	10,462,213	9,480,687	11,161,527	11,142,832	10,330,265	9,544,885
Net Present Assets - Actuarial Value *	11,340,735	11,280,206	11,155,750	11,004,676	10,462,213	9,480,687	11,161,527	11,142,832	10,330,265	9,544,885
Actuarial Accrued Liability - ("AAL")	14,426,298	13,896,444	14,145,405	13,227,414	13,039,157	12,127,418	11,846,794	11,698,925	10,529,265	10,074,100
Surplus/(Unfunded AAL)	(3,085,563)	(2,616,238)	(2,989,655)	(2,222,738)	(2,576,944)	(2,646,731)	(685,267)	(556,093)	(199,000)	(529,215)
Percent Funded at Actuarial Value	78.6%	81.2%	78.9%	83.2%	80.2%	78.2%	94.2%	95.2%	98.1%	94.7%
(Increase)/Decrease in Unfunded AAL	(469,325)	373,417	(766,917)	354,206	69,787	(1,961,464)	(129,174)	(357,093)	330,215	(595,742)
Active participants	21	21	21	20	21	22	21	22	20	18
Inactive participants	17	17	17	17	17	16	16	16	15	14
Average Active Salary	66,343	64,837	59,930	59,603	62,207	52,302	50,767	52,319	49,019	50,758
Total Salary	1,393,205	1,361,568	1,258,525	1,192,069	1,306,347	1,150,635	1,066,104	1,151,009	980,387	913,635
Internal Rate of Return - 10 years	5.45%									
Payroll Growth Rate - 10 years	4.23%									
ASSETS										
Cash , NOW, Money Market	318,043	702,073	843,736	1,137,919	1,227,370	1,136,946	1,611,702	693,062	524,998	744,537
Fixed Instruments	3,393,833	4,448,156	4,844,937	4,354,588	4,293,024	5,431,021	5,339,505	5,822,147	5,851,826	5,534,687
Equities	7,091,417	5,583,887	4,835,892	5,468,172	4,905,819	2,912,719	4,210,321	4,627,624	3,953,440	3,265,660
Receivables	21,479	22,484	30,299	43,997	36,000	-	-	118,600	136,395	126,880
Other	-	-	-	-	-	1	(1)	(1)	-	-
Total	10,824,772	10,756,600	10,554,864	11,004,676	10,462,213	9,480,687	11,161,527	11,261,432	10,466,659	9,671,764
INCOME										
From municipality	177,283	172,117	119,932	205,593	80,237	147,071	138,889	162,835	150,998	115,896
From members	136,383	129,908	123,927	114,779	117,257	105,967	99,664	102,084	135,312	87,603
Other revenue	-	-	5,536	2,852	4,048	99	13,107	-	1	-
Total Operating Revenue	313,666	302,025	249,395	323,224	201,542	253,137	251,660	264,919	286,311	203,499
EXPENSES										
Pensions and benefits	755,631	707,868	670,965	796,593	639,335	624,558	614,844	572,346	457,670	431,279
Professional services	11,494	2,457	7,675	3,389	6,528	7,200	8,361	2,780	4,325	2,025
Other expenses	5,014	10,835	7,407	11,539	5,967	5,594	4,694	2,882	2,726	1,841
Total Operating Expenses	772,139	721,160	686,047	811,521	651,830	637,352	627,899	578,008	464,721	435,145
Net Operating Income/(Loss)	(458,473)	(419,135)	(436,652)	(488,297)	(450,288)	(384,215)	(376,239)	(313,089)	(178,410)	(231,646)
INVESTMENT INCOME										
Investment income/(loss)	626,301	708,378	116,292	1,116,088	1,507,022	(1,215,397)	418,421	1,125,656	964,368	612,555
Investment fees	99,656	87,507	129,452	85,328	75,208	81,228	23,487	-	578	135
Net Investment Income	526,645	620,871	(13,160)	1,030,760	1,431,814	(1,296,625)	394,934	1,125,656	963,790	612,420
Change in Net Present Assets	68,172	201,736	(449,812)	542,463	981,526	(1,680,840)	18,695	812,567	785,380	380,774

ROCK FALLS FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	6,662,488	6,464,606	6,222,050	6,183,392	5,629,017	4,953,706	5,910,860	5,885,582	5,511,376	5,098,593
Net Present Assets - Actuarial Value *	6,653,517	6,480,581	6,358,881	5,989,310	5,483,639	4,798,174	5,787,545	5,892,236	5,595,590	5,154,072
Actuarial Accrued Liability - ("AAL")	8,630,893	7,674,231	7,916,401	7,004,521	6,809,333	6,759,205	6,472,729	5,755,235	5,558,044	5,400,671
Surplus/(Unfunded AAL)	(1,977,376)	(1,193,650)	(1,557,520)	(1,015,211)	(1,325,694)	(1,961,031)	(685,184)	137,001	37,546	(246,599)
Percent Funded at Actuarial Value	77.1%	84.4%	80.3%	85.5%	80.5%	71.0%	89.4%	102.4%	100.7%	95.4%
(Increase)/Decrease in Unfunded AAL	(783,726)	363,870	(542,309)	310,483	635,337	(1,275,847)	(822,185)	99,455	284,145	113,472
Active participants	13	14	14	13	14	14	14	12	14	14
Inactive participants	14	13	14	12	11	11	11	11	10	10
Average Active Salary	53,880	51,551	50,861	47,038	46,969	47,868	45,780	43,828	42,334	41,744
Total Salary	700,443	721,717	712,047	611,494	657,565	670,152	640,918	525,938	592,677	584,420
Internal Rate of Return - 10 years	6.21%									
Payroll Growth Rate - 10 years	1.34%									
ASSETS										
Cash , NOW, Money Market	166,650	53,072	330,439	544,995	51,893	243,065	361,499	244,754	329,838	179,340
Fixed Instruments	3,353,435	3,074,819	3,105,696	2,788,293	2,805,916	2,635,845	3,143,791	3,135,717	2,791,710	2,784,242
Equities	3,112,335	3,297,394	2,748,419	2,814,765	2,739,273	2,037,320	2,368,686	2,466,353	2,368,815	2,113,751
Receivables	31,463	35,430	34,455	33,106	29,697	38,170	32,609	38,491	23,935	21,261
Other	433	3,891	3,806	3,420	3,498	266	4,275	267	1,879	(1)
Total	6,664,316	6,464,606	6,222,815	6,184,579	5,630,277	4,954,666	5,910,860	5,885,582	5,516,177	5,098,593
INCOME										
From municipality	92,017	44,182	88,695	143,358	29,755	32,534	61,592	83,388	81,764	80,172
From members	67,558	67,910	65,780	64,015	61,408	59,873	61,412	55,665	55,171	54,548
Other revenue	(247)	975	-	1,610	903	(2,551)	(781)	8,678	587	5,809
Total Operating Revenue	159,328	113,067	154,475	208,983	92,066	89,856	122,223	147,731	137,522	140,529
EXPENSES										
Pensions and benefits	389,906	373,775	340,648	306,682	302,215	296,938	306,306	275,524	242,170	241,868
Professional services	13,018	12,110	10,910	10,898	11,360	10,860	9,084	15,561	8,337	3,720
Other expenses	3,359	2,730	1,933	1,995	2,204	1,177	1,439	1,453	1,259	28,505
Total Operating Expenses	406,283	388,615	353,491	319,575	315,779	308,975	316,829	292,538	251,766	274,093
Net Operating Income/(Loss)	(246,955)	(275,548)	(199,016)	(110,592)	(223,713)	(219,119)	(194,606)	(144,807)	(114,244)	(133,564)
INVESTMENT INCOME										
Investment income/(loss)	473,380	540,304	259,801	688,268	921,707	(706,956)	246,314	547,802	554,615	265,707
Investment fees	28,543	22,200	22,127	23,301	22,683	31,080	26,430	28,789	27,587	30,706
Net Investment Income	444,837	518,104	237,674	664,967	899,024	(738,036)	219,884	519,013	527,028	235,001
Change in Net Present Assets	197,882	242,556	38,658	554,375	675,311	(957,154)	25,278	374,206	412,783	101,437

ROCK FALLS POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	7,031,549	6,753,256	6,435,553	6,566,335	6,149,748	5,305,257	5,955,545	5,960,234	5,702,331	5,370,650
Net Present Assets - Actuarial Value *	7,085,491	6,918,819	6,729,555	6,538,133	6,149,748	5,305,257	5,955,545	5,960,234	5,702,331	5,389,941
Actuarial Accrued Liability - ("AAL")	11,938,377	11,584,756	11,150,372	10,385,293	8,835,773	9,020,147	8,522,271	7,978,935	7,611,095	7,337,565
Surplus/(Unfunded AAL)	(4,852,886)	(4,665,937)	(4,420,817)	(3,847,160)	(2,686,025)	(3,714,890)	(2,566,726)	(2,018,701)	(1,908,764)	(1,947,624)
Percent Funded at Actuarial Value	59.4%	59.7%	60.4%	63.0%	69.6%	58.8%	69.9%	74.7%	74.9%	73.5%
(Increase)/Decrease in Unfunded AAL	(186,949)	(245,120)	(573,657)	(1,161,135)	1,028,865	(1,148,164)	(548,025)	(109,937)	38,860	(94,144)
Active participants	19	20	19	18	20	20	19	18	19	18
Inactive participants	20	18	17	16	14	13	12	12	12	12
Average Active Salary	52,060	50,290	49,443	48,668	46,689	45,853	45,855	45,119	41,935	41,666
Total Salary	989,133	1,005,792	939,411	876,021	933,785	917,061	871,237	812,133	796,757	749,988
Internal Rate of Return - 10 years	5.31%									
Payroll Growth Rate - 10 years	2.10%									
ASSETS										
Cash , NOW, Money Market	1,996,334	740,983	354,372	751,463	397,513	1,156,737	1,043,982	590,405	620,559	1,110,787
Fixed Instruments	326,884	1,696,380	1,628,124	1,050,285	1,242,822	1,996,993	2,732,120	2,898,074	2,718,014	2,718,587
Equities	4,675,276	4,301,221	4,439,287	4,744,447	4,509,412	2,151,528	2,179,443	2,471,755	2,363,479	1,538,114
Receivables	31,949	18,405	16,053	27,379	-	-	-	-	-	1,717
Other	2,603	2,617	-	-	1	(1)	-	-	279	1,445
Total	7,033,046	6,759,606	6,437,836	6,573,574	6,149,748	5,305,257	5,955,545	5,960,234	5,702,331	5,370,650
INCOME										
From municipality	246,003	220,392	208,291	266,537	185,277	151,766	163,888	148,886	137,204	129,051
From members	102,563	100,905	88,028	87,709	86,000	84,725	82,218	79,530	78,923	75,766
Other revenue	39,763	35,559	1,140	27,121	1	-	270	-	-	(1)
Total Operating Revenue	388,329	356,856	297,459	381,367	271,278	236,491	246,376	228,416	216,127	204,816
EXPENSES										
Pensions and benefits	566,956	485,249	480,427	558,535	338,164	303,850	259,589	286,287	239,506	252,995
Professional services	19,272	27,030	17,035	21,468	25,526	20,311	8,378	8,362	1,475	2,700
Other expenses	10,322	5,814	11,381	8,374	50,199	45,852	41,736	41,000	41,420	40,063
Total Operating Expenses	596,550	518,093	508,843	588,377	413,889	370,013	309,703	335,649	282,401	295,758
Net Operating Income/(Loss)	(208,221)	(161,237)	(211,384)	(207,010)	(142,611)	(133,522)	(63,327)	(107,233)	(66,274)	(90,942)
INVESTMENT INCOME										
Investment income/(loss)	504,354	498,083	96,642	640,119	1,001,393	(504,775)	71,704	377,500	410,678	248,970
Investment fees	17,839	19,143	16,040	16,522	14,291	11,990	13,066	12,365	12,723	11,717
Net Investment Income	486,515	478,940	80,602	623,597	987,102	(516,765)	58,638	365,135	397,955	237,253
Change in Net Present Assets	278,293	317,703	(130,782)	416,587	844,491	(650,288)	(4,689)	257,903	331,681	146,311

ROCK ISLAND FIREFIGHTERS PENSION FUND

	12/31/2014	3/31/2013	3/31/2012	3/31/2011	3/31/2010	3/31/2009	3/31/2008	3/31/2007	3/31/2006	3/31/2005
KEY DATA										
Net Present Assets - Market Value	21,865,901	23,934,834	23,151,136	23,318,233	22,371,929	19,713,862	21,355,526	23,252,187	22,062,269	22,234,453
Net Present Assets - Actuarial Value *	21,923,177	23,960,742	23,610,007	23,132,143	22,190,472	19,240,052	20,923,960	23,383,102	22,348,534	22,493,614
Actuarial Accrued Liability - ("AAL")	66,009,514	62,795,838	62,006,060	55,701,470	54,462,213	53,884,027	53,118,651	46,809,883	45,930,010	43,396,831
Surplus/(Unfunded AAL)	(44,086,337)	(38,835,096)	(38,396,053)	(32,569,327)	(32,271,741)	(34,643,975)	(32,194,691)	(23,426,781)	(23,581,476)	(20,903,217)
Percent Funded at Actuarial Value	33.2%	38.2%	38.1%	41.5%	40.7%	35.7%	39.4%	50.0%	48.7%	51.8%
(Increase)/Decrease in Unfunded AAL	(5,251,241)	(439,043)	(5,826,726)	(297,586)	2,372,234	(2,449,284)	(8,767,910)	154,695	(2,678,259)	(1,680,670)
Active participants	58	58	58	59	59	60	60	60	60	61
Inactive participants	91	93	92	91	91	91	89	85	83	80
Average Active Salary	68,845	65,168	63,809	63,587	62,295	59,633	57,703	54,453	54,818	53,158
Total Salary	3,993,020	3,779,763	3,700,934	3,751,608	3,675,410	3,577,979	3,462,194	3,267,175	3,289,090	3,242,659
Internal Rate of Return - 10 years	4.77%									
Payroll Growth Rate - 10 years	3.08%									
ASSETS										
Cash , NOW, Money Market	873,564	338,180	516,669	341,659	233,916	418,059	274,263	1,020,718	757,401	(384,412)
Fixed Instruments	10,466,786	11,926,534	13,156,075	12,955,719	12,436,782	12,903,681	13,044,186	12,645,921	12,026,670	11,642,814
Equities	12,161,405	10,307,713	8,421,552	8,662,137	8,299,236	5,314,539	8,037,077	9,585,549	9,278,198	9,605,624
Receivables	87,358	2,120,890	2,062,902	1,577,355	1,621,632	1,297,179	-	-	-	1,374,056
Other	-	-	-	(1)	-	-	-	(1)	-	(1)
Total	23,589,113	24,693,317	24,157,198	23,536,869	22,591,566	19,933,458	21,355,526	23,252,187	22,062,269	22,238,081
INCOME										
From municipality	2,186,165	1,978,959	2,006,224	2,059,308	2,059,391	1,731,523	1,460,814	1,008,000	888,880	1,233,612
From members	288,706	407,156	347,660	349,491	347,641	330,281	334,697	299,741	321,134	302,681
Other revenue	-	(1)	-	-	-	-	-	-	(1)	-
Total Operating Revenue	2,474,871	2,386,114	2,353,884	2,408,799	2,407,032	2,061,804	1,795,511	1,307,741	1,210,013	1,536,293
EXPENSES										
Pensions and benefits	3,187,896	3,524,504	3,483,256	3,209,536	3,104,794	2,956,547	2,727,328	2,506,117	2,312,599	2,164,663
Professional services	14,083	-	-	-	-	600	500	300	120	200
Other expenses	14,006	7,337	7,519	7,571	7,768	8,539	5,363	42,742	31,148	22,685
Total Operating Expenses	3,215,985	3,531,841	3,490,775	3,217,107	3,112,562	2,965,686	2,733,191	2,549,159	2,343,867	2,187,548
Net Operating Income/(Loss)	(741,114)	(1,145,727)	(1,136,891)	(808,308)	(705,530)	(903,882)	(937,680)	(1,241,418)	(1,133,854)	(651,255)
INVESTMENT INCOME										
Investment income/(loss)	802,355	1,966,973	1,014,151	2,027,646	3,485,459	(693,245)	(920,253)	2,463,051	1,009,241	762,801
Investment fees	25,930	37,548	44,357	273,034	121,862	44,538	38,728	31,715	47,571	38,853
Net Investment Income	776,425	1,929,425	969,794	1,754,612	3,363,597	(737,783)	(958,981)	2,431,336	961,670	723,948
Change in Net Present Assets	(2,068,933)	783,698	(167,097)	946,304	2,658,067	(1,641,664)	(1,896,661)	1,189,918	(172,184)	72,693

ROCK ISLAND POLICE PENSION FUND

	12/31/2014	3/31/2013	3/31/2012	3/31/2011	3/31/2010	3/31/2009	3/31/2008	3/31/2007	3/31/2006	3/31/2005
KEY DATA										
Net Present Assets - Market Value	32,297,778	31,856,007	29,729,176	29,123,415	25,536,413	23,207,368	25,309,121	24,867,438	23,603,326	23,023,800
Net Present Assets - Actuarial Value *	31,635,718	31,739,329	30,262,872	28,871,450	25,322,075	22,636,127	24,812,433	24,990,360	23,863,681	23,300,287
Actuarial Accrued Liability - ("AAL")	79,019,598	74,276,441	71,282,413	69,032,468	65,290,641	62,108,982	58,482,930	57,498,891	55,136,290	51,401,188
Surplus/(Unfunded AAL)	(47,383,880)	(42,537,112)	(41,019,541)	(40,161,018)	(39,968,566)	(39,472,855)	(33,670,497)	(32,508,531)	(31,272,609)	(28,100,901)
Percent Funded at Actuarial Value	40.0%	42.7%	42.5%	41.8%	38.8%	36.4%	42.4%	43.5%	43.3%	45.3%
(Increase)/Decrease in Unfunded AAL	(4,846,768)	(1,517,571)	(858,523)	(192,452)	(495,711)	(5,802,358)	(1,161,966)	(1,235,922)	(3,171,708)	(1,577,617)
Active participants	83	81	83	81	82	84	84	86	82	84
Inactive participants	106	102	100	90	85	87	85	89	92	86
Average Active Salary	67,776	64,028	62,666	63,130	62,481	59,392	57,331	54,750	52,971	51,363
Total Salary	5,625,385	5,186,260	5,201,289	5,113,544	5,123,411	4,988,969	4,815,819	4,708,505	4,343,655	4,314,458
Internal Rate of Return - 10 years	4.71%									
Payroll Growth Rate - 10 years	2.81%									
ASSETS										
Cash , NOW, Money Market	1,346,597	332,349	546,045	520,654	593,364	831,772	1,318,524	318,205	775,922	1,050,189
Fixed Instruments	14,797,184	14,724,465	15,695,646	15,590,614	15,030,448	14,517,858	14,825,939	14,079,711	13,326,620	13,399,492
Equities	17,538,799	15,142,025	12,208,223	11,478,829	9,912,602	6,642,490	9,164,658	10,469,522	9,500,784	8,574,119
Receivables	129,920	2,418,165	2,272,962	1,718,767	-	1,416,855	-	-	-	-
Other	(1)	-	(1)	(1)	(1)	(1)	-	-	-	-
Total	33,812,499	32,617,004	30,722,875	29,308,863	25,536,413	23,408,974	25,309,121	24,867,438	23,603,326	23,023,800
INCOME										
From municipality	2,421,323	2,171,239	2,200,492	2,172,477	2,172,477	1,772,107	1,674,468	1,587,396	1,465,424	1,369,121
From members	419,739	539,779	612,742	506,761	512,192	494,811	528,623	439,026	470,702	427,912
Other revenue	1	-	-	-	-	(1)	-	-	-	-
Total Operating Revenue	2,841,063	2,711,018	2,813,234	2,679,238	2,684,669	2,266,917	2,203,091	2,026,422	1,936,126	1,797,033
EXPENSES										
Pensions and benefits	3,238,767	3,219,919	3,483,561	3,064,095	2,769,984	2,662,876	2,269,068	2,262,362	2,219,808	2,003,078
Professional services	-	-	455	18,331	8,825	400	5,743	6,144	50,401	2,360
Other expenses	43,653	8,054	8,263	216,304	234,030	6,969	6,190	6,331	59,910	5,671
Total Operating Expenses	3,282,420	3,227,973	3,492,279	3,298,730	3,012,839	2,670,245	2,281,001	2,274,837	2,330,119	2,011,109
Net Operating Income/(Loss)	(441,357)	(516,955)	(679,045)	(619,492)	(328,170)	(403,328)	(77,910)	(248,415)	(393,993)	(214,076)
INVESTMENT INCOME										
Investment income/(loss)	1,358,624	2,681,623	1,331,511	4,241,360	2,696,251	(1,655,504)	555,869	1,540,348	1,018,945	279,296
Investment fees	28,985	37,836	46,705	34,867	39,037	42,921	36,276	27,821	45,427	36,066
Net Investment Income	1,329,639	2,643,787	1,284,806	4,206,493	2,657,214	(1,698,425)	519,593	1,512,527	973,518	243,230
Change in Net Present Assets	441,771	2,126,831	605,761	3,587,002	2,329,045	(2,101,753)	441,683	1,264,112	579,526	29,153

ROCKFORD FIREFIGHTERS PENSION FUND

	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005	12/31/2004
KEY DATA										
Net Present Assets - Market Value	158,574,965	144,555,460	140,569,120	144,554,041	137,818,046	127,654,609	144,587,141	138,535,126	131,735,470	128,848,847
Net Present Assets - Actuarial Value *	151,865,052	147,466,114	146,434,569	144,031,448	135,056,440	122,303,319	142,361,657	139,128,708	131,828,906	127,981,053
Actuarial Accrued Liability - ("AAL")	293,031,761	276,439,596	263,643,468	249,045,121	236,413,921	236,464,224	212,201,645	200,640,764	193,747,664	182,794,588
Surplus/(Unfunded AAL)	(141,166,709)	(128,973,482)	(117,208,899)	(105,013,673)	(101,357,481)	(114,160,905)	(69,839,988)	(61,512,056)	(61,918,758)	(54,813,535)
Percent Funded at Actuarial Value	51.8%	53.3%	55.5%	57.8%	57.1%	51.7%	67.1%	69.3%	68.0%	70.0%
(Increase)/Decrease in Unfunded AAL	(12,193,227)	(11,764,583)	(12,195,226)	(3,656,192)	12,803,424	(44,320,917)	(8,327,932)	406,702	(7,105,223)	(2,780,215)
Active participants	260	255	256	262	263	264	268	273	266	263
Inactive participants	321	318	316	312	295	281	275	267	264	254
Average Active Salary	77,877	74,741	74,429	69,252	70,935	68,777	56,596	61,495	60,763	59,272
Total Salary	20,247,983	19,058,989	19,053,834	18,144,029	18,655,815	18,157,179	15,167,765	16,788,080	16,162,884	15,588,412
Internal Rate of Return - 10 years	6.19%									
Payroll Growth Rate - 10 years	3.09%									
ASSETS										
Cash , NOW, Money Market	3,793,031	3,816,854	2,337,108	2,361,845	2,934,560	2,212,652	1,453,780	1,837,496	2,031,932	2,070,187
Fixed Instruments	46,616,010	55,445,076	30,703,984	27,908,308	72,543,388	85,968,141	78,044,466	73,062,772	69,601,786	68,380,261
Equities	102,194,157	80,909,594	103,104,830	108,914,354	57,420,043	35,173,724	60,910,082	59,777,658	56,023,874	54,484,311
Receivables	6,024,492	4,436,321	4,471,136	5,458,221	5,000,632	4,362,840	4,249,196	3,904,414	4,181,874	4,000,147
Other	-	-	2	1	(1)	1	(1)	-	(2)	-
Total	158,627,690	144,607,845	140,617,060	144,642,729	137,898,622	127,717,358	144,657,523	138,582,340	131,839,464	128,934,906
INCOME										
From municipality	6,566,720	5,123,787	5,228,748	6,347,838	5,806,797	4,927,123	4,656,428	3,833,305	4,084,841	4,203,346
From members	2,004,009	1,873,115	1,699,844	1,798,076	1,723,201	1,887,828	1,574,756	1,556,022	1,520,714	1,359,333
Other revenue	435	166,889	1,031	32,841	26,433	11,144	11,507	22,593	7,600	210
Total Operating Revenue	8,571,164	7,163,791	6,929,623	8,178,755	7,556,431	6,826,095	6,242,691	5,411,920	5,613,155	5,562,889
EXPENSES										
Pensions and benefits	14,757,795	14,119,143	13,471,483	12,929,522	11,886,983	11,070,846	10,282,867	9,746,298	9,166,807	8,305,496
Professional services	121,493	120,352	97,367	91,358	89,386	99,759	99,955	84,244	104,396	108,369
Other expenses	18,952	16,922	27,692	29,858	28,969	26,807	25,755	26,481	26,053	23,579
Total Operating Expenses	14,898,240	14,256,417	13,596,542	13,050,738	12,005,338	11,197,412	10,408,577	9,857,023	9,297,256	8,437,444
Net Operating Income/(Loss)	(6,327,076)	(7,092,626)	(6,666,919)	(4,871,983)	(4,448,907)	(4,371,317)	(4,165,886)	(4,445,103)	(3,684,101)	(2,874,555)
INVESTMENT INCOME										
Investment income/(loss)	20,739,088	11,495,854	3,094,183	12,068,682	15,119,118	(12,184,073)	10,635,505	11,553,721	6,913,655	9,865,569
Investment fees	392,508	416,888	412,184	460,704	506,774	377,142	417,604	308,962	342,932	310,831
Net Investment Income	20,346,580	11,078,966	2,681,999	11,607,978	14,612,344	(12,561,215)	10,217,901	11,244,759	6,570,723	9,554,738
Change in Net Present Assets	14,019,505	3,986,340	(3,984,921)	6,735,995	10,163,437	(16,932,532)	6,052,015	6,799,656	2,886,623	6,680,182

ROCKFORD POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	182,974,009	178,430,602	162,840,479	155,807,420	160,191,838	149,757,096	137,508,810	161,674,221	154,164,188	145,902,806
Net Present Assets - Actuarial Value *	177,194,957	171,294,419	165,763,958	163,303,136	160,191,838	149,757,096	137,508,810	161,674,221	154,164,188	145,902,806
Actuarial Accrued Liability - ("AAL")	301,168,990	288,483,920	270,134,874	257,032,769	251,754,884	242,958,919	233,051,219	203,195,913	208,741,480	199,877,652
Surplus/(Unfunded AAL)	(123,974,033)	(117,189,501)	(104,370,916)	(93,729,633)	(91,563,046)	(93,201,823)	(95,542,409)	(41,521,692)	(54,577,292)	(53,974,846)
Percent Funded at Actuarial Value	58.8%	59.4%	61.4%	63.5%	63.6%	61.6%	59.0%	79.6%	73.9%	73.0%
(Increase)/Decrease in Unfunded AAL	(6,784,532)	(12,818,585)	(10,641,283)	(2,166,587)	1,638,777	2,340,586	(54,020,717)	13,055,600	(602,446)	(8,387,611)
Active participants	282	271	260	262	276	286	301	303	303	300
Inactive participants	306	292	284	280	258	249	242	237	231	224
Average Active Salary	75,030	74,826	72,171	71,994	69,564	67,582	65,597	59,535	59,684	59,536
Total Salary	21,158,509	20,277,874	18,764,470	18,862,464	19,199,670	19,328,358	19,744,695	18,038,966	18,084,233	17,860,671
Internal Rate of Return - 10 years	5.92%									
Payroll Growth Rate - 10 years	2.13%									
ASSETS										
Cash , NOW, Money Market	3,878,249	4,401,974	1,285,308	433,478	14,635,575	17,468,103	18,114,268	16,919,564	16,184,322	15,841,461
Fixed Instruments	28,486,414	27,383,094	27,002,116	-	-	-	-	-	-	-
Equities	145,866,976	141,857,004	130,732,672	151,644,083	141,169,908	129,553,010	116,875,389	142,377,479	136,036,354	127,876,221
Receivables	4,780,732	4,846,608	3,862,447	3,772,041	4,445,455	2,809,625	2,584,221	2,459,890	2,022,714	2,265,376
Other	(1)	-	-	-	(1)	-	1	-	-	-
Total	183,012,370	178,488,680	162,882,543	155,849,602	160,250,937	149,830,738	137,573,879	161,756,933	154,243,390	145,983,058
INCOME										
From municipality	5,717,048	5,369,950	4,494,070	4,579,538	5,274,240	3,876,262	3,485,091	3,241,568	2,544,802	2,703,802
From members	2,131,555	2,028,926	2,003,928	1,828,702	1,975,149	2,134,945	1,962,122	1,814,595	2,125,755	1,774,831
Other revenue	2,226	2,232	16,954	10,927	11,187	5,813	3,646	3,250	6,298	596
Total Operating Revenue	7,850,829	7,401,108	6,514,952	6,419,167	7,260,576	6,017,020	5,450,859	5,059,413	4,676,855	4,479,229
EXPENSES										
Pensions and benefits	14,691,555	13,664,412	13,130,962	12,425,826	11,640,324	10,881,796	10,232,021	9,455,000	8,611,947	7,960,460
Professional services	182,002	291,927	231,170	195,367	129,520	101,075	113,984	113,885	105,937	101,795
Other expenses	46,463	20,788	18,592	28,777	32,723	31,105	27,871	24,857	28,967	29,174
Total Operating Expenses	14,920,020	13,977,127	13,380,724	12,649,970	11,802,567	11,013,976	10,373,876	9,593,742	8,746,851	8,091,429
Net Operating Income/(Loss)	(7,069,191)	(6,576,019)	(6,865,772)	(6,230,803)	(4,541,991)	(4,996,956)	(4,923,017)	(4,534,329)	(4,069,996)	(3,612,200)
INVESTMENT INCOME										
Investment income/(loss)	11,904,574	22,451,268	14,128,254	2,064,092	15,266,363	17,579,247	(18,908,589)	12,410,455	12,674,235	7,692,748
Investment fees	291,976	285,126	229,423	217,707	289,630	334,004	333,805	366,093	342,857	321,903
Net Investment Income	11,612,598	22,166,142	13,898,831	1,846,385	14,976,733	17,245,243	(19,242,394)	12,044,362	12,331,378	7,370,845
Change in Net Present Assets	4,543,407	15,590,123	7,033,059	(4,384,418)	10,434,742	12,248,286	(24,165,411)	7,510,033	8,261,382	3,758,645

ROCKTON POLICE PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	3,373,791	2,871,899	2,378,599	1,913,365	1,581,622	1,223,060	1,064,094	844,456	666,529	501,789
Net Present Assets - Actuarial Value *	3,262,296	2,719,869	2,293,698	1,919,120	1,577,008	1,239,691	1,127,056	847,403	664,290	492,576
Actuarial Accrued Liability - ("AAL")	4,514,225	4,067,890	4,621,348	3,985,726	2,794,158	2,216,464	1,939,781	1,608,522	1,328,326	1,087,940
Surplus/(Unfunded AAL)	(1,251,929)	(1,348,021)	(2,327,650)	(2,066,606)	(1,217,150)	(976,773)	(812,725)	(761,119)	(664,036)	(595,364)
Percent Funded at Actuarial Value	72.3%	66.9%	49.6%	48.1%	56.4%	55.9%	58.1%	52.7%	50.0%	45.3%
(Increase)/Decrease in Unfunded AAL	96,092	979,629	(261,044)	(849,456)	(240,377)	(164,048)	(51,606)	(97,083)	(68,672)	(76,912)
Active participants	14	14	15	15	15	13	13	13	12	13
Inactive participants	2	1	-	-	-	-	-	-	-	-
Average Active Salary	64,941	65,044	61,800	58,059	56,636	54,457	53,101	49,323	45,102	40,755
Total Salary	909,167	910,619	927,007	870,878	849,547	707,944	690,316	641,201	541,221	529,817
Internal Rate of Return - 10 years	6.84%									
Payroll Growth Rate - 10 years	6.28%									
ASSETS										
Cash , NOW, Money Market	215,521	280,571	319,812	299,091	341,587	368,054	290,928	240,825	336,007	280,881
Fixed Instruments	1,979,860	1,710,741	1,829,622	1,412,505	1,086,648	720,833	662,374	517,384	262,571	170,921
Equities	1,178,118	880,190	227,933	201,679	151,483	134,175	110,793	86,825	67,952	49,986
Receivables	293	396	1,008	90	1,905	-	-	-	-	-
Other	(1)	1	224	-	(1)	(2)	(1)	(1)	(1)	1
Total	3,373,791	2,871,899	2,378,599	1,913,365	1,581,622	1,223,060	1,064,094	845,033	666,529	501,789
INCOME										
From municipality	261,841	190,854	161,972	135,567	147,996	109,943	121,564	99,486	97,000	91,670
From members	92,274	94,847	89,947	85,742	77,966	72,667	68,381	60,332	56,024	53,759
Other revenue	-	-	(1)	1	1	-	-	-	124	-
Total Operating Revenue	354,115	285,701	251,918	221,310	225,963	182,610	189,945	159,818	153,148	145,429
EXPENSES										
Pensions and benefits	36,963	27,773	168	803	4,491	24,096	10,208	17,060	-	-
Professional services	3,018	3,008	1,513	-	-	-	-	1,047	-	-
Other expenses	7,532	6,001	9,046	2,897	354	382	133	100	-	120
Total Operating Expenses	47,513	36,782	10,727	3,700	4,845	24,478	10,341	18,207	-	120
Net Operating Income/(Loss)	306,602	248,919	241,191	217,610	221,118	158,132	179,604	141,611	153,148	145,309
INVESTMENT INCOME										
Investment income/(loss)	204,658	249,158	224,168	114,133	137,444	833	40,034	36,316	11,593	22,006
Investment fees	9,368	4,777	125	-	-	-	-	-	-	-
Net Investment Income	195,290	244,381	224,043	114,133	137,444	833	40,034	36,316	11,593	22,006
Change in Net Present Assets	501,892	493,300	465,234	331,743	358,562	158,966	219,638	177,927	164,740	167,316

ROLLING MEADOWS FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	26,622,106	25,224,466	22,674,564	20,697,746	20,387,164	18,235,794	16,308,658	19,846,639	18,638,346	17,572,192
Net Present Assets - Actuarial Value *	26,498,878	24,818,654	23,040,203	21,736,027	20,387,164	18,235,796	16,308,658	19,846,639	18,638,346	17,572,192
Actuarial Accrued Liability - ("AAL")	61,867,895	58,846,847	57,661,548	54,694,065	49,617,416	46,933,551	43,698,407	41,825,687	37,305,336	33,304,646
Surplus/(Unfunded AAL)	(35,369,017)	(34,028,193)	(34,621,345)	(32,958,038)	(29,230,252)	(28,697,755)	(27,389,749)	(21,979,048)	(18,666,990)	(15,732,454)
Percent Funded at Actuarial Value	42.8%	42.2%	40.0%	39.7%	41.1%	38.9%	37.3%	47.5%	50.0%	52.8%
(Increase)/Decrease in Unfunded AAL	(1,340,824)	593,152	(1,663,307)	(3,727,786)	(532,497)	(1,308,006)	(5,410,701)	(3,312,058)	(2,934,536)	(1,720,896)
Active participants	43	43	43	44	44	41	46	47	41	44
Inactive participants	48	47	45	44	40	38	32	29	27	24
Average Active Salary	94,269	93,455	92,459	91,585	88,621	86,230	80,407	79,605	80,884	75,740
Total Salary	4,053,549	4,018,560	3,975,751	4,029,761	3,899,331	3,535,416	3,698,741	3,741,436	3,316,233	3,332,551
Internal Rate of Return - 10 years	5.20%									
Payroll Growth Rate - 10 years	3.15%									
ASSETS										
Cash , NOW, Money Market	4,711,306	4,287,930	5,421,194	2,872,790	1,008,319	1,136,131	1,079,586	(131,391)	181,447	685,237
Fixed Instruments	7,425,606	3,103,992	2,736,841	6,200,084	10,125,142	9,988,656	9,982,545	8,255,812	4,625,662	8,557,482
Equities	14,392,996	17,732,646	14,444,122	11,524,076	9,028,066	7,048,509	5,198,728	11,651,297	13,803,940	8,289,977
Receivables	92,539	100,304	72,685	101,523	235,241	69,016	50,817	77,311	28,710	73,660
Other	1,259	1,269	11,400	1,646	781	780	-	(2)	(1)	1
Total	26,623,706	25,226,141	22,686,242	20,700,119	20,397,549	18,243,092	16,311,676	19,853,027	18,639,758	17,606,357
INCOME										
From municipality	2,678,449	2,614,318	2,312,145	2,213,935	2,073,956	1,014,127	850,986	493,662	500,086	564,725
From members	391,581	395,833	382,017	371,713	364,916	374,519	363,508	332,951	342,277	509,418
Other revenue	200	99	150	2,149	636	117	46,989	200	-	-
Total Operating Revenue	3,070,230	3,010,250	2,694,312	2,587,797	2,439,508	1,388,763	1,261,483	826,813	842,363	1,074,143
EXPENSES										
Pensions and benefits	3,020,345	2,767,894	2,632,851	2,410,448	2,120,227	1,783,700	1,400,106	1,274,849	1,043,964	910,915
Professional services	23,590	22,510	26,832	32,194	38,806	26,276	41,163	25,844	36,524	11,831
Other expenses	12,000	10,765	16,076	11,962	20,151	8,035	7,273	8,175	12,405	6,760
Total Operating Expenses	3,055,935	2,801,169	2,675,759	2,454,604	2,179,184	1,818,011	1,448,542	1,308,868	1,092,893	929,506
Net Operating Income/(Loss)	14,295	209,081	18,553	133,193	260,324	(429,248)	(187,059)	(482,055)	(250,530)	144,637
INVESTMENT INCOME										
Investment income/(loss)	1,480,702	2,420,578	2,043,242	240,641	1,955,242	2,435,767	(3,307,267)	1,774,921	1,339,812	885,403
Investment fees	97,356	79,758	84,977	63,252	64,196	79,377	43,655	84,573	23,128	58,796
Net Investment Income	1,383,346	2,340,820	1,958,265	177,389	1,891,046	2,356,390	(3,350,922)	1,690,348	1,316,684	826,607
Change in Net Present Assets	1,397,640	2,549,902	1,976,818	310,582	2,151,370	1,927,136	(3,537,981)	1,208,293	1,066,154	971,244

ROLLING MEADOWS POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	34,889,680	33,007,287	28,554,626	25,707,443	24,921,634	22,055,478	19,743,989	22,276,012	21,094,351	19,050,226
Net Present Assets - Actuarial Value *	34,206,824	31,522,279	29,100,548	27,088,151	24,238,064	21,707,619	19,300,296	22,276,012	21,094,351	19,050,226
Actuarial Accrued Liability - ("AAL")	65,644,011	63,550,982	60,982,721	57,394,744	52,828,336	50,006,015	45,931,372	42,990,189	39,880,099	37,138,879
Surplus/(Unfunded AAL)	(31,437,187)	(32,028,703)	(31,882,173)	(30,306,593)	(28,590,272)	(28,298,396)	(26,631,076)	(20,714,177)	(18,785,748)	(18,088,653)
Percent Funded at Actuarial Value	52.1%	49.6%	47.7%	47.2%	45.9%	43.4%	42.0%	51.8%	52.9%	51.3%
(Increase)/Decrease in Unfunded AAL	591,516	(146,530)	(1,575,580)	(1,716,321)	(291,876)	(1,667,320)	(5,916,899)	(1,928,429)	(697,095)	(2,016,682)
Active participants	48	50	49	49	51	51	55	53	53	53
Inactive participants	49	48	47	44	32	33	30	31	29	28
Average Active Salary	95,928	92,820	92,792	93,835	94,935	91,382	86,778	84,478	80,648	75,261
Total Salary	4,604,542	4,641,016	4,546,829	4,597,919	4,841,699	4,660,498	4,772,798	4,477,359	4,274,342	3,988,850
Internal Rate of Return - 10 years	6.04%									
Payroll Growth Rate - 10 years	2.03%									
ASSETS										
Cash , NOW, Money Market	4,854,969	4,983,824	1,259,679	4,018,217	2,872,935	2,123,189	1,022,257	804,916	467,363	281,207
Fixed Instruments	11,675,019	9,474,687	12,528,330	6,225,707	11,587,174	10,798,521	12,307,204	11,495,880	10,278,930	9,807,529
Equities	18,262,267	18,445,003	14,696,565	15,439,618	10,264,341	9,108,274	6,380,276	9,916,033	10,267,219	8,881,728
Receivables	117,726	118,585	84,588	43,347	215,541	45,076	58,152	59,182	82,762	73,554
Other	2,093	1,989	1,527	775	774	-	(1)	1	-	6,208
Total	34,912,074	33,024,088	28,570,689	25,727,664	24,940,765	22,075,060	19,767,888	22,276,012	21,096,274	19,050,226
INCOME										
From municipality	2,483,648	2,427,061	2,348,938	2,245,217	2,045,290	1,022,014	846,468	488,124	494,978	627,340
From members	507,162	460,025	471,785	515,232	519,226	502,385	700,499	584,783	524,227	443,566
Other revenue	9,477	34,097	48,980	(28,301)	8,413	(12,976)	(768)	6,828	4,506	-
Total Operating Revenue	3,000,287	2,921,183	2,869,703	2,732,148	2,572,929	1,511,423	1,546,199	1,079,735	1,023,711	1,070,906
EXPENSES										
Pensions and benefits	2,632,396	2,630,708	2,337,125	2,019,213	1,718,967	1,600,376	1,436,978	1,403,069	1,226,597	1,125,583
Professional services	23,490	22,059	25,278	40,606	23,546	42,023	39,420	8,440	8,512	4,152
Other expenses	32,029	8,657	8,390	11,113	6,593	10,677	7,103	8,323	6,816	7,136
Total Operating Expenses	2,687,915	2,661,424	2,370,793	2,070,932	1,749,106	1,653,076	1,483,501	1,419,832	1,241,925	1,136,871
Net Operating Income/(Loss)	312,372	259,759	498,910	661,216	823,823	(141,653)	62,698	(340,097)	(218,214)	(65,965)
INVESTMENT INCOME										
Investment income/(loss)	1,663,731	4,275,555	2,426,621	193,445	2,119,992	2,527,986	(2,506,176)	1,591,736	2,318,675	859,760
Investment fees	93,709	82,653	78,348	68,852	77,659	74,844	88,544	69,979	56,335	54,287
Net Investment Income	1,570,022	4,192,902	2,348,273	124,593	2,042,333	2,453,142	(2,594,720)	1,521,757	2,262,340	805,473
Change in Net Present Assets	1,882,393	4,452,661	2,847,183	785,809	2,866,156	2,311,489	(2,532,023)	1,181,661	2,044,125	739,509

ROMEOVILLE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	6,569,720	5,748,623	4,978,597	4,264,045	3,496,565	2,697,822	2,215,720	1,791,307	1,435,528	1,228,017
Net Present Assets - Actuarial Value *	6,647,085	5,716,408	4,980,819	-	3,496,565	2,697,822	2,215,720	1,791,307	1,435,528	1,217,410
Actuarial Accrued Liability - ("AAL")	6,680,814	5,605,548	5,739,197	3,437,667	3,437,667	3,563,407	3,053,824	2,599,023	2,198,303	1,817,545
Surplus/(Unfunded AAL)	(33,729)	110,860	(758,378)	(3,437,667)	58,898	(865,585)	(838,104)	(807,716)	(762,775)	(600,135)
Percent Funded at Actuarial Value	99.5%	102.0%	86.8%	0.0%	101.7%	75.7%	72.6%	68.9%	65.3%	67.0%
(Increase)/Decrease in Unfunded AAL	(144,589)	869,238	2,679,289	(3,496,565)	924,483	(27,481)	(30,388)	(44,941)	(162,640)	(95,121)
Active participants	20	19	22	19	19	19	19	16	9	8
Inactive participants	5	5	1	-	-	-	-	-	-	-
Average Active Salary	77,952	76,227	72,533	65,504	65,504	64,022	61,426	62,787	69,741	67,025
Total Salary	1,559,039	1,448,320	1,595,726	1,244,570	1,244,570	1,216,426	1,167,102	1,004,593	627,673	536,198
Internal Rate of Return - 10 years	6.84%									
Payroll Growth Rate - 10 years	15.29%									
ASSETS										
Cash , NOW, Money Market	78,791	11,485	39,882	127,906	47,915	65,171	103,540	70,045	150,366	177,810
Fixed Instruments	4,153,104	3,721,427	3,371,635	2,792,808	2,374,002	2,010,954	1,902,742	1,542,663	1,142,838	939,583
Equities	2,387,824	2,031,442	1,546,520	1,309,286	1,040,772	591,963	210,038	178,600	142,825	110,623
Receivables	34,556	31,925	36,430	34,720	33,876	30,371	-	-	-	-
Other	-	1	-	-	-	(1)	-	(1)	(1)	1
Total	6,654,275	5,796,280	4,994,467	4,264,720	3,496,565	2,698,458	2,216,320	1,791,307	1,436,028	1,228,017
INCOME										
From municipality	455,944	314,433	316,004	326,594	314,480	276,777	185,159	154,873	116,802	66,952
From members	172,150	138,054	132,041	115,611	117,972	108,414	99,572	88,054	58,000	43,066
Other revenue	-	-	1	-	-	-	1	-	(1)	-
Total Operating Revenue	628,094	452,487	448,046	442,205	432,452	385,191	284,732	242,927	174,801	110,018
EXPENSES										
Pensions and benefits	71,659	36,024	-	11,973	9,253	-	-	-	-	-
Professional services	17,779	6,238	7,285	5,784	4,323	6,034	1,100	-	1,000	-
Other expenses	1,962	1,628	1,474	1,414	443	359	287	246	213	190
Total Operating Expenses	91,400	43,890	8,759	19,171	14,019	6,393	1,387	246	1,213	190
Net Operating Income/(Loss)	536,694	408,597	439,287	423,034	418,433	378,798	283,345	242,681	173,588	109,828
INVESTMENT INCOME										
Investment income/(loss)	309,778	383,292	293,874	360,181	393,183	113,241	146,773	117,528	37,737	57,970
Investment fees	25,375	21,863	18,608	15,734	12,874	9,937	5,705	4,430	3,867	7,899
Net Investment Income	284,403	361,429	275,266	344,447	380,309	103,304	141,068	113,098	33,870	50,071
Change in Net Present Assets	821,097	770,026	714,552	767,480	798,743	482,102	424,413	355,779	207,511	162,384

ROMEOVILLE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	31,579,835	27,861,216	25,050,194	23,549,260	20,404,694	16,331,506	17,480,366	16,376,667	13,872,790	12,922,591
Net Present Assets - Actuarial Value *	30,689,845	27,998,706	25,826,034	23,549,260	20,404,694	16,331,506	17,480,366	16,376,667	13,872,791	12,165,496
Actuarial Accrued Liability - ("AAL")	45,741,362	41,435,431	38,909,729	37,122,433	34,449,053	30,560,268	28,310,593	24,633,000	22,559,761	20,591,846
Surplus/(Unfunded AAL)	(15,051,517)	(13,436,725)	(13,083,695)	(13,573,173)	(14,044,359)	(14,228,762)	(10,830,227)	(8,256,333)	(8,686,970)	(8,426,350)
Percent Funded at Actuarial Value	67.1%	67.6%	66.4%	63.4%	59.2%	53.4%	61.7%	66.5%	61.5%	59.1%
(Increase)/Decrease in Unfunded AAL	(1,614,792)	(353,030)	489,478	471,186	184,403	(3,398,535)	(2,573,894)	430,637	(260,620)	(2,493,031)
Active participants	63	61	63	62	66	68	62	64	62	58
Inactive participants	26	27	23	21	18	16	16	13	12	9
Average Active Salary	89,840	86,404	83,753	81,789	79,651	75,380	72,512	64,316	62,537	63,373
Total Salary	5,659,915	5,270,653	5,276,427	5,070,922	5,256,962	5,125,809	4,495,763	4,116,213	3,877,301	3,675,647
Internal Rate of Return - 10 years	6.03%									
Payroll Growth Rate - 10 years	5.63%									
ASSETS										
Cash , NOW, Money Market	665,766	520,985	450,653	1,607,578	451,720	1,192,580	2,297,850	1,364,537	1,386,189	1,078,138
Fixed Instruments	10,704,967	10,412,297	12,130,574	11,044,792	10,712,603	8,179,945	7,340,643	7,984,200	5,836,913	4,307,448
Equities	20,255,330	16,976,017	12,526,723	10,855,265	9,167,163	6,914,614	7,808,464	6,980,626	6,614,495	7,540,812
Receivables	40,686	35,176	46,831	-	73,258	44,853	35,104	47,304	35,595	-
Other	1	-	305	41,625	-	1	1	-	-	(1)
Total	31,666,750	27,944,475	25,155,086	23,549,260	20,404,744	16,331,993	17,482,062	16,376,667	13,873,192	12,926,397
INCOME										
From municipality	1,454,104	1,365,555	1,555,002	1,538,004	1,247,460	1,121,630	1,026,984	916,863	777,246	514,782
From members	540,985	536,615	496,773	517,477	533,072	493,369	459,868	392,942	350,511	339,251
Other revenue	49	819	-	-	1	-	-	-	-	-
Total Operating Revenue	1,995,138	1,902,989	2,051,775	2,055,481	1,780,533	1,614,999	1,486,852	1,309,805	1,127,757	854,033
EXPENSES										
Pensions and benefits	1,359,330	1,355,958	1,199,384	1,081,179	782,295	777,598	821,025	572,572	507,253	381,992
Professional services	9,894	3,177	7,204	6,960	8,359	2,675	3,800	-	3,600	-
Other expenses	8,794	6,028	7,426	5,673	4,246	4,425	2,774	2,585	3,630	2,203
Total Operating Expenses	1,378,018	1,365,163	1,214,014	1,093,812	794,900	784,698	827,599	575,157	514,483	384,195
Net Operating Income/(Loss)	617,120	537,826	837,761	961,669	985,633	830,301	659,253	734,648	613,274	469,838
INVESTMENT INCOME										
Investment income/(loss)	3,376,839	2,273,500	662,908	2,182,937	3,087,630	(1,979,120)	444,516	1,769,230	337,144	321,521
Investment fees	275,339	-	40	40	75	40	70	-	110	-
Net Investment Income	3,101,500	2,273,500	662,868	2,182,897	3,087,555	(1,979,160)	444,446	1,769,230	337,034	321,521
Change in Net Present Assets	3,718,619	2,811,022	1,500,934	3,144,566	4,073,188	(1,148,860)	1,103,699	2,503,877	950,199	774,569

ROSCOE POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	2,688,861	2,530,095	2,270,849	2,057,248	1,820,550	1,638,850	1,472,355	1,356,019	1,168,252	1,006,302
Net Present Assets - Actuarial Value *	2,753,786	2,573,804	2,336,104	2,121,000	1,820,550	1,638,850	1,472,355	1,356,019	1,168,127	1,006,302
Actuarial Accrued Liability - ("AAL")	5,298,093	5,002,609	5,752,800	5,896,243	4,227,923	4,057,119	3,683,529	2,795,877	2,192,006	2,019,456
Surplus/(Unfunded AAL)	(2,544,307)	(2,428,805)	(3,416,696)	(3,775,243)	(2,407,373)	(2,418,269)	(2,211,174)	(1,439,858)	(1,023,879)	(1,013,154)
Percent Funded at Actuarial Value	52.0%	51.4%	40.6%	36.0%	43.1%	40.4%	40.0%	48.5%	53.3%	49.8%
(Increase)/Decrease in Unfunded AAL	(115,502)	987,891	358,547	(1,367,870)	10,896	(207,095)	(771,316)	(415,979)	(10,725)	(305,024)
Active participants	12	11	12	11	12	13	13	15	13	13
Inactive participants	7	8	8	8	6	6	5	3	2	2
Average Active Salary	64,650	63,873	60,826	63,190	59,059	57,242	55,505	52,762	43,166	43,036
Total Salary	775,803	702,606	729,916	695,089	708,711	744,141	721,562	791,436	561,155	559,471
Internal Rate of Return - 10 years	3.93%									
Payroll Growth Rate - 10 years	4.96%									
ASSETS										
Cash , NOW, Money Market	547,685	627,145	762,511	819,328	687,650	567,432	542,396	371,548	116,148	196,108
Fixed Instruments	1,766,634	1,577,509	1,342,496	1,077,623	1,026,481	976,879	855,008	984,266	1,049,234	766,309
Equities	390,690	250,360	104,406	94,703	103,031	90,439	70,961	-	-	43,885
Receivables	6,346	-	62,886	102,978	4,480	4,100	3,990	1,733	2,870	-
Other	-	75,465	(1)	(1)	-	-	-	-	-	-
Total	2,711,355	2,530,479	2,272,298	2,094,631	1,821,642	1,638,850	1,472,355	1,357,547	1,168,252	1,006,302
INCOME										
From municipality	235,839	301,387	270,974	320,629	209,588	190,177	135,225	132,144	107,473	89,763
From members	63,887	72,436	73,234	74,354	69,366	73,517	83,474	57,075	52,589	50,099
Other revenue	-	(1)	-	-	1	-	-	-	-	-
Total Operating Revenue	299,726	373,822	344,208	394,983	278,955	263,694	218,699	189,219	160,062	139,862
EXPENSES										
Pensions and benefits	242,966	233,194	214,901	212,422	171,878	172,485	80,862	50,458	49,878	38,921
Professional services	-	1,150	2,342	143	178	1,910	2,603	-	-	-
Other expenses	7,012	6,901	6,753	5,811	7,318	6,286	4,380	3,755	3,548	3,349
Total Operating Expenses	249,978	241,245	223,996	218,376	179,374	180,681	87,845	54,213	53,426	42,270
Net Operating Income/(Loss)	49,748	132,577	120,212	176,607	99,581	83,013	130,854	135,006	106,636	97,592
INVESTMENT INCOME										
Investment income/(loss)	124,394	130,357	93,404	60,091	82,120	83,482	(14,518)	52,762	57,944	25,303
Investment fees	15,375	3,689	15	-	-	-	-	-	2,630	4,654
Net Investment Income	109,019	126,668	93,389	60,091	82,120	83,482	(14,518)	52,762	55,314	20,649
Change in Net Present Assets	158,766	259,246	213,601	236,698	181,700	166,495	116,336	187,767	161,950	118,241

ROSELLE FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	5,678,934	5,121,330	4,585,721	4,065,333	3,768,879	3,350,281	2,915,274	2,843,882	2,451,376	2,125,828
Net Present Assets - Actuarial Value *	5,842,750	5,296,162	4,749,146	4,248,393	3,768,879	3,350,281	2,915,274	2,843,882	2,451,376	2,125,798
Actuarial Accrued Liability - ("AAL")	8,453,019	7,829,350	7,078,211	6,357,260	5,025,758	4,666,726	4,179,448	3,802,526	3,192,626	2,761,519
Surplus/(Unfunded AAL)	(2,610,269)	(2,533,188)	(2,329,065)	(2,108,867)	(1,256,879)	(1,316,445)	(1,264,174)	(958,644)	(741,250)	(635,721)
Percent Funded at Actuarial Value	69.1%	67.6%	67.1%	66.8%	75.0%	71.8%	69.8%	74.8%	76.8%	77.0%
(Increase)/Decrease in Unfunded AAL	(77,081)	(204,123)	(220,198)	(851,988)	59,566	(52,271)	(305,530)	(217,394)	(105,529)	(431,231)
Active participants	13	12	13	13	13	13	13	11	12	12
Inactive participants	5	4	3	3	2	2	1	1	-	-
Average Active Salary	86,763	85,383	82,654	78,602	76,838	76,193	70,769	73,356	71,776	68,874
Total Salary	1,127,924	1,024,600	1,074,496	1,021,822	998,888	990,514	919,999	806,921	861,316	826,493
Internal Rate of Return - 10 years	4.04%									
Payroll Growth Rate - 10 years	4.92%									
ASSETS										
Cash , NOW, Money Market	457,245	386,118	319,304	420,572	249,289	578,031	504,902	1,185,689	672,229	217,649
Fixed Instruments	3,036,737	2,604,472	2,325,834	2,186,796	2,110,804	1,753,816	1,836,104	1,123,370	1,516,285	1,670,597
Equities	2,170,290	2,094,438	1,861,467	1,428,235	1,390,072	999,338	553,101	515,803	243,126	223,430
Receivables	18,619	37,788	80,426	30,917	19,950	19,097	21,168	19,019	19,736	14,153
Other	-	-	-	-	-	(1)	(1)	1	-	(1)
Total	5,682,891	5,122,816	4,587,031	4,066,520	3,770,115	3,350,281	2,915,274	2,843,882	2,451,376	2,125,828
INCOME										
From municipality	328,944	267,661	260,820	214,545	197,244	167,821	162,287	158,847	124,272	134,199
From members	97,648	151,931	97,011	95,775	97,612	91,092	89,109	78,300	74,358	72,778
Other revenue	-	(1)	-	-	(1)	-	(1)	-	-	-
Total Operating Revenue	426,592	419,591	357,831	310,320	294,855	258,913	251,395	237,147	198,630	206,977
EXPENSES										
Pensions and benefits	139,691	89,399	57,705	57,705	57,705	57,705	57,549	8,023	-	-
Professional services	-	-	-	-	-	-	-	-	-	-
Other expenses	992	3,838	1,254	1,171	1,611	1,026	614	424	419	417
Total Operating Expenses	140,683	93,237	58,959	58,876	59,316	58,731	58,163	8,447	419	417
Net Operating Income/(Loss)	285,909	326,354	298,872	251,444	235,539	200,182	193,232	228,700	198,211	206,560
INVESTMENT INCOME										
Investment income/(loss)	286,093	226,280	236,872	60,887	198,932	247,397	(109,427)	174,644	136,586	72,948
Investment fees	14,399	17,024	15,356	15,878	15,873	12,572	12,413	10,838	9,250	8,993
Net Investment Income	271,694	209,256	221,516	45,009	183,059	234,825	(121,840)	163,806	127,336	63,955
Change in Net Present Assets	557,604	535,609	520,388	296,454	418,598	435,007	71,392	392,506	325,548	270,514

ROSELLE POLICE PENSION FUND

	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005	12/31/2004
KEY DATA										
Net Present Assets - Market Value	21,867,302	19,339,377	18,123,009	17,335,583	15,150,498	13,061,661	15,029,154	13,908,054	12,534,220	11,660,993
Net Present Assets - Actuarial Value *	20,683,955	19,406,002	18,712,335	17,335,583	15,150,498	13,061,661	15,029,154	13,908,054	12,534,220	11,552,893
Actuarial Accrued Liability - ("AAL")	35,279,261	33,118,931	30,634,948	29,660,839	27,722,979	25,321,019	23,779,517	20,772,177	21,241,531	19,998,879
Surplus/(Unfunded AAL)	(14,595,306)	(13,712,929)	(11,922,613)	(12,325,256)	(12,572,481)	(12,259,358)	(8,750,363)	(6,864,123)	(8,707,311)	(8,445,986)
Percent Funded at Actuarial Value	58.6%	58.6%	61.1%	58.4%	54.6%	51.6%	63.2%	67.0%	59.0%	57.8%
(Increase)/Decrease in Unfunded AAL	(882,377)	(1,790,316)	402,643	247,225	(313,123)	(3,508,995)	(1,886,240)	1,843,188	(261,325)	(44,664)
Active participants	28	29	31	33	35	37	35	36	36	35
Inactive participants	28	24	25	19	17	17	17	15	15	15
Average Active Salary	91,176	91,903	87,148	86,175	84,594	75,373	73,512	70,221	66,608	65,317
Total Salary	2,552,935	2,665,185	2,701,574	2,843,763	2,960,802	2,788,816	2,572,925	2,527,939	2,397,887	2,286,078
Internal Rate of Return - 10 years	6.47%									
Payroll Growth Rate - 10 years	1.05%									
ASSETS										
Cash , NOW, Money Market	187,676	208,030	309,432	255,818	308,685	353,344	1,564,552	837,003	414,380	333,585
Fixed Instruments	8,276,017	8,448,914	8,716,918	9,249,855	7,894,710	6,815,837	7,840,031	6,714,589	6,703,032	6,261,552
Equities	13,373,570	10,654,038	9,057,193	7,752,036	6,885,979	5,840,334	5,601,520	6,282,593	5,335,481	4,981,949
Receivables	51,554	50,703	64,854	100,017	78,521	70,623	126,586	75,820	83,535	83,907
Other	3,168	-	775	-	(2)	1	-	-	-	-
Total	21,891,985	19,361,685	18,149,172	17,357,726	15,167,893	13,080,139	15,132,689	13,910,005	12,536,428	11,660,993
INCOME										
From municipality	818,121	828,783	954,346	922,392	711,437	667,236	676,728	651,494	625,702	562,097
From members	261,804	274,100	324,151	291,959	296,136	283,713	266,654	288,110	233,332	229,457
Other revenue	(2,421)	(6,579)	(15,298)	1	(1)	-	-	-	-	100
Total Operating Revenue	1,077,504	1,096,304	1,263,199	1,214,352	1,007,572	950,949	943,382	939,604	859,034	791,654
EXPENSES										
Pensions and benefits	1,344,096	1,563,484	978,408	756,777	771,963	797,465	794,459	579,172	564,511	578,024
Professional services	14,336	25,004	23,431	25,755	14,893	11,470	40,956	47,435	3,555	1,173
Other expenses	9,544	12,682	10,440	8,511	9,579	7,348	7,871	6,828	7,576	5,623
Total Operating Expenses	1,367,976	1,601,170	1,012,279	791,043	796,435	816,283	843,286	633,435	575,642	584,820
Net Operating Income/(Loss)	(290,472)	(504,866)	250,920	423,309	211,137	134,666	100,096	306,169	283,392	206,834
INVESTMENT INCOME										
Investment income/(loss)	2,900,969	1,796,202	606,501	1,829,027	1,938,151	(2,044,999)	1,110,828	1,126,266	635,576	851,121
Investment fees	82,572	74,968	69,995	67,252	60,452	57,161	89,824	58,601	45,741	40,909
Net Investment Income	2,818,397	1,721,234	536,506	1,761,775	1,877,699	(2,102,160)	1,021,004	1,067,665	589,835	810,212
Change in Net Present Assets	2,527,925	1,216,368	787,426	2,185,085	2,088,837	(1,967,493)	1,121,100	1,373,834	873,227	1,017,046

ROUND LAKE BEACH POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	18,720,685	17,557,293	16,032,865	14,079,647	12,930,415	11,364,253	9,787,805	10,890,412	10,467,118	9,938,521
Net Present Assets - Actuarial Value *	18,607,700	17,254,468	15,793,018	14,196,949	12,926,430	11,364,253	9,787,805	10,890,053	10,467,118	9,938,382
Actuarial Accrued Liability - ("AAL")	26,831,649	25,769,972	24,960,643	23,223,894	31,032,722	21,574,912	19,593,046	18,135,057	16,940,905	15,593,498
Surplus/(Unfunded AAL)	(8,223,949)	(8,515,504)	(9,167,625)	(9,026,945)	(18,106,292)	(10,210,659)	(9,805,241)	(7,245,004)	(6,473,787)	(5,655,116)
Percent Funded at Actuarial Value	69.3%	67.0%	63.3%	61.1%	41.7%	52.7%	50.0%	60.0%	61.8%	63.7%
(Increase)/Decrease in Unfunded AAL	291,555	652,121	(140,680)	9,079,347	(7,895,633)	(405,418)	(2,560,237)	(771,217)	(818,671)	(35,615)
Active participants	36	39	40	41	43	41	42	43	40	38
Inactive participants	28	25	22	22	18	18	17	15	14	13
Average Active Salary	82,637	77,953	78,747	72,131	99,973	70,584	65,493	64,554	64,699	62,023
Total Salary	2,974,941	3,040,170	3,149,890	2,957,386	4,298,840	2,893,925	2,750,717	2,775,802	2,587,978	2,356,890
Internal Rate of Return - 10 years	5.88%									
Payroll Growth Rate - 10 years	2.46%									
ASSETS										
Cash , NOW, Money Market	1,231,418	927,775	864,978	907,103	897,982	617,403	592,065	475,400	553,792	667,505
Fixed Instruments	-	20,300	28,474	45,680	62,310	91,773	4,986,126	5,961,895	3,731,000	3,119,450
Equities	17,486,919	16,608,166	15,146,495	13,125,056	11,976,231	10,655,863	4,152,740	4,398,647	6,112,422	5,552,742
Receivables	-	432	114	183	240	369	57,715	54,508	72,190	601,108
Other	2,348	2,320	982	3,325	(1)	2,367	1,466	2,247	(2)	-
Total	18,720,685	17,558,993	16,041,043	14,081,347	12,936,762	11,367,775	9,790,112	10,892,697	10,469,402	9,940,805
INCOME										
From municipality	990,893	931,860	1,036,120	963,253	890,599	753,235	685,150	601,521	591,903	559,585
From members	301,480	348,870	329,424	296,975	298,430	299,018	273,700	259,420	241,587	274,300
Other revenue	-	-	-	1	-	-	(1)	-	-	-
Total Operating Revenue	1,292,373	1,280,730	1,365,544	1,260,229	1,189,029	1,052,253	958,849	860,941	833,490	833,885
EXPENSES										
Pensions and benefits	1,182,425	992,749	791,844	850,985	736,336	734,633	739,357	571,156	562,229	575,358
Professional services	47,896	52,295	31,616	25,975	19,673	20,216	37,128	48,311	34,138	31,417
Other expenses	19,820	18,629	19,267	19,422	21,947	28,434	19,672	23,426	15,776	7,201
Total Operating Expenses	1,250,141	1,063,673	842,727	896,382	777,956	783,283	796,157	642,893	612,143	613,976
Net Operating Income/(Loss)	42,232	217,057	522,817	363,847	411,073	268,970	162,692	218,048	221,347	219,909
INVESTMENT INCOME										
Investment income/(loss)	1,148,311	1,336,021	1,456,497	797,173	1,181,536	1,338,381	(1,231,073)	239,782	893,154	611,772
Investment fees	27,150	28,650	26,096	11,789	26,446	30,903	34,227	34,535	28,977	12,139
Net Investment Income	1,121,161	1,307,371	1,430,401	785,384	1,155,090	1,307,478	(1,265,300)	205,247	864,177	599,633
Change in Net Present Assets	1,163,392	1,524,428	1,953,218	1,149,232	1,566,162	1,576,448	(1,102,607)	423,294	528,597	819,542

ROUND LAKE PARK POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,458,564	1,477,208	1,104,995	1,021,715	912,762	693,444	745,758	536,533	554,217	508,278
Net Present Assets - Actuarial Value *	1,551,835	1,508,326	1,113,257	1,025,199	924,379	663,781	734,372	536,533	554,217	508,278
Actuarial Accrued Liability - ("AAL")	7,198,663	6,634,932	6,022,394	4,511,624	4,436,352	4,166,662	3,744,006	3,295,907	2,967,151	2,819,610
Surplus/(Unfunded AAL)	(5,646,828)	(5,126,606)	(4,909,137)	(3,486,425)	(3,511,973)	(3,502,881)	(3,009,634)	(2,759,374)	(2,412,934)	(2,311,332)
Percent Funded at Actuarial Value	21.6%	22.7%	18.5%	22.7%	20.8%	15.9%	19.6%	16.3%	18.7%	18.0%
(Increase)/Decrease in Unfunded AAL	(520,222)	(217,469)	(1,422,712)	25,548	(9,092)	(493,247)	(250,260)	(346,440)	(101,602)	(624,171)
Active participants	12	13	12	11	12	12	11	11	12	10
Inactive participants	6	6	6	4	4	4	3	3	3	3
Average Active Salary	70,675	63,554	63,092	62,775	61,581	61,581	64,844	57,439	51,141	55,740
Total Salary	848,098	826,200	757,101	690,528	738,976	738,976	713,284	631,824	613,689	557,398
Internal Rate of Return - 10 years	NA									
Payroll Growth Rate - 10 years	NA									
ASSETS										
Cash , NOW, Money Market	106,025	62,456	29,716	77,661	26,323	27,226	23,321	513,946	531,407	518,261
Fixed Instruments	1,199,769	1,258,976	962,997	828,516	787,383	553,663	1,019,267	408,881	408,881	408,881
Equities	145,210	148,792	109,390	109,439	92,520	101,044	98,627	24,532	23,185	23,265
Receivables	8,645	8,766	7,433	6,449	7,974	13,510	4,042	-	-	-
Other	516	1	(1)	517	1	1	(398,254)	(408,381)	(408,881)	(408,881)
Total	1,460,165	1,478,991	1,109,535	1,022,582	914,201	695,444	747,003	538,978	554,592	541,526
INCOME										
From municipality	204,474	197,364	183,883	165,354	114,212	-	122,988	18,653	72,080	107,013
From members	72,322	305,668	74,566	70,678	73,417	64,145	64,392	67,678	59,603	50,476
Other revenue	(121)	1,333	1	1,044	145,134	(658)	109,447	-	8,715	22,438
Total Operating Revenue	276,675	504,365	258,450	237,076	332,763	63,487	296,827	86,331	140,398	179,927
EXPENSES										
Pensions and benefits	281,133	163,406	216,966	169,831	153,168	129,134	100,630	101,787	96,031	138,665
Professional services	12,350	12,176	8,028	8,925	12,189	7,805	8,285	8,530	1,821	1,350
Other expenses	6,490	2,481	5,589	2,817	4,599	2,033	4,348	2,909	3,807	10,866
Total Operating Expenses	299,973	178,063	230,583	181,573	169,956	138,972	113,263	113,226	101,659	150,881
Net Operating Income/(Loss)	(23,298)	326,302	27,867	55,503	162,807	(75,485)	183,564	(26,895)	38,739	29,046
INVESTMENT INCOME										
Investment income/(loss)	10,719	50,930	59,743	57,417	59,922	25,980	26,810	9,310	7,335	(404,007)
Investment fees	6,065	5,019	4,329	3,967	3,410	2,809	1,150	100	135	-
Net Investment Income	4,654	45,911	55,414	53,450	56,512	23,171	25,660	9,210	7,200	(404,007)
Change in Net Present Assets	(18,644)	372,213	83,280	108,953	219,318	(52,314)	209,225	(17,684)	45,939	(374,961)

ROUND LAKE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	5,549,023	5,012,615	4,574,871	4,481,472	4,046,216	3,382,221	3,615,290	3,201,744	2,816,857	2,544,540
Net Present Assets - Actuarial Value *	5,592,341	5,144,082	4,774,120	-	4,041,739	4,288,460	3,618,223	3,246,110	2,911,917	2,585,482
Actuarial Accrued Liability - ("AAL")	9,287,187	8,915,594	9,252,642	7,044,588	7,044,588	6,505,354	5,721,300	4,924,860	5,036,023	4,499,338
Surplus/(Unfunded AAL)	(3,694,846)	(3,771,512)	(4,478,522)	(7,044,588)	(3,002,849)	(2,216,894)	(2,103,077)	(1,678,750)	(2,124,106)	(1,913,856)
Percent Funded at Actuarial Value	60.2%	57.7%	51.6%	0.0%	57.4%	65.9%	63.2%	65.9%	57.8%	57.5%
(Increase)/Decrease in Unfunded AAL	76,666	707,010	2,566,066	(4,041,739)	(785,955)	(113,817)	(424,327)	445,356	(210,250)	(423,727)
Active participants	23	21	20	23	23	22	22	19	20	19
Inactive participants	10	9	11	7	7	7	6	4	2	2
Average Active Salary	71,037	70,451	68,921	65,031	65,031	59,261	56,832	55,257	56,695	53,345
Total Salary	1,633,857	1,479,479	1,378,412	1,495,709	1,495,709	1,303,735	1,250,304	1,049,875	1,133,899	1,013,558
Internal Rate of Return - 10 years	5.17%									
Payroll Growth Rate - 10 years	5.12%									
ASSETS										
Cash , NOW, Money Market	524,524	309,395	438,533	316,339	410,094	298,684	982,588	43,919	40,443	36,086
Fixed Instruments	2,500,712	2,474,146	2,183,889	2,166,395	1,960,697	1,779,342	2,632,702	2,792,184	2,440,097	2,223,294
Equities	2,523,787	2,229,074	1,952,449	1,998,738	1,675,425	1,304,195	-	336,246	315,546	265,928
Receivables	-	-	-	-	-	-	-	29,395	20,771	19,232
Other	-	-	-	-	-	-	-	-	-	-
Total	5,549,023	5,012,615	4,574,871	4,481,472	4,046,216	3,382,221	3,615,290	3,201,744	2,816,857	2,544,540
INCOME										
From municipality	427,638	395,437	314,268	294,349	239,907	276,974	245,451	222,717	164,109	173,164
From members	164,392	157,634	147,348	152,750	137,636	133,966	145,230	104,364	102,345	105,207
Other revenue	-	578	1,162	901	-	-	-	-	-	-
Total Operating Revenue	592,030	553,649	462,778	448,000	377,543	410,940	390,681	327,081	266,454	278,371
EXPENSES										
Pensions and benefits	439,922	416,382	390,187	391,463	277,082	240,037	144,739	90,538	72,070	100,546
Professional services	11,489	11,999	26,214	33,811	18,768	28,431	16,892	34,675	3,831	6,488
Other expenses	4,237	3,653	4,056	4,235	2,683	3,314	3,397	1,284	4,091	1,153
Total Operating Expenses	455,648	432,034	420,457	429,509	298,533	271,782	165,028	126,497	79,992	108,187
Net Operating Income/(Loss)	136,382	121,615	42,321	18,491	79,010	139,158	225,653	200,584	186,462	170,184
INVESTMENT INCOME										
Investment income/(loss)	419,912	334,145	67,468	433,091	598,071	(368,670)	195,565	191,702	92,600	103,717
Investment fees	19,886	18,016	16,390	16,326	13,086	3,557	7,672	7,399	6,745	-
Net Investment Income	400,026	316,129	51,078	416,765	584,985	(372,227)	187,893	184,303	85,855	103,717
Change in Net Present Assets	536,408	437,744	93,399	435,256	663,995	(233,069)	413,546	384,887	272,317	273,901

RUTLAND/DUNDEE TWPS FPD FIREFIGHTER'S PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,678,320	2,454,239	2,203,013	1,869,498	1,582,874	1,291,061	1,117,939	946,835	767,966	709,906
Net Present Assets - Actuarial Value *	2,770,136	2,468,342	2,179,176	-	1,527,892	1,251,971	1,087,864	943,069	785,917	714,904
Actuarial Accrued Liability - ("AAL")	3,455,214	3,547,970	3,174,350	1,896,519	1,896,519	1,663,449	1,614,304	1,332,527	1,128,672	849,925
Surplus/(Unfunded AAL)	(685,078)	(1,079,628)	(995,174)	(1,896,519)	(368,627)	(411,478)	(526,440)	(389,458)	(342,755)	(135,021)
Percent Funded at Actuarial Value	80.2%	69.6%	68.6%	0.0%	80.6%	75.3%	67.4%	70.8%	69.6%	84.1%
(Increase)/Decrease in Unfunded AAL	394,550	(84,454)	901,345	(1,527,892)	42,851	114,962	(136,982)	(46,703)	(207,734)	(3,079)
Active participants	8	9	9	9	9	9	10	10	7	7
Inactive participants	3	2	1	1	1	1	1	1	1	-
Average Active Salary	66,174	63,769	64,083	62,381	62,381	60,744	59,203	55,556	56,844	55,404
Total Salary	529,388	573,922	576,744	561,430	561,430	546,692	592,033	555,560	397,910	387,829
Internal Rate of Return - 10 years	4.34%									
Payroll Growth Rate - 10 years	3.90%									
ASSETS										
Cash , NOW, Money Market	53,352	36,546	210,053	154,735	178,663	95,104	238,599	69,463	123,960	140,246
Fixed Instruments	2,080,772	2,161,216	1,774,106	1,560,232	1,221,747	1,042,919	792,214	786,107	547,688	367,482
Equities	523,283	238,413	200,789	138,299	168,400	140,873	78,976	82,539	96,319	202,178
Receivables	23,250	18,065	18,065	16,231	14,064	12,164	8,150	8,727	-	-
Other	-	(1)	-	1	-	1	-	(1)	(1)	-
Total	2,680,657	2,454,239	2,203,013	1,869,498	1,582,874	1,291,061	1,117,939	946,835	767,966	709,906
INCOME										
From municipality	213,039	186,212	180,116	162,840	139,385	139,571	94,230	107,315	90,000	85,000
From members	54,776	52,367	53,944	51,008	56,082	51,825	52,791	42,621	40,658	36,009
Other revenue	-	-	-	-	-	-	(1)	-	-	-
Total Operating Revenue	267,815	238,579	234,060	213,848	195,467	191,396	147,020	149,936	130,658	121,009
EXPENSES										
Pensions and benefits	71,664	61,944	28,944	28,101	27,282	26,488	44,692	24,907	23,000	-
Professional services	4,587	7,024	3,700	4,389	2,500	3,007	3,007	4,943	-	-
Other expenses	3,091	3,574	3,666	2,858	3,920	2,389	154	1,922	-	-
Total Operating Expenses	79,342	72,542	36,310	35,348	33,702	31,884	47,853	31,772	23,000	-
Net Operating Income/(Loss)	188,473	166,037	197,750	178,500	161,765	159,512	99,167	118,164	107,658	121,009
INVESTMENT INCOME										
Investment income/(loss)	45,868	94,586	143,848	114,869	135,667	18,276	75,930	65,221	(42,618)	37,981
Investment fees	10,260	9,396	8,083	6,745	5,619	4,667	3,994	4,516	6,980	8,335
Net Investment Income	35,608	85,190	135,765	108,124	130,048	13,609	71,936	60,705	(49,598)	29,646
Change in Net Present Assets	224,081	251,226	333,515	286,624	291,813	173,122	171,104	178,869	58,060	150,655

SALEM FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,902,294	1,954,677	1,842,724	1,665,780	1,607,597	1,553,350	1,579,048	1,561,977	1,487,987	1,492,099
Net Present Assets - Actuarial Value *	1,947,452	1,854,552	1,750,264	-	1,604,822	1,553,403	1,601,597	1,604,007	1,562,601	1,517,080
Actuarial Accrued Liability - ("AAL")	2,642,406	2,649,967	2,559,286	1,861,640	1,861,640	2,174,020	2,450,534	2,225,415	2,130,680	2,007,289
Surplus/(Unfunded AAL)	(694,954)	(795,415)	(809,022)	(1,861,640)	(256,818)	(620,617)	(848,937)	(621,408)	(568,079)	(490,209)
Percent Funded at Actuarial Value	73.7%	70.0%	68.4%	0.0%	86.2%	71.5%	65.4%	72.1%	73.3%	75.6%
(Increase)/Decrease in Unfunded AAL	100,461	13,607	1,052,618	(1,604,822)	363,799	228,320	(227,529)	(53,329)	(77,870)	15,531
Active participants	4	4	4	4	4	4	4	5	4	4
Inactive participants	5	6	6	6	6	7	8	7	7	7
Average Active Salary	50,517	49,236	47,805	45,707	45,707	43,373	41,573	39,286	39,175	37,695
Total Salary	202,067	196,942	191,218	182,829	182,829	173,493	166,292	196,432	156,699	150,778
Internal Rate of Return - 10 years	5.67%									
Payroll Growth Rate - 10 years	3.37%									
ASSETS										
Cash , NOW, Money Market	359,316	168,882	122,759	367,347	326,002	333,391	307,271	285,062	273,870	249,999
Fixed Instruments	1,341,067	1,612,821	1,567,127	1,146,255	1,148,414	1,124,400	1,122,040	1,094,560	1,061,976	1,113,025
Equities	201,295	172,974	152,998	152,338	134,896	98,620	151,874	158,933	152,142	129,076
Receivables	1,619	-	-	-	160	-	-	23,422	-	-
Other	1	-	-	-	-	-	-	-	(1)	(1)
Total	1,903,298	1,954,677	1,842,884	1,665,940	1,609,472	1,556,411	1,581,185	1,561,977	1,487,987	1,492,099
INCOME										
From municipality	92,437	84,683	80,285	72,134	72,648	71,642	73,645	69,256	66,613	64,765
From members	19,105	18,620	18,080	17,392	16,949	17,751	14,809	15,662	14,816	14,008
Other revenue	-	1	-	161	-	-	-	(1)	1	-
Total Operating Revenue	111,542	103,304	98,365	89,687	89,597	89,393	88,454	84,917	81,430	78,773
EXPENSES										
Pensions and benefits	118,397	121,507	119,750	118,187	134,155	146,062	153,583	122,962	120,286	114,609
Professional services	8,524	3,369	5,770	5,446	5,655	6,162	3,817	4,836	4,549	4,403
Other expenses	1,488	1,156	1,167	1,506	1,524	1,498	1,817	1,085	1,193	1,207
Total Operating Expenses	128,409	126,032	126,687	125,139	141,334	153,722	159,217	128,883	126,028	120,219
Net Operating Income/(Loss)	(16,867)	(22,728)	(28,322)	(35,452)	(51,737)	(64,329)	(70,763)	(43,966)	(44,598)	(41,446)
INVESTMENT INCOME										
Investment income/(loss)	(35,516)	134,681	205,266	93,635	105,984	38,631	87,834	117,956	40,486	103,664
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	(35,516)	134,681	205,266	93,635	105,984	38,631	87,834	117,956	40,486	103,664
Change in Net Present Assets	(52,383)	111,953	176,944	58,183	54,247	(25,698)	17,071	73,990	(4,112)	62,217

SALEM POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	5,322,178	5,282,620	5,125,312	4,990,089	4,751,914	4,202,429	4,741,506	4,792,470	4,419,934	4,126,609
Net Present Assets - Actuarial Value *	5,338,562	5,222,301	5,082,514	4,968,985	4,744,216	4,192,509	4,760,693	4,845,048	4,518,803	4,152,500
Actuarial Accrued Liability - ("AAL")	9,832,544	9,309,613	8,946,048	8,515,034	7,590,513	7,353,006	7,013,077	6,607,909	6,287,874	5,858,963
Surplus/(Unfunded AAL)	(4,493,982)	(4,087,312)	(3,863,534)	(3,546,049)	(2,846,297)	(3,160,497)	(2,252,384)	(1,762,861)	(1,769,071)	(1,706,463)
Percent Funded at Actuarial Value	54.3%	56.1%	56.8%	58.4%	62.5%	57.0%	67.9%	73.3%	71.9%	70.9%
(Increase)/Decrease in Unfunded AAL	(406,670)	(223,778)	(317,485)	(699,752)	314,200	(908,113)	(489,523)	6,210	(62,608)	(716,051)
Active participants	13	13	13	13	13	13	13	13	13	13
Inactive participants	10	9	9	10	9	8	8	8	8	7
Average Active Salary	54,862	54,789	53,030	52,771	51,656	50,914	48,790	46,390	44,290	43,523
Total Salary	713,211	712,254	689,395	686,026	671,528	661,877	634,275	603,075	575,765	565,802
Internal Rate of Return - 10 years	5.86%									
Payroll Growth Rate - 10 years	2.94%									
ASSETS										
Cash , NOW, Money Market	2,032,415	1,702,382	937,268	902,641	686,711	876,435	1,510,370	1,364,021	485,473	459,512
Fixed Instruments	1,388,049	1,518,258	2,350,494	1,780,218	2,066,822	2,096,632	1,607,411	1,682,020	1,884,152	1,945,640
Equities	1,876,154	2,037,690	1,815,285	2,281,233	1,976,991	1,205,902	1,608,783	1,732,205	2,037,123	1,706,949
Receivables	25,560	24,289	22,265	25,997	21,390	23,460	14,943	14,224	13,187	14,510
Other	-	1	-	-	-	-	(1)	-	(1)	(2)
Total	5,322,178	5,282,620	5,125,312	4,990,089	4,751,914	4,202,429	4,741,506	4,792,470	4,419,934	4,126,609
INCOME										
From municipality	123,690	115,861	113,419	107,567	111,343	106,989	108,918	111,213	111,854	106,040
From members	70,690	69,746	67,282	67,797	67,827	68,965	96,726	60,082	57,547	57,379
Other revenue	-	1	-	-	-	-	(1)	1	1	1
Total Operating Revenue	194,380	185,608	180,701	175,364	179,170	175,954	205,643	171,296	169,402	163,420
EXPENSES										
Pensions and benefits	417,263	390,075	392,041	376,820	311,410	276,496	318,622	258,882	252,219	215,732
Professional services	300	-	-	-	-	-	-	-	-	-
Other expenses	1,025	998	950	846	955	1,362	887	826	107	-
Total Operating Expenses	418,588	391,073	392,991	377,666	312,365	277,858	319,509	259,708	252,326	215,732
Net Operating Income/(Loss)	(224,208)	(205,465)	(212,290)	(202,302)	(133,195)	(101,904)	(113,866)	(88,412)	(82,924)	(52,312)
INVESTMENT INCOME										
Investment income/(loss)	264,301	362,773	347,513	440,477	682,680	(437,174)	62,902	460,948	376,249	160,633
Investment fees	535	-	-	-	-	-	-	-	-	-
Net Investment Income	263,766	362,773	347,513	440,477	682,680	(437,174)	62,902	460,948	376,249	160,633
Change in Net Present Assets	39,558	157,308	135,223	238,175	549,485	(539,077)	(50,964)	372,536	293,325	108,321

SANDWICH POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,773,591	3,365,933	3,180,302	3,205,500	2,934,392	2,571,007	2,592,685	2,534,862	2,363,058	2,198,288
Net Present Assets - Actuarial Value *	3,804,050	3,437,446	3,304,752	3,101,674	2,846,642	3,416,342	2,577,098	2,568,352	2,417,367	2,222,278
Actuarial Accrued Liability - ("AAL")	7,619,271	7,555,960	7,314,828	4,881,294	4,843,919	3,951,652	3,805,859	3,365,101	3,063,839	2,830,852
Surplus/(Unfunded AAL)	(3,815,221)	(4,118,514)	(4,010,076)	(1,779,620)	(1,997,277)	(535,310)	(1,228,761)	(796,749)	(646,472)	(608,574)
Percent Funded at Actuarial Value	49.9%	45.5%	45.2%	63.5%	58.8%	86.5%	67.7%	76.3%	78.9%	78.5%
(Increase)/Decrease in Unfunded AAL	303,293	(108,438)	(2,230,456)	217,657	(1,461,967)	693,451	(432,012)	(150,277)	(37,898)	(211,310)
Active participants	14	14	13	16	17	18	21	17	15	12
Inactive participants	10	9	8	5	4	3	3	3	3	3
Average Active Salary	62,226	59,716	59,594	49,825	48,986	48,605	47,832	47,108	46,476	47,032
Total Salary	871,161	836,025	774,721	797,193	832,762	874,898	1,004,472	800,829	697,140	564,383
Internal Rate of Return - 10 years	4.44%									
Payroll Growth Rate - 10 years	5.39%									
ASSETS										
Cash , NOW, Money Market	1,136,882	531,463	548,585	603,971	692,482	726,088	579,718	341,537	156,465	78,413
Fixed Instruments	1,082,623	1,389,833	1,359,600	1,373,271	1,323,778	1,231,474	1,309,621	1,751,566	1,787,740	1,761,662
Equities	1,554,087	1,444,637	1,272,117	1,228,257	918,132	613,445	703,346	441,759	418,854	358,214
Receivables	-	-	-	-	-	-	-	-	-	-
Other	(1)	-	-	1	-	-	-	-	(1)	(1)
Total	3,773,591	3,365,933	3,180,302	3,205,500	2,934,392	2,571,007	2,592,685	2,534,862	2,363,058	2,198,288
INCOME										
From municipality	315,534	98,422	91,766	130,981	103,800	85,380	155,328	155,328	115,298	89,964
From members	102,331	102,986	70,341	74,722	73,969	67,968	65,998	64,075	56,814	53,618
Other revenue	(1)	-	-	-	-	-	-	-	-	-
Total Operating Revenue	417,864	201,408	162,107	205,703	177,769	153,348	221,326	219,403	172,112	143,582
EXPENSES										
Pensions and benefits	236,840	232,930	222,268	181,567	123,802	138,851	167,437	107,829	95,301	78,749
Professional services	5,250	5,200	8,350	11,065	5,288	5,775	5,100	4,900	17,701	8,850
Other expenses	1,886	1,682	1,100	1,779	2,069	1,277	872	840	841	865
Total Operating Expenses	243,976	239,812	231,718	194,411	131,159	145,903	173,409	113,569	113,843	88,464
Net Operating Income/(Loss)	173,888	(38,404)	(69,611)	11,292	46,610	7,445	47,917	105,834	58,269	55,118
INVESTMENT INCOME										
Investment income/(loss)	252,180	241,085	61,005	275,797	331,604	(15,783)	27,178	80,268	117,337	44,715
Investment fees	18,410	17,050	16,593	15,981	14,829	13,340	17,272	14,298	10,837	10,119
Net Investment Income	233,770	224,035	44,412	259,816	316,775	(29,123)	9,906	65,970	106,500	34,596
Change in Net Present Assets	407,658	185,631	(25,198)	271,108	363,385	(21,678)	57,823	171,804	164,770	89,713

SAUK VILLAGE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	170,977	156,232	155,444	146,209	130,526	108,511	84,680	60,947	44,779	38,214
Net Present Assets - Actuarial Value *	192,212	172,706	159,275	-	130,526	108,511	84,680	60,947	44,779	38,214
Actuarial Accrued Liability - ("AAL")	266,290	425,426	388,927	34,278	34,278	178,865	128,086	81,908	58,730	34,938
Surplus/(Unfunded AAL)	(74,078)	(252,720)	(229,652)	(34,278)	96,248	(70,354)	(43,406)	(20,961)	(13,951)	3,276
Percent Funded at Actuarial Value	72.2%	40.6%	41.0%	0.0%	380.8%	60.7%	66.1%	74.4%	76.2%	109.4%
(Increase)/Decrease in Unfunded AAL	178,642	(23,068)	(195,374)	(130,526)	166,602	(26,948)	(22,445)	(7,010)	(17,227)	3,276
Active participants	-	1	1	1	1	2	2	2	1	1
Inactive participants	1	1	1	-	-	-	-	-	-	-
Average Active Salary	NA	60,570	60,570	60,498	60,498	68,649	62,547	62,547	66,436	61,550
Total Salary	60,570	60,570	60,570	60,498	60,498	137,297	125,093	125,093	66,436	61,550
Internal Rate of Return - 10 years	0.00%									
Payroll Growth Rate - 10 years	NA									
ASSETS										
Cash , NOW, Money Market	22,111	16,624	16,410	145,430	129,747	107,727	83,976	60,947	44,270	33,795
Fixed Instruments	128,085	122,123	123,232	-	-	-	-	-	-	-
Equities	19,275	16,659	13,873	-	-	-	-	-	-	-
Receivables	802	827	1,928	779	779	785	705	-	509	4,418
Other	704	(1)	1	-	-	(1)	(1)	-	-	1
Total	170,977	156,232	155,444	146,209	130,526	108,511	84,680	60,947	44,779	38,214
INCOME										
From municipality	12,946	4,081	666	9,978	11,378	9,477	10,156	8,494	2,168	25,795
From members	4,939	5,691	5,884	5,727	9,598	13,749	13,224	7,824	6,228	12,418
Other revenue	-	(1)	-	-	-	1	1	-	-	1
Total Operating Revenue	17,885	9,771	6,550	15,705	20,976	23,227	23,381	16,318	8,396	38,214
EXPENSES										
Pensions and benefits	-	-	-	-	-	-	-	-	-	-
Professional services	6,578	10,930	500	400	-	-	-	400	1,932	-
Other expenses	1	529	732	1,039	643	400	-	7	-	-
Total Operating Expenses	6,579	11,459	1,232	1,439	643	400	-	407	1,932	-
Net Operating Income/(Loss)	11,306	(1,688)	5,318	14,266	20,333	22,827	23,381	15,911	6,464	38,214
INVESTMENT INCOME										
Investment income/(loss)	4,131	5,060	4,903	1,418	1,682	1,004	352	257	102	-
Investment fees	692	656	912	-	-	-	-	-	-	-
Net Investment Income	3,439	4,404	3,991	1,418	1,682	1,004	352	257	102	-
Change in Net Present Assets	14,745	788	9,235	15,683	22,015	23,831	23,733	16,168	6,565	38,214

SAUK VILLAGE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	5,804,727	5,593,475	5,379,762	5,377,178	5,092,925	4,277,100	4,953,541	4,956,107	4,573,099	4,088,403
Net Present Assets - Actuarial Value *	5,929,227	5,764,268	5,607,862	-	5,092,925	4,277,100	4,953,541	4,956,107	4,573,099	4,088,403
Actuarial Accrued Liability - ("AAL")	11,614,598	11,558,316	10,574,500	8,843,200	8,843,200	8,014,371	7,147,832	6,965,749	6,449,629	5,602,496
Surplus/(Unfunded AAL)	(5,685,371)	(5,794,048)	(4,966,638)	(8,843,200)	(3,750,275)	(3,737,271)	(2,194,291)	(2,009,642)	(1,876,530)	(1,514,093)
Percent Funded at Actuarial Value	51.0%	49.9%	53.0%	0.0%	57.6%	53.4%	69.3%	71.1%	70.9%	73.0%
(Increase)/Decrease in Unfunded AAL	108,677	(827,410)	3,876,562	(5,092,925)	(13,004)	(1,542,980)	(184,649)	(133,112)	(362,437)	(75,331)
Active participants	22	16	24	26	26	26	24	23	24	23
Inactive participants	29	32	24	10	10	9	9	9	7	6
Average Active Salary	68,262	80,656	63,326	60,827	60,827	55,466	52,727	51,456	50,140	46,410
Total Salary	1,501,761	1,290,498	1,519,815	1,581,507	1,581,507	1,442,117	1,265,442	1,183,499	1,203,353	1,067,430
Internal Rate of Return - 10 years	4.85%									
Payroll Growth Rate - 10 years	3.46%									
ASSETS										
Cash , NOW, Money Market	1,256,109	952,752	829,453	258,313	2,271,362	324,680	358,410	589,828	140,610	79,228
Fixed Instruments	2,285,402	2,296,337	2,331,007	2,619,375	2,804,455	3,847,855	4,427,129	4,142,522	4,278,009	3,883,335
Equities	2,231,429	2,311,016	2,185,719	2,465,692	-	88,883	152,602	174,964	146,064	114,299
Receivables	31,787	33,369	17,902	33,798	17,108	15,682	-	48,794	8,416	11,542
Other	-	1	15,681	-	-	-	15,400	(1)	-	(1)
Total	5,804,727	5,593,475	5,379,762	5,377,178	5,092,925	4,277,100	4,953,541	4,956,107	4,573,099	4,088,403
INCOME										
From municipality	191,246	150,583	148,338	136,974	151,306	131,446	126,684	122,985	111,416	97,492
From members	156,367	139,517	139,745	142,693	147,000	146,264	122,747	120,715	140,844	103,886
Other revenue	-	-	(1)	-	(1)	6	-	-	-	-
Total Operating Revenue	347,613	290,100	288,082	279,667	298,305	277,716	249,431	243,700	252,260	201,378
EXPENSES										
Pensions and benefits	482,235	422,132	347,944	185,340	273,170	291,541	298,964	221,110	228,100	200,398
Professional services	23,738	7,075	29,897	5,650	8,950	4,700	-	5,200	6,790	16,916
Other expenses	4,239	9,695	6,559	30,295	9,217	1,524	5,090	1,354	1,268	1,659
Total Operating Expenses	510,212	438,902	384,400	221,285	291,337	297,765	304,054	227,664	236,158	218,973
Net Operating Income/(Loss)	(162,599)	(148,802)	(96,318)	58,382	6,968	(20,049)	(54,623)	16,036	16,102	(17,595)
INVESTMENT INCOME										
Investment income/(loss)	395,987	384,069	98,785	225,953	809,555	(660,891)	52,056	366,972	468,594	238,749
Investment fees	22,136	21,554	21,443	82	699	375	-	-	-	-
Net Investment Income	373,851	362,515	77,342	225,871	808,856	(661,266)	52,056	366,972	468,594	238,749
Change in Net Present Assets	211,252	213,713	2,584	284,253	815,825	(676,441)	(2,566)	383,008	484,696	221,154

SAVANNA FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,196,343	1,213,139	1,268,274	1,279,350	1,297,097	1,299,640	1,267,641	1,237,464	1,212,199	1,204,001
Net Present Assets - Actuarial Value *	1,284,951	1,279,699	1,303,581	1,279,350	1,297,097	1,299,640	1,267,641	1,237,464	1,212,199	1,204,001
Actuarial Accrued Liability - ("AAL")	2,502,600	2,426,036	2,613,129	1,962,730	1,842,604	1,783,409	1,744,242	1,608,499	1,476,884	1,421,834
Surplus/(Unfunded AAL)	(1,217,649)	(1,146,337)	(1,309,548)	(683,380)	(545,507)	(483,769)	(476,601)	(371,035)	(264,685)	(217,833)
Percent Funded at Actuarial Value	51.3%	52.7%	49.9%	65.2%	70.4%	72.9%	72.7%	76.9%	82.1%	84.7%
(Increase)/Decrease in Unfunded AAL	(71,312)	163,211	(626,168)	(137,873)	(61,738)	(7,168)	(105,566)	(106,350)	(46,852)	47,524
Active participants	2	2	4	4	4	4	4	4	4	4
Inactive participants	4	4	4	4	4	4	4	4	4	4
Average Active Salary	47,410	45,781	39,451	38,860	39,180	36,628	35,562	34,422	31,722	30,211
Total Salary	94,819	91,562	157,805	155,438	156,721	146,511	142,247	137,686	126,888	120,843
Internal Rate of Return - 10 years	3.05%									
Payroll Growth Rate - 10 years	-2.01%									
ASSETS										
Cash , NOW, Money Market	1,150,189	1,214,307	1,269,353	1,280,399	1,288,442	1,281,527	1,259,167	1,228,752	1,207,231	1,199,558
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	48,584	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	8,655	18,112	8,474	8,712	4,968	4,442
Other	-	-	(1)	(1)	-	1	-	-	-	1
Total	1,198,773	1,214,307	1,269,352	1,280,398	1,297,097	1,299,640	1,267,641	1,237,464	1,212,199	1,204,001
INCOME										
From municipality	77,616	76,799	61,551	62,553	56,935	60,044	57,298	55,742	55,266	51,821
From members	8,965	10,403	14,920	14,697	14,818	13,853	13,450	13,018	11,997	9,694
Other revenue	-	-	-	(1)	-	-	-	1	1	-
Total Operating Revenue	86,581	87,202	76,471	77,249	71,753	73,897	70,748	68,761	67,264	61,515
EXPENSES										
Pensions and benefits	112,274	153,981	106,627	103,927	101,305	98,692	95,817	93,027	90,317	105,709
Professional services	7,310	6,875	5,650	7,520	8,825	5,135	5,655	5,180	5,380	7,565
Other expenses	3,304	1,010	1,805	1,796	1,041	289	243	240	246	277
Total Operating Expenses	122,888	161,866	114,082	113,243	111,171	104,116	101,715	98,447	95,943	113,551
Net Operating Income/(Loss)	(36,307)	(74,664)	(37,611)	(35,994)	(39,418)	(30,219)	(30,967)	(29,686)	(28,679)	(52,036)
INVESTMENT INCOME										
Investment income/(loss)	19,860	19,579	26,585	26,952	36,875	62,217	61,144	56,727	36,953	24,573
Investment fees	349	50	50	50	-	-	-	1,775	75	20
Net Investment Income	19,511	19,529	26,535	26,902	36,875	62,217	61,144	54,952	36,878	24,553
Change in Net Present Assets	(16,796)	(55,135)	(11,076)	(17,747)	(2,543)	31,999	30,177	25,265	8,198	(27,482)

SAVANNA POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,830,379	1,916,868	1,924,809	1,917,480	1,876,555	1,808,154	1,702,281	1,602,727	1,544,323	1,522,564
Net Present Assets - Actuarial Value *	1,976,161	2,026,580	1,984,696	1,917,480	1,876,555	1,808,154	1,702,281	1,602,727	1,544,323	1,522,564
Actuarial Accrued Liability - ("AAL")	4,392,165	3,725,221	3,665,517	2,960,056	3,196,588	3,256,976	3,195,108	3,053,915	2,913,669	2,829,241
Surplus/(Unfunded AAL)	(2,416,004)	(1,698,641)	(1,680,821)	(1,042,576)	(1,320,033)	(1,448,822)	(1,492,827)	(1,451,188)	(1,369,346)	(1,306,677)
Percent Funded at Actuarial Value	45.0%	54.4%	54.1%	64.8%	58.7%	55.5%	53.3%	52.5%	53.0%	53.8%
(Increase)/Decrease in Unfunded AAL	(717,363)	(17,820)	(638,245)	277,457	128,789	44,005	(41,639)	(81,842)	(62,669)	(81,526)
Active participants	7	6	8	8	8	9	9	9	8	9
Inactive participants	8	10	9	8	7	7	7	7	7	7
Average Active Salary	40,596	40,425	39,172	38,960	38,970	37,452	36,210	34,325	32,539	31,068
Total Salary	284,170	242,551	313,373	311,680	311,762	337,064	325,889	308,922	260,309	279,615
Internal Rate of Return - 10 years	2.83%									
Payroll Growth Rate - 10 years	0.51%									
ASSETS										
Cash , NOW, Money Market	1,771,740	1,904,228	1,909,337	1,898,094	1,839,090	1,759,194	1,657,738	1,556,716	1,494,451	1,474,668
Fixed Instruments	12,728	14,920	17,230	19,731	22,332	25,514	29,474	35,499	41,000	41,000
Equities	50,067	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	1,244	15,134	23,445	15,069	10,512	8,872	6,896
Other	-	-	-	1	(1)	1	-	-	-	-
Total	1,834,535	1,919,148	1,926,567	1,919,070	1,876,555	1,808,154	1,702,281	1,602,727	1,544,323	1,522,564
INCOME										
From municipality	159,058	151,067	148,084	153,721	142,237	150,176	141,479	114,824	104,702	89,201
From members	28,837	28,771	30,878	31,537	31,965	30,774	29,256	25,451	23,590	23,670
Other revenue	1	-	-	-	-	-	-	-	(1)	-
Total Operating Revenue	187,896	179,838	178,962	185,258	174,202	180,950	170,735	140,275	128,291	112,871
EXPENSES										
Pensions and benefits	283,780	202,458	192,314	154,414	147,059	141,844	142,278	141,698	145,756	133,084
Professional services	10,640	10,700	8,025	12,445	9,736	9,725	7,475	7,100	6,400	9,435
Other expenses	4,111	1,850	3,903	1,733	1,666	320	338	305	379	309
Total Operating Expenses	298,531	215,008	204,242	168,592	158,461	151,889	150,091	149,103	152,535	142,828
Net Operating Income/(Loss)	(110,635)	(35,170)	(25,280)	16,666	15,741	29,061	20,644	(8,828)	(24,244)	(29,957)
INVESTMENT INCOME										
Investment income/(loss)	24,564	27,278	32,660	38,198	52,660	76,812	78,910	68,632	46,002	33,705
Investment fees	418	50	50	50	-	-	-	1,475	-	-
Net Investment Income	24,146	27,228	32,610	38,148	52,660	76,812	78,910	67,157	46,002	33,705
Change in Net Present Assets	(86,489)	(7,941)	7,329	40,925	68,401	105,873	99,554	58,404	21,759	3,747

SCHAUMBURG FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	104,301,680	96,148,055	88,503,589	85,169,591	76,422,615	65,430,210	69,890,234	67,165,116	60,751,673	56,992,442
Net Present Assets - Actuarial Value *	100,829,741	95,345,993	90,323,660	82,559,365	73,990,235	62,859,057	68,624,516	67,138,457	61,984,545	57,249,511
Actuarial Accrued Liability - ("AAL")	156,283,331	148,588,313	139,648,273	132,569,596	127,346,639	119,918,480	116,513,821	104,624,019	95,518,581	91,813,538
Surplus/(Unfunded AAL)	(55,453,590)	(53,242,320)	(49,324,613)	(50,010,231)	(53,356,404)	(57,059,423)	(47,889,305)	(37,485,562)	(33,534,036)	(34,564,027)
Percent Funded at Actuarial Value	64.5%	64.2%	64.7%	62.3%	58.1%	52.4%	58.9%	64.2%	64.9%	62.4%
(Increase)/Decrease in Unfunded AAL	(2,211,270)	(3,917,707)	685,618	3,346,173	3,703,019	(9,170,118)	(10,403,743)	(3,951,526)	1,029,991	(4,034,336)
Active participants	122	122	123	122	120	126	127	130	130	130
Inactive participants	121	116	102	97	90	71	70	62	57	53
Average Active Salary	88,465	85,446	83,185	84,390	85,952	79,694	78,889	76,662	72,486	72,678
Total Salary	10,792,735	10,424,417	10,231,807	10,295,635	10,314,267	10,041,455	10,018,946	9,966,063	9,423,178	9,448,085
Internal Rate of Return - 10 years	6.44%									
Payroll Growth Rate - 10 years	1.21%									
ASSETS										
Cash , NOW, Money Market	5,709,584	4,060,092	4,686,532	7,389,760	2,489,270	4,028,663	4,488,435	4,526,550	2,490,233	2,387,729
Fixed Instruments	38,141,483	44,370,519	44,863,948	41,246,461	42,306,307	43,771,125	42,743,691	41,872,572	41,021,011	41,429,354
Equities	62,088,531	49,391,936	40,704,164	38,299,785	31,295,626	17,288,605	22,305,703	20,388,867	16,896,025	12,944,704
Receivables	252,976	316,367	318,870	375,509	368,518	376,767	391,595	421,400	357,472	245,045
Other	10,339	-	-	-	(1)	1	432	-	-	-
Total	106,202,913	98,138,914	90,573,514	87,311,515	76,459,720	65,465,161	69,929,856	67,209,389	60,764,741	57,006,832
INCOME										
From municipality	3,531,330	3,634,832	3,920,495	4,066,566	3,817,077	3,031,946	2,887,568	2,502,065	2,348,850	2,300,381
From members	992,111	1,002,879	969,972	1,052,640	944,002	948,459	983,437	928,992	906,028	890,833
Other revenue	-	(1)	(1)	194	511	228	-	-	-	-
Total Operating Revenue	4,523,441	4,637,710	4,890,466	5,119,400	4,761,590	3,980,633	3,871,005	3,431,057	3,254,878	3,191,214
EXPENSES										
Pensions and benefits	6,247,422	5,642,228	5,025,760	4,553,150	3,903,330	3,593,742	3,319,514	2,823,446	2,507,082	2,129,926
Professional services	39,644	56,132	40,585	39,587	58,576	29,817	19,304	16,259	19,663	25,784
Other expenses	20,970	19,523	18,958	18,729	18,413	19,529	20,610	21,211	20,672	20,639
Total Operating Expenses	6,308,036	5,717,883	5,085,303	4,611,466	3,980,319	3,643,088	3,359,428	2,860,916	2,547,417	2,176,349
Net Operating Income/(Loss)	(1,784,595)	(1,080,173)	(194,837)	507,934	781,271	337,545	511,577	570,141	707,461	1,014,865
INVESTMENT INCOME										
Investment income/(loss)	10,307,880	9,084,974	3,849,644	8,534,773	10,472,125	(4,540,198)	2,465,882	6,025,841	3,139,668	2,102,363
Investment fees	369,660	360,336	320,809	295,732	260,991	257,372	252,340	182,543	87,894	50,031
Net Investment Income	9,938,220	8,724,638	3,528,835	8,239,041	10,211,134	(4,797,570)	2,213,542	5,843,298	3,051,774	2,052,332
Change in Net Present Assets	8,153,625	7,644,466	3,333,998	8,746,976	10,992,405	(4,460,024)	2,725,118	6,413,443	3,759,231	3,067,197

SCHAUMBURG POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	94,075,932	86,972,168	80,857,851	79,603,453	71,045,374	61,028,760	69,497,677	68,158,385	62,274,287	55,992,798
Net Present Assets - Actuarial Value *	92,696,442	87,918,706	83,950,443	78,119,991	69,403,917	59,280,129	68,308,103	68,265,855	63,268,233	56,293,511
Actuarial Accrued Liability - ("AAL")	156,389,305	148,911,808	143,848,835	134,629,930	128,776,075	120,076,643	111,376,653	105,250,509	97,543,366	91,226,274
Surplus/(Unfunded AAL)	(63,692,863)	(60,993,102)	(59,898,392)	(56,509,939)	(59,372,158)	(60,796,514)	(43,068,550)	(36,984,654)	(34,275,133)	(34,932,763)
Percent Funded at Actuarial Value	59.3%	59.0%	58.4%	58.0%	53.9%	49.4%	61.3%	64.9%	64.9%	61.7%
(Increase)/Decrease in Unfunded AAL	(2,699,761)	(1,094,710)	(3,388,453)	2,862,219	1,424,356	(17,727,964)	(6,083,896)	(2,709,521)	657,630	(3,677,243)
Active participants	111	111	115	117	118	121	132	128	132	129
Inactive participants	106	103	99	86	84	80	69	66	62	58
Average Active Salary	93,392	90,315	88,252	85,470	82,822	79,423	76,083	74,328	70,030	69,978
Total Salary	10,366,564	10,025,014	10,148,924	10,000,032	9,772,970	9,610,179	10,042,986	9,513,936	9,243,956	9,027,101
Internal Rate of Return - 10 years	5.91%									
Payroll Growth Rate - 10 years	1.65%									
ASSETS										
Cash , NOW, Money Market	5,177,626	3,331,119	2,411,126	8,052,473	2,364,777	1,244,946	1,556,675	523,887	3,152,717	2,474,115
Fixed Instruments	32,040,832	30,807,800	40,284,930	35,732,771	36,512,326	39,547,510	39,287,269	35,932,497	30,694,275	32,840,546
Equities	58,765,481	54,640,439	39,893,267	37,694,978	31,829,310	19,877,879	28,259,933	31,285,148	28,097,287	20,333,985
Receivables	298,590	308,582	410,468	345,777	351,762	369,286	395,512	411,973	314,846	344,152
Other	1	-	(1)	-	1	(1)	17,047	16,369	15,162	-
Total	96,282,530	89,087,940	82,999,790	81,825,999	71,058,176	61,039,620	69,516,436	68,169,874	62,274,287	55,992,798
INCOME										
From municipality	4,158,651	3,881,928	4,082,266	4,245,315	3,403,822	2,627,456	2,590,962	2,606,962	2,459,398	2,258,563
From members	1,066,227	1,094,661	1,050,323	981,621	982,793	1,095,676	1,087,629	1,064,700	1,043,649	1,044,400
Other revenue	(1)	-	1	-	204	107	-	-	-	(1)
Total Operating Revenue	5,224,877	4,976,589	5,132,590	5,226,936	4,386,819	3,723,239	3,678,591	3,671,662	3,503,047	3,302,962
EXPENSES										
Pensions and benefits	6,324,746	6,001,712	5,377,421	4,915,838	4,598,044	4,080,757	3,482,041	3,298,167	2,922,581	2,608,813
Professional services	8,300	8,500	4,167	7,100	5,000	26,947	14,469	7,100	12,109	47,486
Other expenses	30,260	30,332	29,915	21,689	20,950	21,341	20,944	23,485	23,443	47,301
Total Operating Expenses	6,363,306	6,040,544	5,411,503	4,944,627	4,623,994	4,129,045	3,517,454	3,328,752	2,958,133	2,703,600
Net Operating Income/(Loss)	(1,138,429)	(1,063,955)	(278,913)	282,309	(237,175)	(405,806)	161,137	342,910	544,914	599,362
INVESTMENT INCOME										
Investment income/(loss)	8,489,968	7,431,510	1,792,745	8,506,288	10,480,380	(7,853,182)	1,349,654	5,693,460	5,893,938	2,272,323
Investment fees	247,775	253,237	259,434	230,518	226,591	209,929	171,499	152,272	157,359	119,618
Net Investment Income	8,242,193	7,178,273	1,533,311	8,275,770	10,253,789	(8,063,111)	1,178,155	5,541,188	5,736,579	2,152,705
Change in Net Present Assets	7,103,764	6,114,317	1,254,398	8,558,079	10,016,614	(8,468,917)	1,339,292	5,884,098	6,281,489	2,752,068

SCHILLER PARK FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	11,642,710	10,888,077	10,303,513	10,103,752	9,202,648	8,151,606	9,279,581	8,907,136	8,076,347	7,308,737
Net Present Assets - Actuarial Value *	11,758,857	11,176,367	10,756,363	9,986,351	9,136,195	8,053,146	9,242,886	8,906,342	8,150,020	7,284,916
Actuarial Accrued Liability - ("AAL")	21,716,597	22,694,157	20,808,724	18,971,938	18,300,888	17,958,202	15,524,260	13,572,396	13,034,547	13,032,504
Surplus/(Unfunded AAL)	(9,957,740)	(11,517,790)	(10,052,361)	(8,985,587)	(9,164,693)	(9,905,056)	(6,281,374)	(4,666,054)	(4,884,527)	(5,747,588)
Percent Funded at Actuarial Value	54.1%	49.2%	51.7%	52.6%	49.9%	44.8%	59.5%	65.6%	62.5%	55.9%
(Increase)/Decrease in Unfunded AAL	1,560,050	(1,465,429)	(1,066,774)	179,106	740,363	(3,623,682)	(1,615,320)	218,473	863,061	(652,779)
Active participants	25	25	25	25	24	23	24	25	24	25
Inactive participants	30	31	31	29	29	20	16	15	15	17
Average Active Salary	78,785	74,359	73,574	70,177	67,563	65,450	65,988	63,375	60,888	57,638
Total Salary	1,969,613	1,858,976	1,839,349	1,754,432	1,621,520	1,505,353	1,583,701	1,584,365	1,461,308	1,440,940
Internal Rate of Return - 10 years	5.12%									
Payroll Growth Rate - 10 years	2.79%									
ASSETS										
Cash , NOW, Money Market	1,212,667	736,862	482,542	627,461	713,958	669,745	707,835	600,913	1,096,044	1,610,094
Fixed Instruments	4,221,733	4,196,960	4,874,768	4,388,692	4,083,254	4,873,349	4,698,292	4,430,651	3,393,954	2,471,284
Equities	6,182,746	5,953,995	4,919,627	5,054,281	4,349,835	2,605,065	3,848,031	3,810,735	3,458,734	2,983,866
Receivables	30,205	24,821	28,138	34,881	57,162	32,915	25,902	66,615	129,115	243,493
Other	-	(1)	1	(1)	2	-	(1)	-	-	-
Total	11,647,351	10,912,637	10,305,076	10,105,314	9,204,211	8,181,074	9,280,059	8,908,914	8,077,847	7,308,737
INCOME										
From municipality	808,861	642,283	854,508	709,353	677,810	620,636	575,859	587,539	553,076	485,970
From members	174,543	174,398	166,115	165,080	151,021	155,426	152,113	148,813	145,782	139,829
Other revenue	-	1,281	169	-	135	-	-	-	(1)	-
Total Operating Revenue	983,404	817,962	1,020,792	874,433	828,966	776,062	727,972	736,352	698,857	625,799
EXPENSES										
Pensions and benefits	1,051,139	986,071	939,539	890,739	942,757	785,505	584,690	523,088	553,249	521,909
Professional services	31,689	9,942	22,691	14,765	14,270	46,061	7,321	8,528	7,972	6,840
Other expenses	9,073	5,449	3,809	3,806	5,120	2,248	1,776	1,461	1,646	1,210
Total Operating Expenses	1,091,901	1,001,462	966,039	909,310	962,147	833,814	593,787	533,077	562,867	529,959
Net Operating Income/(Loss)	(108,497)	(183,500)	54,753	(34,877)	(133,181)	(57,752)	134,185	203,275	135,990	95,840
INVESTMENT INCOME										
Investment income/(loss)	883,586	864,779	241,307	1,020,679	1,263,836	(994,090)	316,144	708,692	703,830	404,903
Investment fees	20,456	96,715	96,298	84,699	79,613	76,133	77,884	81,177	72,210	69,468
Net Investment Income	863,130	768,064	145,009	935,980	1,184,223	(1,070,223)	238,260	627,515	631,620	335,435
Change in Net Present Assets	754,633	584,564	199,761	901,104	1,051,042	(1,127,975)	372,445	830,789	767,610	431,275

SCHILLER PARK POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	15,739,220	15,214,833	14,620,717	14,347,545	12,882,876	11,111,779	12,203,555	11,850,512	10,842,020	10,031,642
Net Present Assets - Actuarial Value *	16,312,341	15,700,922	15,244,937	14,243,672	12,650,728	10,948,899	12,162,303	11,841,564	10,929,622	9,995,141
Actuarial Accrued Liability - ("AAL")	35,321,948	33,679,774	32,175,825	30,123,634	28,643,843	26,647,187	25,181,236	23,591,793	22,306,921	21,251,580
Surplus/(Unfunded AAL)	(19,009,607)	(17,978,852)	(16,930,888)	(15,879,962)	(15,993,115)	(15,698,288)	(13,018,933)	(11,750,229)	(11,377,299)	(11,256,439)
Percent Funded at Actuarial Value	46.2%	46.6%	47.4%	47.3%	44.2%	41.1%	48.3%	50.2%	49.0%	47.0%
(Increase)/Decrease in Unfunded AAL	(1,030,755)	(1,047,964)	(1,050,926)	113,153	(294,827)	(2,679,355)	(1,268,704)	(372,930)	(120,860)	(629,516)
Active participants	33	33	32	32	32	32	32	31	32	33
Inactive participants	29	31	28	26	24	22	22	22	21	21
Average Active Salary	83,890	77,946	75,972	76,264	74,672	72,864	69,313	66,143	63,230	60,449
Total Salary	2,768,361	2,572,203	2,431,107	2,440,457	2,389,511	2,331,639	2,218,015	2,050,424	2,023,352	1,994,816
Internal Rate of Return - 10 years	4.65%									
Payroll Growth Rate - 10 years	3.98%									
ASSETS										
Cash , NOW, Money Market	1,059,129	1,366,435	1,280,446	1,143,323	1,003,380	1,839,141	1,481,062	1,252,724	1,915,015	2,530,804
Fixed Instruments	4,573,526	5,962,012	6,319,650	5,642,438	5,542,047	6,485,867	6,036,659	5,689,800	4,543,744	3,127,964
Equities	10,069,733	7,841,250	6,960,116	7,497,724	6,214,231	2,715,137	4,714,288	4,841,591	4,209,964	4,033,004
Receivables	30,618	38,866	60,730	64,284	123,442	71,858	25,258	80,810	175,022	340,256
Other	6,438	6,495	(1)	-	-	1	-	-	(1)	-
Total	15,739,444	15,215,058	14,620,941	14,347,769	12,883,100	11,112,004	12,257,267	11,864,925	10,843,744	10,032,028
INCOME										
From municipality	1,103,634	828,891	1,141,203	1,009,975	1,027,509	906,020	828,379	791,656	748,366	654,273
From members	262,902	253,239	269,080	242,841	235,743	228,121	217,908	205,578	242,783	202,342
Other revenue	-	100	-	-	(1)	194	-	139	1	-
Total Operating Revenue	1,366,536	1,082,230	1,410,283	1,252,816	1,263,251	1,134,335	1,046,287	997,373	991,150	856,615
EXPENSES										
Pensions and benefits	1,553,385	1,440,415	1,328,070	1,195,068	1,004,190	892,398	866,432	813,793	845,072	740,855
Professional services	16,375	14,800	20,007	16,759	15,980	17,978	24,840	20,781	21,235	12,123
Other expenses	10,590	8,197	7,601	7,869	6,648	7,651	5,650	4,656	4,161	2,895
Total Operating Expenses	1,580,350	1,463,412	1,355,678	1,219,696	1,026,818	918,027	896,922	839,230	870,468	755,873
Net Operating Income/(Loss)	(213,814)	(381,182)	54,605	33,120	236,433	216,308	149,365	158,143	120,682	100,742
INVESTMENT INCOME										
Investment income/(loss)	864,777	1,095,563	326,395	1,525,877	1,648,608	(1,242,538)	310,119	956,262	786,096	539,280
Investment fees	126,577	120,265	107,827	94,329	113,944	65,546	106,441	105,913	96,400	88,752
Net Investment Income	738,200	975,298	218,568	1,431,548	1,534,664	(1,308,084)	203,678	850,349	689,696	450,528
Change in Net Present Assets	524,387	594,116	273,172	1,464,669	1,771,097	(1,091,776)	353,043	1,008,492	810,378	551,270

SHELBYVILLE FPD FIREFIGHTERS PENSION FUND

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	889,687	867,721	864,478	892,048	873,711	869,794	882,487	872,690	830,713	808,427
Net Present Assets - Actuarial Value *	928,296	907,921	902,826	912,457	873,711	869,794	882,487	872,690	830,713	808,427
Actuarial Accrued Liability - ("AAL")	2,025,090	1,970,794	2,119,010	2,038,039	1,452,036	1,374,469	1,155,931	1,086,429	1,020,757	821,869
Surplus/(Unfunded AAL)	(1,096,794)	(1,062,873)	(1,216,184)	(1,125,582)	(578,325)	(504,675)	(273,444)	(213,739)	(190,044)	(13,442)
Percent Funded at Actuarial Value	45.8%	46.1%	42.6%	44.8%	60.2%	63.3%	76.3%	80.3%	81.4%	98.4%
(Increase)/Decrease in Unfunded AAL	(33,921)	153,311	(90,602)	(547,257)	(73,650)	(231,231)	(59,705)	(23,695)	(176,602)	(32,723)
Active participants	4	4	4	4	4	4	4	4	4	4
Inactive participants	5	5	6	6	5	5	4	4	3	2
Average Active Salary	37,605	37,418	35,340	35,474	33,767	31,576	31,685	31,590	28,824	29,438
Total Salary	150,421	149,673	141,358	141,896	135,066	126,304	126,738	126,358	115,294	117,751
Internal Rate of Return - 10 years	3.47%									
Payroll Growth Rate - 10 years	3.04%									
ASSETS										
Cash , NOW, Money Market	765,375	778,389	806,820	812,317	813,180	805,639	799,799	785,294	762,690	747,623
Fixed Instruments	-	-	-	-	-	-	-	-	-	61,226
Equities	110,719	91,858	76,129	76,948	60,699	53,615	73,435	82,764	68,264	-
Receivables	79,451	60,752	41,641	45,534	45,367	37,763	36,101	27,736	22,363	22,184
Other	1	-	(1)	2	1	-	-	-	-	(1)
Total	955,546	930,999	924,589	934,801	919,247	897,017	909,335	895,794	853,317	831,032
INCOME										
From municipality	61,443	42,836	42,800	45,135	27,767	27,998	24,705	23,530	23,393	23,138
From members	14,216	13,705	13,429	13,328	12,706	11,783	11,982	11,211	11,393	11,132
Other revenue	413	70	-	1	-	1	-	(1)	-	-
Total Operating Revenue	76,072	56,611	56,229	58,464	40,473	39,782	36,687	34,740	34,786	34,270
EXPENSES										
Pensions and benefits	81,373	80,041	98,543	75,189	71,425	64,278	51,410	38,985	47,465	35,637
Professional services	-	-	-	-	-	-	-	-	-	-
Other expenses	187	185	186	(1)	603	141	350	-	166	160
Total Operating Expenses	81,560	80,226	98,729	75,188	72,028	64,419	51,760	38,985	47,631	35,797
Net Operating Income/(Loss)	(5,488)	(23,615)	(42,500)	(16,724)	(31,555)	(24,637)	(15,073)	(4,245)	(12,845)	(1,527)
INVESTMENT INCOME										
Investment income/(loss)	27,453	27,020	15,027	41,230	35,472	11,944	24,934	46,222	35,131	31,228
Investment fees	-	162	97	6,168	-	-	64	-	-	-
Net Investment Income	27,453	26,858	14,930	35,062	35,472	11,944	24,870	46,222	35,131	31,228
Change in Net Present Assets	21,966	3,243	(27,570)	18,337	3,917	(12,693)	9,797	41,977	22,286	29,701

SHELBYVILLE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,037,251	1,962,977	1,895,967	1,848,570	1,754,927	1,610,757	1,600,761	1,533,648	1,435,321	1,343,645
Net Present Assets - Actuarial Value *	2,134,880	2,048,028	1,952,371	-	1,754,927	1,610,757	1,600,761	1,533,648	1,435,321	1,343,645
Actuarial Accrued Liability - ("AAL")	4,400,571	4,087,447	3,779,332	2,667,432	2,667,432	2,517,284	2,345,958	1,954,032	2,001,747	1,870,572
Surplus/(Unfunded AAL)	(2,265,691)	(2,039,419)	(1,826,961)	(2,667,432)	(912,505)	(906,527)	(745,197)	(420,384)	(566,426)	(526,927)
Percent Funded at Actuarial Value	48.5%	50.1%	51.7%	0.0%	65.8%	64.0%	68.2%	78.5%	71.7%	71.8%
(Increase)/Decrease in Unfunded AAL	(226,272)	(212,458)	840,471	(1,754,927)	(5,978)	(161,330)	(324,813)	146,042	(39,499)	(73,881)
Active participants	6	7	7	7	7	7	7	7	7	7
Inactive participants	4	3	3	3	3	3	3	2	3	3
Average Active Salary	45,031	43,840	41,939	40,631	40,631	39,036	37,538	36,816	36,219	35,075
Total Salary	270,187	306,878	293,571	284,419	284,419	273,250	262,766	257,712	253,531	245,523
Internal Rate of Return - 10 years	3.43%									
Payroll Growth Rate - 10 years	1.50%									
ASSETS										
Cash , NOW, Money Market	1,755,948	1,721,202	1,681,946	1,631,604	1,561,095	1,475,634	1,384,698	1,311,995	1,236,080	1,177,551
Fixed Instruments	-	-	-	-	-	-	-	-	-	116,980
Equities	281,658	239,511	209,335	213,331	188,834	130,285	210,819	216,951	188,405	44,101
Receivables	150,698	90,373	89,759	87,312	89,440	85,891	85,829	68,945	62,712	59,691
Other	-	1	3,179	1,122	1,088	1	1	-	(1)	-
Total	2,188,304	2,051,087	1,984,219	1,933,369	1,840,457	1,691,811	1,681,347	1,597,891	1,487,196	1,398,323
INCOME										
From municipality	88,316	87,991	81,120	81,382	81,335	81,255	63,810	54,913	55,030	51,010
From members	31,615	31,256	31,593	31,106	31,053	29,020	28,190	26,018	23,250	21,266
Other revenue	1	-	1	(1)	-	1	-	-	-	(1)
Total Operating Revenue	119,932	119,247	112,714	112,487	112,388	110,276	92,000	80,931	78,280	72,275
EXPENSES										
Pensions and benefits	97,655	94,226	87,862	87,608	85,406	83,162	81,494	58,956	52,026	50,628
Professional services	2,500	1,200	2,200	1,700	1,700	2,000	1,600	1,200	2,100	1,700
Other expenses	2,197	3,880	1,268	1,343	1,116	1,039	1,121	1,118	914	935
Total Operating Expenses	102,352	99,306	91,330	90,651	88,222	86,201	84,215	61,274	55,040	53,263
Net Operating Income/(Loss)	17,580	19,941	21,384	21,836	24,166	24,075	7,785	19,657	23,240	19,012
INVESTMENT INCOME										
Investment income/(loss)	56,694	47,070	26,013	71,826	120,002	(14,061)	59,327	78,670	68,436	39,477
Investment fees	-	-	-	19	-	17	-	-	-	294
Net Investment Income	56,694	47,070	26,013	71,807	120,002	(14,078)	59,327	78,670	68,436	39,183
Change in Net Present Assets	74,274	67,010	47,397	93,643	144,170	9,996	67,113	98,327	91,676	58,194

SHILOH POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,459,082	2,886,310	2,351,544	2,085,607	1,862,152	1,483,752	1,115,022	828,408	628,454	518,523
Net Present Assets - Actuarial Value *	3,503,940	2,952,177	2,408,700	2,087,639	1,862,152	1,483,752	1,110,157	828,793	623,578	515,840
Actuarial Accrued Liability - ("AAL")	4,570,944	3,844,766	4,569,684	3,096,408	2,755,604	2,108,386	2,180,828	1,532,616	1,253,028	1,150,803
Surplus/(Unfunded AAL)	(1,067,004)	(892,589)	(2,160,984)	(1,008,769)	(893,452)	(624,634)	(1,070,671)	(703,823)	(629,450)	(634,963)
Percent Funded at Actuarial Value	76.7%	76.8%	52.7%	67.4%	67.6%	70.4%	50.9%	54.1%	49.8%	44.8%
(Increase)/Decrease in Unfunded AAL	(174,415)	1,268,395	(1,152,215)	(115,317)	(268,818)	446,037	(366,848)	(74,373)	5,513	(81,881)
Active participants	17	16	16	15	16	17	17	13	9	8
Inactive participants	1	1	2	2	2	1	1	1	1	1
Average Active Salary	61,985	61,128	58,676	58,375	55,633	50,776	50,765	39,987	40,057	41,532
Total Salary	1,053,745	978,049	938,818	875,631	890,133	863,189	863,004	519,837	360,509	332,253
Internal Rate of Return - 10 years	4.05%									
Payroll Growth Rate - 10 years	13.46%									
ASSETS										
Cash , NOW, Money Market	168,637	282,952	409,933	411,713	1,705,072	1,478,559	980,474	699,156	394,755	282,954
Fixed Instruments	1,614,865	1,505,703	1,523,073	1,296,623	-	-	133,310	128,060	226,966	227,977
Equities	1,363,444	876,758	213,948	182,557	-	-	-	-	-	-
Receivables	313,053	221,675	205,213	194,714	182,183	5,193	1,238	1,191	6,733	7,592
Other	(2)	(1)	1	-	1	-	-	1	-	-
Total	3,459,997	2,887,087	2,352,168	2,085,607	1,887,256	1,483,752	1,115,022	828,408	628,454	518,523
INCOME										
From municipality	307,243	401,643	192,159	181,589	280,230	252,199	216,437	140,088	82,374	93,991
From members	102,181	95,503	94,774	86,764	91,332	84,546	68,338	52,817	35,826	32,908
Other revenue	2	1	50	-	-	-	-	-	(1)	-
Total Operating Revenue	409,426	497,147	286,983	268,353	371,562	336,745	284,775	192,905	118,199	126,899
EXPENSES										
Pensions and benefits	22,645	62,085	59,517	68,165	46,782	22,587	40,705	-	22,726	22,645
Professional services	5,596	7,235	10,298	7,780	10,413	1,850	-	-	165	233
Other expenses	5,978	5,031	7,043	3,548	4,500	1,073	1,837	22,809	-	(1)
Total Operating Expenses	34,219	74,351	76,858	79,493	61,695	25,510	42,542	22,809	22,891	22,877
Net Operating Income/(Loss)	375,207	422,796	210,125	188,860	309,867	311,235	242,233	170,096	95,308	104,022
INVESTMENT INCOME										
Investment income/(loss)	207,886	120,491	63,260	37,184	74,941	57,496	44,381	29,933	14,622	9,992
Investment fees	10,321	8,521	7,449	2,588	-	-	-	75	-	-
Net Investment Income	197,565	111,970	55,811	34,596	74,941	57,496	44,381	29,858	14,622	9,992
Change in Net Present Assets	572,772	534,766	265,937	223,455	378,400	368,730	286,614	199,954	109,931	114,014

SHOREWOOD POLICE PENSION FUND

	3/31/2015	3/31/2014	3/31/2013	3/31/2012	3/31/2011	3/31/2010	3/31/2009	3/31/2008	3/31/2007	3/31/2006
KEY DATA										
Net Present Assets - Market Value	11,260,359	10,274,955	9,321,009	8,344,803	7,358,241	6,186,737	4,881,731	4,907,082	4,304,436	3,659,570
Net Present Assets - Actuarial Value *	11,304,847	10,185,966	9,271,092	8,348,038	-	7,393,723	4,678,855	4,767,366	4,288,795	3,734,907
Actuarial Accrued Liability - ("AAL")	12,416,551	11,272,895	10,856,107	9,610,312	8,016,439	8,016,439	7,066,458	6,314,889	5,590,494	4,980,485
Surplus/(Unfunded AAL)	(1,111,704)	(1,086,929)	(1,585,015)	(1,262,274)	(8,016,439)	(622,716)	(2,387,603)	(1,547,523)	(1,301,699)	(1,245,578)
Percent Funded at Actuarial Value	91.0%	90.4%	85.4%	86.9%	0.0%	92.2%	66.2%	75.5%	76.7%	75.0%
(Increase)/Decrease in Unfunded AAL	(24,775)	498,086	(322,741)	6,754,165	(7,393,723)	1,764,887	(840,080)	(245,824)	(56,121)	(715,787)
Active participants	25	26	24	24	26	26	27	27	25	24
Inactive participants	6	5	5	4	3	3	2	2	2	2
Average Active Salary	79,521	76,477	78,747	75,979	70,249	70,249	67,432	66,376	61,502	60,554
Total Salary	1,988,030	1,988,390	1,889,930	1,823,500	1,826,466	1,826,466	1,820,660	1,792,152	1,537,538	1,453,292
Internal Rate of Return - 10 years	6.06%									
Payroll Growth Rate - 10 years	6.05%									
ASSETS										
Cash , NOW, Money Market	343,452	217,502	259,032	259,547	317,668	135,719	143,244	63,188	29	970,084
Fixed Instruments	5,190,588	5,144,323	4,731,147	4,357,249	3,811,827	3,562,428	3,425,100	3,226,563	2,883,849	2,176,742
Equities	5,673,779	4,850,495	4,287,588	3,688,459	3,186,529	2,410,458	1,267,679	1,564,124	1,380,549	491,357
Receivables	52,540	62,635	43,242	39,548	42,217	78,132	45,708	53,207	40,009	29,727
Other	-	-	-	-	-	-	-	-	-	300
Total	11,260,359	10,274,955	9,321,009	8,344,803	7,358,241	6,186,737	4,881,731	4,907,082	4,304,436	3,668,210
INCOME										
From municipality	566,705	528,674	552,072	561,806	506,674	459,551	395,802	379,393	305,332	259,806
From members	200,961	192,284	181,860	178,224	187,576	182,006	170,920	171,178	149,100	133,329
Other revenue	-	622	3,689	2,118	-	756	-	4,652	-	-
Total Operating Revenue	767,666	721,580	737,621	742,148	694,250	642,313	566,722	555,223	454,432	393,135
EXPENSES										
Pensions and benefits	354,319	446,000	377,162	243,836	157,849	189,648	90,364	97,363	81,359	78,495
Professional services	-	3,600	3,500	1,500	2,000	1,600	2,861	2,000	2,450	2,250
Other expenses	10,237	5,960	6,642	3,435	32,650	25,919	874	2,212	17,337	1,258
Total Operating Expenses	364,556	455,560	387,304	248,771	192,499	217,167	94,099	101,575	101,146	82,003
Net Operating Income/(Loss)	403,110	266,020	350,317	493,377	501,751	425,146	472,623	453,648	353,286	311,132
INVESTMENT INCOME										
Investment income/(loss)	626,291	727,168	660,775	524,357	669,753	879,860	(478,334)	167,795	307,348	153,430
Investment fees	43,997	39,242	34,886	31,172	-	-	19,640	18,797	15,768	11,906
Net Investment Income	582,294	687,926	625,889	493,185	669,753	879,860	(497,974)	148,998	291,580	141,524
Change in Net Present Assets	985,404	953,946	976,206	986,562	1,171,504	1,305,006	(25,351)	602,646	644,866	452,656

SIGNAL HILL FPD FIREFIGHTERS PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	557,738	509,575	461,188	433,323	400,971	373,403	349,083	322,008	285,874	256,562
Net Present Assets - Actuarial Value *	577,714	529,761	483,706	446,278	400,971	373,403	349,083	322,008	285,874	256,562
Actuarial Accrued Liability - ("AAL")	752,504	656,430	625,045	571,379	416,906	376,281	382,434	346,972	262,106	235,636
Surplus/(Unfunded AAL)	(174,790)	(126,669)	(141,339)	(125,101)	(15,935)	(2,878)	(33,351)	(24,964)	23,768	20,926
Percent Funded at Actuarial Value	76.8%	80.7%	77.4%	78.1%	96.2%	99.2%	91.3%	92.8%	109.1%	108.9%
(Increase)/Decrease in Unfunded AAL	(48,121)	14,670	(16,238)	(109,166)	(13,057)	30,473	(8,387)	(48,732)	2,842	(2,944)
Active participants	1	1	1	1	1	1	1	1	1	1
Inactive participants	-	-	-	-	-	-	-	-	-	-
Average Active Salary	67,536	65,568	63,654	60,000	60,000	56,387	60,936	60,000	51,912	50,400
Total Salary	67,536	65,568	63,654	60,000	60,000	56,387	60,936	60,000	51,912	50,400
Internal Rate of Return - 10 years	3.23%									
Payroll Growth Rate - 10 years	3.38%									
ASSETS										
Cash , NOW, Money Market	23,920	49,167	37,372	4,714	362,797	336,214	307,885	275,477	236,515	218,100
Fixed Instruments	451,377	387,832	365,180	343,178	-	-	-	-	-	-
Equities	52,771	48,400	41,082	66,422	24,614	22,229	34,475	40,643	32,975	27,407
Receivables	29,669	24,176	17,553	17,066	13,560	15,033	10,861	11,821	11,456	11,056
Other	1	-	1	1,943	-	(1)	-	-	4,928	(1)
Total	557,738	509,575	461,188	433,323	400,971	373,475	353,221	327,941	285,874	256,562
INCOME										
From municipality	24,596	21,574	15,641	13,943	14,181	15,009	10,835	11,666	11,459	11,028
From members	6,385	8,143	6,018	5,843	5,673	5,796	5,210	5,673	4,908	4,724
Other revenue	-	-	1	-	-	-	1	-	1	-
Total Operating Revenue	30,981	29,717	21,660	19,786	19,854	20,805	16,046	17,339	16,368	15,752
EXPENSES										
Pensions and benefits	-	-	-	-	-	-	-	-	-	-
Professional services	500	-	-	-	-	-	-	-	-	-
Other expenses	1,384	-	-	-	-	-	-	-	-	-
Total Operating Expenses	1,884	-	-	-	-	-	-	-	-	-
Net Operating Income/(Loss)	29,097	29,717	21,660	19,786	19,854	20,805	16,046	17,339	16,368	15,752
INVESTMENT INCOME										
Investment income/(loss)	21,098	20,551	7,912	12,566	7,714	3,515	11,029	18,795	12,944	8,461
Investment fees	2,032	1,880	1,707	-	-	-	-	-	-	-
Net Investment Income	19,066	18,671	6,205	12,566	7,714	3,515	11,029	18,795	12,944	8,461
Change in Net Present Assets	48,163	48,387	27,865	32,352	27,568	24,320	27,075	36,134	29,312	24,213

SILVIS FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	342,678	312,464	290,610	268,018	246,629	224,943	200,346	173,841	148,276	126,889
Net Present Assets - Actuarial Value *	366,560	330,122	300,020	-	246,629	224,943	200,346	173,841	148,276	126,889
Actuarial Accrued Liability - ("AAL")	619,368	459,356	430,154	234,171	234,171	226,254	203,463	171,304	151,463	127,171
Surplus/(Unfunded AAL)	(252,808)	(129,234)	(130,134)	(234,171)	12,458	(1,311)	(3,117)	2,537	(3,187)	(282)
Percent Funded at Actuarial Value	59.2%	71.9%	69.7%	0.0%	105.3%	99.4%	98.5%	101.5%	97.9%	99.8%
(Increase)/Decrease in Unfunded AAL	(123,574)	900	104,037	(246,629)	13,769	1,806	(5,654)	5,724	(2,905)	(2,483)
Active participants	1	1	1	1	1	1	1	1	1	1
Inactive participants	-	-	-	-	-	-	-	-	-	-
Average Active Salary	69,707	68,340	67,600	65,366	65,366	63,156	61,674	59,576	59,897	58,152
Total Salary	69,707	68,340	67,600	65,366	65,366	63,156	61,674	59,576	59,897	58,152
Internal Rate of Return - 10 years	2.07%									
Payroll Growth Rate - 10 years	1.85%									
ASSETS										
Cash , NOW, Money Market	309,367	312,033	290,178	267,695	246,315	224,197	199,625	173,159	147,886	126,624
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	32,876	-	-	-	-	-	-	-	-	-
Receivables	435	432	432	323	314	746	722	681	390	264
Other	-	(1)	-	-	-	-	(1)	1	-	1
Total	342,678	312,464	290,610	268,018	246,629	224,943	200,346	173,841	148,276	126,889
INCOME										
From municipality	21,334	13,612	14,107	14,212	12,938	13,898	13,350	13,353	11,373	10,628
From members	6,591	6,462	6,335	6,335	6,180	5,971	5,797	5,656	6,133	4,917
Other revenue	-	-	-	-	1	-	-	-	(1)	8
Total Operating Revenue	27,925	20,074	20,442	20,547	19,119	19,869	19,147	19,009	17,505	15,553
EXPENSES										
Pensions and benefits	-	-	-	-	-	-	-	-	-	-
Professional services	600	1,250	500	1,983	790	500	430	425	400	421
Other expenses	2,808	444	89	-	-	-	-	-	22	-
Total Operating Expenses	3,408	1,694	589	1,983	790	500	430	425	422	421
Net Operating Income/(Loss)	24,517	18,380	19,853	18,564	18,329	19,369	18,717	18,584	17,083	15,132
INVESTMENT INCOME										
Investment income/(loss)	5,977	3,474	2,739	2,825	3,358	5,227	7,788	6,981	4,304	2,187
Investment fees	281	-	-	-	-	-	-	-	-	-
Net Investment Income	5,696	3,474	2,739	2,825	3,358	5,227	7,788	6,981	4,304	2,187
Change in Net Present Assets	30,214	21,854	22,592	21,389	21,686	24,597	26,505	25,565	21,387	17,319

SILVIS POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	5,618,978	5,349,067	5,023,752	4,904,047	4,532,275	4,256,991	4,202,677	3,938,414	3,627,007	3,452,469
Net Present Assets - Actuarial Value *	5,836,026	5,556,122	5,229,471	-	4,477,398	4,195,477	4,161,838	3,927,855	3,632,511	3,416,323
Actuarial Accrued Liability - ("AAL")	10,591,784	10,000,932	9,828,196	8,740,257	8,740,257	8,341,640	7,604,028	6,798,331	6,551,117	6,201,412
Surplus/(Unfunded AAL)	(4,755,758)	(4,444,810)	(4,598,725)	(8,740,257)	(4,262,859)	(4,146,163)	(3,442,190)	(2,870,476)	(2,918,606)	(2,785,089)
Percent Funded at Actuarial Value	55.1%	55.6%	53.2%	0.0%	51.2%	50.3%	54.7%	57.8%	55.4%	55.1%
(Increase)/Decrease in Unfunded AAL	(310,948)	153,915	4,141,532	(4,477,398)	(116,696)	(703,973)	(571,714)	48,130	(133,517)	(94,496)
Active participants	15	15	15	14	14	14	14	14	14	14
Inactive participants	11	11	10	10	10	10	9	9	9	9
Average Active Salary	64,242	62,294	62,519	59,151	59,151	57,686	57,113	52,639	50,101	48,737
Total Salary	963,630	934,414	937,785	828,117	828,117	807,598	799,575	736,944	701,420	682,322
Internal Rate of Return - 10 years	4.49%									
Payroll Growth Rate - 10 years	2.76%									
ASSETS										
Cash , NOW, Money Market	3,887,584	3,236,724	3,053,073	2,885,411	2,890,979	3,074,188	2,874,779	2,632,796	2,394,135	2,225,027
Fixed Instruments	264,781	596,407	606,584	704,364	599,087	933,436	1,019,791	999,021	957,317	977,338
Equities	1,444,407	1,499,510	1,350,813	1,295,628	1,023,952	231,226	294,277	290,810	266,377	242,237
Receivables	22,206	16,426	13,281	18,644	18,257	18,141	13,830	15,787	9,178	7,867
Other	-	-	1	-	-	-	-	-	-	-
Total	5,618,978	5,349,067	5,023,752	4,904,047	4,532,275	4,256,991	4,202,677	3,938,414	3,627,007	3,452,469
INCOME										
From municipality	317,311	340,133	327,060	282,937	242,163	233,673	231,076	225,211	210,701	170,119
From members	93,167	95,644	89,071	82,266	84,462	79,655	87,437	76,250	73,189	71,534
Other revenue	-	(1)	-	1	54,763	26	-	-	-	-
Total Operating Revenue	410,478	435,776	416,131	365,204	381,388	313,354	318,513	301,461	283,890	241,653
EXPENSES										
Pensions and benefits	395,476	373,086	335,926	326,116	376,783	294,901	250,485	235,771	231,253	226,867
Professional services	1,250	2,500	3,950	20,441	14,003	1,000	1,100	1,100	1,100	4,220
Other expenses	2,680	1,771	1,026	15	2,035	1,662	1,451	2,640	4,711	5,155
Total Operating Expenses	399,406	377,357	340,902	346,572	392,821	297,563	253,036	239,511	237,064	236,242
Net Operating Income/(Loss)	11,072	58,419	75,229	18,632	(11,433)	15,791	65,477	61,950	46,826	5,411
INVESTMENT INCOME										
Investment income/(loss)	279,395	284,518	62,790	353,141	286,716	40,416	201,410	251,202	129,756	104,721
Investment fees	20,555	17,622	18,315	-	-	1,893	2,623	1,745	2,044	-
Net Investment Income	258,840	266,896	44,475	353,141	286,716	38,523	198,787	249,457	127,712	104,721
Change in Net Present Assets	269,911	325,315	119,705	371,772	275,284	54,314	264,263	311,407	174,538	110,131

SUMMIT POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	8,541,844	8,076,360	7,556,334	7,215,675	7,374,771	7,247,738	6,846,937	7,943,013	7,455,595	6,994,663
Net Present Assets - Actuarial Value *	8,911,903	8,303,826	7,917,317	7,604,848	7,374,771	7,247,737	6,643,359	7,853,602	7,441,003	6,956,895
Actuarial Accrued Liability - ("AAL")	27,492,146	26,402,921	28,290,259	24,112,975	24,524,964	23,916,044	21,253,580	19,525,172	18,094,109	17,371,478
Surplus/(Unfunded AAL)	(18,580,243)	(18,099,095)	(20,372,942)	(16,508,127)	(17,150,193)	(16,668,307)	(14,610,221)	(11,671,570)	(10,653,106)	(10,414,583)
Percent Funded at Actuarial Value	32.4%	31.5%	28.0%	31.5%	30.1%	30.3%	31.3%	40.2%	41.1%	40.0%
(Increase)/Decrease in Unfunded AAL	(481,148)	2,273,847	(3,864,815)	642,066	(481,886)	(2,058,086)	(2,938,651)	(1,018,464)	(238,523)	(911,889)
Active participants	30	27	28	27	28	28	29	30	31	32
Inactive participants	24	24	24	23	20	20	20	18	16	16
Average Active Salary	75,319	74,509	91,283	83,561	82,869	82,869	67,753	63,031	59,332	59,380
Total Salary	2,259,580	2,011,745	2,555,936	2,256,158	2,320,336	2,320,336	1,964,839	1,890,927	1,839,302	1,900,145
Internal Rate of Return - 10 years	3.28%									
Payroll Growth Rate - 10 years	2.27%									
ASSETS										
Cash , NOW, Money Market	1,121,084	1,197,152	210,269	417,096	338,479	102,499	355,807	240,136	639,433	558,035
Fixed Instruments	5,421,342	5,353,031	5,618,969	5,413,868	5,928,009	5,918,358	5,865,290	6,431,744	6,521,417	6,161,738
Equities	1,987,601	1,196,713	1,391,320	1,043,528	739,118	874,439	243,202	849,366	-	-
Receivables	28,896	22,363	33,734	35,042	32,408	352,441	379,557	423,841	295,945	277,786
Other	775	310,226	302,042	306,141	336,757	1	3,581	1	-	(1)
Total	8,559,698	8,079,485	7,556,334	7,215,675	7,374,771	7,247,738	6,847,437	7,945,088	7,456,795	6,997,558
INCOME										
From municipality	1,121,420	851,224	652,564	517,762	501,600	456,690	575,997	562,031	485,888	426,829
From members	222,362	200,661	210,760	180,348	192,859	193,874	199,986	191,411	229,093	186,695
Other revenue	-	-	-	-	1	(1)	2,545	9,010	(141)	14,564
Total Operating Revenue	1,343,782	1,051,885	863,324	698,110	694,460	650,563	778,528	762,452	714,840	628,088
EXPENSES										
Pensions and benefits	1,095,789	1,046,870	903,983	880,587	1,013,143	868,146	770,017	711,161	700,909	615,143
Professional services	36,951	35,135	25,282	12,114	17,350	10,600	12,375	13,370	15,200	12,800
Other expenses	5,473	3,675	5,596	4,095	3,874	2,872	2,237	2,399	3,938	2,978
Total Operating Expenses	1,138,213	1,085,680	934,861	896,796	1,034,367	881,618	784,629	726,930	720,047	630,921
Net Operating Income/(Loss)	205,569	(33,795)	(71,537)	(198,686)	(339,907)	(231,055)	(6,101)	35,522	(5,207)	(2,833)
INVESTMENT INCOME										
Investment income/(loss)	270,773	561,275	415,992	43,208	472,087	634,798	(1,083,321)	463,348	466,322	260,152
Investment fees	12,502	7,454	3,242	3,617	5,147	2,942	6,654	11,452	182	6,387
Net Investment Income	258,271	553,821	412,750	39,591	466,940	631,856	(1,089,975)	451,896	466,140	253,765
Change in Net Present Assets	465,484	520,026	340,659	(159,096)	127,033	400,801	(1,096,076)	487,418	460,932	250,932

SKOKIE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	70,435,178	68,029,999	65,380,851	63,174,571	58,909,425	55,681,705	61,891,667	62,080,891	59,545,822	60,025,321
Net Present Assets - Actuarial Value *	69,354,724	67,665,638	65,566,547	-	58,909,425	55,681,705	61,891,667	62,080,891	59,545,822	60,025,321
Actuarial Accrued Liability - ("AAL")	139,359,103	126,526,612	122,335,266	112,258,851	112,258,851	113,472,182	107,565,789	95,583,031	93,110,199	86,050,009
Surplus/(Unfunded AAL)	(70,004,379)	(58,860,974)	(56,768,719)	(112,258,851)	(53,349,426)	(57,790,477)	(45,674,122)	(33,502,140)	(33,564,377)	(26,024,688)
Percent Funded at Actuarial Value	49.8%	53.5%	53.6%	0.0%	52.5%	49.1%	57.5%	64.9%	64.0%	69.8%
(Increase)/Decrease in Unfunded AAL	(11,143,405)	(2,092,255)	55,490,132	(58,909,425)	4,441,051	(12,116,355)	(12,171,982)	62,237	(7,539,689)	(2,359,430)
Active participants	114	110	107	113	113	115	115	115	115	115
Inactive participants	148	136	135	130	130	132	135	133	134	131
Average Active Salary	86,387	79,458	80,127	79,938	79,938	78,333	74,560	69,783	69,391	67,215
Total Salary	9,848,163	8,740,404	8,573,585	9,032,996	9,032,996	9,008,343	8,574,400	8,025,062	7,980,013	7,729,781
Internal Rate of Return - 10 years	5.93%									
Payroll Growth Rate - 10 years	3.08%									
ASSETS										
Cash , NOW, Money Market	2,050,885	3,204,241	6,261,614	7,381,089	4,250,560	4,612,687	3,809,453	3,558,356	2,675,683	2,519,404
Fixed Instruments	15,232,438	16,319,549	13,020,027	11,338,542	12,233,993	14,191,945	14,856,946	15,729,738	17,704,936	19,918,449
Equities	53,068,982	48,196,749	45,920,546	44,342,007	42,434,433	36,739,290	43,232,502	42,784,774	39,112,906	37,301,214
Receivables	110,506	319,209	220,182	133,595	10,911	146,584	13,182	29,485	60,470	286,254
Other	517	(1)	-	-	-	-	-	-	-	-
Total	70,463,328	68,039,747	65,422,369	63,195,233	58,929,897	55,690,506	61,912,083	62,102,353	59,553,995	60,025,321
INCOME										
From municipality	2,387,896	2,619,060	2,731,091	2,730,534	1,529,015	1,454,398	1,521,886	1,569,022	1,309,210	1,117,126
From members	825,259	846,730	831,485	851,241	895,647	847,931	839,572	758,736	749,165	767,514
Other revenue	(17,182)	5,031	-	-	-	-	-	-	768	-
Total Operating Revenue	3,195,973	3,470,821	3,562,576	3,581,775	2,424,662	2,302,329	2,361,458	2,327,758	2,059,143	1,884,640
EXPENSES										
Pensions and benefits	6,290,608	5,781,245	5,328,848	5,148,449	4,944,865	4,850,990	4,571,661	4,415,653	4,207,771	3,917,887
Professional services	39,167	3,475	4,625	2,000	5,808	-	2,000	-	4,181	1,500
Other expenses	19,319	13,615	12,466	14,248	13,075	13,078	13,089	14,586	12,649	11,750
Total Operating Expenses	6,349,094	5,798,335	5,345,939	5,164,697	4,963,748	4,864,068	4,586,750	4,430,239	4,224,601	3,931,137
Net Operating Income/(Loss)	(3,153,121)	(2,327,514)	(1,783,363)	(1,582,922)	(2,539,086)	(2,561,739)	(2,225,292)	(2,102,481)	(2,165,458)	(2,046,497)
INVESTMENT INCOME										
Investment income/(loss)	5,654,577	5,053,713	4,141,834	5,989,918	5,907,883	(3,550,107)	4,706,510	4,761,528	1,798,887	3,475,564
Investment fees	96,277	77,051	152,191	141,850	141,077	98,116	135,373	123,978	112,928	123,693
Net Investment Income	5,558,300	4,976,662	3,989,643	5,848,068	5,766,806	(3,648,223)	4,571,137	4,637,550	1,685,959	3,351,871
Change in Net Present Assets	2,405,179	2,649,148	2,206,280	4,265,146	3,227,720	(6,209,962)	(189,224)	2,535,069	(479,499)	1,305,374

SKOKIE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	81,808,700	77,361,521	74,000,783	74,673,871	69,065,363	60,037,282	70,280,708	70,321,013	67,577,819	65,223,597
Net Present Assets - Actuarial Value *	79,428,268	77,365,215	75,961,168	-	69,065,363	60,037,282	70,280,708	70,321,013	67,577,819	65,223,597
Actuarial Accrued Liability - ("AAL")	126,433,203	121,562,276	118,176,562	106,856,776	106,856,776	103,610,303	99,380,164	96,632,346	92,755,398	85,667,395
Surplus/(Unfunded AAL)	(47,004,935)	(44,197,061)	(42,215,394)	(106,856,776)	(37,791,413)	(43,573,021)	(29,099,456)	(26,311,333)	(25,177,579)	(20,443,798)
Percent Funded at Actuarial Value	62.8%	63.6%	64.3%	0.0%	64.6%	57.9%	70.7%	72.8%	72.9%	76.1%
(Increase)/Decrease in Unfunded AAL	(2,807,874)	(1,981,667)	64,641,382	(69,065,363)	5,781,608	(14,473,565)	(2,788,123)	(1,133,754)	(4,733,781)	(1,017,466)
Active participants	110	108	107	109	109	112	111	111	112	109
Inactive participants	121	119	115	109	109	108	107	105	104	102
Average Active Salary	87,953	84,971	84,847	78,016	78,016	76,729	74,837	72,560	69,878	65,509
Total Salary	9,674,884	9,176,828	9,078,628	8,503,728	8,503,728	8,593,611	8,306,942	8,054,197	7,826,388	7,140,509
Internal Rate of Return - 10 years	6.50%									
Payroll Growth Rate - 10 years	3.56%									
ASSETS										
Cash , NOW, Money Market	1,582,875	2,162,290	2,808,544	4,580,699	2,853,155	1,852,448	6,188,305	4,619,964	4,703,641	4,588,999
Fixed Instruments	32,227,272	31,341,676	34,144,073	33,817,839	32,490,778	31,531,567	34,855,128	40,493,349	39,881,884	38,967,439
Equities	47,770,002	43,467,941	36,929,227	36,200,712	33,721,430	26,289,682	29,232,745	25,191,521	22,963,466	21,015,846
Receivables	247,382	402,472	123,866	113,432	-	3,459	15,079	24,380	28,828	16,510
Other	6,350	1	-	-	-	431,328	-	-	-	634,803
Total	81,833,881	77,374,380	74,005,710	74,712,682	69,065,363	60,108,484	70,291,257	70,329,214	67,577,819	65,223,597
INCOME										
From municipality	1,544,269	1,450,301	1,563,033	1,994,607	879,708	849,535	826,572	866,570	791,363	761,648
From members	965,475	949,214	930,449	919,329	878,036	844,404	815,056	813,073	925,431	695,560
Other revenue	(11,507)	-	-	-	-	-	-	-	-	-
Total Operating Revenue	2,498,237	2,399,515	2,493,482	2,913,936	1,757,744	1,693,939	1,641,628	1,679,643	1,716,794	1,457,208
EXPENSES										
Pensions and benefits	5,992,764	5,753,864	5,650,041	5,150,925	4,701,583	4,613,109	4,413,872	4,202,229	3,947,728	3,772,279
Professional services	42,538	20,750	8,040	22,472	21,111	12,768	26,001	6,424	8,714	8,213
Other expenses	48,356	18,022	15,413	15,484	14,429	13,858	13,636	18,210	13,252	12,628
Total Operating Expenses	6,083,658	5,792,636	5,673,494	5,188,881	4,737,123	4,639,735	4,453,509	4,226,863	3,969,694	3,793,120
Net Operating Income/(Loss)	(3,585,421)	(3,393,121)	(3,180,012)	(2,274,945)	(2,979,379)	(2,945,796)	(2,811,881)	(2,547,220)	(2,252,900)	(2,335,912)
INVESTMENT INCOME										
Investment income/(loss)	8,171,527	6,960,625	2,694,986	8,046,306	12,145,019	(7,105,228)	2,946,880	5,450,086	4,756,900	3,578,091
Investment fees	138,928	206,766	188,062	162,853	137,559	192,402	175,304	159,672	149,778	121,396
Net Investment Income	8,032,599	6,753,859	2,506,924	7,883,453	12,007,460	(7,297,630)	2,771,576	5,290,414	4,607,122	3,456,695
Change in Net Present Assets	4,447,179	3,360,738	(673,088)	5,608,508	9,028,081	(10,243,426)	(40,305)	2,743,194	2,354,222	1,120,783

SOUTH BARRINGTON POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	8,210,435	7,519,298	6,646,652	5,794,231	5,202,046	4,361,373	3,342,314	3,529,491	3,033,911	2,663,245
Net Present Assets - Actuarial Value *	8,237,551	7,555,487	6,773,258	6,000,023	5,202,046	4,361,373	3,342,314	3,502,468	3,033,911	2,663,245
Actuarial Accrued Liability - ("AAL")	13,541,806	12,442,486	11,163,071	10,328,372	9,819,825	8,861,610	7,839,092	7,016,483	6,336,868	5,401,914
Surplus/(Unfunded AAL)	(5,304,255)	(4,886,999)	(4,389,813)	(4,328,349)	(4,617,779)	(4,500,237)	(4,496,778)	(3,514,015)	(3,302,957)	(2,738,669)
Percent Funded at Actuarial Value	60.8%	60.7%	60.7%	58.1%	53.0%	49.2%	42.6%	49.9%	47.9%	49.3%
(Increase)/Decrease in Unfunded AAL	(417,256)	(497,186)	(61,464)	289,430	(117,542)	(3,459)	(982,763)	(211,058)	(564,288)	(242,316)
Active participants	16	18	18	18	18	17	15	15	14	14
Inactive participants	11	8	7	7	6	6	4	4	4	4
Average Active Salary	85,028	87,430	88,200	82,932	81,177	79,077	79,648	76,439	71,931	63,696
Total Salary	1,360,448	1,573,732	1,587,597	1,492,781	1,461,177	1,344,302	1,194,718	1,146,590	1,007,027	891,750
Internal Rate of Return - 10 years	5.35%									
Payroll Growth Rate - 10 years	4.95%									
ASSETS										
Cash , NOW, Money Market	326,660	508,370	555,579	588,640	595,815	334,955	490,729	1,158,001	1,499,219	924,316
Fixed Instruments	3,906,544	3,388,504	2,998,951	2,769,193	2,283,161	2,057,372	1,421,139	1,658,755	1,243,638	1,578,714
Equities	3,847,420	3,595,337	3,067,099	2,410,402	2,300,972	1,951,210	1,416,074	713,475	292,903	159,609
Receivables	129,811	29,081	25,023	23,780	20,508	17,836	14,372	-	-	905
Other	-	1,808	-	2,216	1,590	-	-	-	1	1
Total	8,210,435	7,523,100	6,646,652	5,794,231	5,202,046	4,361,373	3,342,314	3,530,231	3,035,761	2,663,545
INCOME										
From municipality	596,898	495,542	513,634	569,801	434,514	412,992	279,923	374,757	235,270	209,574
From members	143,063	145,364	157,408	154,858	178,467	186,958	121,308	123,723	88,874	84,843
Other revenue	-	-	-	3,272	2,684	13,378	14,372	(1)	-	-
Total Operating Revenue	739,961	640,906	671,042	727,931	615,665	613,328	415,603	498,479	324,144	294,417
EXPENSES										
Pensions and benefits	514,936	269,736	243,803	229,461	222,910	196,214	129,165	121,635	119,139	117,809
Professional services	11,898	8,917	5,670	5,425	5,453	13,231	4,716	8,326	6,950	5,735
Other expenses	4,015	3,864	4,476	4,926	3,083	2,182	3,370	1,315	1,348	1,190
Total Operating Expenses	530,849	282,517	253,949	239,812	231,446	211,627	137,251	131,276	127,437	124,734
Net Operating Income/(Loss)	209,112	358,389	417,093	488,119	384,219	401,701	278,352	367,203	196,707	169,683
INVESTMENT INCOME										
Investment income/(loss)	497,893	529,789	447,438	113,486	465,749	627,108	(462,213)	130,764	173,959	114,103
Investment fees	15,868	15,532	12,110	9,420	9,295	9,749	3,316	2,387	-	-
Net Investment Income	482,025	514,257	435,328	104,066	456,454	617,359	(465,529)	128,377	173,959	114,103
Change in Net Present Assets	691,137	872,646	852,421	592,185	840,673	1,019,059	(187,177)	495,580	370,666	283,786

SOUTH BELOIT FIREFIGHTERS PENSION FUND

	12/31/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	1,206,787	941,596	872,280	713,277	588,909	559,999	505,824	428,173	387,757	283,965
Net Present Assets - Actuarial Value *	1,164,409	917,857	801,784	691,450	588,909	559,999	505,824	428,173	387,757	283,965
Actuarial Accrued Liability - ("AAL")	2,796,022	2,492,704	2,354,075	1,969,282	1,497,656	1,529,920	1,161,383	1,006,034	929,241	837,711
Surplus/(Unfunded AAL)	(1,631,613)	(1,574,847)	(1,552,291)	(1,277,832)	(908,747)	(969,921)	(655,559)	(577,861)	(541,484)	(553,746)
Percent Funded at Actuarial Value	41.6%	36.8%	34.1%	35.1%	39.3%	36.6%	43.6%	42.6%	41.7%	33.9%
(Increase)/Decrease in Unfunded AAL	(56,766)	(22,556)	(274,459)	(369,085)	61,174	(314,362)	(77,698)	(36,377)	12,262	7,638
Active participants	4	4	4	4	4	3	4	3	4	4
Inactive participants	1	1	1	1	1	1	-	-	-	-
Average Active Salary	60,664	57,334	52,955	48,293	48,293	51,778	48,932	48,214	41,621	40,129
Total Salary	242,654	229,337	211,818	193,170	193,170	155,334	195,728	144,643	166,483	160,514
Internal Rate of Return - 10 years	3.28%									
Payroll Growth Rate - 10 years	4.51%									
ASSETS										
Cash , NOW, Money Market	9,564	61,086	98,890	67,475	59,929	532,954	470,347	387,854	354,294	283,965
Fixed Instruments	1,045,353	794,918	704,375	551,052	359,344	-	-	-	-	-
Equities	135,806	110,010	90,310	82,470	169,636	27,045	35,477	40,319	33,463	-
Receivables	16,737	13,840	11,894	12,423	-	-	-	-	-	-
Other	-	-	-	1	-	-	-	-	-	-
Total	1,207,460	979,854	905,469	713,421	588,909	559,999	505,824	428,173	387,757	283,965
INCOME										
From municipality	79,960	63,688	62,132	60,595	63,994	46,397	50,905	28,598	78,149	70,983
From members	11,256	20,482	17,565	18,606	18,261	15,722	13,633	11,373	15,740	12,498
Other revenue	(15)	-	(1)	-	-	-	-	-	-	-
Total Operating Revenue	91,201	84,170	79,696	79,201	82,255	62,119	64,538	39,971	93,889	83,481
EXPENSES										
Pensions and benefits	12,615	25,230	25,374	25,230	23,176	6,012	-	22,277	-	-
Professional services	-	1,027	-	-	-	437	-	-	-	-
Other expenses	800	1,728	810	153	2,348	2,004	-	-	-	-
Total Operating Expenses	13,415	27,985	26,184	25,383	25,524	8,453	-	22,277	-	-
Net Operating Income/(Loss)	77,786	56,185	53,512	53,818	56,731	53,666	64,538	17,694	93,889	83,481
INVESTMENT INCOME										
Investment income/(loss)	25,261	13,132	105,491	49,961	(27,754)	764	13,113	22,800	9,903	5,342
Investment fees	-	-	-	-	67	255	-	78	-	-
Net Investment Income	25,261	13,132	105,491	49,961	(27,821)	509	13,113	22,722	9,903	5,342
Change in Net Present Assets	265,191	69,316	159,003	124,368	28,910	54,175	77,651	40,416	103,792	88,823

SOUTH BELOIT POLICE PENSION FUND

	12/31/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	2,707,446	2,005,680	1,767,379	1,404,253	1,173,554	971,340	820,328	687,776	584,185	425,234
Net Present Assets - Actuarial Value *	2,619,385	1,993,211	1,685,192	1,405,766	1,173,554	971,340	820,328	687,776	584,185	425,234
Actuarial Accrued Liability - ("AAL")	4,537,851	4,493,339	3,915,460	3,475,923	2,359,854	1,824,902	1,559,327	1,022,062	875,644	705,376
Surplus/(Unfunded AAL)	(1,918,466)	(2,500,128)	(2,230,268)	(2,070,157)	(1,186,300)	(853,562)	(738,999)	(334,286)	(291,459)	(280,142)
Percent Funded at Actuarial Value	57.7%	44.4%	43.0%	40.4%	49.7%	53.2%	52.6%	67.3%	66.7%	60.3%
(Increase)/Decrease in Unfunded AAL	581,662	(269,860)	(160,111)	(883,857)	(332,738)	(114,563)	(404,713)	(42,827)	(11,317)	(19,574)
Active participants	14	15	15	14	15	15	15	14	12	12
Inactive participants	3	1	1	1	1	1	1	-	-	-
Average Active Salary	65,516	62,726	59,689	55,378	53,853	46,588	43,908	41,701	42,269	40,387
Total Salary	917,220	940,895	895,339	775,296	807,796	698,814	658,621	583,810	507,226	484,644
Internal Rate of Return - 10 years	4.20%									
Payroll Growth Rate - 10 years	8.26%									
ASSETS										
Cash , NOW, Money Market	26,788	116,814	114,567	31,078	30,450	342,340	195,271	122,363	95,039	90,500
Fixed Instruments	1,860,086	1,729,610	1,527,485	1,235,582	1,000,911	571,953	548,838	495,958	428,991	300,132
Equities	794,882	230,725	180,069	129,332	145,459	60,313	79,485	72,721	60,154	34,602
Receivables	25,689	24,951	18,539	20,471	-	-	-	-	-	-
Other	1	(1)	1	(1)	-	-	-	-	1	-
Total	2,707,446	2,102,099	1,840,661	1,416,462	1,176,820	974,606	823,594	691,042	584,185	425,234
INCOME										
From municipality	211,753	131,459	124,186	124,634	102,260	60,229	85,754	42,648	106,375	81,588
From members	44,973	95,875	80,020	82,825	76,446	105,184	56,589	27,983	46,174	45,064
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	256,726	227,334	204,206	207,459	178,706	165,413	142,343	70,631	152,549	126,652
EXPENSES										
Pensions and benefits	33,659	20,980	20,049	62,105	17,840	22,547	21,370	3,261	-	-
Professional services	300	-	-	-	-	-	3,628	-	-	-
Other expenses	1,854	4,572	4,459	5,771	2,080	-	-	-	14,483	-
Total Operating Expenses	35,813	25,552	24,508	67,876	19,920	22,547	24,998	3,261	14,483	-
Net Operating Income/(Loss)	220,913	201,782	179,698	139,583	158,786	142,866	117,345	67,370	138,066	126,652
INVESTMENT INCOME										
Investment income/(loss)	81,877	36,242	183,159	91,116	43,511	8,146	15,207	36,343	20,885	11,966
Investment fees	-	-	-	-	83	-	-	122	-	-
Net Investment Income	81,877	36,242	183,159	91,116	43,428	8,146	15,207	36,221	20,885	11,966
Change in Net Present Assets	701,766	238,301	363,126	230,699	202,214	151,012	132,552	103,591	158,951	138,618

SOUTH CHICAGO HEIGHTS FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	47,381	59,612	71,693	83,668	95,002	120,418	132,848	142,381	145,036	155,124
Net Present Assets - Actuarial Value *	54,823	67,237	78,794	88,644	95,002	120,418	132,848	142,381	145,036	155,124
Actuarial Accrued Liability - ("AAL")	343,208	344,696	360,871	360,076	285,753	289,279	286,494	283,555	268,257	267,760
Surplus/(Unfunded AAL)	(288,385)	(277,459)	(282,077)	(271,432)	(190,751)	(168,861)	(153,646)	(141,174)	(123,221)	(112,636)
Percent Funded at Actuarial Value	16.0%	19.5%	21.8%	24.6%	33.2%	41.6%	46.4%	50.2%	54.1%	57.9%
(Increase)/Decrease in Unfunded AAL	(10,926)	4,618	(10,645)	(80,681)	(21,890)	(15,215)	(12,472)	(17,953)	(10,585)	105
Active participants	-	-	-	-	-	-	-	-	-	-
Inactive participants	1	1	1	1	1	1	1	1	1	1
Average Active Salary										
Total Salary	-	-	-	-	-	-	-	-	-	-
Internal Rate of Return - 10 years	1.80%									
Payroll Growth Rate - 10 years	NA									
ASSETS										
Cash , NOW, Money Market	47,381	59,612	71,693	83,668	95,002	120,418	132,848	140,988	143,993	155,077
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	1,393	1,471	302
Other	-	-	-	-	-	-	-	-	(1)	-
Total	47,381	59,612	71,693	83,668	95,002	120,418	132,848	142,381	145,463	155,379
INCOME										
From municipality	10,921	9,884	9,689	9,357	2,638	5,619	5,255	7,894	3,712	1,244
From members	-	-	-	-	-	-	-	-	-	-
Other revenue	-	(1)	-	-	-	-	-	-	(1)	1
Total Operating Revenue	10,921	9,883	9,689	9,357	2,638	5,619	5,255	7,894	3,711	1,245
EXPENSES										
Pensions and benefits	22,644	21,985	21,345	20,723	13,413	19,154	18,596	18,055	17,529	17,116
Professional services	500	-	400	-	400	400	-	-	-	-
Other expenses	15	-	-	21	24	29	29	31	73	56
Total Operating Expenses	23,159	21,985	21,745	20,744	13,837	19,583	18,625	18,086	17,602	17,172
Net Operating Income/(Loss)	(12,238)	(12,102)	(12,056)	(11,387)	(11,199)	(13,964)	(13,370)	(10,192)	(13,891)	(15,927)
INVESTMENT INCOME										
Investment income/(loss)	7	21	80	53	110	1,533	3,838	7,536	3,803	3,182
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	7	21	80	53	110	1,533	3,838	7,536	3,803	3,182
Change in Net Present Assets	(12,231)	(12,081)	(11,975)	(11,334)	(25,416)	(12,430)	(9,533)	(2,655)	(10,088)	(12,746)

SOUTH CHICAGO HEIGHTS POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,505,698	3,506,058	3,371,693	3,259,483	3,308,978	3,095,859	3,351,547	3,250,560	3,044,307	2,873,021
Net Present Assets - Actuarial Value *	3,665,890	3,590,403	3,507,595	3,430,099	3,320,694	2,984,638	3,300,697	3,283,542	3,144,830	2,650,711
Actuarial Accrued Liability - ("AAL")	5,958,984	5,809,855	5,439,989	5,130,094	4,526,811	4,159,929	3,847,809	3,639,458	3,482,067	3,360,365
Surplus/(Unfunded AAL)	(2,293,094)	(2,219,452)	(1,932,394)	(1,699,995)	(1,206,117)	(1,175,291)	(547,112)	(355,916)	(337,237)	(709,654)
Percent Funded at Actuarial Value	61.5%	61.8%	64.5%	66.9%	73.4%	71.7%	85.8%	90.2%	90.3%	78.9%
(Increase)/Decrease in Unfunded AAL	(73,642)	(287,058)	(232,399)	(493,878)	(30,826)	(628,179)	(191,196)	(18,679)	372,417	(319,857)
Active participants	5	6	6	6	6	7	7	8	9	9
Inactive participants	6	5	5	5	5	5	5	4	3	3
Average Active Salary	65,938	61,002	58,705	57,435	56,998	47,206	41,963	44,106	45,157	45,157
Total Salary	329,692	366,009	352,230	344,609	341,985	330,441	293,738	352,851	406,417	406,417
Internal Rate of Return - 10 years	3.47%									
Payroll Growth Rate - 10 years	-1.92%									
ASSETS										
Cash , NOW, Money Market	657,085	604,352	128,392	290,042	224,022	142,658	278,356	173,311	187,784	138,681
Fixed Instruments	1,538,159	1,442,020	1,259,636	1,349,242	1,728,588	2,064,132	2,236,592	2,217,855	2,070,743	2,730,025
Equities	1,294,190	1,443,933	1,971,773	1,607,368	1,349,637	867,259	808,406	832,496	778,745	-
Receivables	17,438	18,430	13,009	17,787	10,597	20,536	28,193	26,898	8,899	6,230
Other	-	(1)	-	(2)	-	1,274	-	-	-	-
Total	3,506,872	3,508,734	3,372,810	3,264,437	3,312,844	3,095,859	3,351,547	3,250,560	3,046,171	2,874,936
INCOME										
From municipality	117,183	98,436	96,810	99,060	30,569	78,138	62,246	52,798	46,140	37,863
From members	32,865	34,576	33,525	32,901	22,674	27,885	31,503	36,188	40,119	38,861
Other revenue	1	-	1	-	1	-	-	(1)	1	-
Total Operating Revenue	150,049	133,012	130,336	131,961	53,244	106,023	93,749	88,985	86,260	76,724
EXPENSES										
Pensions and benefits	210,512	207,366	201,630	197,521	140,998	193,413	137,827	88,269	61,013	65,007
Professional services	3,900	2,500	1,100	5,284	14,114	10,653	16,224	9,483	2,154	1,179
Other expenses	718	675	1,412	756	620	1,900	1,359	1,384	1	-
Total Operating Expenses	215,130	210,541	204,142	203,561	155,732	205,966	155,410	99,136	63,168	66,186
Net Operating Income/(Loss)	(65,081)	(77,529)	(73,806)	(71,600)	(102,488)	(99,943)	(61,661)	(10,151)	23,092	10,538
INVESTMENT INCOME										
Investment income/(loss)	78,982	225,555	197,898	36,389	124,770	(133,061)	193,394	245,283	177,464	183,287
Investment fees	14,261	13,662	11,881	14,284	8,624	20,739	30,746	28,879	29,270	2,176
Net Investment Income	64,721	211,893	186,017	22,105	116,146	(153,800)	162,648	216,404	148,194	181,111
Change in Net Present Assets	(360)	134,365	112,210	(49,495)	213,119	(255,688)	100,987	206,253	171,286	191,648

SOUTH ELGIN POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	11,996,896	10,789,403	9,615,383	8,527,509	7,249,702	5,849,510	6,438,703	5,778,084	5,114,169	4,357,204
Net Present Assets - Actuarial Value *	11,940,423	10,779,103	9,812,413	-	7,108,381	5,688,155	6,310,266	5,778,992	5,144,025	4,328,359
Actuarial Accrued Liability - ("AAL")	20,230,241	18,202,140	18,228,731	14,942,581	14,942,581	13,843,089	12,734,448	11,393,573	10,651,425	9,804,531
Surplus/(Unfunded AAL)	(8,289,818)	(7,423,037)	(8,416,318)	(14,942,581)	(7,834,200)	(8,154,934)	(6,424,182)	(5,614,581)	(5,507,400)	(5,476,172)
Percent Funded at Actuarial Value	59.0%	59.2%	53.8%	0.0%	47.6%	41.1%	49.6%	50.7%	48.3%	44.1%
(Increase)/Decrease in Unfunded AAL	(866,781)	993,281	6,526,263	(7,108,381)	320,734	(1,730,752)	(809,601)	(107,181)	(31,228)	(885,688)
Active participants	32	31	32	32	32	31	33	32	30	29
Inactive participants	17	16	15	10	10	10	10	10	10	10
Average Active Salary	79,919	80,117	79,311	73,265	73,265	72,020	66,977	62,111	61,562	58,316
Total Salary	2,557,398	2,483,624	2,537,940	2,344,489	2,344,489	2,232,610	2,210,246	1,987,565	1,846,874	1,691,165
Internal Rate of Return - 10 years	6.69%									
Payroll Growth Rate - 10 years	4.61%									
ASSETS										
Cash , NOW, Money Market	95,908	56,512	408,232	251,341	70,581	105,170	413,811	790,753	42,193	44,482
Fixed Instruments	4,987,685	5,390,578	4,989,015	4,386,015	3,826,788	3,575,656	3,075,404	2,294,091	2,275,144	2,056,686
Equities	6,868,249	5,299,295	4,175,461	3,848,692	3,317,607	2,129,954	2,916,043	2,663,159	2,766,407	2,230,439
Receivables	44,258	45,998	47,139	45,560	40,221	40,447	34,345	31,233	31,114	27,222
Other	4,843	1,257	516	517	499	500	500	750	751	750
Total	12,000,943	10,793,640	9,620,363	8,532,125	7,255,696	5,851,727	6,440,103	5,779,986	5,115,609	4,359,579
INCOME										
From municipality	712,736	650,000	645,525	634,036	532,919	483,121	459,712	432,230	387,255	342,450
From members	253,572	253,688	547,771	245,578	240,106	248,863	337,099	185,145	200,958	165,774
Other revenue	(1,740)	(1,140)	1,579	5,338	(225)	6,101	3,113	490	-	3,524
Total Operating Revenue	964,568	902,548	1,194,875	884,952	772,800	738,085	799,924	617,865	588,213	511,748
EXPENSES										
Pensions and benefits	546,800	563,321	437,970	432,097	445,952	464,937	400,271	484,263	382,404	337,727
Professional services	9,981	8,513	25,593	16,500	9,157	8,573	9,220	7,916	7,145	10,490
Other expenses	11,828	11,299	5,597	4,924	4,226	3,552	4,173	4,968	3,297	3,609
Total Operating Expenses	568,609	583,133	469,160	453,521	459,335	477,062	413,664	497,147	392,846	351,826
Net Operating Income/(Loss)	395,959	319,415	725,715	431,431	313,465	261,023	386,260	120,718	195,367	159,922
INVESTMENT INCOME										
Investment income/(loss)	851,663	891,249	393,854	874,838	1,111,252	(837,847)	280,483	548,323	566,488	208,355
Investment fees	40,129	36,644	31,696	28,462	24,525	12,369	6,124	5,127	4,890	4,041
Net Investment Income	811,534	854,605	362,158	846,376	1,086,727	(850,216)	274,359	543,196	561,598	204,314
Change in Net Present Assets	1,207,493	1,174,020	1,087,874	1,277,807	1,400,192	(589,193)	660,619	663,915	756,965	364,236

SOUTH ELGIN/COUNTRYSIDE FPD FIREFIGHTERS PENSION F

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	9,115,498	7,886,031	6,539,243	5,907,831	4,846,995	4,233,539	4,391,981	3,948,462	3,226,507	2,860,988
Net Present Assets - Actuarial Value *	8,967,618	7,766,460	6,651,714	5,678,355	4,692,736	4,132,514	4,360,121	3,979,348	3,200,288	2,830,541
Actuarial Accrued Liability - ("AAL")	15,356,765	12,566,649	11,722,732	10,340,999	9,165,845	8,540,415	8,309,449	6,734,024	5,889,561	4,962,623
Surplus/(Unfunded AAL)	(6,389,147)	(4,800,189)	(5,071,018)	(4,662,644)	(4,473,109)	(4,407,901)	(3,949,328)	(2,754,676)	(2,689,273)	(2,132,082)
Percent Funded at Actuarial Value	58.4%	61.8%	56.7%	54.9%	51.2%	48.4%	52.5%	59.1%	54.3%	57.0%
(Increase)/Decrease in Unfunded AAL	(1,588,958)	270,829	(408,374)	(189,535)	(65,208)	(458,573)	(1,194,652)	(65,403)	(557,191)	(293,846)
Active participants	31	30	30	30	30	30	31	30	30	30
Inactive participants	8	7	7	7	4	4	2	2	2	2
Average Active Salary	79,811	79,477	79,109	73,708	71,457	70,036	69,658	65,687	62,181	56,945
Total Salary	2,474,126	2,384,318	2,373,261	2,211,238	2,143,699	2,101,070	2,159,394	1,970,599	1,865,420	1,708,349
Internal Rate of Return - 10 years	5.55%									
Payroll Growth Rate - 10 years	4.03%									
ASSETS										
Cash , NOW, Money Market	229,402	408,724	289,305	386,707	373,525	518,153	178,277	312,675	239,732	204,000
Fixed Instruments	4,799,750	4,094,670	3,575,885	2,944,197	2,523,504	2,564,192	2,391,552	1,781,125	1,537,113	1,543,849
Equities	4,060,929	3,362,604	2,650,455	2,560,648	1,941,888	1,044,493	1,737,635	1,748,932	1,385,932	1,037,673
Receivables	29,876	24,505	23,410	16,751	8,611	310,160	257,962	224,706	163,557	180,022
Other	2,339	2,625	1,228	1,828	437	938	-	-	1	-
Total	9,122,296	7,893,128	6,540,283	5,910,131	4,847,965	4,437,936	4,565,426	4,067,438	3,326,335	2,965,544
INCOME										
From municipality	530,837	520,998	495,741	355,105	215,088	286,037	242,138	280,783	213,251	178,063
From members	230,211	231,402	208,709	206,427	199,724	208,037	184,198	184,107	158,208	153,871
Other revenue	5,372	1,093	-	8,140	(11,167)	11,498	-	-	1	-
Total Operating Revenue	766,420	753,493	704,450	569,672	403,645	505,572	426,336	464,890	371,460	331,934
EXPENSES										
Pensions and benefits	150,396	123,919	120,310	141,532	171,602	113,848	107,105	119,981	101,089	109,165
Professional services	21,222	15,800	13,520	16,340	15,520	15,725	12,056	8,333	8,394	7,110
Other expenses	10,768	7,810	6,785	6,070	4,798	3,465	7,666	3,125	2,696	3,176
Total Operating Expenses	182,386	147,529	140,615	163,942	191,920	133,038	126,827	131,439	112,179	119,451
Net Operating Income/(Loss)	584,034	605,964	563,835	405,730	211,725	372,534	299,509	333,451	259,281	212,483
INVESTMENT INCOME										
Investment income/(loss)	678,593	773,895	91,254	675,700	411,273	(516,059)	150,737	398,781	115,316	178,448
Investment fees	33,159	33,071	23,677	20,595	9,542	14,917	6,727	10,277	9,079	12,169
Net Investment Income	645,434	740,824	67,577	655,105	401,731	(530,976)	144,010	388,504	106,237	166,279
Change in Net Present Assets	1,229,467	1,346,788	631,412	1,060,836	613,456	(158,442)	443,519	721,955	365,519	378,761

SOUTH HOLLAND FIREFIGHTERS' PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	11,588,959	10,719,552	9,932,415	9,215,840	8,430,840	7,336,532	7,302,510	6,702,526	5,816,131	5,138,651
Net Present Assets - Actuarial Value *	11,564,222	10,715,717	9,974,181	8,777,814	8,051,555	7,039,540	7,149,147	6,712,318	5,913,366	5,138,651
Actuarial Accrued Liability - ("AAL")	15,640,314	14,423,501	14,015,078	11,502,007	10,936,547	10,073,183	9,528,058	8,092,232	7,329,807	6,984,885
Surplus/(Unfunded AAL)	(4,076,092)	(3,707,784)	(4,040,897)	(2,724,193)	(2,884,992)	(3,033,643)	(2,378,911)	(1,379,914)	(1,416,441)	(1,846,234)
Percent Funded at Actuarial Value	73.9%	74.3%	71.2%	76.3%	73.6%	69.9%	75.0%	82.9%	80.7%	73.6%
(Increase)/Decrease in Unfunded AAL	(368,308)	333,113	(1,316,704)	160,799	148,651	(654,732)	(998,997)	36,527	429,793	(134,542)
Active participants	23	23	23	23	23	23	21	20	20	20
Inactive participants	12	12	13	8	8	6	5	3	4	4
Average Active Salary	80,385	77,708	74,005	70,865	68,980	66,704	68,387	65,143	65,143	64,096
Total Salary	1,848,853	1,787,295	1,702,105	1,629,894	1,586,541	1,534,196	1,436,117	1,302,865	1,302,865	1,281,928
Internal Rate of Return - 10 years	5.93%									
Payroll Growth Rate - 10 years	4.23%									
ASSETS										
Cash , NOW, Money Market	105,454	95,172	257,607	1,340,155	1,140,835	835,136	246,765	521,509	377,779	439,443
Fixed Instruments	5,486,879	6,252,414	6,390,153	5,447,650	5,038,163	5,383,053	5,355,359	4,792,213	4,008,902	3,571,646
Equities	5,931,431	4,298,946	3,209,145	2,354,137	2,185,080	1,118,343	1,700,387	1,388,804	1,293,745	1,029,078
Receivables	65,627	75,306	77,457	75,844	71,469	-	-	-	135,705	135,704
Other	2,538	501	499	501	501	-	(1)	-	-	-
Total	11,591,929	10,722,339	9,934,861	9,218,287	8,436,048	7,336,532	7,302,510	6,702,526	5,816,131	5,175,871
INCOME										
From municipality	454,061	424,630	438,286	404,941	427,153	530,661	385,864	511,583	339,080	274,762
From members	173,033	166,712	146,937	150,131	205,685	-	129,969	123,230	118,619	110,762
Other revenue	(9,679)	(2,151)	(1)	4,377	71,470	-	-	-	4,235	-
Total Operating Revenue	617,415	589,191	585,222	559,449	704,308	530,661	515,833	634,813	461,934	385,524
EXPENSES										
Pensions and benefits	509,295	496,834	420,813	407,833	351,411	322,087	231,277	116,731	115,777	112,510
Professional services	16,185	15,855	26,642	14,541	9,950	749	2,261	-	-	-
Other expenses	11,344	12,631	11,719	10,688	6,099	20,566	12,141	1,885	1,774	1,885
Total Operating Expenses	536,824	525,320	459,174	433,062	367,460	343,402	245,679	118,616	117,551	114,395
Net Operating Income/(Loss)	80,591	63,871	126,048	126,387	336,848	187,259	270,154	516,197	344,383	271,129
INVESTMENT INCOME										
Investment income/(loss)	819,797	756,820	621,152	687,384	779,103	(153,238)	329,831	370,198	333,097	247,124
Investment fees	30,981	33,554	30,625	28,772	21,643	-	-	-	-	-
Net Investment Income	788,816	723,266	590,527	658,612	757,460	(153,238)	329,831	370,198	333,097	247,124
Change in Net Present Assets	869,407	787,137	716,575	785,000	1,094,308	34,022	599,984	886,395	677,480	518,253

SOUTH HOLLAND POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	22,579,002	20,699,546	19,041,371	18,341,232	16,838,691	14,721,637	16,980,935	16,552,835	15,404,646	14,725,723
Net Present Assets - Actuarial Value *	21,925,839	20,511,425	19,311,804	17,595,059	16,207,184	14,344,973	16,743,977	16,661,540	15,641,330	14,625,689
Actuarial Accrued Liability - ("AAL")	33,307,103	31,433,065	29,798,508	28,112,858	27,080,016	23,173,025	20,517,379	24,585,709	23,016,414	22,423,125
Surplus/(Unfunded AAL)	(11,381,264)	(10,921,640)	(10,486,704)	(10,517,799)	(10,872,832)	(8,828,052)	(3,773,402)	(7,924,169)	(7,375,084)	(7,797,436)
Percent Funded at Actuarial Value	65.8%	65.3%	64.8%	62.6%	59.8%	61.9%	81.6%	67.8%	68.0%	65.2%
(Increase)/Decrease in Unfunded AAL	(459,624)	(434,936)	31,095	355,033	(2,044,780)	(5,054,650)	4,150,767	(549,085)	422,352	(757,539)
Active participants	46	46	43	44	46	42	43	42	45	35
Inactive participants	39	39	38	26	26	21	15	26	26	26
Average Active Salary	76,324	75,416	75,173	73,135	70,397	66,283	65,156	59,054	56,643	60,609
Total Salary	3,510,922	3,469,120	3,232,434	3,217,927	3,238,240	2,783,898	2,801,713	2,480,247	2,548,931	2,121,305
Internal Rate of Return - 10 years	6.11%									
Payroll Growth Rate - 10 years	4.69%									
ASSETS										
Cash , NOW, Money Market	1,229,572	296,290	879,486	715,247	796,251	411,629	647,079	184,417	238,872	148,401
Fixed Instruments	7,628,147	8,879,665	9,196,599	9,993,625	9,069,958	9,567,564	9,103,379	8,931,223	8,490,695	8,915,887
Equities	13,628,133	11,436,540	8,860,806	7,505,434	6,859,227	4,742,444	7,230,476	7,203,855	6,460,514	5,461,870
Receivables	97,738	91,416	109,465	131,908	131,205	-	-	233,360	214,565	199,565
Other	2,425	1,017	1,015	1,015	501	-	1	-	-	-
Total	22,586,015	20,704,928	19,047,371	18,347,229	16,857,142	14,721,637	16,980,935	16,552,855	15,404,646	14,725,723
INCOME										
From municipality	944,381	912,627	818,254	725,234	779,916	686,661	651,259	580,474	540,328	440,937
From members	380,096	348,789	329,058	336,541	289,003	297,271	288,716	279,689	228,888	224,492
Other revenue	6,321	(18,048)	-	703	131,206	-	-	-	-	-
Total Operating Revenue	1,330,798	1,243,368	1,147,312	1,062,478	1,200,125	983,932	939,975	860,163	769,216	665,429
EXPENSES										
Pensions and benefits	1,456,738	1,373,437	1,340,640	1,209,264	1,241,674	1,349,081	1,155,955	1,197,444	1,138,072	1,149,546
Professional services	17,173	14,535	15,927	21,851	33,347	7,305	35,286	37,373	36,760	31,676
Other expenses	17,349	17,635	17,107	15,312	12,921	45,121	7,779	2,051	4,057	6,037
Total Operating Expenses	1,491,260	1,405,607	1,373,674	1,246,427	1,287,942	1,401,507	1,199,020	1,236,868	1,178,889	1,187,259
Net Operating Income/(Loss)	(160,462)	(162,239)	(226,362)	(183,949)	(87,817)	(417,575)	(259,045)	(376,705)	(409,673)	(521,830)
INVESTMENT INCOME										
Investment income/(loss)	2,097,555	1,881,621	986,546	1,743,425	2,244,601	(1,841,723)	687,145	1,524,894	1,088,596	510,828
Investment fees	57,637	61,206	60,045	56,936	39,729	-	-	-	-	-
Net Investment Income	2,039,918	1,820,415	926,501	1,686,489	2,204,872	(1,841,723)	687,145	1,524,894	1,088,596	510,828
Change in Net Present Assets	1,879,456	1,658,175	700,139	1,502,541	2,117,054	(2,259,298)	428,100	1,148,189	678,923	(11,002)

SPRING GROVE POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	2,245,991	2,059,239	1,823,352	1,702,517	1,617,356	1,512,147	1,337,703	1,271,011	1,132,881	949,166
Net Present Assets - Actuarial Value *	2,367,164	2,169,123	1,907,539	1,762,625	1,617,356	1,512,147	1,337,703	1,271,011	1,132,881	949,166
Actuarial Accrued Liability - ("AAL")	5,632,678	5,726,957	5,239,963	4,975,468	3,416,226	3,091,572	2,886,379	2,547,814	2,311,471	1,948,479
Surplus/(Unfunded AAL)	(3,265,514)	(3,557,834)	(3,332,424)	(3,212,843)	(1,798,870)	(1,579,425)	(1,548,676)	(1,276,803)	(1,178,590)	(999,313)
Percent Funded at Actuarial Value	42.0%	37.9%	36.4%	35.4%	47.3%	48.9%	46.3%	49.9%	49.0%	48.7%
(Increase)/Decrease in Unfunded AAL	292,320	(225,410)	(119,581)	(1,413,973)	(219,445)	(30,749)	(271,873)	(98,213)	(179,277)	126,964
Active participants	7	9	9	9	8	10	10	10	10	9
Inactive participants	4	3	3	3	3	2	2	1	1	1
Average Active Salary	68,884	63,727	60,533	57,974	58,750	54,042	54,042	53,348	50,181	45,890
Total Salary	482,186	573,540	544,794	521,767	469,997	540,415	540,415	533,476	501,810	413,006
Internal Rate of Return - 10 years	2.95%									
Payroll Growth Rate - 10 years	2.89%									
ASSETS										
Cash , NOW, Money Market	295,301	855,768	1,048,199	1,114,481	1,449,245	1,358,690	1,217,090	1,174,393	1,132,881	949,167
Fixed Instruments	1,726,001	997,368	586,295	411,183	-	-	-	-	-	-
Equities	224,689	206,159	188,857	176,853	168,112	153,457	120,612	96,618	-	-
Receivables	-	-	-	-	-	-	-	-	-	-
Other	-	1	1	-	(1)	-	1	-	-	(1)
Total	2,245,991	2,059,296	1,823,352	1,702,517	1,617,356	1,512,147	1,337,703	1,271,011	1,132,881	949,166
INCOME										
From municipality	295,297	282,537	161,335	157,256	155,099	136,384	124,682	115,436	115,742	143,849
From members	56,429	56,930	53,903	49,004	49,528	54,188	54,447	51,517	45,594	41,724
Other revenue	(1)	(1)	-	-	-	1	-	-	-	-
Total Operating Revenue	351,725	339,466	215,238	206,260	204,627	190,573	179,129	166,953	161,336	185,573
EXPENSES										
Pensions and benefits	210,567	136,691	132,710	128,769	146,184	89,712	118,255	83,978	26,653	40,386
Professional services	1,275	1,307	2,700	3,953	1,870	2,400	1,100	1,370	1,000	670
Other expenses	5,066	3,000	2,438	2,832	1,119	2,104	1,719	1,440	899	917
Total Operating Expenses	216,908	140,998	137,848	135,554	149,173	94,216	121,074	86,788	28,552	41,973
Net Operating Income/(Loss)	134,817	198,468	77,390	70,706	55,454	96,357	58,055	80,165	132,784	143,600
INVESTMENT INCOME										
Investment income/(loss)	51,935	37,419	45,140	14,454	49,755	78,088	8,636	57,965	50,931	32,152
Investment fees	-	-	1,696	-	-	-	-	-	-	-
Net Investment Income	51,935	37,419	43,444	14,454	49,755	78,088	8,636	57,965	50,931	32,152
Change in Net Present Assets	186,752	235,887	120,835	85,161	105,209	174,444	66,692	138,130	183,715	175,751

SPRING VALLEY POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,535,570	3,347,951	3,239,330	2,920,825	2,724,077	2,526,992	2,348,862	2,117,422	2,023,545	1,941,028
Net Present Assets - Actuarial Value *	3,689,526	3,434,752	3,181,950	2,920,825	2,724,077	2,526,992	2,348,832	2,118,577	1,969,042	1,914,238
Actuarial Accrued Liability - ("AAL")	4,953,501	4,024,927	4,068,098	3,480,977	3,244,147	3,087,915	2,680,823	2,703,325	2,941,512	2,438,605
Surplus/(Unfunded AAL)	(1,263,975)	(590,175)	(886,148)	(560,152)	(520,070)	(560,923)	(331,991)	(584,748)	(972,470)	(524,367)
Percent Funded at Actuarial Value	74.5%	85.3%	78.2%	83.9%	84.0%	81.8%	87.6%	78.4%	66.9%	78.5%
(Increase)/Decrease in Unfunded AAL	(673,800)	295,973	(325,996)	(40,082)	40,853	(228,932)	252,757	387,722	(448,103)	(16,659)
Active participants	10	10	11	11	10	10	11	10	11	11
Inactive participants	5	5	5	5	5	6	5	5	6	5
Average Active Salary	54,593	53,208	51,717	49,483	49,407	47,721	43,941	43,486	43,529	40,568
Total Salary	545,929	532,079	568,891	544,311	494,073	477,208	483,347	434,857	478,818	446,251
Internal Rate of Return - 10 years	4.43%									
Payroll Growth Rate - 10 years	1.56%									
ASSETS										
Cash , NOW, Money Market	1,552,236	855,588	660,204	46,606	119,137	88,482	105,276	49,446	107,916	57,222
Fixed Instruments	1,986,876	2,500,207	2,586,397	2,874,219	2,615,197	2,446,917	2,251,186	2,067,977	1,915,629	1,883,806
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	160,000	130,000	114,000	-	-	-	-	-	-	-
Other	4,351	-	-	-	-	-	-	(1)	-	-
Total	3,703,463	3,485,795	3,360,601	2,920,825	2,734,334	2,535,399	2,356,462	2,117,422	2,023,545	1,941,028
INCOME										
From municipality	129,465	114,512	100,106	95,552	95,065	120,873	99,279	100,884	74,679	69,434
From members	55,471	55,134	56,225	51,847	48,656	46,721	45,983	46,128	47,542	46,662
Other revenue	(1)	1	-	1	(1)	-	(1)	13	761	1
Total Operating Revenue	184,935	169,647	156,331	147,400	143,720	167,594	145,261	147,025	122,982	116,097
EXPENSES										
Pensions and benefits	94,326	95,320	86,884	83,263	92,243	177,748	154,235	165,759	79,095	83,026
Professional services	700	1,050	900	1,439	1,750	1,400	-	-	-	545
Other expenses	7,036	3,985	3,494	2,250	2,102	2,351	3,494	39	1,149	-
Total Operating Expenses	102,062	100,355	91,278	86,952	96,095	181,499	157,729	165,798	80,244	83,571
Net Operating Income/(Loss)	82,873	69,292	65,053	60,448	47,625	(13,905)	(12,468)	(18,773)	42,738	32,526
INVESTMENT INCOME										
Investment income/(loss)	104,746	39,694	253,594	136,300	149,459	192,062	132,184	112,650	(3,030)	57,660
Investment fees	-	365	142	-	-	27	22	-	-	33,207
Net Investment Income	104,746	39,329	253,452	136,300	149,459	192,035	132,162	112,650	(3,030)	24,453
Change in Net Present Assets	187,619	108,621	318,505	196,748	197,085	178,130	231,440	93,877	82,517	56,978

SPRINGFIELD FIREFIGHTER'S PENSION FUND

	2/28/2014	2/28/2013	2/29/2012	2/28/2011	2/28/2010	2/28/2009	2/29/2008	2/28/2007	2/28/2006	2/28/2005
KEY DATA										
Net Present Assets - Market Value	114,719,513	103,869,464	95,949,898	93,618,009	84,815,377	70,013,741	83,891,076	82,040,180	76,063,844	72,653,750
Net Present Assets - Actuarial Value *	111,262,393	104,826,920	98,884,664	91,581,929	83,137,423	67,594,712	81,505,486	82,117,413	76,644,606	72,524,696
Actuarial Accrued Liability - ("AAL")	249,980,239	240,421,995	230,026,201	212,587,658	199,752,542	187,356,337	179,293,455	161,928,013	152,581,468	141,642,142
Surplus/(Unfunded AAL)	(138,717,846)	(135,595,075)	(131,141,537)	(121,005,729)	(116,615,119)	(119,761,625)	(97,787,969)	(79,810,600)	(75,936,862)	(69,117,446)
Percent Funded at Actuarial Value	44.5%	43.6%	43.0%	43.1%	41.6%	36.1%	45.5%	50.7%	50.2%	51.2%
(Increase)/Decrease in Unfunded AAL	(3,122,771)	(4,453,538)	(10,135,808)	(4,390,610)	3,146,506	(21,973,656)	(17,977,369)	(3,873,738)	(6,819,416)	(5,805,681)
Active participants	217	208	218	202	205	217	225	219	222	205
Inactive participants	242	242	238	239	230	217	210	205	200	196
Average Active Salary	77,471	76,619	73,185	72,067	69,074	63,478	61,745	59,885	57,155	54,787
Total Salary	16,811,255	15,936,827	15,954,414	14,557,495	14,160,191	13,774,631	13,892,591	13,114,863	12,688,469	11,231,237
Internal Rate of Return - 10 years	5.81%									
Payroll Growth Rate - 10 years	3.89%									
ASSETS										
Cash , NOW, Money Market	4,552,075	3,802,724	1,810,972	1,084,696	831,859	435,277	766,504	816,640	2,642,496	1,118,546
Fixed Instruments	36,574,336	33,904,927	42,707,849	52,838,328	52,112,130	49,479,811	47,659,856	43,996,466	38,173,369	38,917,072
Equities	73,445,332	65,946,968	51,176,736	39,371,390	31,558,781	19,705,188	35,005,070	36,831,634	34,938,974	32,335,189
Receivables	214,285	271,119	348,458	360,897	350,988	475,260	497,587	434,606	331,229	304,297
Other	1	(1)	(1)	(1)	-	1	(1)	-	-	-
Total	114,786,029	103,925,737	96,044,014	93,655,310	84,853,758	70,095,537	83,929,016	82,079,346	76,086,068	72,675,104
INCOME										
From municipality	9,599,575	9,706,265	9,231,395	8,351,704	8,877,096	6,789,176	6,131,904	5,349,896	4,405,554	3,898,795
From members	1,628,970	1,654,792	1,526,669	1,464,833	1,475,965	1,358,499	1,347,351	1,281,176	1,253,479	1,087,518
Other revenue	9,047	28,552	34,402	17,621	34,843	54,067	53,380	12,826	5,643	44,190
Total Operating Revenue	11,237,592	11,389,609	10,792,466	9,834,158	10,387,904	8,201,742	7,532,635	6,643,898	5,664,676	5,030,503
EXPENSES										
Pensions and benefits	12,341,848	11,468,988	11,066,523	10,560,556	9,517,129	8,809,241	8,174,870	7,673,046	7,104,137	6,501,859
Professional services	34,781	42,884	23,715	13,429	9,425	25,028	26,091	33,565	7,858	13,025
Other expenses	79,148	81,866	106,871	85,048	77,198	76,212	98,437	78,196	74,001	65,695
Total Operating Expenses	12,455,777	11,593,738	11,197,109	10,659,033	9,603,752	8,910,481	8,299,398	7,784,807	7,185,996	6,580,579
Net Operating Income/(Loss)	(1,218,185)	(204,129)	(404,643)	(824,875)	784,152	(708,739)	(766,763)	(1,140,909)	(1,521,320)	(1,550,076)
INVESTMENT INCOME										
Investment income/(loss)	12,323,687	8,359,281	3,014,708	9,897,126	14,232,981	(12,956,645)	2,852,918	7,273,972	5,062,745	2,943,979
Investment fees	255,453	235,586	278,177	269,618	215,496	211,951	235,258	156,727	131,331	133,728
Net Investment Income	12,068,234	8,123,695	2,736,531	9,627,508	14,017,485	(13,168,596)	2,617,660	7,117,245	4,931,414	2,810,251
Change in Net Present Assets	10,850,049	7,919,566	2,331,889	8,802,632	14,801,636	(13,877,335)	1,850,896	5,976,336	3,410,094	1,260,175

SPRINGFIELD POLICE PENSION FUND

	2/28/2014	2/28/2013	2/29/2012	2/28/2011	2/28/2010	2/28/2009	2/29/2008	2/28/2007	2/28/2006	2/28/2005
KEY DATA										
Net Present Assets - Market Value	136,833,302	122,468,607	113,567,222	109,082,307	97,561,407	80,809,506	96,000,278	92,788,015	86,257,548	80,579,853
Net Present Assets - Actuarial Value *	132,449,470	123,887,066	116,728,807	107,153,762	95,698,865	78,635,677	93,807,824	92,639,275	86,354,772	79,808,975
Actuarial Accrued Liability - ("AAL")	251,884,237	239,914,513	229,806,877	213,888,040	203,242,332	189,338,812	175,237,749	166,104,766	154,682,906	143,197,413
Surplus/(Unfunded AAL)	(119,434,767)	(116,027,447)	(113,078,070)	(106,734,278)	(107,543,467)	(110,703,135)	(81,429,925)	(73,465,491)	(68,328,134)	(63,388,438)
Percent Funded at Actuarial Value	52.6%	51.6%	50.8%	50.1%	47.1%	41.5%	53.5%	55.8%	55.8%	55.7%
(Increase)/Decrease in Unfunded AAL	(3,407,320)	(2,949,377)	(6,343,792)	809,189	3,159,668	(29,273,210)	(7,964,434)	(5,137,357)	(4,939,696)	(5,733,805)
Active participants	247	246	238	249	265	278	279	285	282	266
Inactive participants	238	232	224	214	205	202	198	193	184	177
Average Active Salary	75,776	75,008	73,601	70,026	67,621	62,505	57,467	56,746	55,063	53,431
Total Salary	18,716,719	18,452,026	17,517,072	17,436,451	17,919,522	17,376,430	16,033,406	16,172,663	15,527,685	14,212,590
Internal Rate of Return - 10 years	5.78%									
Payroll Growth Rate - 10 years	2.59%									
ASSETS										
Cash , NOW, Money Market	3,106,290	5,263,101	2,879,855	2,064,423	74,984	5,494,919	2,109,122	2,973,528	434,050	494,310
Fixed Instruments	54,434,112	48,049,163	50,130,302	56,129,957	58,630,877	49,032,702	55,849,827	50,118,909	44,862,026	42,483,130
Equities	78,923,987	68,705,181	59,943,803	50,459,982	38,429,624	25,826,723	37,433,135	39,028,214	40,367,373	37,114,822
Receivables	375,425	452,694	616,627	429,721	457,175	482,768	632,853	687,958	614,514	506,903
Other	19,295	(1)	-	1	-	1	-	1	-	1
Total	136,859,109	122,470,138	113,570,587	109,084,084	97,592,660	80,837,113	96,024,937	92,808,610	86,277,963	80,599,166
INCOME										
From municipality	8,519,086	8,344,957	8,550,262	7,897,449	8,008,143	5,714,717	5,382,890	4,801,235	4,460,984	3,953,059
From members	1,851,508	1,861,870	1,964,961	1,673,483	1,783,135	1,770,308	1,593,568	1,588,866	1,564,017	1,416,126
Other revenue	(165,705)	4,176	75,404	6,188	37,947	221,274	6,404	212	-	690
Total Operating Revenue	10,204,889	10,211,003	10,590,627	9,577,120	9,829,225	7,706,299	6,982,862	6,390,313	6,025,001	5,369,875
EXPENSES										
Pensions and benefits	10,819,960	10,163,600	9,476,442	9,055,286	8,120,442	7,753,474	7,251,536	6,682,766	5,946,294	5,333,546
Professional services	115,658	99,818	78,281	60,384	65,189	78,662	80,977	71,438	46,561	39,968
Other expenses	62,611	48,178	65,902	61,192	53,407	61,364	72,009	55,291	51,438	55,693
Total Operating Expenses	10,998,229	10,311,596	9,620,625	9,176,862	8,239,038	7,893,500	7,404,522	6,809,495	6,044,293	5,429,207
Net Operating Income/(Loss)	(793,340)	(100,593)	970,002	400,258	1,590,187	(187,201)	(421,660)	(419,182)	(19,292)	(59,332)
INVESTMENT INCOME										
Investment income/(loss)	15,444,727	9,215,818	3,775,094	11,324,573	15,418,288	(14,744,139)	3,881,156	7,008,310	5,811,845	3,379,746
Investment fees	286,691	213,841	260,182	203,931	256,574	259,433	247,233	58,661	114,859	125,099
Net Investment Income	15,158,036	9,001,977	3,514,912	11,120,642	15,161,714	(15,003,572)	3,633,923	6,949,649	5,696,986	3,254,647
Change in Net Present Assets	14,364,695	8,901,385	4,484,915	11,520,900	16,751,901	(15,190,772)	3,212,263	6,530,467	5,677,695	3,195,315

ST CHARLES FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	31,771,392	29,326,480	26,693,969	26,118,295	22,478,824	18,461,620	19,935,936	18,513,335	16,142,672	14,875,368
Net Present Assets - Actuarial Value *	32,234,264	30,116,841	28,188,619	25,956,319	22,193,004	17,440,044	18,805,330	17,675,445	15,587,714	13,314,214
Actuarial Accrued Liability - ("AAL")	40,757,089	37,321,458	33,203,747	30,234,205	28,304,257	27,325,404	24,307,820	20,126,745	18,265,029	16,275,238
Surplus/(Unfunded AAL)	(8,522,825)	(7,204,617)	(5,015,128)	(4,277,886)	(6,111,253)	(9,885,360)	(5,502,490)	(2,451,300)	(2,677,315)	(2,961,024)
Percent Funded at Actuarial Value	79.1%	80.7%	84.9%	85.9%	78.4%	63.8%	77.4%	87.8%	85.3%	81.8%
(Increase)/Decrease in Unfunded AAL	(1,318,208)	(2,189,489)	(737,242)	1,833,367	3,774,107	(4,382,870)	(3,051,190)	226,015	283,709	(2,050,018)
Active participants	45	45	44	47	47	49	49	49	50	50
Inactive participants	22	21	17	14	14	11	10	9	8	8
Average Active Salary	98,370	95,300	95,058	90,168	86,817	86,626	85,554	76,022	74,090	67,612
Total Salary	4,426,665	4,288,510	4,182,533	4,237,873	4,080,399	4,244,660	4,192,167	3,725,087	3,704,516	3,380,606
Internal Rate of Return - 10 years	5.41%									
Payroll Growth Rate - 10 years	4.80%									
ASSETS										
Cash , NOW, Money Market	1,601,439	4,029,591	1,824,355	2,013,473	976,611	4,252,383	3,605,539	1,130,440	1,164,335	254,052
Fixed Instruments	9,243,838	10,646,389	12,354,101	11,135,834	10,858,609	8,680,245	8,087,456	11,481,276	11,570,003	12,981,052
Equities	20,841,836	14,585,192	12,432,493	12,898,765	10,586,851	5,509,787	8,223,084	5,804,262	3,304,200	1,546,475
Receivables	53,501	66,984	83,021	71,236	60,703	24,189	20,107	97,357	104,135	93,789
Other	30,778	(1)	(1)	(1)	-	(1)	-	-	(1)	-
Total	31,771,392	29,328,155	26,693,969	26,119,307	22,482,774	18,466,603	19,936,186	18,513,335	16,142,672	14,875,368
INCOME										
From municipality	998,068	986,731	1,089,212	1,236,673	1,054,067	846,143	842,855	733,734	605,537	429,061
From members	470,592	463,061	406,359	406,554	398,477	430,256	417,122	379,808	464,849	307,287
Other revenue	100	-	4,755	1	(1)	291	46	-	-	-
Total Operating Revenue	1,468,760	1,449,792	1,500,326	1,643,228	1,452,543	1,276,690	1,260,023	1,113,542	1,070,386	736,348
EXPENSES										
Pensions and benefits	1,062,595	1,046,033	836,803	712,902	666,657	513,255	420,791	388,899	326,453	322,543
Professional services	6,000	22,680	18,349	16,385	11,777	23,223	5,172	919	525	-
Other expenses	8,509	6,123	5,271	8,762	3,987	3,702	3,228	2,974	2,729	2,588
Total Operating Expenses	1,077,104	1,074,836	860,423	738,049	682,421	540,180	429,191	392,792	329,707	325,131
Net Operating Income/(Loss)	391,656	374,956	639,903	905,179	770,122	736,510	830,832	720,750	740,679	411,217
INVESTMENT INCOME										
Investment income/(loss)	2,208,236	2,453,271	124,566	2,883,359	3,353,580	(2,175,630)	641,073	1,676,914	535,297	818,786
Investment fees	154,981	195,716	188,794	149,066	106,498	35,196	49,303	27,001	8,671	155
Net Investment Income	2,053,255	2,257,555	(64,228)	2,734,293	3,247,082	(2,210,826)	591,770	1,649,913	526,626	818,631
Change in Net Present Assets	2,444,912	2,632,511	575,674	3,639,471	4,017,204	(1,474,316)	1,422,601	2,370,663	1,267,304	1,229,849

ST CHARLES POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	29,225,821	27,960,859	26,017,546	26,127,210	23,519,175	20,229,933	23,161,215	23,064,225	21,049,102	19,444,069
Net Present Assets - Actuarial Value *	30,168,313	28,796,811	27,539,743	-	23,283,140	19,835,689	22,866,576	23,009,121	21,186,819	19,421,176
Actuarial Accrued Liability - ("AAL")	51,344,903	48,227,150	45,396,399	40,662,654	40,662,654	39,071,487	36,157,974	32,815,691	32,719,070	30,095,639
Surplus/(Unfunded AAL)	(21,176,590)	(19,430,339)	(17,856,656)	(40,662,654)	(17,379,514)	(19,235,798)	(13,291,398)	(9,806,570)	(11,532,251)	(10,674,463)
Percent Funded at Actuarial Value	58.8%	59.7%	60.7%	0.0%	57.3%	50.8%	63.2%	70.1%	64.8%	64.5%
(Increase)/Decrease in Unfunded AAL	(1,746,251)	(1,573,683)	22,805,998	(23,283,140)	1,856,284	(5,944,400)	(3,484,828)	1,725,681	(857,788)	(97,872)
Active participants	50	50	49	51	51	53	56	55	54	48
Inactive participants	43	44	46	34	34	34	36	33	31	29
Average Active Salary	93,669	89,529	87,703	80,790	80,790	80,878	75,604	72,067	69,919	70,280
Total Salary	4,683,452	4,476,434	4,297,435	4,120,315	4,120,315	4,286,552	4,233,849	3,963,696	3,775,615	3,373,443
Internal Rate of Return - 10 years	4.82%									
Payroll Growth Rate - 10 years	3.15%									
ASSETS										
Cash , NOW, Money Market	2,292,397	3,771,642	2,831,354	1,947,844	2,658,226	2,837,222	2,980,385	2,449,643	2,747,821	3,713,693
Fixed Instruments	7,745,784	8,794,121	10,834,127	11,500,554	10,823,055	10,684,574	10,004,389	9,764,382	8,665,509	7,634,170
Equities	19,090,945	15,292,237	12,250,405	12,575,324	9,998,860	6,646,979	10,084,567	10,777,270	9,559,989	8,021,438
Receivables	66,901	85,212	71,566	79,217	51,959	69,718	67,317	47,278	48,794	49,521
Other	33,870	35,212	35,019	33,841	-	-	27,857	28,652	27,664	26,961
Total	29,229,897	27,978,424	26,022,471	26,136,780	23,532,100	20,238,493	23,164,515	23,067,225	21,049,777	19,445,783
INCOME										
From municipality	1,317,164	1,226,047	1,356,539	1,556,109	1,278,674	1,113,728	1,006,125	936,294	972,113	886,342
From members	458,352	485,647	479,575	409,842	414,284	428,176	413,254	433,829	366,945	394,911
Other revenue	74	13,744	(4,168)	27,496	(11,626)	2,604	20,134	(1,517)	(726)	(25,291)
Total Operating Revenue	1,775,590	1,725,438	1,831,946	1,993,447	1,681,332	1,544,508	1,439,513	1,368,606	1,338,332	1,255,962
EXPENSES										
Pensions and benefits	1,881,019	1,900,319	1,807,581	1,722,973	1,542,294	1,483,614	1,529,680	1,337,670	1,258,342	1,023,088
Professional services	20,032	38,174	52,585	29,114	32,730	25,033	24,581	19,723	30,957	21,116
Other expenses	10,678	16,610	7,967	10,335	16,328	11,735	11,727	14,465	21,024	14,965
Total Operating Expenses	1,911,729	1,955,103	1,868,133	1,762,422	1,591,352	1,520,382	1,565,988	1,371,858	1,310,323	1,059,169
Net Operating Income/(Loss)	(136,139)	(229,665)	(36,187)	231,025	89,980	24,126	(126,475)	(3,252)	28,009	196,793
INVESTMENT INCOME										
Investment income/(loss)	1,629,731	2,375,641	121,772	2,527,463	3,366,905	(2,798,884)	389,245	2,173,795	1,729,857	1,220,706
Investment fees	228,631	202,663	195,249	150,453	167,642	156,524	165,780	155,420	152,832	117,257
Net Investment Income	1,401,100	2,172,978	(73,477)	2,377,010	3,199,263	(2,955,408)	223,465	2,018,375	1,577,025	1,103,449
Change in Net Present Assets	1,264,962	1,943,313	(109,664)	2,608,035	3,289,242	(2,931,282)	96,990	2,015,123	1,605,033	1,300,243

STAUNTON POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	897,362	785,749	648,375	551,600	513,936	440,797	409,762	374,688	299,304	275,087
Net Present Assets - Actuarial Value *	938,479	818,168	671,475	566,498	513,936	440,797	409,762	374,688	299,304	275,087
Actuarial Accrued Liability - ("AAL")	2,252,822	2,129,739	2,023,351	1,944,372	1,424,956	1,277,189	1,229,531	1,207,692	1,079,583	993,046
Surplus/(Unfunded AAL)	(1,314,343)	(1,311,571)	(1,351,876)	(1,377,874)	(911,020)	(836,392)	(819,769)	(833,004)	(780,279)	(717,959)
Percent Funded at Actuarial Value	41.7%	38.4%	33.2%	29.1%	36.1%	34.5%	33.3%	31.0%	27.7%	27.7%
(Increase)/Decrease in Unfunded AAL	(2,772)	40,305	25,998	(466,854)	(74,628)	(16,623)	13,235	(52,725)	(62,320)	(76,003)
Active participants	5	6	6	7	8	8	9	8	6	6
Inactive participants	3	3	3	2	2	2	2	2	1	1
Average Active Salary	48,984	46,364	46,196	44,705	43,995	40,729	32,980	38,197	40,754	37,947
Total Salary	244,921	278,181	277,177	312,936	351,957	325,832	296,818	305,574	244,526	227,679
Internal Rate of Return - 10 years	3.41%									
Payroll Growth Rate - 10 years	3.11%									
ASSETS										
Cash , NOW, Money Market	152,210	85,716	222,863	263,861	465,486	405,896	383,187	355,356	272,176	250,102
Fixed Instruments	656,373	615,353	357,239	230,363	-	-	-	-	13,067	11,926
Equities	88,568	78,350	64,641	54,618	47,239	34,358	25,648	18,488	13,099	11,896
Receivables	3,261	6,330	3,632	2,759	1,831	1,340	1,312	1,333	1,458	1,163
Other	-	-	-	(1)	1	-	-	1	-	-
Total	900,412	785,749	648,375	551,600	514,557	441,594	410,147	375,178	299,800	275,087
INCOME										
From municipality	143,609	157,371	115,385	115,385	86,000	85,772	72,141	66,218	51,340	55,903
From members	30,290	27,110	27,387	26,228	31,005	28,380	27,277	27,408	23,258	21,675
Other revenue	(1)	3	-	-	-	-	-	-	-	-
Total Operating Revenue	173,898	184,484	142,772	141,613	117,005	114,152	99,418	93,626	74,598	77,578
EXPENSES										
Pensions and benefits	79,667	62,543	60,721	111,769	57,303	99,547	63,360	26,178	56,788	21,500
Professional services	4,900	4,825	4,834	6,060	5,006	5,750	4,050	4,574	4,788	7,906
Other expenses	2,120	110	1,348	2,106	82	1,125	59	55	43	626
Total Operating Expenses	86,687	67,478	66,903	119,935	62,391	106,422	67,469	30,807	61,619	30,032
Net Operating Income/(Loss)	87,211	117,006	75,869	21,678	54,614	7,730	31,949	62,819	12,979	47,546
INVESTMENT INCOME										
Investment income/(loss)	27,784	23,180	23,289	17,095	18,525	23,305	3,126	12,578	11,251	10,803
Investment fees	3,382	2,812	2,383	1,109	-	-	-	13	13	-
Net Investment Income	24,402	20,368	20,906	15,986	18,525	23,305	3,126	12,565	11,238	10,803
Change in Net Present Assets	111,613	137,374	96,775	37,664	73,139	31,035	35,074	75,384	24,217	58,349

STEGER POLICE PENSION FUND

	12/31/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	5,524,744	5,236,888	4,892,703	4,854,993	4,483,906	3,949,693	4,280,054	4,075,324	3,716,627	3,488,413
Net Present Assets - Actuarial Value *	6,097,822	5,517,869	5,133,141	4,847,992	4,471,151	3,923,124	4,283,398	4,096,841	3,773,912	3,499,026
Actuarial Accrued Liability - ("AAL")	8,112,422	7,012,012	8,093,957	6,882,446	6,427,920	5,984,798	5,705,619	5,252,568	4,871,517	4,554,693
Surplus/(Unfunded AAL)	(2,014,600)	(1,494,143)	(2,960,816)	(2,034,454)	(1,956,769)	(2,061,674)	(1,422,221)	(1,155,727)	(1,097,605)	(1,055,667)
Percent Funded at Actuarial Value	75.2%	78.7%	63.4%	70.4%	69.6%	65.6%	75.1%	78.0%	77.5%	76.8%
(Increase)/Decrease in Unfunded AAL	(520,457)	1,466,673	(926,362)	(77,685)	104,905	(639,453)	(266,494)	(58,122)	(41,938)	(163,507)
Active participants	12	13	13	14	14	15	16	16	16	16
Inactive participants	8	5	6	6	6	6	5	5	5	5
Average Active Salary	62,761	63,120	62,016	60,079	57,613	54,575	51,761	49,221	46,765	44,616
Total Salary	753,126	820,560	806,208	841,110	806,582	818,626	828,173	787,530	748,238	713,856
Internal Rate of Return - 10 years	3.22%									
Payroll Growth Rate - 10 years	2.10%									
ASSETS										
Cash , NOW, Money Market	817,123	1,196,191	416,789	1,149,699	987,905	1,104,869	923,423	987,310	954,395	693,738
Fixed Instruments	2,460,330	1,886,883	2,432,567	1,804,911	1,796,847	1,655,383	1,902,686	1,435,196	1,480,815	1,996,077
Equities	2,216,465	2,134,357	2,026,046	1,872,269	1,690,556	1,173,725	1,449,125	1,637,434	1,266,951	774,775
Receivables	30,656	18,320	16,653	27,151	11,748	20,153	14,009	20,509	18,137	27,653
Other	1,200	3,087	2,487	2,746	3,111	2,964	2,872	2,279	2,290	2,092
Total	5,525,774	5,238,838	4,894,542	4,856,776	4,490,167	3,957,094	4,292,115	4,082,728	3,722,588	3,494,335
INCOME										
From municipality	176,060	217,514	207,814	189,161	199,185	170,944	146,572	112,275	108,625	108,770
From members	51,112	84,991	91,221	80,852	83,424	82,181	84,673	77,466	101,012	67,372
Other revenue	(4,122)	1,668	-	19,718	(8,404)	6,143	(6,500)	2,373	(9,517)	16,525
Total Operating Revenue	223,050	304,173	299,035	289,731	274,205	259,268	224,745	192,114	200,120	192,667
EXPENSES										
Pensions and benefits	153,160	131,205	253,445	205,709	162,304	155,816	149,114	143,913	250,852	150,297
Professional services	12,545	13,455	13,338	11,072	11,343	11,690	15,233	7,040	13,951	7,723
Other expenses	4,383	5,529	6,807	7,651	7,075	5,671	5,437	5,467	4,441	2,640
Total Operating Expenses	170,088	150,189	273,590	224,432	180,722	173,177	169,784	156,420	269,244	160,660
Net Operating Income/(Loss)	52,962	153,984	25,445	65,299	93,483	86,091	54,961	35,694	(69,124)	32,007
INVESTMENT INCOME										
Investment income/(loss)	26,745	207,742	30,714	328,434	462,341	(395,435)	170,600	343,606	313,032	131,714
Investment fees	12,893	17,541	18,449	22,646	21,610	21,018	20,831	20,602	15,695	15,413
Net Investment Income	13,852	190,201	12,265	305,788	440,731	(416,453)	149,769	323,004	297,337	116,301
Change in Net Present Assets	287,856	344,185	37,710	371,087	534,213	(330,361)	204,730	358,697	228,214	148,308

STERLING FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	11,920,350	11,338,600	10,949,994	11,051,244	10,125,434	9,206,644	11,001,971	11,053,316	10,359,281	9,407,995
Net Present Assets - Actuarial Value *	11,842,692	11,582,068	11,411,884	10,974,779	10,130,704	9,245,364	11,080,835	11,197,760	10,407,669	9,379,132
Actuarial Accrued Liability - ("AAL")	20,206,199	20,214,720	18,929,417	17,320,138	17,194,744	16,725,449	15,472,010	14,291,625	13,474,856	12,620,315
Surplus/(Unfunded AAL)	(8,363,507)	(8,632,652)	(7,517,533)	(6,345,359)	(7,064,040)	(7,480,085)	(4,391,175)	(3,093,865)	(3,067,187)	(3,241,183)
Percent Funded at Actuarial Value	58.6%	57.3%	60.3%	63.4%	58.9%	55.3%	71.6%	78.4%	77.2%	74.3%
(Increase)/Decrease in Unfunded AAL	269,145	(1,115,119)	(1,172,174)	718,681	416,045	(3,088,910)	(1,297,310)	(26,678)	173,996	(299,461)
Active participants	17	19	19	20	23	23	23	23	23	23
Inactive participants	28	29	27	25	24	20	19	20	20	19
Average Active Salary	57,953	56,524	58,097	56,987	57,326	54,497	53,314	50,941	48,278	48,097
Total Salary	985,193	1,073,964	1,103,836	1,139,748	1,318,492	1,253,422	1,226,224	1,171,646	1,110,387	1,106,241
Internal Rate of Return - 10 years	5.54%									
Payroll Growth Rate - 10 years	-0.79%									
ASSETS										
Cash , NOW, Money Market	248,473	398,706	452,161	1,268,499	1,397,436	1,562,545	1,000,166	934,052	1,058,705	884,444
Fixed Instruments	4,028,253	4,523,038	5,427,183	4,723,783	4,452,200	5,079,966	5,054,736	4,072,083	3,857,850	4,113,776
Equities	7,620,582	6,389,227	5,031,124	5,027,980	4,250,247	2,522,612	4,917,362	6,021,803	5,426,935	4,397,950
Receivables	23,568	27,630	39,525	30,981	26,026	41,622	29,706	25,377	16,193	11,825
Other	(1)	(1)	1	1	(1)	(1)	1	1	-	-
Total	11,920,875	11,338,600	10,949,994	11,051,244	10,125,908	9,206,744	11,001,971	11,053,316	10,359,683	9,407,995
INCOME										
From municipality	499,578	414,393	455,997	412,134	255,652	240,144	215,730	266,354	189,800	147,068
From members	105,119	103,663	105,781	114,076	125,115	118,610	115,720	111,520	107,609	103,748
Other revenue	331	-	1	6,287	551	737	827	217	240	(1)
Total Operating Revenue	605,028	518,056	561,779	532,497	381,318	359,491	332,277	378,091	297,649	250,815
EXPENSES										
Pensions and benefits	1,062,104	981,615	822,816	723,828	682,712	650,112	576,985	558,049	519,457	494,030
Professional services	15,856	7,917	9,300	7,912	7,200	4,641	4,933	3,275	3,459	2,413
Other expenses	9,064	10,024	4,324	4,242	4,477	3,957	4,283	3,641	3,025	2,943
Total Operating Expenses	1,087,024	999,556	836,440	735,982	694,389	658,710	586,201	564,965	525,941	499,386
Net Operating Income/(Loss)	(481,996)	(481,500)	(274,661)	(203,485)	(313,071)	(299,219)	(253,924)	(186,874)	(228,292)	(248,571)
INVESTMENT INCOME										
Investment income/(loss)	1,109,291	910,320	212,275	1,168,837	1,252,455	(1,491,764)	211,916	889,549	1,187,591	492,448
Investment fees	45,546	40,214	38,863	39,543	20,594	4,344	9,336	8,640	8,013	6,994
Net Investment Income	1,063,745	870,106	173,412	1,129,294	1,231,861	(1,496,108)	202,580	880,909	1,179,578	485,454
Change in Net Present Assets	581,750	388,606	(101,250)	925,810	918,790	(1,795,327)	(51,345)	694,035	951,286	242,356

STERLING POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	12,548,066	11,831,922	11,275,146	11,416,104	10,597,259	9,260,881	10,879,937	10,942,076	10,132,598	9,236,110
Net Present Assets - Actuarial Value *	12,748,307	12,252,575	11,838,472	11,367,495	10,543,159	9,167,183	10,898,471	10,946,451	10,219,820	9,263,485
Actuarial Accrued Liability - ("AAL")	20,562,743	20,157,143	19,530,757	18,956,504	17,908,279	16,961,677	16,369,369	15,475,816	14,336,920	13,932,417
Surplus/(Unfunded AAL)	(7,814,436)	(7,904,568)	(7,692,285)	(7,589,009)	(7,365,120)	(7,794,494)	(5,470,898)	(4,529,365)	(4,117,100)	(4,668,932)
Percent Funded at Actuarial Value	62.0%	60.8%	60.6%	60.0%	58.9%	54.0%	66.6%	70.7%	71.3%	66.5%
(Increase)/Decrease in Unfunded AAL	90,132	(212,283)	(103,276)	(223,889)	429,374	(2,323,596)	(941,533)	(412,265)	551,832	(331,361)
Active participants	30	29	28	29	30	30	30	29	31	30
Inactive participants	24	26	23	24	22	21	21	21	19	18
Average Active Salary	57,848	57,234	57,911	54,950	54,179	54,274	53,632	51,857	48,103	48,339
Total Salary	1,735,452	1,659,780	1,621,508	1,593,564	1,625,369	1,628,207	1,608,966	1,503,867	1,491,182	1,450,160
Internal Rate of Return - 10 years	5.26%									
Payroll Growth Rate - 10 years	2.70%									
ASSETS										
Cash , NOW, Money Market	185,591	308,916	729,744	699,032	602,182	714,165	467,486	533,386	247,360	260,348
Fixed Instruments	5,383,370	5,057,579	5,038,901	5,822,954	5,473,480	5,437,241	5,879,688	4,934,437	4,808,819	4,641,301
Equities	6,959,578	6,454,637	5,486,825	4,865,254	4,496,881	3,087,457	4,498,026	5,445,719	5,044,091	4,308,029
Receivables	19,527	10,927	19,676	28,864	24,715	22,017	34,738	28,534	32,327	26,432
Other	-	(1)	-	-	1	1	(1)	-	1	-
Total	12,548,066	11,832,058	11,275,146	11,416,104	10,597,259	9,260,881	10,879,937	10,942,076	10,132,598	9,236,110
INCOME										
From municipality	601,394	496,305	474,438	428,103	324,050	280,220	294,230	333,689	275,295	266,617
From members	169,625	162,705	161,631	155,971	160,195	159,588	149,571	147,016	136,663	135,231
Other revenue	-	11	8,115	619	3,112	3,916	3,029	234	1	33
Total Operating Revenue	771,019	659,021	644,184	584,693	487,357	443,724	446,830	480,939	411,959	401,881
EXPENSES										
Pensions and benefits	947,622	858,862	836,685	769,035	690,436	642,387	685,523	552,540	564,620	454,282
Professional services	6,000	6,351	5,900	10,473	5,400	3,650	3,250	2,400	2,350	2,350
Other expenses	9,260	7,028	5,740	5,964	5,236	3,891	4,458	4,191	4,364	3,921
Total Operating Expenses	962,882	872,241	848,325	785,472	701,072	649,928	693,231	559,131	571,334	460,553
Net Operating Income/(Loss)	(191,863)	(213,220)	(204,141)	(200,779)	(213,715)	(206,204)	(246,401)	(78,192)	(159,375)	(58,672)
INVESTMENT INCOME										
Investment income/(loss)	987,021	844,122	125,783	1,083,497	1,603,274	(1,380,627)	142,366	909,163	1,083,245	453,247
Investment fees	79,014	74,127	62,600	63,873	53,180	32,225	(41,897)	21,494	27,381	25,315
Net Investment Income	908,007	769,995	63,183	1,019,624	1,550,094	(1,412,852)	184,263	887,669	1,055,864	427,932
Change in Net Present Assets	716,144	556,776	(140,958)	818,845	1,336,378	(1,619,056)	(62,139)	809,478	896,488	373,990

STICKNEY POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	5,138,498	5,101,898	4,894,030	4,818,074	4,605,386	4,234,657	4,634,527	4,701,019	4,424,099	4,314,206
Net Present Assets - Actuarial Value *	5,463,673	5,270,170	5,063,066	4,818,074	4,605,386	4,234,657	4,634,527	4,701,019	4,464,066	4,314,206
Actuarial Accrued Liability - ("AAL")	15,281,686	15,415,178	15,652,669	13,786,495	13,005,827	12,597,040	12,253,863	11,178,196	10,776,526	10,244,523
Surplus/(Unfunded AAL)	(9,818,013)	(10,145,008)	(10,589,603)	(8,968,421)	(8,400,441)	(8,362,383)	(7,619,336)	(6,477,177)	(6,312,460)	(5,930,317)
Percent Funded at Actuarial Value	35.8%	34.2%	32.3%	34.9%	35.4%	33.6%	37.8%	42.1%	41.4%	42.1%
(Increase)/Decrease in Unfunded AAL	326,995	444,595	(1,621,182)	(567,980)	(38,058)	(743,047)	(1,142,159)	(164,717)	(382,143)	(719,964)
Active participants	16	15	15	15	15	16	16	15	16	14
Inactive participants	19	19	17	15	15	14	15	13	13	13
Average Active Salary	73,137	70,833	71,277	71,967	68,041	67,445	62,958	62,432	58,770	59,050
Total Salary	1,170,196	1,062,489	1,069,149	1,079,512	1,020,609	1,079,126	1,007,332	936,480	940,322	826,697
Internal Rate of Return - 10 years	3.75%									
Payroll Growth Rate - 10 years	4.27%									
ASSETS										
Cash , NOW, Money Market	676,002	1,119,456	509,029	659,796	576,331	617,053	685,265	332,241	507,348	112,499
Fixed Instruments	2,391,100	1,972,936	2,411,446	2,223,352	2,119,373	2,067,806	2,173,007	2,456,715	2,820,943	3,419,259
Equities	2,038,127	1,991,899	1,955,459	1,912,866	1,895,616	1,536,676	1,765,108	1,889,346	1,072,190	738,127
Receivables	34,219	18,557	18,095	23,522	14,381	13,315	13,886	22,882	23,794	44,322
Other	-	-	1	-	(1)	1	-	(1)	(1)	(1)
Total	5,139,448	5,102,848	4,894,030	4,819,536	4,605,700	4,234,851	4,637,266	4,701,183	4,424,274	4,314,206
INCOME										
From municipality	583,263	593,219	644,436	545,414	480,691	447,514	391,526	364,354	308,911	230,779
From members	121,126	108,859	111,406	101,653	98,926	104,741	94,896	88,404	86,118	88,393
Other revenue	-	706	-	-	1,066	(570)	(8,996)	(911)	-	-
Total Operating Revenue	704,389	702,784	755,842	647,067	580,683	551,685	477,426	451,847	395,029	319,172
EXPENSES										
Pensions and benefits	736,451	734,995	757,622	680,906	658,902	612,603	662,171	491,845	480,187	467,339
Professional services	9,624	7,696	7,661	8,150	6,350	6,615	10,059	14,037	5,950	14,950
Other expenses	4,173	4,466	5,987	7,122	5,449	4,394	2,990	4,635	3,111	1,748
Total Operating Expenses	750,248	747,157	771,270	696,178	670,701	623,612	675,220	510,517	489,248	484,037
Net Operating Income/(Loss)	(45,859)	(44,373)	(15,428)	(49,111)	(90,018)	(71,927)	(197,794)	(58,670)	(94,219)	(164,865)
INVESTMENT INCOME										
Investment income/(loss)	97,759	266,768	107,331	281,620	476,594	(311,666)	147,535	354,346	219,940	209,853
Investment fees	15,300	14,527	15,948	19,820	15,847	16,277	16,232	18,756	15,828	14,895
Net Investment Income	82,459	252,241	91,383	261,800	460,747	(327,943)	131,303	335,590	204,112	194,958
Change in Net Present Assets	36,600	207,868	75,956	212,688	370,729	(399,870)	(66,492)	276,920	109,893	30,093

STILLMAN FPD PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008
KEY DATA							
Net Present Assets - Market Value	168,586	149,626	127,223	114,538	90,120	93,271	69,709
Net Present Assets - Actuarial Value *	183,437	161,744	135,805	-	90,120	93,271	69,709
Actuarial Accrued Liability - ("AAL")	235,655	186,786	142,644	38,532	38,532	137,850	107,185
Surplus/(Unfunded AAL)	(52,218)	(25,042)	(6,839)	(38,532)	51,588	(44,579)	(37,476)
Percent Funded at Actuarial Value	77.8%	86.6%	95.2%	0.0%	233.9%	67.7%	65.0%
(Increase)/Decrease in Unfunded AAL	(27,176)	(18,203)	31,693	(90,120)	96,167	(7,103)	
Active participants	1	1	1	1	1	2	1
Inactive participants	-	-	-	-	-	-	-
Average Active Salary	76,000	76,000	70,000	70,000	70,000	59,500	68,000
Total Salary	76,000	76,000	70,000	70,000	70,000	119,000	68,000
Internal Rate of Return - 10 years	NA						
Payroll Growth Rate - 10 years	NA						
ASSETS							
Cash , NOW, Money Market	168,586	149,626	127,223	114,538	90,120	93,271	69,709
Fixed Instruments	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	168,586	149,626	127,223	114,538	90,120	93,271	69,709
INCOME							
From municipality	11,970	15,645	10,636	17,556	17,957	23,364	11,900
From members	6,910	6,934	6,618	6,619	7,608	-	6,229
Other revenue	-	-	-	(1)	-	-	-
Total Operating Revenue	18,880	22,579	17,254	24,174	25,565	23,364	18,129
EXPENSES							
Pensions and benefits	-	-	-	-	28,960	-	-
Professional services	-	-	2,000	-	-	-	-
Other expenses	-	250	2,751	-	-	-	-
Total Operating Expenses	-	250	4,751	-	28,960	-	-
Net Operating Income/(Loss)	18,880	22,329	12,503	24,174	(3,395)	23,364	18,129
INVESTMENT INCOME							
Investment income/(loss)	81	73	182	244	244	198	1,349
Investment fees	-	-	-	-	-	-	-
Net Investment Income	81	73	182	244	244	198	1,349
Change in Net Present Assets	18,960	22,403	12,685	24,418	(3,151)	23,562	

STONE PARK POLICE PENSIONFUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,213,277	1,090,985	952,453	747,663	836,646	897,303	1,048,085	1,110,880	1,268,916	1,199,142
Net Present Assets - Actuarial Value *	3,290,182	1,153,492	976,666	-	848,895	859,563	1,017,713	1,116,699	1,293,982	1,207,068
Actuarial Accrued Liability - ("AAL")	16,578,566	18,149,569	17,656,625	12,684,920	12,684,920	11,693,628	10,450,984	10,248,888	9,017,025	8,002,851
Surplus/(Unfunded AAL)	(13,288,384)	(16,996,077)	(16,679,959)	(12,684,920)	(11,836,025)	(10,834,065)	(9,433,271)	(9,132,189)	(7,723,043)	(6,795,783)
Percent Funded at Actuarial Value	19.8%	6.4%	5.5%	0.0%	6.7%	7.4%	9.7%	10.9%	14.4%	15.1%
(Increase)/Decrease in Unfunded AAL	3,707,693	(316,118)	(3,995,039)	(848,895)	(1,001,960)	(1,400,794)	(301,082)	(1,409,146)	(927,260)	(1,032,884)
Active participants	15	16	15	14	14	15	16	17	21	21
Inactive participants	13	12	12	10	10	8	7	8	4	4
Average Active Salary	65,611	64,201	64,335	64,510	64,510	66,099	60,414	57,845	57,690	52,369
Total Salary	984,162	1,027,208	965,027	903,138	903,138	991,485	966,625	983,371	1,211,496	1,099,749
Internal Rate of Return - 10 years	3.79%									
Payroll Growth Rate - 10 years	-1.99%									
ASSETS										
Cash , NOW, Money Market	2,313,254	270,033	194,821	150,595	206,670	241,248	153,214	187,703	189,139	110,144
Fixed Instruments	764,060	716,890	663,887	514,915	559,284	600,711	788,324	744,781	905,922	947,969
Equities	126,355	93,086	86,825	72,545	61,663	54,402	100,687	178,524	165,753	134,418
Receivables	4,826	6,194	6,021	4,826	10,051	6,424	39,319	6,843	7,878	9,226
Other	4,782	4,782	899	4,782	898	574	1	(1)	384	(1)
Total	3,213,277	1,090,985	952,453	747,663	838,566	903,359	1,081,545	1,117,850	1,269,076	1,201,756
INCOME										
From municipality	2,515,374	550,255	598,519	224,991	249,693	140,959	88,609	53,384	-	-
From members	100,845	107,536	95,623	156,937	100,878	96,439	103,269	102,195	219,485	107,239
Other revenue	(1,395)	(1,395)	-	(1,395)	(1,395)	(1,394)	21,432	(1,034)	2,822	(2,713)
Total Operating Revenue	2,614,824	656,396	694,142	380,533	349,176	236,004	213,310	154,545	222,307	104,526
EXPENSES										
Pensions and benefits	560,449	515,017	501,290	488,267	413,509	377,121	316,824	346,103	172,507	142,480
Professional services	9,232	9,170	3,624	17,039	25,520	18,110	14,100	35,682	18,815	36,301
Other expenses	5,900	15,544	6,836	3,130	4,315	285	2,225	5,064	745	8,237
Total Operating Expenses	575,581	539,731	511,750	508,436	443,344	395,516	333,149	386,849	192,067	187,018
Net Operating Income/(Loss)	2,039,243	116,665	182,392	(127,903)	(94,168)	(159,512)	(119,839)	(232,304)	30,240	(82,492)
INVESTMENT INCOME										
Investment income/(loss)	88,636	26,843	26,125	42,356	37,356	12,538	61,717	80,222	45,733	46,100
Investment fees	5,587	4,976	3,727	3,436	3,845	3,808	4,673	5,954	6,199	6,220
Net Investment Income	83,049	21,867	22,398	38,920	33,511	8,730	57,044	74,268	39,534	39,880
Change in Net Present Assets	2,122,292	138,532	204,790	(88,983)	(60,657)	(150,782)	(62,795)	(158,036)	69,774	(42,612)

STREAMWOOD FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	33,364,029	32,162,023	27,513,956	24,703,722	23,936,896	21,213,435	17,717,059	19,541,048	17,712,172	15,710,003
Net Present Assets - Actuarial Value *	32,906,073	30,372,433	27,723,170	25,800,713	23,936,896	21,210,387	17,459,289	19,044,836	17,241,720	15,005,500
Actuarial Accrued Liability - ("AAL")	41,949,002	38,959,648	36,478,518	33,788,782	31,413,665	27,960,240	26,299,307	23,603,152	20,983,415	18,878,458
Surplus/(Unfunded AAL)	(9,042,929)	(8,587,215)	(8,755,348)	(7,988,069)	(7,476,769)	(6,749,853)	(8,840,018)	(4,558,316)	(3,741,695)	(3,872,958)
Percent Funded at Actuarial Value	78.4%	78.0%	76.0%	76.4%	76.2%	75.9%	66.4%	80.7%	82.2%	79.5%
(Increase)/Decrease in Unfunded AAL	(455,714)	168,133	(767,279)	(511,300)	(726,916)	2,090,165	(4,281,702)	(816,621)	131,263	(1,001,195)
Active participants	48	49	47	45	47	48	49	47	44	46
Inactive participants	35	33	29	27	21	17	11	10	10	8
Average Active Salary	81,437	77,461	78,302	76,827	74,510	76,776	73,838	71,201	68,812	65,463
Total Salary	3,908,954	3,795,606	3,680,203	3,457,207	3,501,965	3,685,257	3,618,050	3,346,460	3,027,740	3,011,309
Internal Rate of Return - 10 years	6.31%									
Payroll Growth Rate - 10 years	3.61%									
ASSETS										
Cash , NOW, Money Market	1,642,011	1,725,417	948,147	1,293,671	1,531,198	1,163,406	1,617,675	1,148,709	1,738,193	1,758,393
Fixed Instruments	12,497,115	11,918,962	12,501,840	11,580,900	11,472,212	10,905,722	10,339,582	10,664,961	8,787,965	7,822,248
Equities	19,153,070	18,426,380	13,990,813	11,733,866	10,711,520	9,014,942	5,658,078	7,611,448	7,129,736	6,097,266
Receivables	77,581	97,754	80,168	101,466	225,588	135,296	96,475	117,838	57,832	36,307
Other	1	(2)	(1)	(1)	-	(1)	-	(1)	(1)	-
Total	33,369,778	32,168,511	27,520,967	24,709,902	23,940,518	21,219,365	17,711,810	19,542,955	17,713,725	15,714,214
INCOME										
From municipality	1,299,904	1,398,400	1,199,979	1,121,209	968,455	696,538	684,450	661,074	628,091	540,879
From members	374,172	355,830	339,138	330,044	335,549	352,070	331,028	303,762	303,909	274,765
Other revenue	1,845	411	-	-	982	659	183	157	157	401
Total Operating Revenue	1,675,921	1,754,641	1,539,117	1,451,253	1,304,986	1,049,267	1,015,661	964,993	932,157	816,045
EXPENSES										
Pensions and benefits	1,422,721	1,325,257	1,175,564	1,004,410	875,251	526,553	394,327	374,701	360,933	295,451
Professional services	2,700	17,366	4,925	12,305	10,738	30,842	17,523	-	1,700	-
Other expenses	8,605	8,334	7,823	7,757	4,121	4,308	3,543	3,143	2,905	2,621
Total Operating Expenses	1,434,026	1,350,957	1,188,312	1,024,472	890,110	561,703	415,393	377,844	365,538	298,072
Net Operating Income/(Loss)	241,895	403,684	350,805	426,781	414,876	487,564	600,268	587,149	566,619	517,973
INVESTMENT INCOME										
Investment income/(loss)	1,010,805	4,294,489	2,506,430	385,484	2,352,685	3,033,339	(2,405,952)	1,259,714	1,452,466	678,483
Investment fees	50,694	50,106	47,001	45,440	44,100	24,527	18,305	17,987	16,916	16,086
Net Investment Income	960,111	4,244,383	2,459,429	340,044	2,308,585	3,008,812	(2,424,257)	1,241,727	1,435,550	662,397
Change in Net Present Assets	1,202,006	4,648,067	2,810,234	766,826	2,723,461	3,496,376	(1,823,989)	1,828,876	2,002,169	1,180,370

STREAMWOOD POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	41,176,985	39,664,334	33,878,753	30,410,101	29,436,930	26,121,721	22,644,916	25,782,419	24,020,387	21,974,840
Net Present Assets - Actuarial Value *	40,397,017	37,322,123	34,013,979	31,699,334	29,436,930	26,121,721	22,279,038	25,391,281	23,885,090	21,677,477
Actuarial Accrued Liability - ("AAL")	55,725,515	51,738,684	46,830,623	43,811,075	42,866,776	40,636,376	38,762,826	35,043,107	33,945,376	31,797,808
Surplus/(Unfunded AAL)	(15,328,498)	(14,416,561)	(12,816,644)	(12,111,741)	(13,429,846)	(14,514,655)	(16,483,788)	(9,651,826)	(10,060,286)	(10,120,331)
Percent Funded at Actuarial Value	72.5%	72.1%	72.6%	72.4%	68.7%	64.3%	57.5%	72.5%	70.4%	68.2%
(Increase)/Decrease in Unfunded AAL	(911,937)	(1,599,917)	(704,903)	1,318,105	1,084,809	1,969,133	(6,831,962)	408,460	60,045	(2,585,042)
Active participants	57	55	55	57	57	59	61	59	57	59
Inactive participants	49	47	44	41	33	32	31	32	33	32
Average Active Salary	85,479	84,056	83,943	82,831	80,381	79,562	76,404	70,588	69,953	66,233
Total Salary	4,872,299	4,623,054	4,616,849	4,721,393	4,581,728	4,694,185	4,660,636	4,164,721	3,987,300	3,907,738
Internal Rate of Return - 10 years	6.17%									
Payroll Growth Rate - 10 years	3.07%									
ASSETS										
Cash , NOW, Money Market	1,287,859	1,334,369	791,088	1,764,876	2,345,561	7,967,398	2,790,538	1,425,496	1,762,584	1,586,531
Fixed Instruments	17,907,046	17,334,752	15,160,672	13,566,908	12,951,879	6,343,072	12,229,672	13,580,675	12,015,406	10,674,798
Equities	21,862,250	20,847,518	17,828,592	14,966,434	13,866,896	11,690,602	7,477,619	10,596,188	10,150,877	9,658,681
Receivables	130,184	156,321	109,583	118,293	287,129	120,650	142,964	188,246	94,117	64,292
Other	-	-	775	-	-	(1)	-	667	-	(1)
Total	41,187,339	39,672,960	33,890,710	30,416,511	29,451,465	26,121,721	22,640,793	25,791,272	24,022,984	21,984,301
INCOME										
From municipality	1,773,477	1,847,507	1,563,507	1,513,929	1,359,684	1,019,459	966,865	868,845	764,136	690,012
From members	513,718	478,139	479,353	502,505	493,204	509,597	684,453	456,628	455,689	395,950
Other revenue	1	647	-	(1)	1,172	-	316	195	196	683
Total Operating Revenue	2,287,196	2,326,293	2,042,860	2,016,433	1,854,060	1,529,056	1,651,634	1,325,668	1,220,021	1,086,645
EXPENSES										
Pensions and benefits	2,100,848	1,798,489	1,678,801	1,510,031	1,381,231	1,301,430	1,448,916	1,241,964	1,202,891	1,123,312
Professional services	18,595	7,540	1,378	763	650	9,576	3,636	11,286	1,700	5,338
Other expenses	12,933	11,008	10,561	9,748	8,223	10,240	8,028	8,003	7,785	7,329
Total Operating Expenses	2,132,376	1,817,037	1,690,740	1,520,542	1,390,104	1,321,246	1,460,580	1,261,253	1,212,376	1,135,979
Net Operating Income/(Loss)	154,820	509,256	352,120	495,891	463,956	207,810	191,054	64,415	7,645	(49,334)
INVESTMENT INCOME										
Investment income/(loss)	1,420,291	5,332,018	3,183,387	526,032	2,892,900	3,289,431	(3,307,348)	1,718,741	2,057,962	1,035,323
Investment fees	62,460	55,693	66,855	48,752	41,647	20,437	21,209	21,124	20,059	19,281
Net Investment Income	1,357,831	5,276,325	3,116,532	477,280	2,851,253	3,268,994	(3,328,557)	1,697,617	2,037,903	1,016,042
Change in Net Present Assets	1,512,651	5,785,581	3,468,652	973,171	3,315,209	3,476,805	(3,137,503)	1,762,032	2,045,547	966,709

STREATOR FIREFIGHTERS PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	4,724,460	4,737,318	5,162,767	4,920,880	4,435,531	4,533,220	4,581,665	4,836,250	4,714,217	4,407,848
Net Present Assets - Actuarial Value *	5,266,283	5,146,263	4,981,139	4,666,382	4,435,531	4,533,220	4,581,665	4,836,250	4,714,217	4,407,848
Actuarial Accrued Liability - ("AAL")	13,124,158	12,623,212	11,094,705	11,372,881	10,111,253	9,674,163	9,341,729	9,040,265	8,142,689	7,521,743
Surplus/(Unfunded AAL)	(7,857,875)	(7,476,949)	(6,113,566)	(6,706,499)	(5,675,722)	(5,140,943)	(4,760,064)	(4,204,015)	(3,428,472)	(3,113,895)
Percent Funded at Actuarial Value	40.1%	40.8%	44.9%	41.0%	43.9%	46.9%	49.0%	53.5%	57.9%	58.6%
(Increase)/Decrease in Unfunded AAL	(380,926)	(1,363,383)	592,933	(1,030,777)	(534,779)	(380,879)	(556,049)	(775,543)	(314,577)	(377,314)
Active participants	16	16	16	15	16	16	16	16	16	16
Inactive participants	19	19	18	18	18	18	18	19	18	16
Average Active Salary	53,140	50,903	50,422	49,348	48,494	46,648	44,943	43,371	41,128	41,143
Total Salary	850,244	814,452	806,753	740,215	775,904	746,370	719,089	693,934	658,046	658,280
Internal Rate of Return - 10 years	2.40%									
Payroll Growth Rate - 10 years	2.95%									
ASSETS										
Cash , NOW, Money Market	833,155	2,939,376	952,269	953,174	1,150,762	766,630	1,680,861	972,498	879,558	761,008
Fixed Instruments	3,223,110	1,228,227	3,641,347	3,171,927	2,432,314	2,990,144	2,229,538	2,703,471	2,701,085	2,614,604
Equities	132,815	125,462	110,331	340,970	434,291	388,011	322,503	859,480	846,872	772,877
Receivables	535,381	444,253	458,820	454,810	418,166	388,435	348,764	300,800	286,703	259,359
Other	(1)	-	-	(1)	(2)	-	(1)	1	(1)	-
Total	4,724,460	4,737,318	5,162,767	4,920,880	4,435,531	4,533,220	4,581,665	4,836,250	4,714,217	4,407,848
INCOME										
From municipality	535,392	444,255	460,652	433,217	417,020	385,918	346,685	298,128	278,250	255,919
From members	80,276	77,774	73,938	71,326	73,203	70,137	67,878	65,795	63,248	62,175
Other revenue	-	-	-	1	47	-	-	-	-	-
Total Operating Revenue	615,668	522,029	534,590	504,544	490,270	456,055	414,563	363,923	341,498	318,094
EXPENSES										
Pensions and benefits	656,684	618,353	575,181	600,568	549,824	539,053	535,575	520,249	439,087	402,587
Professional services	5,680	5,890	5,505	6,890	5,255	5,185	5,035	4,530	4,460	4,360
Other expenses	3,424	3,115	2,728	2,810	1,746	1,802	1,644	1,494	1,691	4,041
Total Operating Expenses	665,788	627,358	583,414	610,268	556,825	546,040	542,254	526,273	445,238	410,988
Net Operating Income/(Loss)	(50,120)	(105,329)	(48,824)	(105,724)	(66,555)	(89,985)	(127,691)	(162,350)	(103,740)	(92,894)
INVESTMENT INCOME										
Investment income/(loss)	37,262	(319,965)	290,773	591,073	(31,133)	41,555	(126,853)	284,409	410,109	(83,896)
Investment fees	-	156	62	-	-	15	40	26	-	-
Net Investment Income	37,262	(320,121)	290,711	591,073	(31,133)	41,540	(126,893)	284,383	410,109	(83,896)
Change in Net Present Assets	(12,858)	(425,449)	241,887	485,349	(97,689)	(48,445)	(254,585)	122,033	306,369	(176,791)

STREATOR POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	8,765,637	8,351,652	7,953,265	8,293,154	7,512,951	6,214,380	6,947,809	7,007,250	6,707,993	6,344,289
Net Present Assets - Actuarial Value *	9,056,789	8,846,376	8,590,834	-	7,182,448	6,194,036	6,707,071	6,924,076	6,634,942	6,304,220
Actuarial Accrued Liability - ("AAL")	18,478,589	17,325,352	17,172,774	15,410,093	15,410,093	14,851,351	13,165,284	13,060,540	11,902,576	12,112,895
Surplus/(Unfunded AAL)	(9,421,800)	(8,478,976)	(8,581,940)	(15,410,093)	(8,227,645)	(8,657,315)	(6,458,213)	(6,136,464)	(5,267,634)	(5,808,675)
Percent Funded at Actuarial Value	49.0%	51.1%	50.0%	0.0%	46.6%	41.7%	50.9%	53.0%	55.7%	52.0%
(Increase)/Decrease in Unfunded AAL	(942,824)	102,964	6,828,153	(7,182,448)	429,670	(2,199,102)	(321,749)	(868,830)	541,041	(1,350,037)
Active participants	24	23	24	26	26	26	25	24	27	24
Inactive participants	26	27	25	22	22	22	22	22	20	20
Average Active Salary	63,105	58,066	60,557	58,941	58,941	56,391	46,783	44,499	43,415	52,124
Total Salary	1,514,519	1,335,523	1,453,374	1,532,471	1,532,471	1,466,166	1,169,579	1,067,974	1,172,206	1,250,970
Internal Rate of Return - 10 years	5.51%									
Payroll Growth Rate - 10 years	3.62%									
ASSETS										
Cash , NOW, Money Market	867,926	387,109	1,116,165	699,145	322,466	1,541,539	1,003,296	2,472,649	2,748,469	2,978,497
Fixed Instruments	3,590,998	3,980,761	3,406,433	3,309,882	3,094,296	2,290,564	3,032,030	1,404,466	1,394,344	1,360,082
Equities	3,662,613	3,361,568	2,800,267	3,630,427	3,428,272	1,903,694	2,521,130	2,764,784	2,186,239	1,621,132
Receivables	644,100	622,215	630,400	653,700	669,349	478,582	391,352	365,350	383,540	384,579
Other	-	(1)	-	-	-	1	1	1	-	(1)
Total	8,765,637	8,351,652	7,953,265	8,293,154	7,514,383	6,214,380	6,947,809	7,007,250	6,712,592	6,344,289
INCOME										
From municipality	644,099	662,077	626,706	653,712	698,057	508,119	446,039	458,602	359,646	349,124
From members	147,787	152,163	145,405	152,600	145,275	130,484	116,868	112,863	213,777	112,109
Other revenue	-	-	(1)	-	1,076	(1)	194	-	2,040	-
Total Operating Revenue	791,886	814,240	772,110	806,312	844,408	638,602	563,101	571,465	575,463	461,233
EXPENSES										
Pensions and benefits	965,180	909,050	851,512	789,808	710,983	685,683	716,489	652,052	676,169	473,239
Professional services	15,030	10,439	14,930	36,371	44,055	31,233	15,025	11,657	10,115	5,820
Other expenses	3,361	33,482	4,626	3,187	3,425	422,569	3,045	80,851	(1)	1,404
Total Operating Expenses	983,571	952,971	871,068	829,366	758,463	1,139,485	734,559	744,560	686,283	480,463
Net Operating Income/(Loss)	(191,685)	(138,731)	(98,958)	(23,054)	85,945	(500,883)	(171,458)	(173,095)	(110,820)	(19,230)
INVESTMENT INCOME										
Investment income/(loss)	633,022	563,213	(216,134)	828,223	1,214,186	(228,677)	119,163	472,852	476,560	210,237
Investment fees	27,352	26,094	24,798	24,966	1,560	3,869	7,146	500	2,035	2,335
Net Investment Income	605,670	537,119	(240,932)	803,257	1,212,626	(232,546)	112,017	472,352	474,525	207,902
Change in Net Present Assets	413,985	398,387	(339,889)	780,203	1,298,571	(733,429)	(59,441)	299,257	363,704	188,672

SUGAR GROVE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,534,904	2,376,769	2,142,209	1,858,564	1,561,857	1,345,242	1,029,587	717,292	455,857	247,546
Net Present Assets - Actuarial Value *	2,694,460	2,424,653	2,154,255	-	1,514,123	1,345,242	1,029,587	717,292	455,857	247,546
Actuarial Accrued Liability - ("AAL")	6,180,386	6,802,460	6,230,647	3,384,887	3,384,887	2,326,413	1,881,556	1,859,599	1,304,746	1,026,706
Surplus/(Unfunded AAL)	(3,485,926)	(4,377,807)	(4,076,392)	(3,384,887)	(1,870,764)	(981,171)	(851,969)	(1,142,307)	(848,889)	(779,160)
Percent Funded at Actuarial Value	43.6%	35.6%	34.6%	0.0%	44.7%	57.8%	54.7%	38.6%	34.9%	24.1%
(Increase)/Decrease in Unfunded AAL	891,881	(301,415)	(691,505)	(1,514,123)	(889,593)	(129,202)	290,338	(293,418)	(69,729)	(779,160)
Active participants	13	12	13	14	14	17	17	14	13	11
Inactive participants	4	4	3	2	2	-	-	1	-	-
Average Active Salary	76,113	71,580	71,210	63,028	63,028	58,967	53,849	52,150	51,838	50,047
Total Salary	989,466	858,963	925,732	882,393	882,393	1,002,435	915,429	730,101	673,899	550,514
Internal Rate of Return - 10 years	4.25%									
Payroll Growth Rate - 10 years	NA									
ASSETS										
Cash , NOW, Money Market	76,625	120,776	49,735	118,053	56,660	75,474	666,965	712,736	452,501	246,071
Fixed Instruments	1,689,395	2,002,135	1,863,650	1,537,659	1,337,734	1,123,243	258,325	-	-	-
Equities	756,313	235,866	211,251	189,233	156,586	138,976	98,140	-	-	-
Receivables	13,617	15,808	15,825	13,606	10,871	9,405	6,156	6,247	3,356	1,475
Other	516	2,577	2,423	2,229	2,017	-	1	-	-	-
Total	2,536,466	2,377,162	2,142,884	1,860,780	1,563,868	1,347,098	1,029,587	718,983	455,857	247,546
INCOME										
From municipality	276,383	248,222	222,543	217,489	200,413	195,458	194,096	169,492	133,439	107,125
From members	89,087	86,330	88,839	94,690	88,562	93,863	85,314	87,815	64,244	143,002
Other revenue	(2,191)	(18)	2,219	2,734	3,021	-	-	(1)	1	-
Total Operating Revenue	363,279	334,534	313,601	314,913	291,996	289,321	279,410	257,306	197,684	250,127
EXPENSES										
Pensions and benefits	175,431	162,832	110,627	93,870	133,382	-	10,658	22,588	-	3,601
Professional services	28,710	15,505	22,384	16,324	34,599	4,753	2,000	2,994	2,000	1,515
Other expenses	8,176	8,525	8,705	7,936	3,326	1,294	2,251	886	750	(1)
Total Operating Expenses	212,317	186,862	141,716	118,130	171,307	6,047	14,909	26,468	2,750	5,115
Net Operating Income/(Loss)	150,962	147,672	171,885	196,783	120,689	283,274	264,501	230,838	194,934	245,012
INVESTMENT INCOME										
Investment income/(loss)	19,088	95,763	119,592	106,654	100,798	36,473	48,210	30,598	13,377	2,535
Investment fees	11,915	8,875	7,832	6,730	4,872	4,092	417	-	-	-
Net Investment Income	7,173	86,888	111,760	99,924	95,926	32,381	47,793	30,598	13,377	2,535
Change in Net Present Assets	158,135	234,560	283,645	296,707	216,615	315,655	312,295	261,435	208,311	247,546

SULLIVAN FPD FIREFIGHTERS PENSION FUND

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	3,448,641	3,069,726	2,896,956	2,836,316	2,610,488	2,347,078	2,511,729	2,555,284	2,414,865	2,416,496
Net Present Assets - Actuarial Value *	3,364,518	3,153,070	2,987,019	2,806,659	2,622,703	2,404,451	2,601,044	2,672,024	2,536,950	2,501,571
Actuarial Accrued Liability - ("AAL")	5,750,278	5,459,957	5,055,257	4,627,109	3,713,661	3,558,541	3,534,945	3,351,067	3,296,270	2,882,026
Surplus/(Unfunded AAL)	(2,385,760)	(2,306,887)	(2,068,238)	(1,820,450)	(1,090,958)	(1,154,090)	(933,901)	(679,043)	(759,320)	(380,455)
Percent Funded at Actuarial Value	58.5%	57.7%	59.1%	60.7%	70.6%	67.6%	73.6%	79.7%	77.0%	86.8%
(Increase)/Decrease in Unfunded AAL	(78,873)	(238,649)	(247,788)	(729,492)	63,132	(220,189)	(254,858)	80,277	(378,865)	(202,943)
Active participants	10	10	10	9	9	9	9	9	9	9
Inactive participants	7	7	7	7	6	6	6	6	7	6
Average Active Salary	55,456	53,582	50,245	49,757	47,212	46,359	43,084	41,132	36,096	34,722
Total Salary	554,560	535,817	502,451	447,813	424,906	417,232	387,757	370,187	324,864	312,496
Internal Rate of Return - 10 years	4.88%									
Payroll Growth Rate - 10 years	6.29%									
ASSETS										
Cash , NOW, Money Market	321,093	332,529	294,046	188,933	469,724	755,186	601,418	959,431	640,383	637,616
Fixed Instruments	312,577	664,030	1,041,706	1,227,990	1,139,285	734,633	843,302	963,147	904,289	996,298
Equities	2,684,567	1,968,355	1,433,830	1,313,278	856,987	751,538	975,595	560,386	802,963	733,116
Receivables	182,269	155,158	184,899	165,584	197,140	154,446	108,281	88,652	70,506	62,324
Other	388	388	387	387	375	687	29,853	19,268	30,654	14,642
Total	3,500,894	3,120,460	2,954,868	2,896,172	2,663,511	2,396,490	2,558,449	2,590,884	2,448,795	2,443,996
INCOME										
From municipality	147,925	145,982	159,249	132,189	140,498	118,195	104,766	93,230	70,837	50,456
From members	52,410	50,635	45,113	42,318	86,760	37,913	33,243	32,343	32,403	28,614
Other revenue	(1)	-	1	610	613	(1)	-	-	-	(1)
Total Operating Revenue	200,334	196,617	204,363	175,117	227,871	156,107	138,009	125,573	103,240	79,069
EXPENSES										
Pensions and benefits	185,207	180,713	174,417	168,688	161,712	169,884	165,676	202,377	185,269	116,603
Professional services	2,192	4,400	6,250	17,873	11,583	3,150	13,344	7,528	8,578	8,406
Other expenses	6,104	1,508	4,225	5,347	2,139	1,851	1,681	1,572	2,955	2,363
Total Operating Expenses	193,503	186,621	184,892	191,908	175,434	174,885	180,701	211,477	196,802	127,372
Net Operating Income/(Loss)	6,831	9,996	19,471	(16,791)	52,437	(18,778)	(42,692)	(85,904)	(93,562)	(48,303)
INVESTMENT INCOME										
Investment income/(loss)	385,358	175,557	51,792	249,267	215,482	(142,504)	4,944	231,269	96,446	119,376
Investment fees	13,274	12,783	10,624	6,647	4,509	3,369	5,807	4,946	4,515	4,159
Net Investment Income	372,084	162,774	41,168	242,620	210,973	(145,873)	(863)	226,323	91,931	115,217
Change in Net Present Assets	378,915	172,770	60,640	225,828	263,410	(164,651)	(43,555)	140,419	(1,631)	66,915

SWANSEA FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	452,237	397,157	342,018	288,007	254,036	221,879	192,113	163,190	134,640	111,895
Net Present Assets - Actuarial Value *	485,055	418,738	352,856	288,007	254,036	221,879	192,113	163,190	134,640	111,895
Actuarial Accrued Liability - ("AAL")	978,139	769,719	726,281	456,437	401,325	370,553	305,153	260,430	210,922	167,382
Surplus/(Unfunded AAL)	(493,084)	(350,981)	(373,425)	(168,430)	(147,289)	(148,674)	(113,040)	(97,240)	(76,282)	(55,487)
Percent Funded at Actuarial Value	49.6%	54.4%	48.6%	63.1%	63.3%	59.9%	63.0%	62.7%	63.8%	66.9%
(Increase)/Decrease in Unfunded AAL	(142,103)	22,444	(204,995)	(21,141)	1,385	(35,634)	(15,800)	(20,958)	(20,795)	(33,473)
Active participants	2	2	2	2	2	2	2	2	2	2
Inactive participants	-	-	-	-	-	-	-	-	-	-
Average Active Salary	61,381	56,593	56,593	56,677	54,958	54,958	50,975	49,297	46,185	45,180
Total Salary	122,762	113,185	113,185	113,354	109,916	109,916	101,950	98,593	92,369	90,359
Internal Rate of Return - 10 years	1.70%									
Payroll Growth Rate - 10 years	4.89%									
ASSETS										
Cash , NOW, Money Market	452,144	396,996	341,858	287,630	253,383	221,088	190,507	161,658	134,343	111,608
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	42,953	43,086	39,867	38,231	22,099	21,826	18,503	15,267	14,777	12,396
Other	(1)	1	-	-	1	-	(1)	-	-	1
Total	495,096	440,083	381,725	325,861	275,483	242,914	209,009	176,925	149,120	124,005
INCOME										
From municipality	42,948	43,532	37,815	21,351	20,894	17,001	13,710	14,451	12,102	11,498
From members	12,524	9,983	14,047	10,250	9,082	9,068	8,411	8,134	7,620	7,455
Other revenue	-	-	-	-	-	-	(1)	-	-	-
Total Operating Revenue	55,472	53,515	51,862	31,601	29,976	26,069	22,120	22,585	19,722	18,953
EXPENSES										
Pensions and benefits	-	-	-	-	-	-	-	-	-	-
Professional services	1,500	-	-	1,217	1,300	1,200	1,150	1,150	1,000	260
Other expenses	76	65	55	48	42	35	30	25	20	-
Total Operating Expenses	1,576	65	55	1,265	1,342	1,235	1,180	1,175	1,020	260
Net Operating Income/(Loss)	53,896	53,450	51,807	30,336	28,634	24,834	20,940	21,410	18,702	18,693
INVESTMENT INCOME										
Investment income/(loss)	1,185	1,688	2,204	3,636	3,522	4,933	7,983	7,140	4,043	2,242
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	1,185	1,688	2,204	3,636	3,522	4,933	7,983	7,140	4,043	2,242
Change in Net Present Assets	55,080	55,139	54,011	33,971	32,157	29,766	28,923	28,550	22,745	20,934

SWANSEA POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	8,058,256	7,341,882	6,423,511	5,970,683	5,376,041	4,592,438	4,970,744	4,662,035	4,144,130	3,677,136
Net Present Assets - Actuarial Value *	8,191,326	7,529,456	6,718,735	5,970,683	5,376,041	4,592,438	4,970,744	4,662,035	4,144,130	3,677,136
Actuarial Accrued Liability - ("AAL")	13,340,761	12,564,710	11,204,982	10,768,898	8,738,196	7,962,235	7,207,670	7,171,085	6,654,485	5,926,611
Surplus/(Unfunded AAL)	(5,149,435)	(5,035,254)	(4,486,247)	(4,798,215)	(3,362,155)	(3,369,797)	(2,236,926)	(2,509,050)	(2,510,355)	(2,249,475)
Percent Funded at Actuarial Value	61.4%	59.9%	60.0%	55.4%	61.5%	57.7%	69.0%	65.0%	62.3%	62.0%
(Increase)/Decrease in Unfunded AAL	(114,181)	(549,007)	311,968	(1,436,060)	7,642	(1,132,871)	272,124	1,305	(260,880)	(143,816)
Active participants	20	19	20	20	21	20	20	19	19	20
Inactive participants	8	8	7	6	5	5	5	5	5	3
Average Active Salary	70,830	73,958	73,583	69,249	61,282	57,657	54,832	54,852	50,823	48,576
Total Salary	1,416,605	1,405,202	1,471,666	1,384,989	1,286,925	1,153,145	1,096,641	1,042,180	965,646	971,523
Internal Rate of Return - 10 years	4.47%									
Payroll Growth Rate - 10 years	5.61%									
ASSETS										
Cash , NOW, Money Market	1,159,804	3,409,348	3,890,382	4,065,949	3,764,383	3,436,474	2,979,166	2,647,883	2,954,573	2,239,115
Fixed Instruments	3,277,857	921,903	847,155	360,617	311,528	221,193	355,693	382,757	343,139	295,077
Equities	3,587,333	2,940,932	1,669,689	1,535,447	1,286,526	919,407	1,608,007	1,602,540	825,273	1,129,647
Receivables	799,936	681,572	580,520	549,770	309,032	304,812	303,290	290,280	248,527	217,676
Other	-	-	(1)	-	-	573	-	-	-	-
Total	8,824,930	7,953,755	6,987,745	6,511,783	5,671,469	4,882,459	5,246,156	4,923,460	4,371,512	3,881,515
INCOME										
From municipality	569,233	616,235	542,382	306,807	297,755	290,238	276,100	240,086	217,142	180,013
From members	144,706	145,878	144,482	137,750	125,690	118,208	148,060	109,616	92,550	89,630
Other revenue	-	-	(1)	(1)	-	-	-	-	-	(1)
Total Operating Revenue	713,939	762,113	686,863	444,556	423,445	408,446	424,160	349,702	309,692	269,642
EXPENSES										
Pensions and benefits	469,189	318,009	266,754	221,754	212,186	209,780	223,512	187,148	168,933	105,117
Professional services	6,506	3,547	10,508	6,887	2,200	2,040	1,350	1,350	1,533	940
Other expenses	2,279	2,452	2,075	3,208	3,889	984	875	841	708	608
Total Operating Expenses	477,974	324,008	279,337	231,849	218,275	212,804	225,737	189,339	171,174	106,665
Net Operating Income/(Loss)	235,965	438,105	407,526	212,707	205,170	195,642	198,423	160,363	138,518	162,977
INVESTMENT INCOME										
Investment income/(loss)	492,919	504,339	59,680	388,187	578,513	(573,947)	110,285	357,542	330,617	152,055
Investment fees	12,510	24,072	14,379	6,252	80	-	-	-	2,141	6,972
Net Investment Income	480,409	480,267	45,301	381,935	578,433	(573,947)	110,285	357,542	328,476	145,083
Change in Net Present Assets	716,374	918,371	452,828	594,642	783,603	(378,306)	308,709	517,905	466,994	308,060

SYCAMORE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	11,710,119	10,752,723	9,935,781	9,635,004	8,681,720	7,292,287	8,335,473	8,064,353	7,368,789	6,654,769
Net Present Assets - Actuarial Value *	11,636,473	10,868,453	10,225,046	9,230,948	8,392,338	7,018,294	8,039,561	7,957,268	7,350,112	6,487,523
Actuarial Accrued Liability - ("AAL")	20,226,706	19,360,230	18,798,628	16,545,748	14,554,646	13,713,485	12,682,332	11,089,312	10,289,868	9,772,086
Surplus/(Unfunded AAL)	(8,590,233)	(8,491,777)	(8,573,582)	(7,314,800)	(6,162,308)	(6,695,191)	(4,642,771)	(3,132,044)	(2,939,756)	(3,284,563)
Percent Funded at Actuarial Value	57.5%	56.1%	54.4%	55.8%	57.7%	51.2%	63.4%	71.8%	71.4%	66.4%
(Increase)/Decrease in Unfunded AAL	(98,456)	81,805	(1,258,782)	(1,152,492)	532,883	(2,052,420)	(1,510,727)	(192,288)	344,807	(621,129)
Active participants	29	29	28	29	28	27	27	25	23	23
Inactive participants	19	17	17	15	13	13	12	13	12	11
Average Active Salary	78,552	75,889	72,867	71,734	68,031	65,227	59,482	56,110	55,973	57,197
Total Salary	2,278,003	2,200,774	2,040,264	2,080,295	1,904,880	1,761,134	1,606,016	1,402,740	1,287,377	1,315,534
Internal Rate of Return - 10 years	5.36%									
Payroll Growth Rate - 10 years	8.02%									
ASSETS										
Cash , NOW, Money Market	1,028,274	1,386,524	1,432,661	1,824,911	2,184,120	2,433,257	2,573,672	2,490,420	2,314,404	2,337,255
Fixed Instruments	3,771,966	3,826,556	3,698,025	3,172,492	2,617,143	2,453,817	2,365,041	2,043,869	1,852,273	1,905,067
Equities	6,903,025	5,529,874	4,846,638	4,697,178	3,857,449	2,377,562	3,362,849	3,503,462	3,175,645	2,382,090
Receivables	6,854	9,769	18,577	13,832	23,008	27,651	33,911	26,601	26,466	30,358
Other	-	-	-	-	-	-	-	1	1	(1)
Total	11,710,119	10,752,723	9,995,901	9,708,413	8,681,720	7,292,287	8,335,473	8,064,353	7,368,789	6,654,769
INCOME										
From municipality	573,089	556,506	500,763	417,748	380,889	358,487	339,566	332,995	284,413	274,318
From members	213,427	205,600	199,144	195,974	175,201	173,280	155,894	135,710	122,444	110,235
Other revenue	-	-	3	-	-	-	-	-	-	-
Total Operating Revenue	786,516	762,106	699,910	613,722	556,090	531,767	495,460	468,705	406,857	384,553
EXPENSES										
Pensions and benefits	734,635	718,917	664,960	643,360	483,032	459,011	413,864	392,132	336,550	290,813
Professional services	3,828	3,580	10,946	3,115	3,619	5,845	1,975	1,823	1,864	3,940
Other expenses	3,308	3,508	2,426	1,724	-	-	144	1,661	2,053	1,484
Total Operating Expenses	741,771	726,005	678,332	648,199	486,651	464,856	415,983	395,616	340,467	296,237
Net Operating Income/(Loss)	44,745	36,101	21,578	(34,477)	69,439	66,911	79,477	73,089	66,390	88,316
INVESTMENT INCOME										
Investment income/(loss)	919,806	785,176	283,422	991,712	1,319,994	(1,110,096)	191,644	622,625	647,779	503,300
Investment fees	7,155	4,335	4,223	3,951	-	-	-	150	150	150
Net Investment Income	912,651	780,841	279,199	987,761	1,319,994	(1,110,096)	191,644	622,475	647,629	503,150
Change in Net Present Assets	957,396	816,942	300,777	953,284	1,389,433	(1,043,186)	271,120	695,564	714,020	361,638

SYCAMORE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	11,221,590	10,450,447	9,487,921	9,004,783	8,047,162	6,864,758	7,630,466	7,329,804	6,600,740	5,845,113
Net Present Assets - Actuarial Value *	11,206,915	10,467,939	9,688,222	8,699,310	7,806,642	6,618,140	7,374,407	7,231,852	6,581,237	5,522,853
Actuarial Accrued Liability - ("AAL")	16,823,603	15,342,554	14,891,577	13,116,772	11,910,376	10,426,915	9,702,458	9,099,156	7,921,420	7,295,872
Surplus/(Unfunded AAL)	(5,616,688)	(4,874,615)	(5,203,355)	(4,417,462)	(4,103,734)	(3,808,775)	(2,328,051)	(1,867,304)	(1,340,183)	(1,773,019)
Percent Funded at Actuarial Value	66.6%	68.2%	65.1%	66.3%	65.5%	63.5%	76.0%	79.5%	83.1%	75.7%
(Increase)/Decrease in Unfunded AAL	(742,073)	328,740	(785,893)	(313,728)	(294,959)	(1,480,724)	(460,747)	(527,121)	432,836	(785,913)
Active participants	30	30	30	30	30	30	27	28	26	24
Inactive participants	14	15	13	11	9	9	8	8	6	5
Average Active Salary	72,912	71,213	70,281	67,520	63,532	61,387	56,416	56,162	55,187	56,603
Total Salary	2,187,351	2,136,403	2,108,428	2,025,594	1,905,957	1,841,595	1,523,243	1,572,530	1,434,873	1,358,474
Internal Rate of Return - 10 years	5.77%									
Payroll Growth Rate - 10 years	6.54%									
ASSETS										
Cash , NOW, Money Market	910,716	1,221,454	774,325	1,311,239	1,848,756	2,897,337	2,524,262	2,665,574	2,313,760	2,228,199
Fixed Instruments	4,458,166	4,175,076	4,309,854	3,511,496	2,633,871	2,133,412	2,001,616	1,440,363	1,269,519	1,148,090
Equities	5,845,273	5,044,562	4,390,687	4,146,252	3,528,236	1,798,634	3,072,865	3,196,665	2,995,040	2,452,176
Receivables	7,435	9,355	13,055	35,796	36,299	35,375	31,723	27,202	22,421	16,648
Other	-	-	-	-	-	-	-	-	-	-
Total	11,221,590	10,450,447	9,487,921	9,004,783	8,047,162	6,864,758	7,630,466	7,329,804	6,600,740	5,845,113
INCOME										
From municipality	374,258	366,521	351,829	293,734	267,827	284,011	256,179	233,850	182,244	180,441
From members	216,568	278,156	208,000	195,701	185,251	186,403	233,572	147,909	132,871	123,350
Other revenue	-	-	-	-	-	-	-	(1)	1	-
Total Operating Revenue	590,826	644,677	559,829	489,435	453,078	470,414	489,751	381,758	315,116	303,791
EXPENSES										
Pensions and benefits	545,705	470,445	416,291	401,138	338,493	294,548	315,768	249,484	171,721	121,139
Professional services	1,900	1,900	1,900	1,700	3,392	3,714	1,500	1,500	1,500	2,600
Other expenses	2,648	4,226	1,609	1,373	-	-	1,320	1,169	1,067	894
Total Operating Expenses	550,253	476,571	419,800	404,211	341,885	298,262	318,588	252,153	174,288	124,633
Net Operating Income/(Loss)	40,573	168,106	140,029	85,224	111,193	172,152	171,163	129,605	140,828	179,158
INVESTMENT INCOME										
Investment income/(loss)	738,827	801,422	347,867	878,220	1,071,211	(937,860)	129,697	599,609	614,950	344,405
Investment fees	8,257	7,002	4,758	5,823	-	-	198	150	150	150
Net Investment Income	730,570	794,420	343,109	872,397	1,071,211	(937,860)	129,499	599,459	614,800	344,255
Change in Net Present Assets	771,143	962,526	483,138	957,621	1,182,404	(765,708)	300,662	729,064	755,627	507,252

TAYLORVILLE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	5,224,325	4,889,110	4,515,018	4,538,635	4,040,111	3,493,550	3,904,171	3,896,861	3,664,255	3,343,989
Net Present Assets - Actuarial Value *	5,227,105	5,005,137	4,778,027	4,538,635	4,039,861	3,493,550	3,903,651	3,898,543	3,678,914	3,346,040
Actuarial Accrued Liability - ("AAL")	8,247,603	8,254,340	7,624,057	6,482,434	6,125,979	5,841,570	5,580,939	5,095,853	5,029,548	4,162,821
Surplus/(Unfunded AAL)	(3,020,498)	(3,249,203)	(2,846,030)	(1,943,799)	(2,086,118)	(2,348,020)	(1,677,288)	(1,197,310)	(1,350,634)	(816,781)
Percent Funded at Actuarial Value	63.4%	60.6%	62.7%	70.0%	65.9%	59.8%	69.9%	76.5%	73.1%	80.4%
(Increase)/Decrease in Unfunded AAL	228,705	(403,173)	(902,231)	142,319	261,902	(670,732)	(479,978)	153,324	(533,853)	120,224
Active participants	17	17	16	17	14	13	13	14	14	13
Inactive participants	12	11	10	9	9	9	10	10	9	8
Average Active Salary	47,119	45,932	45,910	45,586	46,857	45,887	42,124	41,490	41,532	38,397
Total Salary	801,020	780,844	734,563	774,969	656,003	596,534	547,613	580,857	581,454	499,161
Internal Rate of Return - 10 years	4.95%									
Payroll Growth Rate - 10 years	5.99%									
ASSETS										
Cash , NOW, Money Market	1,172,161	1,261,100	1,064,769	1,135,789	1,471,811	1,487,147	1,839,472	1,275,558	1,175,755	1,135,286
Fixed Instruments	1,565,961	689,905	762,996	640,499	664,489	587,775	704,688	1,256,446	1,175,090	1,081,037
Equities	2,481,942	2,934,469	2,683,751	2,757,715	1,898,506	1,414,538	1,353,895	1,353,359	1,297,566	1,120,805
Receivables	325,751	232,763	230,362	229,241	231,503	187,090	175,859	148,367	147,770	140,061
Other	-	-	-	-	2	-	-	(1)	-	1
Total	5,545,815	5,118,237	4,741,878	4,763,244	4,266,311	3,676,550	4,073,914	4,033,729	3,796,181	3,477,190
INCOME										
From municipality	249,333	242,612	239,689	242,477	197,993	181,693	146,597	140,980	142,824	120,933
From members	73,154	70,536	70,289	83,822	59,681	57,702	56,291	55,453	54,287	46,042
Other revenue	117	167	7,858	514	-	86	-	(1)	(1)	33
Total Operating Revenue	322,604	313,315	317,836	326,813	257,674	239,481	202,888	196,432	197,110	167,008
EXPENSES										
Pensions and benefits	364,122	311,542	278,108	239,674	230,181	229,260	253,510	220,212	194,736	149,115
Professional services	-	-	-	-	-	-	5,325	-	2,971	330
Other expenses	2,216	1,582	1,947	3,183	1,555	1,257	759	85	1,204	1,269
Total Operating Expenses	366,338	313,124	280,055	242,857	231,736	230,517	259,594	220,297	198,911	150,714
Net Operating Income/(Loss)	(43,734)	191	37,781	83,956	25,938	8,964	(56,706)	(23,865)	(1,801)	16,294
INVESTMENT INCOME										
Investment income/(loss)	406,033	396,373	(39,094)	429,763	541,349	(409,907)	73,392	266,698	329,490	144,452
Investment fees	27,083	22,472	22,304	15,195	20,726	9,679	9,376	10,227	7,423	7,948
Net Investment Income	378,950	373,901	(61,398)	414,568	520,623	(419,586)	64,016	256,471	322,067	136,504
Change in Net Present Assets	335,215	374,092	(23,617)	498,524	546,561	(410,621)	7,310	232,606	320,266	152,799

TAYLORVILLE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	6,095,419	5,754,918	5,336,773	5,330,698	4,857,928	4,233,288	4,515,891	4,363,336	4,029,751	3,773,135
Net Present Assets - Actuarial Value *	6,306,509	5,991,680	5,680,074	5,326,625	4,853,913	4,230,002	4,508,749	4,371,612	4,049,784	3,768,366
Actuarial Accrued Liability - ("AAL")	10,100,957	9,621,110	9,117,889	8,334,577	8,472,839	8,140,864	8,002,225	7,639,502	6,764,974	6,375,188
Surplus/(Unfunded AAL)	(3,794,448)	(3,629,430)	(3,437,815)	(3,007,952)	(3,618,926)	(3,910,862)	(3,493,476)	(3,267,890)	(2,715,190)	(2,606,822)
Percent Funded at Actuarial Value	62.4%	62.3%	62.3%	63.9%	57.3%	52.0%	56.3%	57.2%	59.9%	59.1%
(Increase)/Decrease in Unfunded AAL	(165,018)	(191,615)	(429,863)	610,974	291,936	(417,386)	(225,586)	(552,700)	(108,368)	(380,746)
Active participants	20	19	18	19	19	20	22	22	22	21
Inactive participants	15	13	13	11	12	12	12	12	11	11
Average Active Salary	46,487	46,709	45,293	46,070	46,332	46,374	44,212	44,401	38,890	38,747
Total Salary	929,741	887,473	815,279	875,336	880,307	927,478	972,668	976,813	855,580	813,685
Internal Rate of Return - 10 years	4.04%									
Payroll Growth Rate - 10 years	0.41%									
ASSETS										
Cash , NOW, Money Market	2,262,096	2,456,289	2,489,211	2,508,107	2,622,828	2,372,602	2,546,643	2,059,139	2,093,963	1,708,386
Fixed Instruments	983,327	235,882	143,598	60,704	246,460	428,198	794,583	1,108,806	1,190,996	1,450,498
Equities	2,845,835	3,058,363	2,698,112	2,753,764	1,981,029	1,427,422	1,162,476	1,169,070	728,189	598,571
Receivables	327,503	316,694	315,069	314,277	330,911	310,065	303,919	254,504	238,376	230,602
Other	-	(1)	-	(1)	-	1	1	-	-	1
Total	6,418,761	6,067,227	5,645,990	5,636,851	5,181,228	4,538,288	4,807,622	4,591,519	4,251,524	3,988,058
INCOME										
From municipality	332,145	319,209	326,528	346,230	328,716	311,907	244,022	237,382	230,182	179,630
From members	88,366	85,085	84,276	85,946	89,196	102,444	97,473	95,893	79,935	80,192
Other revenue	159	219	691	32	-	-	-	-	1	-
Total Operating Revenue	420,670	404,513	411,495	432,208	417,912	414,351	341,495	333,275	310,118	259,822
EXPENSES										
Pensions and benefits	386,468	360,360	324,891	363,858	321,727	368,908	286,005	272,700	244,985	249,243
Professional services	-	-	-	-	-	-	-	-	-	-
Other expenses	3,060	4,052	7,475	7,325	1,495	1,815	1,250	1,397	1,041	1,051
Total Operating Expenses	389,528	364,412	332,366	371,183	323,222	370,723	287,255	274,097	246,026	250,294
Net Operating Income/(Loss)	31,142	40,101	79,129	61,025	94,690	43,628	54,240	59,178	64,092	9,528
INVESTMENT INCOME										
Investment income/(loss)	339,512	406,295	(46,844)	430,500	557,191	(317,099)	107,245	281,661	197,338	113,146
Investment fees	30,153	28,252	26,210	18,755	27,241	9,131	8,930	7,255	4,813	13,189
Net Investment Income	309,359	378,043	(73,054)	411,745	529,950	(326,230)	98,315	274,406	192,525	99,957
Change in Net Present Assets	340,501	418,145	6,075	472,770	624,640	(282,603)	152,555	333,585	256,616	109,486

TINLEY PARK POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	59,438,848	55,246,972	50,644,790	46,050,458	43,497,563	38,532,632	32,559,551	36,223,752	34,340,521	30,623,542
Net Present Assets - Actuarial Value *	58,564,436	54,478,926	50,648,361	47,235,743	42,399,611	37,789,580	31,936,115	35,769,421	34,483,626	31,210,184
Actuarial Accrued Liability - ("AAL")	78,008,705	73,555,818	69,742,518	65,895,533	61,325,360	56,614,351	52,315,311	47,552,684	44,224,459	40,543,856
Surplus/(Unfunded AAL)	(19,444,269)	(19,076,892)	(19,094,157)	(18,659,790)	(18,925,749)	(18,824,771)	(20,379,196)	(11,783,263)	(9,740,833)	(9,333,672)
Percent Funded at Actuarial Value	75.1%	74.1%	72.6%	71.7%	69.1%	66.7%	61.0%	75.2%	78.0%	77.0%
(Increase)/Decrease in Unfunded AAL	(367,377)	17,265	(434,367)	265,959	(100,978)	1,554,425	(8,595,933)	(2,042,430)	(407,161)	94,942
Active participants	76	75	73	74	72	76	77	78	76	75
Inactive participants	43	42	42	41	33	29	27	26	24	23
Average Active Salary	97,212	94,647	94,186	90,969	88,961	85,827	81,069	75,766	73,816	70,458
Total Salary	7,388,131	7,098,495	6,875,585	6,731,721	6,405,212	6,522,884	6,242,342	5,909,785	5,610,043	5,284,341
Internal Rate of Return - 10 years	6.12%									
Payroll Growth Rate - 10 years	3.93%									
ASSETS										
Cash , NOW, Money Market	848,717	925,893	724,128	2,178,702	2,913,675	3,603,099	7,280,485	4,683,474	3,072,273	5,653,535
Fixed Instruments	24,476,204	23,070,679	22,618,957	20,921,526	20,983,820	18,704,203	14,659,402	16,826,170	16,120,081	15,751,139
Equities	33,875,643	31,020,465	27,081,704	22,742,976	19,368,345	15,999,845	10,422,860	14,473,932	14,984,054	9,058,290
Receivables	238,285	230,336	220,719	214,855	231,724	225,486	206,465	245,172	164,114	160,579
Other	(1)	-	(2)	1	(1)	(1)	-	-	(1)	(1)
Total	59,438,848	55,247,373	50,645,506	46,058,060	43,497,563	38,532,632	32,569,212	36,228,748	34,340,521	30,623,542
INCOME										
From municipality	2,039,386	2,051,971	1,983,393	2,204,304	1,584,932	1,441,809	1,310,525	1,655,834	1,088,065	993,917
From members	767,720	738,986	735,312	948,905	825,324	665,372	630,101	588,231	552,586	548,609
Other revenue	-	496	341	1,217	799	7,290	980	411	26	-
Total Operating Revenue	2,807,106	2,791,453	2,719,046	3,154,426	2,411,055	2,114,471	1,941,606	2,244,476	1,640,677	1,542,526
EXPENSES										
Pensions and benefits	2,608,060	2,488,317	2,351,900	2,090,655	1,896,145	1,437,835	1,291,268	1,196,046	1,028,052	914,554
Professional services	704	5,352	10,660	20,550	2,134	16,938	22,232	15,268	2,334	1,167
Other expenses	17,512	18,566	17,005	17,518	13,713	13,741	13,631	12,156	10,679	11,094
Total Operating Expenses	2,626,276	2,512,235	2,379,565	2,128,723	1,911,992	1,468,514	1,327,131	1,223,470	1,041,065	926,815
Net Operating Income/(Loss)	180,830	279,218	339,481	1,025,703	499,063	645,957	614,475	1,021,006	599,612	615,711
INVESTMENT INCOME										
Investment income/(loss)	4,116,737	4,421,256	4,348,201	1,653,577	4,611,735	5,452,166	(4,160,573)	994,382	3,195,010	1,830,981
Investment fees	105,691	98,291	93,350	126,385	145,867	125,041	118,104	132,157	77,643	76,923
Net Investment Income	4,011,046	4,322,965	4,254,851	1,527,192	4,465,868	5,327,125	(4,278,677)	862,225	3,117,367	1,754,058
Change in Net Present Assets	4,191,876	4,602,182	4,594,332	2,552,895	4,964,931	5,973,081	(3,664,201)	1,883,231	3,716,979	2,369,770

TRI-STATE FPD FIREFIGHTERS PENSION FUND

	3/31/2014	3/31/2013	3/31/2012	3/31/2011	3/31/2010	3/31/2009	3/31/2008	3/31/2007	3/31/2006	3/31/2005
KEY DATA										
Net Present Assets - Market Value	29,614,490	26,456,615	24,370,411	22,949,335	20,832,925	17,830,875	19,148,415	17,028,745	15,119,214	13,245,019
Net Present Assets - Actuarial Value *	29,280,407	27,051,832	25,019,873	22,394,888	20,231,804	16,822,605	18,320,874	17,038,557	15,294,220	13,132,105
Actuarial Accrued Liability - ("AAL")	37,959,424	33,340,513	30,696,804	29,006,184	26,776,989	25,727,818	22,303,997	19,865,402	17,810,661	14,992,812
Surplus/(Unfunded AAL)	(8,679,017)	(6,288,681)	(5,676,931)	(6,611,296)	(6,545,185)	(8,905,213)	(3,983,123)	(2,826,845)	(2,516,441)	(1,860,707)
Percent Funded at Actuarial Value	77.1%	81.1%	81.5%	77.2%	75.6%	65.4%	82.1%	85.8%	85.9%	87.6%
(Increase)/Decrease in Unfunded AAL	(2,390,336)	(611,750)	934,365	(66,111)	2,360,028	(4,922,090)	(1,156,278)	(310,404)	(655,734)	(74,502)
Active participants	47	46	46	48	48	48	48	48	49	47
Inactive participants	16	14	15	8	8	7	7	5	4	3
Average Active Salary	79,742	83,063	81,935	76,700	75,967	73,709	73,260	71,103	66,964	63,080
Total Salary	3,747,864	3,820,914	3,769,007	3,681,617	3,646,416	3,538,012	3,516,474	3,412,939	3,281,245	2,964,737
Internal Rate of Return - 10 years	5.65%									
Payroll Growth Rate - 10 years	2.87%									
ASSETS										
Cash , NOW, Money Market	335,461	552,120	496,840	493,920	526,840	747,108	1,276,684	139,610	146,100	102,343
Fixed Instruments	12,859,144	13,656,446	13,532,684	12,368,617	14,504,902	13,467,755	11,517,730	10,631,167	9,796,823	8,876,140
Equities	16,419,885	12,248,049	10,340,887	10,086,798	5,801,183	3,614,511	6,349,757	6,219,007	5,163,278	4,244,593
Receivables	-	-	-	-	-	1,501	4,244	38,961	13,013	21,943
Other	-	-	-	-	-	-	-	-	-	-
Total	29,614,490	26,456,615	24,370,411	22,949,335	20,832,925	17,830,875	19,148,415	17,028,745	15,119,214	13,245,019
INCOME										
From municipality	709,033	688,119	674,944	656,358	650,150	621,691	595,744	567,457	563,040	500,899
From members	372,516	377,860	411,915	366,014	365,610	364,654	357,978	343,467	347,127	248,188
Other revenue	-	-	-	-	150	1,449	680	-	-	-
Total Operating Revenue	1,081,549	1,065,979	1,086,859	1,022,372	1,015,910	987,794	954,402	910,924	910,167	749,087
EXPENSES										
Pensions and benefits	648,975	508,444	425,362	380,611	335,235	298,197	189,414	131,458	130,586	74,155
Professional services	50,357	27,519	10,920	11,319	6,964	7,126	4,293	4,180	3,381	2,800
Other expenses	14,237	15,744	10,019	9,938	9,692	8,198	7,900	6,849	8,599	3,762
Total Operating Expenses	713,569	551,707	446,301	401,868	351,891	313,521	201,607	142,487	142,566	80,717
Net Operating Income/(Loss)	367,980	514,272	640,558	620,504	664,019	674,273	752,795	768,437	767,601	668,370
INVESTMENT INCOME										
Investment income/(loss)	2,874,047	1,589,008	780,536	1,495,927	2,338,064	(1,991,452)	1,367,073	1,141,151	1,106,677	437,318
Investment fees	84,152	17,076	18	21	33	361	198	57	83	-
Net Investment Income	2,789,895	1,571,932	780,518	1,495,906	2,338,031	(1,991,813)	1,366,875	1,141,094	1,106,594	437,318
Change in Net Present Assets	3,157,875	2,086,204	1,421,076	2,116,410	3,002,050	(1,317,540)	2,119,670	1,909,531	1,874,195	1,105,688

TRI-TOWNSHIP FPD FIREFIGHTERS PENSION FUND

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	2,016,408	2,004,770	1,982,835	1,978,213	1,983,047	1,976,523	2,018,976	2,043,261	1,973,714	1,987,010
Net Present Assets - Actuarial Value *	2,089,091	2,069,247	2,039,398	2,010,726	1,973,956	1,980,204	2,033,899	2,043,261	1,973,714	1,987,010
Actuarial Accrued Liability - ("AAL")	5,846,814	5,321,408	5,142,344	4,987,100	3,805,474	3,585,112	3,245,925	3,020,582	2,786,851	2,780,674
Surplus/(Unfunded AAL)	(3,757,723)	(3,252,161)	(3,102,946)	(2,976,374)	(1,831,518)	(1,604,908)	(1,212,026)	(977,321)	(813,137)	(793,664)
Percent Funded at Actuarial Value	35.7%	38.9%	39.7%	40.3%	51.9%	55.2%	62.7%	67.6%	70.8%	71.5%
(Increase)/Decrease in Unfunded AAL	(505,562)	(149,215)	(126,572)	(1,144,856)	(226,610)	(392,882)	(234,705)	(164,184)	(19,473)	(195,607)
Active participants	9	9	8	8	8	7	7	7	6	6
Inactive participants	9	9	9	9	8	7	7	6	6	6
Average Active Salary	47,300	44,066	44,107	41,227	39,897	47,210	36,033	38,306	40,274	39,519
Total Salary	425,700	396,591	352,852	329,816	319,179	330,471	252,232	268,141	241,641	237,113
Internal Rate of Return - 10 years	3.57%									
Payroll Growth Rate - 10 years	6.83%									
ASSETS										
Cash , NOW, Money Market	1,718,147	1,698,661	1,652,198	1,596,274	1,575,796	1,516,871	1,232,842	1,000,436	817,758	541,524
Fixed Instruments	293,225	294,551	316,907	371,207	396,036	448,465	774,729	1,034,424	1,150,830	1,442,028
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	210,522	158,977	163,642	151,063	116,126	10,782	11,406	7,977	4,702	3,034
Other	430	1	(1)	417	394	405	(1)	424	424	424
Total	2,222,324	2,152,190	2,132,746	2,118,961	2,088,352	1,976,523	2,018,976	2,043,261	1,973,714	1,987,010
INCOME										
From municipality	176,009	178,411	166,438	129,698	112,348	97,154	89,893	77,803	67,510	61,146
From members	39,728	34,762	33,940	30,821	29,509	25,914	23,849	23,522	24,950	22,419
Other revenue	10	-	-	1	-	1	(1)	-	-	-
Total Operating Revenue	215,747	213,173	200,378	160,520	141,857	123,069	113,741	101,325	92,460	83,565
EXPENSES										
Pensions and benefits	265,103	259,122	253,125	260,042	227,534	207,460	203,093	161,020	154,416	151,137
Professional services	3,019	2,886	2,858	2,600	4,163	2,756	2,995	6,105	50	1,337
Other expenses	426	424	418	395	404	409	425	954	-	621
Total Operating Expenses	268,548	262,432	256,401	263,037	232,101	210,625	206,513	168,079	154,466	153,095
Net Operating Income/(Loss)	(52,801)	(49,259)	(56,023)	(102,517)	(90,244)	(87,556)	(92,772)	(66,754)	(62,006)	(69,530)
INVESTMENT INCOME										
Investment income/(loss)	66,057	73,314	62,921	100,146	99,429	48,057	71,501	139,521	51,829	21,190
Investment fees	1,618	2,120	2,276	2,463	2,661	2,955	3,014	3,219	3,119	3,309
Net Investment Income	64,439	71,194	60,645	97,683	96,768	45,102	68,487	136,302	48,710	17,881
Change in Net Present Assets	11,638	21,935	4,622	(4,834)	6,524	(42,453)	(24,285)	69,547	(13,296)	(51,649)

TROY FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011
KEY DATA				
Net Present Assets - Market Value	487,062	343,447	236,199	127,533
Net Present Assets - Actuarial Value *	515,060	363,125	243,473	-
Actuarial Accrued Liability - ("AAL")	984,425	641,060	431,340	NA
Surplus/(Unfunded AAL)	(469,365)	(277,935)	(187,867)	NA
Percent Funded at Actuarial Value	52.3%	56.6%	56.4%	
(Increase)/Decrease in Unfunded AAL	(191,430)	(90,068)		
Active participants	11	7	7	
Inactive participants	1	-	-	
Average Active Salary	61,091	57,384	54,529	
Total Salary	672,000	401,686	381,705	
Internal Rate of Return - 10 years	NA			
Payroll Growth Rate - 10 years	NA			
ASSETS				
Cash , NOW, Money Market	154,882	343,447	236,199	127,533
Fixed Instruments	297,281	-	-	-
Equities	33,775	-	-	-
Receivables	1,125	-	-	-
Other	(1)	-	-	-
Total	487,062	343,447	236,199	127,533
INCOME				
From municipality	95,030	73,121	71,243	68,215
From members	45,029	37,335	37,423	59,521
Other revenue	-	-	(1)	(1)
Total Operating Revenue	140,059	110,456	108,665	127,735
EXPENSES				
Pensions and benefits	-	-	-	-
Professional services	200	3,133	-	171
Other expenses	47	26	-	-
Total Operating Expenses	247	3,159	-	171
Net Operating Income/(Loss)	139,812	107,297	108,665	127,564
INVESTMENT INCOME				
Investment income/(loss)	6,287	-	-	-
Investment fees	2,484	49	-	31
Net Investment Income	3,803	(49)	-	(31)
Change in Net Present Assets	143,615	107,248	108,666	

TROY POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	6,938,731	6,296,771	5,738,155	5,487,153	4,831,759	3,891,612	3,924,649	3,517,773	3,058,498	2,824,929
Net Present Assets - Actuarial Value *	7,024,217	6,499,034	5,986,128	-	4,827,090	3,885,169	3,787,522	3,456,446	3,072,708	2,700,305
Actuarial Accrued Liability - ("AAL")	8,892,476	7,985,212	7,385,446	6,435,662	6,435,662	5,863,338	5,166,063	4,410,978	3,992,595	3,680,226
Surplus/(Unfunded AAL)	(1,868,259)	(1,486,178)	(1,399,318)	(6,435,662)	(1,608,572)	(1,978,169)	(1,378,541)	(954,532)	(919,887)	(979,921)
Percent Funded at Actuarial Value	79.0%	81.4%	81.1%	0.0%	75.0%	66.3%	73.3%	78.4%	77.0%	73.4%
(Increase)/Decrease in Unfunded AAL	(382,081)	(86,860)	5,036,344	(4,827,090)	369,597	(599,628)	(424,009)	(34,645)	60,034	(109,861)
Active participants	18	18	18	18	18	18	18	18	16	16
Inactive participants	7	5	5	3	3	3	3	2	2	2
Average Active Salary	61,650	62,039	58,959	57,110	57,110	55,112	50,652	48,972	48,193	46,638
Total Salary	1,109,701	1,116,704	1,061,258	1,027,978	1,027,978	992,014	911,732	881,501	771,082	746,210
Internal Rate of Return - 10 years	6.66%									
Payroll Growth Rate - 10 years	4.50%									
ASSETS										
Cash , NOW, Money Market	87,539	226,191	251,976	181,481	921,023	1,971,071	377,430	172,009	381,359	85,868
Fixed Instruments	3,854,656	3,320,269	2,979,030	2,925,809	1,879,357	317,996	3,000,532	3,062,442	2,364,860	2,495,601
Equities	2,962,270	2,725,805	2,481,135	2,353,513	2,016,333	1,591,674	543,477	283,541	313,303	194,976
Receivables	34,266	25,530	26,014	26,351	15,045	10,871	3,210	4,286	9,440	52,756
Other	-	(1)	-	(1)	1	-	-	1	(1)	-
Total	6,938,731	6,297,794	5,738,155	5,487,153	4,831,759	3,891,612	3,924,649	3,522,279	3,068,961	2,829,201
INCOME										
From municipality	254,768	255,123	236,388	244,845	197,046	174,749	159,618	146,335	126,519	122,929
From members	107,410	105,292	103,783	101,942	102,361	93,353	102,642	81,081	75,638	73,728
Other revenue	19	-	-	-	(1)	-	-	-	-	-
Total Operating Revenue	362,197	360,415	340,171	346,787	299,406	268,102	262,260	227,416	202,157	196,657
EXPENSES										
Pensions and benefits	198,227	160,909	142,299	116,746	113,345	112,327	100,005	43,599	69,068	42,933
Professional services	4,860	4,200	5,700	4,200	4,200	8,215	4,331	3,600	3,300	3,300
Other expenses	5,099	5,077	3,658	3,905	3,208	1,854	2,399	1,232	1,233	1,437
Total Operating Expenses	208,186	170,186	151,657	124,851	120,753	122,396	106,735	48,431	73,601	47,670
Net Operating Income/(Loss)	154,011	190,229	188,514	221,936	178,653	145,706	155,525	178,985	128,556	148,987
INVESTMENT INCOME										
Investment income/(loss)	507,521	385,950	78,756	449,571	776,031	(170,460)	254,505	283,813	108,279	266,742
Investment fees	19,573	17,563	16,268	16,113	14,537	8,283	3,154	3,524	3,267	3,261
Net Investment Income	487,948	368,387	62,488	433,458	761,494	(178,743)	251,351	280,289	105,012	263,481
Change in Net Present Assets	641,960	558,616	251,002	655,394	940,147	(33,037)	406,876	459,275	233,569	412,468

UNIVERSITY PARK FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	5,173,787	5,309,041	4,952,794	4,569,642	4,359,259	4,022,232	3,761,120	3,325,324	2,744,915	2,751,294
Net Present Assets - Actuarial Value *	5,764,315	5,390,857	4,970,108	4,677,904	4,935,266	4,090,887	3,761,120	3,325,324	2,744,915	2,751,294
Actuarial Accrued Liability - ("AAL")	9,319,544	7,951,418	7,015,610	5,334,860	5,141,682	5,226,319	4,181,527	4,180,227	3,622,090	3,228,309
Surplus/(Unfunded AAL)	(3,555,229)	(2,560,561)	(2,045,502)	(656,956)	(206,416)	(1,135,432)	(420,407)	(854,903)	(877,175)	(477,015)
Percent Funded at Actuarial Value	61.9%	67.8%	70.8%	87.7%	96.0%	78.3%	89.9%	79.5%	75.8%	85.2%
(Increase)/Decrease in Unfunded AAL	(994,668)	(515,059)	(1,388,546)	(450,540)	929,016	(715,025)	434,496	22,272	(400,160)	320,980
Active participants	17	17	16	17	17	16	13	18	15	15
Inactive participants	16	12	7	5	5	5	4	3	3	3
Average Active Salary	73,034	71,508	68,600	64,944	61,358	59,261	58,686	54,230	53,604	50,353
Total Salary	1,241,578	1,215,631	1,097,602	1,104,047	1,043,093	948,181	762,914	976,133	804,065	755,298
Internal Rate of Return - 10 years	4.13%									
Payroll Growth Rate - 10 years	1.64%									
ASSETS										
Cash , NOW, Money Market	1,916,764	278,793	718,840	1,594,613	1,512,423	2,235,078	1,184,432	438,955	99,085	219,156
Fixed Instruments	3,254,102	5,019,339	4,222,833	2,970,218	2,846,837	1,819,036	2,612,365	2,920,822	2,648,580	2,543,031
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	6,568	12,273	15,981	7,319	-	-	-	-	-	(12,043)
Other	1,360	1,371	1,040	517	(1)	-	-	-	1	1,150
Total	5,178,794	5,311,776	4,958,694	4,572,667	4,359,259	4,054,114	3,796,797	3,359,777	2,747,666	2,751,294
INCOME										
From municipality	281,862	161,542	193,124	199,001	194,713	206,120	183,405	252,628	188,117	182,022
From members	118,044	138,167	108,783	105,161	95,041	122,070	85,851	110,248	75,207	66,103
Other revenue	(1,191)	(4,162)	8,662	7,348	(13,036)	-	(1)	-	7	-
Total Operating Revenue	398,715	295,547	310,569	311,510	276,718	328,190	269,255	362,876	263,331	248,125
EXPENSES										
Pensions and benefits	223,180	158,820	175,096	148,742	153,151	149,379	140,356	98,001	95,982	110,883
Professional services	24,770	11,394	11,353	15,520	800	-	1,750	2,200	4,800	-
Other expenses	11,007	12,117	7,407	8,024	3,353	-	-	-	-	4,410
Total Operating Expenses	258,957	182,331	193,856	172,286	157,304	149,379	142,106	100,201	100,782	115,293
Net Operating Income/(Loss)	139,758	113,216	116,713	139,224	119,414	178,811	127,149	262,675	162,549	132,832
INVESTMENT INCOME										
Investment income/(loss)	(248,413)	243,031	266,719	77,962	217,628	88,431	316,176	320,253	(177,792)	421,325
Investment fees	26,599	-	280	6,803	15	6,130	7,528	2,519	3,180	1,687
Net Investment Income	(275,012)	243,031	266,439	71,159	217,613	82,301	308,648	317,734	(180,972)	419,638
Change in Net Present Assets	(135,254)	356,247	383,152	210,383	337,027	261,112	435,796	580,409	(6,379)	553,340

URBANA FIREFIGHTERS PENSION FUND

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	41,362,707	36,471,176	33,260,874	32,403,566	27,963,780	25,387,116	27,801,385	27,767,593	24,937,513	23,835,644
Net Present Assets - Actuarial Value *	38,717,854	35,629,856	32,958,365	30,583,148	26,372,033	24,569,363	27,269,748	26,889,121	24,937,513	23,835,644
Actuarial Accrued Liability - ("AAL")	44,572,050	41,787,857	40,095,880	37,918,292	34,445,609	35,064,548	33,379,479	29,944,247	29,128,739	28,032,009
Surplus/(Unfunded AAL)	(5,854,196)	(6,158,001)	(7,137,515)	(7,335,144)	(8,073,576)	(10,495,185)	(6,109,731)	(3,055,126)	(4,191,226)	(4,196,365)
Percent Funded at Actuarial Value	86.9%	85.3%	82.2%	80.7%	76.6%	70.1%	81.7%	89.8%	85.6%	85.0%
(Increase)/Decrease in Unfunded AAL	303,805	979,514	197,629	738,432	2,421,609	(4,385,454)	(3,054,605)	1,136,100	5,139	(586,229)
Active participants	55	55	54	52	51	54	53	51	50	51
Inactive participants	53	51	51	51	46	47	50	49	50	50
Average Active Salary	68,687	69,541	67,508	65,547	65,615	61,749	58,427	56,181	54,480	52,218
Total Salary	3,777,786	3,824,765	3,645,433	3,408,419	3,346,372	3,334,469	3,096,645	2,865,246	2,724,012	2,663,096
Internal Rate of Return - 10 years	6.82%									
Payroll Growth Rate - 10 years	4.43%									
ASSETS										
Cash , NOW, Money Market	2,791,798	3,594,127	3,696,070	3,758,900	3,465,204	3,459,492	2,772,778	2,173,305	2,195,725	2,481,940
Fixed Instruments	13,087,787	12,598,569	13,167,185	12,153,566	12,806,202	11,692,714	12,978,425	11,344,954	10,809,546	11,411,289
Equities	24,445,025	19,475,724	15,767,417	15,779,044	10,998,899	9,592,897	11,582,193	13,769,040	11,451,194	9,502,954
Receivables	1,039,419	803,581	634,014	713,221	693,958	656,063	471,484	482,981	500,032	442,892
Other	(1)	-	-	1	(1)	-	(1)	-	-	-
Total	41,364,028	36,472,001	33,264,686	32,404,732	27,964,262	25,401,166	27,804,879	27,770,280	24,956,497	23,839,075
INCOME										
From municipality	1,361,130	1,482,369	1,403,307	1,483,810	1,372,080	1,251,695	961,372	980,754	1,032,024	927,204
From members	350,475	363,393	330,550	323,908	322,162	301,354	279,249	262,735	284,971	247,833
Other revenue	-	-	5,604	437	13,517	-	(1)	-	(1)	-
Total Operating Revenue	1,711,605	1,845,762	1,739,461	1,808,155	1,707,759	1,553,049	1,240,620	1,243,489	1,316,994	1,175,037
EXPENSES										
Pensions and benefits	1,991,181	1,792,630	1,735,237	1,607,911	1,571,163	1,565,545	1,544,283	1,527,221	1,367,386	1,310,124
Professional services	5,730	6,540	2,736	1,420	2,400	2,800	2,393	45	1,584	1,566
Other expenses	19,535	16,415	15,338	17,457	15,293	13,032	13,030	12,896	12,359	11,323
Total Operating Expenses	2,016,446	1,815,585	1,753,311	1,626,788	1,588,856	1,581,377	1,559,706	1,540,162	1,381,329	1,323,013
Net Operating Income/(Loss)	(304,841)	30,177	(13,850)	181,367	118,903	(28,328)	(319,086)	(296,673)	(64,335)	(147,976)
INVESTMENT INCOME										
Investment income/(loss)	5,208,326	3,188,998	878,798	4,265,701	2,463,471	(2,381,053)	360,089	3,133,105	1,171,707	1,919,848
Investment fees	11,954	8,872	7,640	7,283	5,710	4,888	7,211	6,352	5,503	4,495
Net Investment Income	5,196,372	3,180,126	871,158	4,258,418	2,457,761	(2,385,941)	352,878	3,126,753	1,166,204	1,915,353
Change in Net Present Assets	4,891,531	3,210,302	857,308	4,439,786	2,576,664	(2,414,269)	33,792	2,830,080	1,101,869	1,767,377

URBANA POLICE PENSION FUND

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	34,821,126	30,677,273	28,136,088	26,606,709	23,182,847	20,782,492	21,907,417	20,923,680	18,296,202	17,176,508
Net Present Assets - Actuarial Value *	33,653,392	30,696,879	28,246,414	25,649,095	22,674,096	20,394,887	21,794,757	21,120,042	18,296,202	17,176,508
Actuarial Accrued Liability - ("AAL")	45,263,950	41,708,694	39,705,271	37,589,784	35,929,982	33,070,990	30,884,852	29,505,545	27,912,990	25,730,282
Surplus/(Unfunded AAL)	(11,610,558)	(11,011,815)	(11,458,857)	(11,940,689)	(13,255,886)	(12,676,103)	(9,090,095)	(8,385,503)	(9,616,788)	(8,553,774)
Percent Funded at Actuarial Value	74.3%	73.6%	71.1%	68.2%	63.1%	61.7%	70.6%	71.6%	65.5%	66.8%
(Increase)/Decrease in Unfunded AAL	(598,743)	447,042	481,832	1,315,197	(579,783)	(3,586,008)	(704,592)	1,231,285	(1,063,014)	(499,018)
Active participants	57	55	55	53	52	55	55	55	50	49
Inactive participants	50	47	46	47	45	43	42	42	41	39
Average Active Salary	72,363	72,235	70,168	66,940	66,907	63,927	61,810	59,010	58,116	55,328
Total Salary	4,124,677	3,972,910	3,859,222	3,547,806	3,479,142	3,515,983	3,399,540	3,245,525	2,905,784	2,711,059
Internal Rate of Return - 10 years	5.39%									
Payroll Growth Rate - 10 years	4.77%									
ASSETS										
Cash , NOW, Money Market	2,613,007	2,498,584	2,698,894	1,872,615	2,602,931	1,435,284	1,629,860	1,071,765	1,098,253	1,065,234
Fixed Instruments	11,120,299	10,962,134	11,521,326	11,179,338	10,418,745	10,282,691	10,211,107	9,072,087	8,085,122	7,998,244
Equities	19,437,820	15,998,158	12,927,851	12,526,111	9,170,256	8,160,545	9,147,778	9,978,128	8,392,015	7,456,547
Receivables	1,661,298	1,229,547	1,009,564	1,056,124	1,014,907	932,454	950,339	828,745	747,610	688,294
Other	-	1	-	-	-	1	(1)	-	-	-
Total	34,832,424	30,688,424	28,157,635	26,634,188	23,206,839	20,810,975	21,939,083	20,950,725	18,323,000	17,208,319
INCOME										
From municipality	2,080,616	2,138,159	1,980,275	1,981,806	1,783,576	1,604,475	1,680,480	1,514,188	1,403,958	1,258,282
From members	393,954	385,590	560,910	341,935	352,019	345,519	917,909	308,113	367,135	298,011
Other revenue	-	1	-	-	-	(1)	(1)	(1)	-	-
Total Operating Revenue	2,474,570	2,523,750	2,541,185	2,323,741	2,135,595	1,949,993	2,598,388	1,822,300	1,771,093	1,556,293
EXPENSES										
Pensions and benefits	1,981,035	2,051,429	1,797,197	1,740,123	1,521,330	1,414,276	1,390,688	1,264,687	1,292,292	1,157,646
Professional services	7,831	5,890	7,696	6,552	7,863	5,994	8,763	3,123	9,986	8,446
Other expenses	18,295	14,220	15,243	14,927	12,590	11,034	10,497	10,977	11,050	11,123
Total Operating Expenses	2,007,161	2,071,539	1,820,136	1,761,602	1,541,783	1,431,304	1,409,948	1,278,787	1,313,328	1,177,215
Net Operating Income/(Loss)	467,409	452,211	721,049	562,139	593,812	518,689	1,188,440	543,513	457,765	379,078
INVESTMENT INCOME										
Investment income/(loss)	3,846,010	2,243,097	933,439	2,976,294	1,903,909	(1,555,904)	(117,433)	2,165,337	736,034	838,340
Investment fees	169,566	154,122	125,109	114,571	97,366	87,711	87,270	81,372	74,105	69,105
Net Investment Income	3,676,444	2,088,975	808,330	2,861,723	1,806,543	(1,643,615)	(204,703)	2,083,965	661,929	769,235
Change in Net Present Assets	4,143,853	2,541,185	1,529,379	3,423,862	2,400,355	(1,124,925)	983,737	2,627,478	1,119,694	1,148,314

VANDALIA POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,282,072	4,335,649	4,269,425	4,216,182	4,132,504	3,983,538	3,906,989	3,806,452	3,660,730	3,431,021
Net Present Assets - Actuarial Value *	4,634,533	4,588,540	4,404,381	4,216,182	4,132,504	3,983,538	3,906,989	3,806,452	3,660,730	3,431,021
Actuarial Accrued Liability - ("AAL")	6,864,347	6,533,703	6,159,111	5,280,810	4,993,156	4,597,874	4,897,851	4,467,963	3,790,354	3,717,657
Surplus/(Unfunded AAL)	(2,229,814)	(1,945,163)	(1,754,730)	(1,064,628)	(860,652)	(614,336)	(990,862)	(661,511)	(129,624)	(286,636)
Percent Funded at Actuarial Value	67.5%	70.2%	71.5%	79.8%	82.8%	86.6%	79.8%	85.2%	96.6%	92.3%
(Increase)/Decrease in Unfunded AAL	(284,651)	(190,433)	(690,102)	(203,976)	(246,316)	376,526	(329,351)	(531,887)	157,012	(103,403)
Active participants	11	11	11	13	13	13	13	11	13	13
Inactive participants	7	8	8	6	6	6	8	7	5	3
Average Active Salary	56,058	55,234	52,842	51,082	48,400	46,301	43,603	42,591	43,524	43,335
Total Salary	616,641	607,576	581,264	664,069	629,200	601,917	566,833	468,506	565,806	563,350
Internal Rate of Return - 10 years	2.87%									
Payroll Growth Rate - 10 years	1.26%									
ASSETS										
Cash , NOW, Money Market	4,273,482	4,326,756	4,259,315	4,204,557	4,121,546	3,963,406	3,884,762	3,784,418	3,643,139	3,416,421
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	163,104	144,034	164,958	161,411	146,549	146,570	124,678	113,277	95,531	87,900
Other	(1)	-	-	(1)	(1)	-	-	1	-	-
Total	4,436,585	4,470,790	4,424,273	4,365,967	4,268,094	4,109,976	4,009,440	3,897,696	3,738,670	3,504,321
INCOME										
From municipality	144,676	165,631	159,540	147,103	134,980	111,365	100,857	84,727	79,930	82,205
From members	60,784	58,956	58,145	85,910	94,999	56,606	84,690	68,130	119,331	53,546
Other revenue	-	-	1	(1)	-	-	-	1	1	21
Total Operating Revenue	205,460	224,587	217,686	233,012	229,979	167,971	185,547	152,858	199,262	135,772
EXPENSES										
Pensions and benefits	302,238	224,926	247,814	242,559	204,577	244,468	256,792	154,753	79,126	62,035
Professional services	1,300	1,300	1,225	1,125	1,000	1,125	1,025	1,025	1,025	925
Other expenses	1,660	1,648	1,629	3,365	927	779	747	701	670	642
Total Operating Expenses	305,198	227,874	250,668	247,049	206,504	246,372	258,564	156,479	80,821	63,602
Net Operating Income/(Loss)	(99,738)	(3,287)	(32,982)	(14,037)	23,475	(78,401)	(73,017)	(3,621)	118,441	72,170
INVESTMENT INCOME										
Investment income/(loss)	46,160	69,511	86,225	97,715	125,490	154,953	173,554	149,344	111,268	82,327
Investment fees	-	-	-	-	-	2	-	-	-	-
Net Investment Income	46,160	69,511	86,225	97,715	125,490	154,951	173,554	149,344	111,268	82,327
Change in Net Present Assets	(53,577)	66,224	53,243	83,678	148,966	76,549	100,537	145,722	229,709	154,497

VENICE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	412,594	495,999	508,206	603,411	843,466	905,625	950,442	956,381	965,756	993,959
Net Present Assets - Actuarial Value *	464,862	537,286	532,948	-	843,466	905,625	950,442	956,381	965,756	993,959
Actuarial Accrued Liability - ("AAL")	1,815,930	1,737,263	1,677,981	1,790,430	1,790,430	1,814,274	1,784,543	1,702,709	1,714,308	1,784,846
Surplus/(Unfunded AAL)	(1,351,068)	(1,199,977)	(1,145,033)	(1,790,430)	(946,964)	(908,649)	(834,101)	(746,328)	(748,552)	(790,887)
Percent Funded at Actuarial Value	25.6%	30.9%	31.8%	0.0%	47.1%	49.9%	53.3%	56.2%	56.3%	55.7%
(Increase)/Decrease in Unfunded AAL	(151,091)	(54,944)	645,397	(843,466)	(38,315)	(74,548)	(87,773)	2,224	42,335	(14,482)
Active participants	9	5	5	9	9	10	10	9	4	5
Inactive participants	13	12	12	11	11	11	11	11	11	11
Average Active Salary	27,365	27,734	25,214	18,786	18,786	20,931	20,931	18,064	20,271	20,272
Total Salary	246,289	138,669	126,072	169,072	169,072	209,311	209,311	162,580	81,084	101,359
Internal Rate of Return - 10 years	0.92%									
Payroll Growth Rate - 10 years	8.23%									
ASSETS										
Cash , NOW, Money Market	513,656	482,814	493,504	567,752	689,643	744,440	709,002	648,056	586,524	572,959
Fixed Instruments	-	-	-	-	-	-	82,967	79,528	78,008	73,745
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	-	13,184	14,702	35,659	-	161,185	158,474	228,796	301,224	348,156
Other	597	1	-	-	153,823	-	(1)	1	-	(1)
Total	514,253	495,999	508,206	603,411	843,466	905,625	950,442	956,381	965,756	994,859
INCOME										
From municipality	66,851	109,576	29,207	25,493	103,009	125,976	128,793	126,485	134,057	132,274
From members	25,003	12,063	14,163	11,986	8,578	13,513	15,123	12,361	25,695	8,627
Other revenue	-	1	-	1	188	-	-	-	762	1
Total Operating Revenue	91,854	121,640	43,370	37,480	111,775	139,489	143,916	138,846	160,514	140,902
EXPENSES										
Pensions and benefits	169,555	130,620	135,514	155,781	173,238	188,554	160,848	157,565	194,355	152,950
Professional services	3,900	3,900	3,900	3,900	3,900	3,900	3,900	5,400	6,800	6,000
Other expenses	2,411	120	1,233	1,658	1,484	2,149	520	230	342	741
Total Operating Expenses	175,866	134,640	140,647	161,339	178,622	194,603	165,268	163,195	201,497	159,691
Net Operating Income/(Loss)	(84,012)	(13,000)	(97,277)	(123,859)	(66,847)	(55,114)	(21,352)	(24,349)	(40,983)	(18,789)
INVESTMENT INCOME										
Investment income/(loss)	1,046	1,109	2,073	2,507	4,688	10,297	15,413	14,974	12,779	6,556
Investment fees	438	316	-	83	-	-	-	-	-	-
Net Investment Income	608	793	2,073	2,424	4,688	10,297	15,413	14,974	12,779	6,556
Change in Net Present Assets	(83,405)	(12,207)	(95,205)	(240,055)	(62,159)	(44,817)	(5,939)	(9,375)	(28,203)	(12,234)

VERNON HILLS POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	36,997,524	33,355,851	30,253,439	28,144,315	24,471,160	20,963,620	22,655,478	21,298,775	18,903,160	16,772,073
Net Present Assets - Actuarial Value *	36,000,853	33,054,028	30,729,235	-	24,524,423	21,249,769	23,072,982	22,039,324	19,744,389	17,325,625
Actuarial Accrued Liability - ("AAL")	44,838,764	41,767,322	38,119,164	33,310,020	33,310,020	31,417,470	30,287,019	27,646,900	24,961,386	22,397,107
Surplus/(Unfunded AAL)	(8,837,911)	(8,713,294)	(7,389,929)	(33,310,020)	(8,785,597)	(10,167,701)	(7,214,037)	(5,607,576)	(5,216,997)	(5,071,482)
Percent Funded at Actuarial Value	80.3%	79.1%	80.6%	0.0%	73.6%	67.6%	76.2%	79.7%	79.1%	77.4%
(Increase)/Decrease in Unfunded AAL	(124,617)	(1,323,365)	25,920,091	(24,524,423)	1,382,104	(2,953,664)	(1,606,461)	(390,579)	(145,515)	(470,811)
Active participants	43	42	42	46	46	46	48	47	49	48
Inactive participants	19	20	17	13	13	13	12	12	10	7
Average Active Salary	96,534	93,717	92,786	85,443	85,443	84,340	84,090	80,468	76,138	75,298
Total Salary	4,150,950	3,936,122	3,896,995	3,930,392	3,930,392	3,879,642	4,036,335	3,781,975	3,730,749	3,614,290
Internal Rate of Return - 10 years	6.69%									
Payroll Growth Rate - 10 years	2.44%									
ASSETS										
Cash , NOW, Money Market	2,831,810	3,131,518	1,542,374	2,459,405	611,576	2,175,556	1,640,073	810,249	3,212,024	734,723
Fixed Instruments	11,678,798	11,555,319	8,257,427	13,274,525	13,458,522	12,441,492	12,384,067	10,064,254	8,222,217	7,751,500
Equities	22,486,251	18,975,854	20,562,189	12,687,678	10,834,163	7,042,189	9,725,119	11,044,001	7,946,652	8,631,009
Receivables	4,578	4,573	44,932	103,718	48,831	48,959	125,185	87,410	50,177	35,622
Other	1	-	-	-	-	-	1	-	(2)	1
Total	37,001,438	33,667,264	30,406,922	28,525,326	24,953,092	21,708,196	23,874,445	22,005,914	19,431,068	17,152,855
INCOME										
From municipality	1,291,118	1,176,050	1,235,740	1,173,015	1,082,676	998,400	921,600	849,360	767,600	655,605
From members	527,784	304,747	512,076	469,301	401,572	387,742	419,544	359,562	357,983	334,515
Other revenue	-	-	1	-	(128)	(15,908)	12,258	-	11,401	(1,703)
Total Operating Revenue	1,818,902	1,480,797	1,747,817	1,642,316	1,484,120	1,370,234	1,353,402	1,208,922	1,136,984	988,417
EXPENSES										
Pensions and benefits	1,369,620	1,251,566	969,942	919,302	808,068	914,159	808,261	681,320	520,376	367,250
Professional services	27,736	22,438	22,702	7,392	6,040	4,655	4,800	7,200	3,450	2,650
Other expenses	15,987	13,899	20,200	15,050	5,924	5,151	4,449	4,931	3,151	3,514
Total Operating Expenses	1,413,343	1,287,903	1,012,844	941,744	820,032	923,965	817,510	693,451	526,977	373,414
Net Operating Income/(Loss)	405,559	192,894	734,973	700,572	664,088	446,269	535,892	515,471	610,007	615,003
INVESTMENT INCOME										
Investment income/(loss)	3,238,943	2,951,298	1,392,867	2,999,096	2,951,742	(2,131,454)	825,423	1,882,186	1,523,230	853,486
Investment fees	2,829	41,779	18,716	26,512	108,290	6,671	4,612	2,042	2,150	2,550
Net Investment Income	3,236,114	2,909,519	1,374,151	2,972,584	2,843,452	(2,138,125)	820,811	1,880,144	1,521,080	850,936
Change in Net Present Assets	3,641,673	3,102,412	2,109,124	3,673,155	3,507,540	(1,691,858)	1,356,703	2,395,615	2,131,087	1,465,939

VILLA PARK FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	14,549,830	14,252,876	13,781,989	13,870,252	12,814,764	11,532,423	12,044,390	11,355,799	10,277,467	9,263,329
Net Present Assets - Actuarial Value *	15,384,553	14,954,304	14,597,197	13,769,937	12,674,162	11,353,176	12,009,859	11,436,910	10,504,721	9,434,210
Actuarial Accrued Liability - ("AAL")	22,949,926	21,445,396	19,980,847	18,012,827	17,077,035	16,638,866	15,346,574	13,476,692	12,455,772	11,109,118
Surplus/(Unfunded AAL)	(7,565,373)	(6,491,092)	(5,383,650)	(4,242,890)	(4,402,873)	(5,285,690)	(3,336,715)	(2,039,782)	(1,951,051)	(1,674,908)
Percent Funded at Actuarial Value	67.0%	69.7%	73.1%	76.4%	74.2%	68.2%	78.3%	84.9%	84.3%	84.9%
(Increase)/Decrease in Unfunded AAL	(1,074,281)	(1,107,442)	(1,140,760)	159,983	882,817	(1,948,975)	(1,296,933)	(88,731)	(276,143)	(1,318,133)
Active participants	24	25	25	25	25	26	25	22	23	26
Inactive participants	25	22	21	13	12	11	11	10	9	6
Average Active Salary	81,442	78,557	77,620	76,441	75,231	75,828	71,878	71,285	67,417	63,597
Total Salary	1,954,598	1,963,931	1,940,489	1,911,028	1,880,777	1,971,539	1,796,947	1,568,275	1,550,591	1,653,516
Internal Rate of Return - 10 years	4.90%									
Payroll Growth Rate - 10 years	2.47%									
ASSETS										
Cash , NOW, Money Market	683,283	1,759,529	373,245	1,480,485	1,485,161	1,878,050	1,965,935	2,299,672	560,895	468,932
Fixed Instruments	5,874,172	5,361,168	7,398,828	6,741,311	7,165,681	6,457,662	6,118,885	5,164,977	6,264,765	6,279,532
Equities	7,900,106	7,086,649	5,961,733	5,579,773	4,101,664	3,149,738	3,901,466	3,832,266	3,382,070	2,414,323
Receivables	93,718	46,116	57,565	85,712	63,929	48,742	59,444	58,549	73,132	102,522
Other	1,722	1,724	415	420	418	1	-	546	(1)	-
Total	14,553,001	14,255,186	13,791,786	13,887,701	12,816,853	11,534,193	12,045,730	11,356,010	10,280,861	9,265,309
INCOME										
From municipality	525,048	390,488	501,035	641,791	529,064	418,296	418,591	412,166	365,695	323,177
From members	225,357	181,418	179,551	173,847	178,184	183,973	163,143	142,178	225,157	154,354
Other revenue	47,601	(11,448)	(28,147)	21,783	15,186	(10,701)	895	(14,583)	-	-
Total Operating Revenue	798,006	560,458	652,439	837,421	722,434	591,568	582,629	539,761	590,852	477,531
EXPENSES										
Pensions and benefits	958,977	907,451	685,902	635,560	581,123	544,370	475,841	421,501	324,115	240,657
Professional services	32,325	41,335	67,760	74,458	25,951	14,330	9,435	7,725	3,472	-
Other expenses	17,924	17,329	18,289	13,264	11,458	8,732	8,889	4,239	1,791	-
Total Operating Expenses	1,009,226	966,115	771,951	723,282	618,532	567,432	494,165	433,465	329,378	240,657
Net Operating Income/(Loss)	(211,220)	(405,657)	(119,512)	114,139	103,902	24,136	88,464	106,296	261,474	236,874
INVESTMENT INCOME										
Investment income/(loss)	541,943	909,762	65,418	981,385	1,218,755	(497,922)	639,125	1,000,879	776,460	374,665
Investment fees	33,769	33,219	34,168	40,037	40,315	38,182	38,998	28,843	23,796	26,903
Net Investment Income	508,174	876,543	31,250	941,348	1,178,440	(536,104)	600,127	972,036	752,664	347,762
Change in Net Present Assets	296,954	470,887	(88,263)	1,055,488	1,282,341	(511,967)	688,591	1,078,332	1,014,138	584,636

VILLA PARK POLICE PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	27,072,842	25,753,684	24,553,383	23,439,445	23,060,896	22,195,603	19,659,959	22,637,862	22,714,297	22,336,542
Net Present Assets - Actuarial Value *	26,718,125	25,742,906	24,871,039	24,025,189	23,060,896	22,210,993	19,659,959	22,637,862	22,759,865	22,336,542
Actuarial Accrued Liability - ("AAL")	46,564,107	45,215,177	43,038,446	42,330,867	39,950,720	37,888,331	36,687,694	35,002,954	32,989,394	31,320,658
Surplus/(Unfunded AAL)	(19,845,982)	(19,472,271)	(18,167,407)	(18,305,678)	(16,889,824)	(15,677,338)	(17,027,735)	(12,365,092)	(10,229,529)	(8,984,116)
Percent Funded at Actuarial Value	57.4%	56.9%	57.8%	56.8%	57.7%	58.6%	53.6%	64.7%	69.0%	71.3%
(Increase)/Decrease in Unfunded AAL	(373,711)	(1,304,864)	138,271	(1,415,854)	(1,212,486)	1,350,397	(4,662,643)	(2,135,563)	(1,245,413)	(622,696)
Active participants	37	36	37	36	36	39	41	42	39	39
Inactive participants	41	42	40	41	37	31	30	30	30	30
Average Active Salary	83,110	80,753	79,182	78,236	76,650	77,925	77,571	74,982	74,035	70,407
Total Salary	3,075,081	2,907,111	2,929,731	2,816,494	2,759,392	3,039,071	3,180,411	3,149,223	2,887,348	2,745,885
Internal Rate of Return - 10 years	5.00%									
Payroll Growth Rate - 10 years	0.93%									
ASSETS										
Cash , NOW, Money Market	1,349,885	3,950,370	4,013,322	5,834,794	6,415,548	10,709,086	11,845,816	9,795,472	6,726,988	8,442,673
Fixed Instruments	9,495,641	4,652,059	4,580,597	7,202,688	6,035,848	1,987,638	2,018,974	2,172,125	5,842,969	3,354,945
Equities	16,138,487	17,096,214	15,894,199	10,326,055	10,542,923	9,453,098	5,757,479	10,658,280	10,025,915	10,385,597
Receivables	104,185	57,936	63,825	83,382	73,303	41,896	36,899	7,563	107,034	153,967
Other	1,713	-	4,594	6,338	7,849	6,714	5,986	8,432	12,266	-
Total	27,089,911	25,756,579	24,556,537	23,453,257	23,075,471	22,198,432	19,665,154	22,641,872	22,715,172	22,337,182
INCOME										
From municipality	1,255,959	1,197,766	1,248,209	1,300,092	1,170,110	1,007,019	744,641	720,210	709,007	680,002
From members	302,964	295,106	286,618	278,736	275,030	302,670	321,234	322,316	284,110	266,599
Other revenue	35	1	-	-	-	-	29,424	(98,975)	(46,841)	-
Total Operating Revenue	1,558,958	1,492,873	1,534,827	1,578,828	1,445,140	1,309,689	1,095,299	943,551	946,276	946,601
EXPENSES										
Pensions and benefits	2,304,258	2,191,848	2,134,865	2,010,152	1,817,040	1,519,770	1,353,226	1,298,571	1,215,028	1,180,086
Professional services	33,639	25,705	30,998	40,859	46,870	41,796	28,580	17,173	14,723	6,812
Other expenses	26,009	24,535	20,565	22,538	43,561	21,666	51,473	22,211	15,572	4,085
Total Operating Expenses	2,363,906	2,242,088	2,186,428	2,073,549	1,907,471	1,583,232	1,433,279	1,337,955	1,245,323	1,190,983
Net Operating Income/(Loss)	(804,948)	(749,215)	(651,601)	(494,721)	(462,331)	(273,543)	(337,980)	(394,404)	(299,047)	(244,382)
INVESTMENT INCOME										
Investment income/(loss)	2,173,185	2,005,897	1,861,687	969,982	1,417,821	2,898,634	(2,532,050)	393,026	718,677	2,423,428
Investment fees	49,079	56,380	96,148	96,712	90,197	89,447	107,879	75,057	41,875	-
Net Investment Income	2,124,106	1,949,517	1,765,539	873,270	1,327,624	2,809,187	(2,639,929)	317,969	676,802	2,423,428
Change in Net Present Assets	1,319,158	1,200,301	1,113,938	378,549	865,293	2,535,644	(2,977,903)	(76,435)	377,755	2,179,047

WARRENVILLE FPD FIREFIGHTERS PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	3,622,297	3,290,717	3,076,130	2,831,305	2,444,620	2,221,801	1,917,992	1,782,565	1,552,303	1,428,336
Net Present Assets - Actuarial Value *	3,750,820	3,390,692	3,112,177	2,802,709	2,366,323	2,158,414	1,862,969	1,722,718	1,506,158	1,422,511
Actuarial Accrued Liability - ("AAL")	4,950,865	4,672,572	4,157,325	3,691,618	3,020,767	2,717,569	1,525,684	1,161,932	933,546	765,733
Surplus/(Unfunded AAL)	(1,200,045)	(1,281,880)	(1,045,148)	(888,909)	(654,444)	(559,155)	337,285	560,786	572,612	656,778
Percent Funded at Actuarial Value	75.8%	72.6%	74.9%	75.9%	78.3%	79.4%	122.1%	148.3%	161.3%	185.8%
(Increase)/Decrease in Unfunded AAL	81,835	(236,732)	(156,239)	(234,465)	(95,289)	(896,440)	(223,501)	(11,826)	(84,166)	160,094
Active participants	10	10	10	8	9	9	10	10	8	8
Inactive participants	4	4	3	4	2	2	-	-	-	-
Average Active Salary	86,223	84,677	80,438	85,048	78,466	75,289	66,223	56,972	52,273	52,273
Total Salary	862,225	846,772	804,382	680,380	706,191	677,604	662,228	569,721	418,183	418,183
Internal Rate of Return - 10 years	5.25%									
Payroll Growth Rate - 10 years	7.08%									
ASSETS										
Cash , NOW, Money Market	74,253	74,052	98,131	95,256	192,711	156,718	89,938	3,516	2,588	9,850
Fixed Instruments	2,011,251	2,045,538	2,310,489	2,240,815	1,934,302	1,798,399	1,611,383	1,582,210	1,373,208	1,196,637
Equities	1,511,312	1,147,625	642,559	471,632	292,457	242,726	194,990	174,662	157,062	153,564
Receivables	25,730	25,199	24,951	23,601	25,151	23,959	21,906	22,402	19,446	68,285
Other	486	-	-	1	(1)	(1)	-	-	(1)	-
Total	3,623,032	3,292,414	3,076,130	2,831,305	2,444,620	2,221,801	1,918,217	1,782,790	1,552,303	1,428,336
INCOME										
From municipality	255,683	175,492	170,011	200,245	84,376	148,772	108,900	132,012	68,750	109,000
From members	72,763	72,602	70,769	96,838	86,001	62,781	57,614	51,931	47,857	39,159
Other revenue	-	-	(1)	(1,551)	(1)	(1)	1	-	-	4,365
Total Operating Revenue	328,446	248,094	240,779	295,532	170,376	211,552	166,515	183,943	116,607	152,524
EXPENSES										
Pensions and benefits	133,215	132,599	98,241	73,952	57,036	67,236	70,074	68,030	86,800	-
Professional services	43,303	14,581	1,623	4,112	15,600	683	936	374	9,802	4,088
Other expenses	5,169	5,183	11,023	5,593	1,990	4,145	286	286	2,633	-
Total Operating Expenses	181,687	152,363	110,887	83,657	74,626	72,064	71,296	68,690	99,235	4,088
Net Operating Income/(Loss)	146,759	95,731	129,892	211,875	95,750	139,488	95,219	115,253	17,372	148,436
INVESTMENT INCOME										
Investment income/(loss)	197,278	130,535	126,090	185,058	138,856	172,670	47,830	122,044	113,036	31,928
Investment fees	12,457	11,680	11,156	10,248	11,788	8,349	7,621	7,035	6,441	5,811
Net Investment Income	184,821	118,855	114,934	174,810	127,068	164,321	40,209	115,009	106,595	26,117
Change in Net Present Assets	331,580	214,587	244,825	386,685	222,819	303,809	135,427	230,262	123,967	174,553

WARRENVILLE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	14,934,906	13,154,279	11,460,281	10,229,466	8,675,472	6,906,516	7,221,375	6,585,251	5,584,012	4,644,452
Net Present Assets - Actuarial Value *	14,591,374	13,023,232	11,629,233	9,990,150	8,406,728	6,541,891	6,995,437	6,566,921	5,643,020	4,592,487
Actuarial Accrued Liability - ("AAL")	21,068,459	18,320,660	17,426,876	16,066,652	14,531,746	13,652,464	12,058,165	10,599,861	9,587,272	8,587,810
Surplus/(Unfunded AAL)	(6,477,085)	(5,297,428)	(5,797,643)	(6,076,502)	(6,125,018)	(7,110,573)	(5,062,728)	(4,032,940)	(3,944,252)	(3,995,323)
Percent Funded at Actuarial Value	69.3%	71.1%	66.7%	62.2%	57.9%	47.9%	58.0%	62.0%	58.9%	53.5%
(Increase)/Decrease in Unfunded AAL	(1,179,657)	500,215	278,859	48,516	985,555	(2,047,845)	(1,029,788)	(88,688)	51,071	(667,270)
Active participants	32	30	29	30	31	30	31	29	30	27
Inactive participants	13	11	11	7	6	6	5	4	3	3
Average Active Salary	85,768	84,829	84,109	77,644	76,432	76,987	72,337	67,992	65,564	64,864
Total Salary	2,744,589	2,544,859	2,439,172	2,329,319	2,369,392	2,309,615	2,242,451	1,971,780	1,966,917	1,751,337
Internal Rate of Return - 10 years	6.93%									
Payroll Growth Rate - 10 years	5.04%									
ASSETS										
Cash , NOW, Money Market	603,421	215,985	363,940	393,809	133,209	231,057	98,566	(41,043)	74,751	9,099
Fixed Instruments	6,568,456	6,224,842	5,909,182	5,016,226	4,565,910	3,913,381	3,872,704	3,630,064	2,701,634	2,519,875
Equities	7,647,401	6,604,818	5,125,245	4,755,641	3,914,605	2,708,796	3,197,157	2,936,980	2,429,621	2,073,916
Receivables	115,626	108,635	61,914	63,790	61,748	53,282	52,948	59,250	378,006	41,562
Other	2	(1)	-	-	-	-	-	-	-	-
Total	14,934,906	13,154,279	11,460,281	10,229,466	8,675,472	6,906,516	7,221,375	6,585,251	5,584,012	4,644,452
INCOME										
From municipality	818,005	812,420	877,705	613,086	504,408	613,057	437,680	402,936	330,000	250,000
From members	343,132	248,131	248,665	242,226	238,884	230,168	229,238	225,109	230,372	160,793
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	1,161,137	1,060,551	1,126,370	855,312	743,292	843,225	666,918	628,045	560,372	410,793
EXPENSES										
Pensions and benefits	581,350	481,854	399,390	319,625	348,360	247,229	212,845	178,671	80,685	79,382
Professional services	4,000	3,700	5,300	5,900	4,450	7,600	4,713	3,600	3,662	3,619
Other expenses	6,064	7,358	6,475	3,684	5,184	1,467	2,029	1,678	3,742	231,941
Total Operating Expenses	591,414	492,912	411,165	329,209	357,994	256,296	219,587	183,949	88,089	314,942
Net Operating Income/(Loss)	569,723	567,639	715,205	526,103	385,298	586,929	447,331	444,096	472,283	95,851
INVESTMENT INCOME										
Investment income/(loss)	1,233,159	1,147,498	533,010	1,044,163	1,397,691	(889,504)	201,265	567,539	476,356	257,291
Investment fees	22,255	21,139	17,400	16,272	14,033	12,284	12,472	10,396	9,079	7,934
Net Investment Income	1,210,904	1,126,359	515,610	1,027,891	1,383,658	(901,788)	188,793	557,143	467,277	249,357
Change in Net Present Assets	1,780,627	1,693,998	1,230,815	1,553,994	1,768,956	(314,859)	636,124	1,001,239	939,560	345,208

WASHINGTON PARK POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,902,987	1,991,596	2,081,018	2,138,289	2,316,710	2,258,382	2,217,193	2,124,122	2,054,090	2,010,068
Net Present Assets - Actuarial Value *	2,033,652	2,085,435	2,126,564	-	2,280,046	2,223,325	2,207,878	2,130,006	2,072,645	2,019,932
Actuarial Accrued Liability - ("AAL")	3,544,308	3,528,741	3,760,975	2,312,237	2,312,237	2,198,120	2,084,944	2,071,117	1,891,042	1,891,755
Surplus/(Unfunded AAL)	(1,510,656)	(1,443,306)	(1,634,411)	(2,312,237)	(32,191)	25,205	122,934	58,889	181,603	128,177
Percent Funded at Actuarial Value	57.4%	59.1%	56.5%	0.0%	98.6%	101.1%	105.9%	102.8%	109.6%	106.8%
(Increase)/Decrease in Unfunded AAL	(67,350)	191,105	677,826	(2,280,046)	(57,396)	(97,729)	64,045	(122,714)	53,426	47,585
Active participants	3	2	3	5	5	5	5	5	6	5
Inactive participants	8	8	8	4	4	4	3	3	3	3
Average Active Salary	33,384	35,079	36,689	36,887	36,887	31,839	36,257	37,832	32,819	33,735
Total Salary	100,152	70,158	110,067	184,433	184,433	159,196	181,286	189,161	196,914	168,675
Internal Rate of Return - 10 years	3.08%									
Payroll Growth Rate - 10 years	-10.00%									
ASSETS										
Cash , NOW, Money Market	35,245	25,396	189,585	177,816	428,209	254,428	262,551	180,247	88,285	49,119
Fixed Instruments	1,120,508	1,453,196	1,473,598	1,083,438	1,252,838	1,150,283	931,677	881,374	997,748	1,160,088
Equities	529,744	273,588	183,559	645,397	404,409	622,670	787,261	831,443	722,267	612,374
Receivables	217,491	239,416	234,277	231,638	231,253	231,001	235,704	231,058	245,790	188,487
Other	(1)	-	(1)	-	1	-	-	-	-	-
Total	1,902,987	1,991,596	2,081,018	2,138,289	2,316,710	2,258,382	2,217,193	2,124,122	2,054,090	2,010,068
INCOME										
From municipality	60,548	57,163	50,133	46,699	47,343	41,528	55,412	44,694	55,722	56,782
From members	6,666	6,050	9,481	12,793	15,785	12,918	14,451	13,822	19,895	17,295
Other revenue	-	(1)	(1)	-	-	-	1	-	-	-
Total Operating Revenue	67,214	63,212	59,613	59,492	63,128	54,446	69,864	58,516	75,617	74,077
EXPENSES										
Pensions and benefits	173,823	179,186	164,250	298,461	87,785	85,577	64,109	77,644	61,118	85,518
Professional services	9,678	6,700	6,585	9,165	4,600	6,650	6,800	5,750	5,800	7,675
Other expenses	1,491	1,203	1,239	1,218	1,650	1,175	1,308	1,153	1,543	1,182
Total Operating Expenses	184,992	187,089	172,074	308,844	94,035	93,402	72,217	84,547	68,461	94,375
Net Operating Income/(Loss)	(117,778)	(123,877)	(112,461)	(249,352)	(30,907)	(38,956)	(2,353)	(26,031)	7,156	(20,298)
INVESTMENT INCOME										
Investment income/(loss)	37,030	42,480	63,491	79,697	98,047	88,677	103,736	104,076	44,751	55,657
Investment fees	7,861	8,025	8,302	8,766	8,812	8,532	8,313	8,013	7,884	7,924
Net Investment Income	29,169	34,455	55,189	70,931	89,235	80,145	95,423	96,063	36,867	47,733
Change in Net Present Assets	(88,609)	(89,422)	(57,271)	(178,421)	58,328	41,189	93,071	70,032	44,022	27,435

WASHINGTON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	6,491,252	6,179,579	5,874,900	5,796,480	5,253,911	4,491,429	5,049,983	4,869,175	4,569,010	4,104,343
Net Present Assets - Actuarial Value *	6,667,487	6,418,002	6,153,934	5,796,480	5,253,911	4,491,429	5,049,903	4,871,729	4,576,504	4,105,373
Actuarial Accrued Liability - ("AAL")	10,898,309	10,131,252	9,717,744	8,270,805	7,916,232	7,696,621	6,719,801	5,850,953	5,501,698	4,753,015
Surplus/(Unfunded AAL)	(4,230,822)	(3,713,250)	(3,563,810)	(2,474,325)	(2,662,321)	(3,205,192)	(1,669,898)	(979,224)	(925,194)	(647,642)
Percent Funded at Actuarial Value	61.2%	63.3%	63.3%	70.1%	66.4%	58.4%	75.1%	83.3%	83.2%	86.4%
(Increase)/Decrease in Unfunded AAL	(517,572)	(149,440)	(1,089,485)	187,996	542,871	(1,535,294)	(690,674)	(54,030)	(277,552)	296,416
Active participants	21	21	20	20	19	19	19	19	17	17
Inactive participants	13	11	11	8	7	8	6	7	7	7
Average Active Salary	57,707	57,417	55,791	55,294	53,552	52,514	50,181	47,749	46,058	43,802
Total Salary	1,211,845	1,205,760	1,115,826	1,105,881	1,017,494	997,766	953,435	907,238	782,981	744,642
Internal Rate of Return - 10 years	4.55%									
Payroll Growth Rate - 10 years	6.10%									
ASSETS										
Cash , NOW, Money Market	3,358,420	3,410,194	3,408,195	3,249,568	3,021,465	2,861,975	2,686,562	2,379,321	2,306,294	2,200,511
Fixed Instruments	-	-	-	-	-	-	115,081	242,446	237,506	243,970
Equities	2,832,192	2,492,981	2,214,078	2,278,207	1,960,696	1,443,217	2,084,222	2,120,021	1,899,980	1,555,749
Receivables	300,623	276,404	252,627	268,705	271,750	186,229	164,754	127,438	127,121	119,805
Other	17	-	-	-	-	8	(1)	1	1	1
Total	6,491,252	6,179,579	5,874,900	5,796,480	5,253,911	4,491,429	5,050,618	4,869,227	4,570,902	4,120,036
INCOME										
From municipality	303,294	274,706	250,121	266,805	266,726	179,988	142,170	121,431	122,296	114,155
From members	110,135	110,124	114,600	99,144	104,567	95,549	111,773	79,531	111,100	347,250
Other revenue	86	166	274	208	107	993	841	528	24,656	20,130
Total Operating Revenue	413,515	384,996	364,995	366,157	371,400	276,530	254,784	201,490	258,052	481,535
EXPENSES										
Pensions and benefits	482,607	424,303	315,867	261,964	262,135	246,547	184,557	251,008	211,063	214,868
Professional services	-	1,809	-	-	-	-	-	-	-	150
Other expenses	3,519	3,230	3,704	2,663	2,164	1,259	914	3,134	2,880	3,117
Total Operating Expenses	486,126	429,342	319,571	264,627	264,299	247,806	185,471	254,142	213,943	218,135
Net Operating Income/(Loss)	(72,611)	(44,346)	45,424	101,530	107,101	28,724	69,313	(52,652)	44,109	263,400
INVESTMENT INCOME										
Investment income/(loss)	384,284	349,024	32,997	441,039	655,381	(587,279)	111,496	352,817	445,018	151,426
Investment fees	-	-	-	-	-	-	-	-	24,460	20,032
Net Investment Income	384,284	349,024	32,997	441,039	655,381	(587,279)	111,496	352,817	420,558	131,394
Change in Net Present Assets	311,673	304,679	78,420	542,569	762,482	(558,554)	180,808	300,165	464,667	394,795

WATERLOO POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,339,025	3,776,981	3,377,154	3,057,170	2,703,884	2,399,009	2,211,100	1,992,024	1,790,053	1,611,408
Net Present Assets - Actuarial Value *	4,414,100	3,879,145	3,454,332	3,057,170	2,703,884	2,399,009	2,211,100	1,992,024	1,790,053	1,611,408
Actuarial Accrued Liability - ("AAL")	7,598,579	7,047,176	6,236,009	5,429,869	5,045,029	4,502,013	4,111,766	3,542,039	3,228,047	3,002,876
Surplus/(Unfunded AAL)	(3,184,479)	(3,168,031)	(2,781,677)	(2,372,699)	(2,341,145)	(2,103,004)	(1,900,666)	(1,550,015)	(1,437,994)	(1,391,468)
Percent Funded at Actuarial Value	58.1%	55.0%	55.4%	56.3%	53.6%	53.3%	53.8%	56.2%	55.5%	53.7%
(Increase)/Decrease in Unfunded AAL	(16,448)	(386,354)	(408,978)	(31,554)	(238,141)	(202,338)	(350,651)	(112,021)	(46,526)	(78,864)
Active participants	15	14	15	15	15	14	13	13	13	12
Inactive participants	6	6	5	5	5	5	5	4	4	4
Average Active Salary	62,918	62,368	58,597	58,597	56,844	54,861	52,869	50,380	48,209	48,556
Total Salary	943,767	873,151	878,948	878,948	852,657	768,055	687,300	654,944	626,723	582,673
Internal Rate of Return - 10 years	4.19%									
Payroll Growth Rate - 10 years	4.51%									
ASSETS										
Cash , NOW, Money Market	1,739,006	1,908,659	2,414,943	2,690,673	2,401,775	2,168,336	2,002,290	1,797,893	1,608,860	1,435,036
Fixed Instruments	415,261	420,413	308,803	-	-	-	-	-	-	-
Equities	1,666,571	1,103,385	326,525	-	-	-	-	-	-	-
Receivables	518,188	359,247	326,883	366,497	302,109	230,673	208,810	194,131	181,193	176,372
Other	(1)	-	-	-	-	-	-	-	-	-
Total	4,339,025	3,791,704	3,377,154	3,057,170	2,703,884	2,399,009	2,211,100	1,992,024	1,790,053	1,611,408
INCOME										
From municipality	365,000	335,000	300,000	345,150	280,000	210,000	186,300	172,623	159,500	159,761
From members	228,579	91,019	87,726	85,322	84,540	70,872	68,908	63,396	61,120	60,533
Other revenue	-	-	500	-	-	-	-	-	-	-
Total Operating Revenue	593,579	426,019	388,226	430,472	364,540	280,872	255,208	236,019	220,620	220,294
EXPENSES										
Pensions and benefits	263,949	180,826	161,487	156,992	148,255	176,036	118,245	102,759	100,219	109,686
Professional services	16,508	9,146	5,484	6,480	3,975	4,330	3,650	3,400	3,280	3,408
Other expenses	5,979	5,583	5,831	4,463	1,567	1,205	1,059	1,402	1,041	1,013
Total Operating Expenses	286,436	195,555	172,802	167,935	153,797	181,571	122,954	107,561	104,540	114,107
Net Operating Income/(Loss)	307,143	230,464	215,424	262,537	210,743	99,301	132,254	128,458	116,080	106,187
INVESTMENT INCOME										
Investment income/(loss)	261,344	173,554	105,484	90,779	94,162	88,638	86,852	73,538	62,764	50,315
Investment fees	6,442	4,192	923	30	30	30	30	25	199	50
Net Investment Income	254,902	169,362	104,561	90,749	94,132	88,608	86,822	73,513	62,565	50,265
Change in Net Present Assets	562,044	399,827	319,984	353,286	304,875	187,909	219,076	201,971	178,645	156,452

WATSEKA POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	2,054,298	2,023,084	1,965,566	1,900,842	1,889,188	1,828,097	1,768,199	1,696,486	1,602,876	1,581,271
Net Present Assets - Actuarial Value *	2,160,734	2,073,940	1,989,016	1,889,426	1,877,099	1,823,654	2,123,731	1,725,974	1,661,113	1,585,445
Actuarial Accrued Liability - ("AAL")	8,785,897	8,477,714	8,682,793	6,454,839	6,234,967	5,852,652	5,567,163	5,305,956	5,111,319	4,876,295
Surplus/(Unfunded AAL)	(6,625,163)	(6,403,774)	(6,693,777)	(4,565,413)	(4,357,868)	(4,028,998)	(3,443,432)	(3,579,982)	(3,450,206)	(3,290,850)
Percent Funded at Actuarial Value	24.6%	24.5%	22.9%	29.3%	30.1%	31.2%	38.1%	32.5%	32.5%	32.5%
(Increase)/Decrease in Unfunded AAL	(221,389)	290,003	(2,128,364)	(207,545)	(328,870)	(585,566)	136,550	(129,776)	(159,356)	(378,624)
Active participants	9	9	9	8	10	10	10	9	10	10
Inactive participants	10	10	10	9	9	9	9	9	9	9
Average Active Salary	55,018	53,471	51,622	52,061	50,880	46,462	44,294	43,498	41,105	39,013
Total Salary	495,160	481,239	464,594	416,485	508,799	464,620	442,939	391,481	411,050	390,131
Internal Rate of Return - 10 years	3.95%									
Payroll Growth Rate - 10 years	2.28%									
ASSETS										
Cash , NOW, Money Market	1,423,980	1,241,631	948,597	757,554	573,559	769,776	711,319	707,084	627,835	607,608
Fixed Instruments	312,684	487,799	752,039	934,238	1,120,579	977,168	979,431	917,147	905,342	981,476
Equities	172,584	146,573	117,000	122,328	107,680	-	-	-	-	-
Receivables	203,229	203,947	203,368	140,299	132,922	125,707	119,831	113,477	109,804	31,435
Other	(1)	1	10	-	-	(1)	-	-	-	-
Total	2,112,476	2,079,951	2,021,014	1,954,419	1,934,740	1,872,650	1,810,581	1,737,708	1,642,981	1,620,519
INCOME										
From municipality	313,247	287,841	279,547	218,461	205,824	199,668	196,379	188,195	206,305	107,854
From members	46,553	47,632	44,357	46,587	50,924	45,515	42,954	42,541	37,434	39,517
Other revenue	799	1	-	(1)	(1)	-	-	3	(1)	-
Total Operating Revenue	360,599	335,474	323,904	265,047	256,747	245,183	239,333	230,739	243,738	147,371
EXPENSES										
Pensions and benefits	342,961	334,667	324,885	309,608	267,570	258,795	279,101	242,895	236,377	203,098
Professional services	1,300	1,300	1,100	1,100	1,481	1,175	1,000	1,000	900	1,800
Other expenses	3,558	8,501	8,156	2,845	2,677	2,430	2,183	2,366	2,361	3,102
Total Operating Expenses	347,819	344,468	334,141	313,553	271,728	262,400	282,284	246,261	239,638	208,000
Net Operating Income/(Loss)	12,780	(8,994)	(10,237)	(48,506)	(14,981)	(17,217)	(42,951)	(15,522)	4,100	(60,629)
INVESTMENT INCOME										
Investment income/(loss)	18,434	66,513	74,961	60,160	76,177	77,164	114,714	109,136	17,505	70,931
Investment fees	-	-	-	-	105	50	50	-	-	-
Net Investment Income	18,434	66,513	74,961	60,160	76,072	77,114	114,664	109,136	17,505	70,931
Change in Net Present Assets	31,214	57,518	64,724	11,654	61,091	59,898	71,713	93,610	21,605	10,302

WAUCONDA FPD FIREFIGHTER'S PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007
KEY DATA								
Net Present Assets - Market Value	16,467,673	14,363,457	11,963,104	10,160,339	8,043,179	5,724,706	5,146,044	4,016,555
Net Present Assets - Actuarial Value *	16,420,672	14,296,659	12,134,633	9,894,531	7,800,311	5,550,063	5,027,574	4,007,073
Actuarial Accrued Liability - ("AAL")	31,308,692	27,937,002	25,454,157	23,724,145	22,488,661	20,258,901	18,939,221	16,291,660
Surplus/(Unfunded AAL)	(14,888,020)	(13,640,343)	(13,319,524)	(13,829,614)	(14,688,350)	(14,708,838)	(13,911,647)	(12,284,587)
Percent Funded at Actuarial Value	52.4%	51.2%	47.7%	41.7%	34.7%	27.4%	26.5%	24.6%
(Increase)/Decrease in Unfunded AAL	(1,247,677)	(320,819)	510,090	858,736	20,488	(797,191)	(1,627,060)	
Active participants	39	39	40	39	40	41	41	42
Inactive participants	7	8	3	3	3	1	1	-
Average Active Salary	88,690	85,418	86,283	84,457	82,750	82,034	78,509	75,207
Total Salary	3,458,909	3,331,297	3,451,321	3,293,814	3,310,009	3,363,384	3,218,861	3,158,679
Internal Rate of Return - 10 years	NA							
Payroll Growth Rate - 10 years	NA							
ASSETS								
Cash , NOW, Money Market	213,871	229,551	283,500	361,972	148,414	419,050	435,495	375,824
Fixed Instruments	8,525,816	7,351,330	6,254,961	5,232,605	4,287,888	2,972,986	2,523,857	1,782,584
Equities	7,671,386	6,727,016	5,368,111	4,530,504	3,571,619	2,297,412	2,157,523	1,836,408
Receivables	62,036	54,718	56,317	37,290	37,290	37,290	30,925	21,739
Other	2,514	2,072	1,860	500	500	500	1	-
Total	16,475,623	14,364,687	11,964,749	10,162,871	8,045,711	5,727,238	5,147,801	4,016,555
INCOME								
From municipality	1,324,590	1,305,070	1,231,436	1,222,875	1,080,701	1,100,182	779,541	-
From members	324,715	364,027	322,452	308,673	311,979	317,106	303,536	-
Other revenue	7,319	(1,598)	-	1	1	6,364	9,186	3,951,513
Total Operating Revenue	1,656,624	1,667,499	1,553,888	1,531,549	1,392,681	1,423,652	1,092,263	3,951,513
EXPENSES								
Pensions and benefits	534,959	364,587	266,001	349,848	242,262	82,850	66,688	-
Professional services	22,685	19,311	11,665	16,106	10,912	8,225	4,400	-
Other expenses	6,942	7,837	5,086	7,340	8,732	5,693	(1)	-
Total Operating Expenses	564,586	391,735	282,752	373,294	261,906	96,768	71,087	-
Net Operating Income/(Loss)	1,092,038	1,275,764	1,271,136	1,158,255	1,130,775	1,326,884	1,021,176	3,951,513
INVESTMENT INCOME								
Investment income/(loss)	1,050,847	1,155,020	558,546	989,144	1,211,163	(728,924)	125,184	65,042
Investment fees	38,670	30,430	26,917	30,239	23,465	19,297	16,871	-
Net Investment Income	1,012,177	1,124,590	531,629	958,905	1,187,698	(748,221)	108,313	65,042
Change in Net Present Assets	2,104,216	2,400,353	1,802,765	2,117,160	2,318,473	578,662	1,129,489	

WAUCONDA POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	9,938,364	9,078,003	7,971,023	7,256,327	6,235,966	5,078,867	5,368,189	4,969,143	4,379,157	3,939,870
Net Present Assets - Actuarial Value *	9,943,133	9,037,188	8,079,272	-	6,235,966	5,078,867	5,368,189	4,969,143	4,379,157	3,939,870
Actuarial Accrued Liability - ("AAL")	18,748,535	16,782,092	15,567,732	12,645,092	12,645,092	11,735,489	10,713,386	10,007,061	9,117,843	8,293,754
Surplus/(Unfunded AAL)	(8,805,402)	(7,744,904)	(7,488,460)	(12,645,092)	(6,409,126)	(6,656,622)	(5,345,197)	(5,037,918)	(4,738,686)	(4,353,884)
Percent Funded at Actuarial Value	53.0%	53.9%	51.9%	0.0%	49.3%	43.3%	50.1%	49.7%	48.0%	47.5%
(Increase)/Decrease in Unfunded AAL	(1,060,498)	(256,444)	5,156,632	(6,235,966)	247,496	(1,311,425)	(307,279)	(299,232)	(384,802)	(515,355)
Active participants	24	25	25	25	25	25	27	25	24	24
Inactive participants	11	10	10	9	9	9	9	10	11	10
Average Active Salary	88,572	88,212	85,972	80,896	80,896	76,142	70,024	66,433	63,093	60,598
Total Salary	2,125,738	2,205,306	2,149,296	2,022,399	2,022,399	1,903,538	1,890,660	1,660,818	1,514,231	1,454,344
Internal Rate of Return - 10 years	6.08%									
Payroll Growth Rate - 10 years	5.52%									
ASSETS										
Cash , NOW, Money Market	225,524	165,641	563,646	254,475	175,149	161,181	258,750	144,879	272,181	74,964
Fixed Instruments	5,345,741	4,938,900	4,247,572	3,821,888	3,476,912	2,999,227	2,920,540	2,812,679	2,263,335	2,279,106
Equities	4,310,879	3,919,192	3,101,488	3,133,265	2,543,615	1,882,830	2,154,936	1,967,857	1,820,368	1,562,153
Receivables	56,219	54,270	58,318	46,700	40,291	35,629	33,964	43,728	23,273	23,646
Other	1	-	(1)	(1)	(1)	-	(1)	-	-	1
Total	9,938,364	9,078,003	7,971,023	7,256,327	6,235,966	5,078,867	5,368,189	4,969,143	4,379,157	3,939,870
INCOME										
From municipality	546,577	517,287	557,478	533,102	476,000	483,000	411,781	384,719	282,920	251,107
From members	225,840	303,543	311,996	198,577	197,094	191,364	172,915	160,159	175,688	135,290
Other revenue	-	4,602	(1)	(1)	4,662	1,665	(3,546)	14,236	(373)	1
Total Operating Revenue	772,417	825,432	869,473	731,678	677,756	676,029	581,150	559,114	458,235	386,398
EXPENSES										
Pensions and benefits	459,611	398,204	503,036	380,284	410,753	331,878	323,066	355,176	372,712	252,328
Professional services	18,511	5,601	10,574	3,490	4,069	2,150	3,913	3,900	3,475	4,820
Other expenses	4,917	3,739	2,818	2,670	5,927	2,728	1,750	2,038	2,316	1,634
Total Operating Expenses	483,039	407,544	516,428	386,444	420,749	336,756	328,729	361,114	378,503	258,782
Net Operating Income/(Loss)	289,378	417,888	353,045	345,234	257,007	339,273	252,421	198,000	79,732	127,616
INVESTMENT INCOME										
Investment income/(loss)	592,850	708,740	378,343	701,122	923,350	(605,626)	167,987	412,537	376,946	220,269
Investment fees	21,868	19,648	16,693	25,995	23,258	22,969	21,362	20,551	17,391	15,531
Net Investment Income	570,982	689,092	361,650	675,127	900,092	(628,595)	146,625	391,986	359,555	204,738
Change in Net Present Assets	860,361	1,106,980	714,696	1,020,361	1,157,099	(289,322)	399,046	589,986	439,287	332,353

WAUKEGAN FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	56,356,030	51,714,568	48,021,749	45,996,136	42,078,554	38,711,111	44,580,636	43,530,091	40,561,192	36,578,328
Net Present Assets - Actuarial Value *	55,294,395	51,956,446	49,096,063	-	41,343,133	37,987,449	43,824,103	43,493,277	40,561,192	36,578,328
Actuarial Accrued Liability - ("AAL")	115,965,597	109,171,211	103,472,198	94,805,489	94,805,489	92,485,126	85,127,903	80,328,988	72,351,701	67,448,944
Surplus/(Unfunded AAL)	(60,671,202)	(57,214,765)	(54,376,135)	(94,805,489)	(53,462,356)	(54,497,677)	(41,303,800)	(36,835,711)	(31,790,509)	(30,870,616)
Percent Funded at Actuarial Value	47.7%	47.6%	47.4%	0.0%	43.6%	41.1%	51.5%	54.1%	56.1%	54.2%
(Increase)/Decrease in Unfunded AAL	(3,456,437)	(2,838,630)	40,429,354	(41,343,133)	1,035,321	(13,193,877)	(4,468,089)	(5,045,202)	(919,893)	(1,748,707)
Active participants	117	117	110	113	113	117	119	115	115	113
Inactive participants	123	124	122	114	114	110	108	107	100	101
Average Active Salary	86,599	84,184	83,680	79,876	79,876	78,557	72,281	67,348	67,508	65,055
Total Salary	10,132,071	9,849,514	9,204,818	9,025,947	9,025,947	9,191,138	8,601,446	7,745,032	7,763,386	7,351,267
Internal Rate of Return - 10 years	6.90%									
Payroll Growth Rate - 10 years	3.74%									
ASSETS										
Cash , NOW, Money Market	13,117,780	1,217,407	11,737,166	1,331,273	940,268	1,486,402	776,786	1,033,735	673,417	627,552
Fixed Instruments	12,509,890	21,553,313	13,817,373	20,624,458	21,314,484	18,768,682	23,096,529	21,001,741	19,017,169	17,291,363
Equities	30,642,380	28,822,988	22,309,555	23,815,528	19,625,419	15,905,531	18,043,209	18,985,625	18,302,555	16,310,644
Receivables	120,761	139,607	181,733	241,518	226,717	2,570,318	2,674,350	2,509,728	2,580,573	2,353,545
Other	517	516	516	517	(2)	501	1	1	(1)	-
Total	56,391,328	51,733,831	48,046,343	46,013,294	42,106,886	38,731,434	44,590,875	43,530,830	40,573,713	36,583,104
INCOME										
From municipality	3,901,179	3,669,198	4,083,106	2,617,459	2,408,610	2,375,585	2,377,563	2,267,211	2,362,760	2,162,024
From members	927,589	895,783	861,129	889,294	877,845	887,203	742,840	793,827	774,848	651,712
Other revenue	(17,625)	(39,169)	(142,953)	18,903	(2,342,351)	(103,343)	6,194	19	6,984	398
Total Operating Revenue	4,811,143	4,525,812	4,801,282	3,525,656	944,104	3,159,445	3,126,597	3,061,057	3,144,592	2,814,134
EXPENSES										
Pensions and benefits	5,137,493	4,810,178	4,689,080	4,391,136	4,240,378	4,125,552	3,854,896	3,635,978	3,413,640	3,271,423
Professional services	32,966	54,305	53,061	72,088	63,969	79,174	93,422	71,359	78,371	47,426
Other expenses	39,370	24,067	12,490	16,152	12,145	10,723	11,828	10,070	10,072	10,616
Total Operating Expenses	5,209,829	4,888,550	4,754,631	4,479,376	4,316,492	4,215,449	3,960,146	3,717,407	3,502,083	3,329,465
Net Operating Income/(Loss)	(398,686)	(362,738)	46,651	(953,720)	(3,372,388)	(1,056,004)	(833,549)	(656,350)	(357,491)	(515,331)
INVESTMENT INCOME										
Investment income/(loss)	5,180,454	4,237,568	2,160,231	5,044,433	6,920,456	(4,657,510)	2,032,213	3,787,008	4,499,411	2,169,096
Investment fees	140,306	182,011	181,269	173,131	180,625	156,011	148,119	161,759	159,056	154,693
Net Investment Income	5,040,148	4,055,557	1,978,962	4,871,302	6,739,831	(4,813,521)	1,884,094	3,625,249	4,340,355	2,014,403
Change in Net Present Assets	4,641,462	3,692,819	2,025,613	3,917,582	3,367,443	(5,869,525)	1,050,545	2,968,899	3,982,864	1,499,073

WAUKEGAN POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	73,019,891	65,731,734	59,762,217	58,046,246	52,758,250	48,274,944	56,355,072	56,314,511	51,544,889	45,338,959
Net Present Assets - Actuarial Value *	71,674,431	66,399,147	62,059,742	-	51,995,991	47,700,201	56,355,072	56,314,511	51,544,889	45,338,959
Actuarial Accrued Liability - ("AAL")	153,568,781	149,076,440	144,155,984	130,296,882	130,296,882	121,100,943	113,168,300	105,985,804	96,595,987	92,094,589
Surplus/(Unfunded AAL)	(81,894,350)	(82,677,293)	(82,096,242)	(130,296,882)	(78,300,891)	(73,400,742)	(56,813,228)	(49,671,293)	(45,051,098)	(46,755,630)
Percent Funded at Actuarial Value	46.7%	44.5%	43.1%	0.0%	39.9%	39.4%	49.8%	53.1%	53.4%	49.2%
(Increase)/Decrease in Unfunded AAL	782,943	(581,051)	48,200,640	(51,995,991)	(4,900,149)	(16,587,514)	(7,141,935)	(4,620,195)	1,704,532	(4,254,247)
Active participants	148	146	133	150	150	159	168	158	165	164
Inactive participants	147	143	144	117	117	112	107	101	92	92
Average Active Salary	85,769	85,028	87,393	80,631	80,631	75,342	71,818	69,896	63,870	63,623
Total Salary	12,693,791	12,414,144	11,623,288	12,094,598	12,094,598	11,979,401	12,065,474	11,043,518	10,538,598	10,434,243
Internal Rate of Return - 10 years	6.10%									
Payroll Growth Rate - 10 years	2.23%									
ASSETS										
Cash , NOW, Money Market	605,455	1,084,424	21,971,929	1,599,322	3,985,626	2,467,322	1,286,030	1,142,724	1,792,715	823,078
Fixed Instruments	29,481,085	28,092,695	8,523,770	25,507,576	25,954,343	23,379,391	27,712,040	27,251,125	23,387,762	21,809,112
Equities	42,779,186	36,379,395	29,175,202	30,631,472	22,569,008	18,915,210	24,104,668	24,895,980	23,311,998	19,762,340
Receivables	164,624	169,894	108,473	336,980	262,643	3,513,022	3,260,456	3,032,803	3,060,536	2,952,550
Other	7,016	7,016	1	2,500	3,250	(1)	(1)	-	-	-
Total	73,037,366	65,733,424	59,779,375	58,077,850	52,774,870	48,274,944	56,363,193	56,322,632	51,553,011	45,347,080
INCOME										
From municipality	5,694,120	5,561,347	5,670,179	3,566,929	3,321,274	2,899,201	2,899,728	2,809,187	2,752,065	2,639,178
From members	1,336,312	1,176,233	1,164,275	1,212,491	1,173,975	1,212,124	1,369,523	1,133,034	1,035,162	1,000,675
Other revenue	(122)	86,075	(227,226)	78,209	(3,250,344)	278,373	7,751	45	-	462
Total Operating Revenue	7,030,310	6,823,655	6,607,228	4,857,629	1,244,905	4,389,698	4,277,002	3,942,266	3,787,227	3,640,315
EXPENSES										
Pensions and benefits	6,330,809	6,141,786	6,186,564	5,506,278	5,268,471	4,655,462	4,183,485	3,680,137	3,278,234	3,016,791
Professional services	67,526	62,854	49,787	59,781	51,232	39,400	32,482	24,647	10,796	20,805
Other expenses	19,565	17,771	17,578	17,220	12,866	10,532	10,854	12,535	9,611	9,267
Total Operating Expenses	6,417,900	6,222,411	6,253,929	5,583,279	5,332,569	4,705,394	4,226,821	3,717,319	3,298,641	3,046,863
Net Operating Income/(Loss)	612,410	601,244	353,299	(725,650)	(4,087,664)	(315,696)	50,181	224,947	488,586	593,452
INVESTMENT INCOME										
Investment income/(loss)	6,810,169	5,524,392	1,504,026	6,142,065	8,726,514	(7,597,750)	115,161	4,686,903	5,869,444	2,999,454
Investment fees	134,422	156,120	141,353	128,418	155,544	166,682	124,781	142,228	152,099	124,659
Net Investment Income	6,675,747	5,368,272	1,362,673	6,013,647	8,570,970	(7,764,432)	(9,620)	4,544,675	5,717,345	2,874,795
Change in Net Present Assets	7,288,157	5,969,517	1,715,971	5,287,996	4,483,306	(8,080,128)	40,561	4,769,622	6,205,930	3,468,247

WAYNE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,591,438	1,342,766	1,111,629	1,022,337	948,531	881,515	812,554	701,736	626,755	555,876
Net Present Assets - Actuarial Value *	1,671,800	1,403,184	1,141,965	1,022,337	948,531	881,515	812,554	701,736	626,755	555,876
Actuarial Accrued Liability - ("AAL")	4,036,111	3,798,326	3,532,659	2,597,133	2,432,306	2,303,760	2,100,667	1,914,841	1,884,362	1,795,279
Surplus/(Unfunded AAL)	(2,364,311)	(2,395,142)	(2,390,694)	(1,574,796)	(1,483,775)	(1,422,245)	(1,288,113)	(1,213,105)	(1,257,607)	(1,239,403)
Percent Funded at Actuarial Value	41.4%	36.9%	32.3%	39.4%	39.0%	38.3%	38.7%	36.6%	33.3%	31.0%
(Increase)/Decrease in Unfunded AAL	30,831	(4,448)	(815,898)	(91,021)	(61,530)	(134,132)	(75,008)	44,502	(18,204)	(144,126)
Active participants	5	5	5	5	5	4	4	4	5	4
Inactive participants	4	3	3	3	3	3	3	2	2	2
Average Active Salary	65,294	64,192	64,192	63,588	63,260	66,857	63,513	61,468	58,404	64,102
Total Salary	326,472	320,960	320,960	317,940	316,300	267,427	254,050	245,873	292,021	256,409
Internal Rate of Return - 10 years	1.98%									
Payroll Growth Rate - 10 years	3.36%									
ASSETS										
Cash , NOW, Money Market	1,430,280	1,208,976	994,691	1,022,337	948,531	881,515	820,023	747,049	626,755	555,876
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	159,789	132,568	116,349	-	-	-	-	-	-	-
Receivables	1,368	1,223	589	-	109,571	99,888	98,948	95,376	80,191	77,164
Other	1	(1)	-	-	-	-	-	-	-	-
Total	1,591,438	1,342,766	1,111,629	1,022,337	1,058,102	981,403	918,971	842,425	706,946	633,040
INCOME										
From municipality	282,913	157,000	126,679	127,844	121,410	108,935	133,556	79,845	82,427	76,420
From members	28,280	146,800	31,768	31,474	31,159	28,814	22,375	27,846	26,275	21,813
Other revenue	(1)	-	-	-	-	-	-	-	-	-
Total Operating Revenue	311,192	303,800	158,447	159,318	152,569	137,749	155,931	107,691	108,702	98,233
EXPENSES										
Pensions and benefits	89,032	86,593	84,208	81,876	82,569	78,209	74,378	65,263	58,636	58,636
Professional services	4,323	4,891	3,000	3,950	3,040	750	-	-	-	-
Other expenses	1,018	979	986	971	1,125	-	-	-	-	-
Total Operating Expenses	94,373	92,463	88,194	86,797	86,734	78,959	74,378	65,263	58,636	58,636
Net Operating Income/(Loss)	216,819	211,337	70,253	72,521	65,835	58,790	81,553	42,428	50,066	39,597
INVESTMENT INCOME										
Investment income/(loss)	31,852	19,800	19,039	1,285	1,181	10,171	29,265	32,553	20,813	8,566
Investment fees	-	-	-	-	-	-	-	-	-	-
Net Investment Income	31,852	19,800	19,039	1,285	1,181	10,171	29,265	32,553	20,813	8,566
Change in Net Present Assets	248,672	231,137	89,292	73,806	67,016	68,961	110,818	74,981	70,879	48,163

WEST CHICAGO FPD FIREFIGHTERS PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	28,847,762	26,047,905	22,919,935	22,194,899	19,660,228	17,530,551	19,206,610	18,545,816	16,787,307	15,229,937
Net Present Assets - Actuarial Value *	27,523,733	24,872,209	22,828,544	20,605,948	19,660,228	17,530,551	19,116,101	18,540,018	16,787,307	15,219,779
Actuarial Accrued Liability - ("AAL")	28,793,180	25,167,180	23,892,624	21,155,923	20,751,287	19,270,303	18,113,960	16,605,652	15,573,879	14,000,567
Surplus/(Unfunded AAL)	(1,269,447)	(294,971)	(1,064,080)	(549,975)	(1,091,059)	(1,739,752)	1,002,141	1,934,366	1,213,428	1,219,212
Percent Funded at Actuarial Value	95.6%	98.8%	95.5%	97.4%	94.7%	91.0%	105.5%	111.6%	107.8%	108.7%
(Increase)/Decrease in Unfunded AAL	(974,476)	769,109	(514,105)	541,084	648,693	(2,741,893)	(932,225)	720,938	(5,784)	744,739
Active participants	39	42	42	43	43	38	32	31	30	30
Inactive participants	16	14	12	9	8	8	7	7	6	6
Average Active Salary	84,280	80,000	80,070	74,946	75,147	71,390	73,583	74,740	72,768	65,286
Total Salary	3,286,933	3,359,987	3,362,958	3,222,674	3,231,339	2,712,820	2,354,645	2,316,952	2,183,040	1,958,594
Internal Rate of Return - 10 years	7.14%									
Payroll Growth Rate - 10 years	5.74%									
ASSETS										
Cash , NOW, Money Market	3,090,500	2,247,630	1,922,919	1,565,971	860,249	2,292,860	4,105,576	4,992,135	2,000,407	2,014,433
Fixed Instruments	5,033,868	6,573,085	6,958,490	6,979,285	7,306,999	5,690,102	5,195,145	4,622,996	4,154,520	3,804,559
Equities	20,673,095	17,176,893	13,973,758	13,584,874	11,424,696	9,480,484	9,863,660	8,862,757	10,595,583	9,376,150
Receivables	50,298	50,298	64,768	64,768	68,285	67,105	42,229	67,929	36,797	34,795
Other	1	(1)	-	1	(1)	-	-	(1)	-	-
Total	28,847,762	26,047,905	22,919,935	22,194,899	19,660,228	17,530,551	19,206,610	18,545,816	16,787,307	15,229,937
INCOME										
From municipality	710,764	568,386	594,229	490,281	384,638	367,554	367,857	317,263	335,503	296,225
From members	338,591	305,666	363,900	319,881	269,383	238,892	228,700	216,435	205,941	181,798
Other revenue	(1)	-	1	-	(1)	-	(1)	-	1	-
Total Operating Revenue	1,049,354	874,052	958,130	810,162	654,020	606,446	596,556	533,698	541,445	478,023
EXPENSES										
Pensions and benefits	888,221	792,461	659,614	457,808	449,534	387,579	312,042	269,317	256,846	251,468
Professional services	26,813	16,527	20,513	16,422	17,680	11,802	8,600	20,291	5,621	10,700
Other expenses	2,775	11,463	12,484	4,791	4,506	5,741	5,610	6,803	3,355	-
Total Operating Expenses	917,809	820,451	692,611	479,021	471,720	405,122	326,252	296,411	265,822	262,168
Net Operating Income/(Loss)	131,545	53,601	265,519	331,141	182,300	201,324	270,304	237,287	275,623	215,855
INVESTMENT INCOME										
Investment income/(loss)	2,673,251	3,090,435	190,320	3,324,416	1,953,641	(1,871,087)	395,394	1,548,756	1,287,045	1,562,586
Investment fees	4,940	5,250	5,925	6,475	6,265	6,295	4,905	27,533	5,298	4,975
Net Investment Income	2,668,311	3,085,185	184,395	3,317,941	1,947,376	(1,877,382)	390,489	1,521,223	1,281,747	1,557,611
Change in Net Present Assets	2,799,857	3,127,970	725,036	2,534,671	2,129,677	(1,676,059)	660,794	1,758,509	1,557,370	1,773,466

WEST CHICAGO POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	21,715,759	21,140,869	19,876,365	18,811,689	18,166,071	15,927,536	14,612,373	15,195,718	13,533,809	11,731,428
Net Present Assets - Actuarial Value *	23,706,353	22,609,438	21,203,359	19,749,859	17,603,915	15,451,190	13,898,768	14,668,861	12,981,322	10,788,746
Actuarial Accrued Liability - ("AAL")	41,140,278	38,554,979	35,234,026	33,441,054	32,199,701	30,843,208	28,325,725	23,401,794	21,270,028	19,349,714
Surplus/(Unfunded AAL)	(17,433,925)	(15,945,541)	(14,030,667)	(13,691,195)	(14,595,786)	(15,392,018)	(14,426,957)	(8,732,933)	(8,288,706)	(8,560,968)
Percent Funded at Actuarial Value	57.6%	58.6%	60.2%	59.1%	54.7%	50.1%	49.1%	62.7%	61.0%	55.8%
(Increase)/Decrease in Unfunded AAL	(1,488,384)	(1,914,874)	(339,472)	904,591	796,232	(965,061)	(5,694,024)	(444,227)	272,262	(1,453,899)
Active participants	45	48	49	47	47	48	48	46	45	44
Inactive participants	33	30	29	29	24	22	21	19	16	16
Average Active Salary	94,557	91,189	87,165	84,147	78,874	79,928	75,806	67,321	64,026	64,132
Total Salary	4,255,046	4,377,060	4,271,087	3,954,928	3,707,061	3,836,529	3,638,672	3,096,786	2,881,161	2,821,822
Internal Rate of Return - 10 years	3.05%									
Payroll Growth Rate - 10 years	4.88%									
ASSETS										
Cash , NOW, Money Market	850,187	660,510	1,268,230	1,824,045	1,774,546	1,612,373	1,425,248	2,507,454	2,090,713	2,201,620
Fixed Instruments	8,316,080	8,613,748	9,847,368	9,313,993	9,354,965	8,805,919	8,658,344	4,885,137	4,490,476	5,529,053
Equities	12,539,561	11,863,753	8,760,590	7,669,167	7,031,581	5,510,506	4,355,787	7,744,211	6,879,151	3,963,495
Receivables	-	-	1,067	5,934	4,549	4,063	178,044	49,844	77,620	37,457
Other	11,241	4,878	1,000	1,000	1,675	750	-	13,745	-	-
Total	21,717,069	21,142,889	19,878,255	18,814,139	18,167,316	15,933,611	14,617,423	15,200,391	13,537,960	11,731,625
INCOME										
From municipality	1,380,000	1,380,000	1,380,000	1,380,000	1,255,000	1,007,957	666,667	815,893	714,826	669,274
From members	456,991	445,071	434,320	416,802	449,218	375,585	262,713	440,196	278,896	259,298
Other revenue	1	(1,067)	(2,990)	(216)	194,217	(7,314)	(29,786)	(4,621)	25,850	-
Total Operating Revenue	1,836,992	1,824,004	1,811,330	1,796,586	1,898,435	1,376,228	899,594	1,251,468	1,019,572	928,572
EXPENSES										
Pensions and benefits	1,397,205	1,256,463	1,258,967	1,268,585	1,093,090	980,266	564,913	749,212	588,933	558,421
Professional services	20,205	20,345	16,560	18,040	18,958	19,005	11,395	21,353	19,733	-
Other expenses	30,443	20,740	19,617	22,870	20,947	23,433	15,904	59,046	11,943	23,798
Total Operating Expenses	1,447,853	1,297,548	1,295,144	1,309,495	1,132,995	1,022,704	592,212	829,611	620,609	582,219
Net Operating Income/(Loss)	389,139	526,456	516,186	487,091	765,440	353,524	307,382	421,857	398,963	346,353
INVESTMENT INCOME										
Investment income/(loss)	215,290	776,000	778,562	193,443	1,506,681	993,725	(2,318,680)	1,265,392	1,424,764	633,618
Investment fees	29,538	37,952	36,340	34,917	33,587	32,085	19,710	25,340	21,346	19,930
Net Investment Income	185,752	738,048	742,222	158,526	1,473,094	961,640	(2,338,390)	1,240,052	1,403,418	613,688
Change in Net Present Assets	574,890	1,264,504	1,064,676	645,618	2,238,535	1,315,163	(583,345)	1,661,909	1,802,381	960,041

WEST DUNDEE FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	5,831,808	5,553,588	5,142,428	5,039,972	4,415,381	3,625,006	3,685,983	3,273,533	2,859,642	2,495,448
Net Present Assets - Actuarial Value *	5,949,367	5,641,583	5,340,252	-	4,352,815	3,542,849	3,615,686	3,269,245	2,901,668	2,479,275
Actuarial Accrued Liability - ("AAL")	8,793,067	7,934,255	7,644,656	5,455,994	5,455,994	5,644,189	5,525,162	4,969,860	4,318,889	3,789,100
Surplus/(Unfunded AAL)	(2,843,700)	(2,292,672)	(2,304,404)	(5,455,994)	(1,103,179)	(2,101,340)	(1,909,476)	(1,700,615)	(1,417,221)	(1,309,825)
Percent Funded at Actuarial Value	67.7%	71.1%	69.9%	0.0%	79.8%	62.8%	65.4%	65.8%	67.2%	65.4%
(Increase)/Decrease in Unfunded AAL	(551,028)	11,732	3,151,590	(4,352,815)	998,161	(191,864)	(208,861)	(283,394)	(107,396)	(432,156)
Active participants	10	10	10	11	11	11	15	15	18	17
Inactive participants	9	8	8	3	3	2	2	2	2	2
Average Active Salary	77,979	73,361	71,985	72,661	72,661	75,868	67,468	63,763	57,384	55,151
Total Salary	779,790	733,609	719,850	799,275	799,275	834,545	1,012,020	956,444	1,032,907	937,570
Internal Rate of Return - 10 years	5.33%									
Payroll Growth Rate - 10 years	0.80%									
ASSETS										
Cash , NOW, Money Market	384,562	274,815	357,209	666,893	432,644	407,674	571,020	558,128	376,207	463,288
Fixed Instruments	2,258,707	2,248,364	2,117,985	1,443,153	1,785,947	1,707,408	1,771,827	1,697,771	1,819,730	1,612,408
Equities	3,166,952	2,815,366	2,441,872	2,681,894	1,899,409	1,224,977	1,072,396	756,246	401,746	234,746
Receivables	21,587	215,045	227,163	248,033	297,381	284,947	270,740	261,387	261,959	185,005
Other	-	(2)	(1)	(1)	-	-	-	1	-	1
Total	5,831,808	5,553,588	5,144,228	5,039,972	4,415,381	3,625,006	3,685,983	3,273,533	2,859,642	2,495,448
INCOME										
From municipality	194,948	194,722	206,347	230,707	275,082	266,368	249,977	240,543	252,156	169,934
From members	73,119	69,304	73,844	110,720	89,485	90,349	102,037	87,156	90,066	77,577
Other revenue	-	-	-	-	(1)	-	-	-	-	-
Total Operating Revenue	268,067	264,026	280,191	341,427	364,566	356,717	352,014	327,699	342,222	247,511
EXPENSES										
Pensions and benefits	270,833	262,634	258,750	145,026	99,378	91,145	92,566	99,533	98,470	49,394
Professional services	4,052	5,750	20,438	3,300	4,900	4,850	4,750	2,800	1,400	1,200
Other expenses	4,323	2,921	4,382	3,650	1,256	1,055	400	1,075	792	792
Total Operating Expenses	279,208	271,305	283,570	151,976	105,534	97,050	97,716	103,408	100,662	51,386
Net Operating Income/(Loss)	(11,141)	(7,279)	(3,379)	189,451	259,032	259,667	254,298	224,291	241,560	196,125
INVESTMENT INCOME										
Investment income/(loss)	491,087	422,366	115,586	444,561	539,508	(313,806)	164,392	193,464	113,694	68,244
Investment fees	6,482	3,926	9,751	9,421	8,165	6,837	6,240	3,865	7,021	4,519
Net Investment Income	484,605	418,440	105,835	435,140	531,343	(320,643)	158,152	189,599	106,673	63,725
Change in Net Present Assets	278,220	411,160	102,456	624,591	790,375	(60,977)	412,450	413,891	364,194	259,849

WEST DUNDEE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	9,619,044	9,393,773	8,762,780	8,501,129	7,768,784	6,740,659	7,653,897	7,310,117	6,614,083	5,450,682
Net Present Assets - Actuarial Value *	9,914,142	9,520,245	9,040,698	-	7,658,688	6,670,706	7,684,068	7,361,003	6,771,230	5,503,449
Actuarial Accrued Liability - ("AAL")	17,160,237	15,799,117	15,038,436	6,696,863	6,696,863	13,005,110	11,902,622	10,948,619	10,267,754	9,344,559
Surplus/(Unfunded AAL)	(7,246,095)	(6,278,872)	(5,997,738)	(6,696,863)	961,825	(6,334,404)	(4,218,554)	(3,587,616)	(3,496,524)	(3,841,110)
Percent Funded at Actuarial Value	57.8%	60.3%	60.1%	0.0%	114.4%	51.3%	64.6%	67.2%	65.9%	58.9%
(Increase)/Decrease in Unfunded AAL	(967,223)	(281,134)	699,125	(7,658,688)	7,296,229	(2,115,850)	(630,938)	(91,092)	344,586	(446,274)
Active participants	18	19	19	21	21	23	22	22	22	22
Inactive participants	14	12	12	10	10	9	8	8	8	7
Average Active Salary	83,448	80,122	77,645	75,210	75,210	71,779	69,861	64,313	62,406	59,795
Total Salary	1,502,055	1,522,312	1,475,251	1,579,416	1,579,416	1,650,906	1,536,932	1,414,894	1,372,926	1,315,489
Internal Rate of Return - 10 years	5.41%									
Payroll Growth Rate - 10 years	1.91%									
ASSETS										
Cash , NOW, Money Market	249,353	628,267	226,173	345,042	229,991	430,097	1,178,537	964,314	289,763	324,511
Fixed Instruments	4,281,456	4,067,735	4,307,701	3,948,304	3,966,566	3,715,408	2,735,072	2,659,936	3,135,162	2,911,653
Equities	5,046,969	4,283,861	3,713,046	3,732,934	3,137,122	2,196,449	3,392,605	3,260,488	2,786,502	2,214,519
Receivables	41,266	413,909	517,659	474,848	435,106	398,705	347,683	425,378	402,656	-
Other	-	1	1	1	(1)	-	-	1	-	(1)
Total	9,619,044	9,393,773	8,764,580	8,501,129	7,768,784	6,740,659	7,653,897	7,310,117	6,614,083	5,450,682
INCOME										
From municipality	371,729	344,204	470,596	424,643	371,514	359,496	323,954	352,965	358,148	274,728
From members	150,199	190,402	144,639	142,956	157,859	142,347	150,213	134,626	144,877	126,755
Other revenue	-	-	-	(1)	-	(1)	-	-	-	-
Total Operating Revenue	521,928	534,606	615,235	567,598	529,373	501,842	474,167	487,591	503,025	401,483
EXPENSES										
Pensions and benefits	631,668	574,360	560,538	545,997	496,767	428,808	370,527	389,663	306,994	268,843
Professional services	4,850	4,800	7,279	3,100	5,950	4,900	5,200	3,350	3,000	4,350
Other expenses	3,647	3,594	4,178	2,443	2,368	1,462	1,323	1,409	1,535	966
Total Operating Expenses	640,165	582,754	571,995	551,540	505,085	435,170	377,050	394,422	311,529	274,159
Net Operating Income/(Loss)	(118,237)	(48,148)	43,240	16,058	24,288	66,672	97,117	93,169	191,496	127,324
INVESTMENT INCOME										
Investment income/(loss)	733,684	696,884	235,116	736,374	1,025,732	(960,800)	265,895	607,780	636,450	235,782
Investment fees	17,881	17,744	16,705	20,087	21,895	19,111	19,232	4,915	16,254	13,834
Net Investment Income	715,803	679,140	218,411	716,287	1,003,837	(979,911)	246,663	602,865	620,196	221,948
Change in Net Present Assets	225,271	630,993	261,651	732,345	1,028,125	(913,238)	343,780	696,034	1,163,401	349,272

WEST FRANKFORT FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,610,335	4,469,287	4,228,305	4,293,022	4,083,049	3,601,427	4,306,187	4,482,523	4,235,544	4,066,239
Net Present Assets - Actuarial Value *	4,612,660	4,542,821	4,395,645	4,304,321	4,018,072	3,563,567	4,258,072	4,476,873	4,279,061	4,035,139
Actuarial Accrued Liability - ("AAL")	8,070,001	7,960,875	7,632,193	6,572,171	6,185,390	6,323,385	6,111,085	5,416,559	4,993,167	5,046,291
Surplus/(Unfunded AAL)	(3,457,341)	(3,418,054)	(3,236,548)	(2,267,850)	(2,167,318)	(2,759,818)	(1,853,013)	(939,686)	(714,106)	(1,011,152)
Percent Funded at Actuarial Value	57.2%	57.1%	57.6%	65.5%	65.0%	56.4%	69.7%	82.7%	85.7%	80.0%
(Increase)/Decrease in Unfunded AAL	(39,287)	(181,506)	(968,698)	(100,532)	592,500	(906,805)	(913,327)	(225,580)	297,046	(264,889)
Active participants	9	10	11	11	11	11	11	11	10	10
Inactive participants	12	12	11	11	11	12	12	11	10	10
Average Active Salary	52,167	50,146	48,550	47,350	46,638	47,316	45,079	43,640	43,962	42,640
Total Salary	469,507	501,459	534,050	520,854	513,021	520,474	495,874	480,038	439,624	426,400
Internal Rate of Return - 10 years	4.07%									
Payroll Growth Rate - 10 years	1.37%									
ASSETS										
Cash , NOW, Money Market	372,189	1,183,058	742,288	499,165	1,260,668	733,828	353,008	270,320	108,207	97,034
Fixed Instruments	1,581,893	994,520	1,473,665	1,744,391	1,051,469	1,548,684	2,082,212	2,379,062	2,458,444	2,499,895
Equities	2,404,575	2,041,998	1,792,621	1,835,333	1,533,651	1,133,778	1,727,588	1,704,517	1,522,832	1,336,357
Receivables	289,356	285,605	252,734	246,322	268,503	213,214	171,289	152,707	165,830	153,604
Other	2	(1)	(1)	-	-	-	1	1	-	1
Total	4,648,015	4,505,180	4,261,307	4,325,211	4,114,291	3,629,504	4,334,098	4,506,607	4,255,313	4,086,891
INCOME										
From municipality	268,660	271,239	231,861	235,489	193,375	195,424	150,311	130,070	139,079	131,447
From members	45,784	52,948	50,750	46,572	46,577	49,464	42,256	40,841	35,124	42,293
Other revenue	1	-	(1)	-	-	-	-	(1)	-	-
Total Operating Revenue	314,445	324,187	282,610	282,061	239,952	244,888	192,567	170,910	174,203	173,740
EXPENSES										
Pensions and benefits	489,267	399,605	392,439	379,320	376,659	332,905	310,179	274,028	238,747	245,186
Professional services	2,400	2,400	2,325	2,435	2,175	2,100	2,025	1,950	1,950	1,800
Other expenses	1,252	1,242	852	789	867	901	851	892	969	814
Total Operating Expenses	492,919	403,247	395,616	382,544	379,701	335,906	313,055	276,870	241,666	247,800
Net Operating Income/(Loss)	(178,474)	(79,060)	(113,006)	(100,483)	(139,749)	(91,018)	(120,488)	(105,960)	(67,463)	(74,060)
INVESTMENT INCOME										
Investment income/(loss)	334,507	333,640	60,999	322,423	632,974	(601,774)	(49,429)	354,338	239,941	195,066
Investment fees	14,985	13,598	12,710	11,967	11,603	11,967	6,421	1,399	3,173	12,515
Net Investment Income	319,522	320,042	48,289	310,456	621,371	(613,741)	(55,850)	352,939	236,768	182,551
Change in Net Present Assets	141,048	240,982	(64,717)	209,973	481,622	(704,760)	(176,336)	246,979	169,305	108,491

WEST FRANKFORT POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,852,924	4,590,412	4,240,433	4,237,433	3,995,937	3,417,266	4,184,198	4,317,494	4,067,945	3,897,593
Net Present Assets - Actuarial Value *	4,896,508	4,650,622	4,404,874	4,248,362	3,973,300	3,420,133	4,146,482	4,206,705	4,006,652	3,784,561
Actuarial Accrued Liability - ("AAL")	9,856,553	9,394,048	9,625,903	8,526,656	7,926,956	7,485,273	6,737,588	6,423,758	5,730,929	5,475,201
Surplus/(Unfunded AAL)	(4,960,045)	(4,743,426)	(5,221,029)	(4,278,294)	(3,953,656)	(4,065,140)	(2,591,106)	(2,217,053)	(1,724,277)	(1,690,640)
Percent Funded at Actuarial Value	49.7%	49.5%	45.8%	49.8%	50.1%	45.7%	61.5%	65.5%	69.9%	69.1%
(Increase)/Decrease in Unfunded AAL	(216,619)	477,603	(942,735)	(324,638)	111,484	(1,474,034)	(374,053)	(492,776)	(33,637)	(225,198)
Active participants	13	13	13	14	14	15	13	12	14	14
Inactive participants	14	14	15	14	14	14	13	13	11	10
Average Active Salary	48,799	47,668	47,574	45,782	44,127	42,386	41,487	37,353	37,431	38,132
Total Salary	634,384	619,683	618,456	640,941	617,783	635,795	539,325	448,239	524,034	533,852
Internal Rate of Return - 10 years	4.70%									
Payroll Growth Rate - 10 years	1.41%									
ASSETS										
Cash , NOW, Money Market	454,957	787,713	618,564	351,355	820,132	579,265	290,424	39,027	20,889	108,293
Fixed Instruments	1,884,613	1,596,645	1,487,763	1,717,769	1,290,406	1,486,858	1,967,604	2,106,804	2,091,120	2,049,119
Equities	2,174,454	1,854,682	1,830,784	1,867,869	1,590,170	1,150,891	1,761,078	2,016,010	1,802,096	1,591,145
Receivables	377,654	386,046	339,209	335,654	328,912	234,067	195,205	182,318	176,479	168,441
Other	(1)	-	-	-	-	1	-	-	-	-
Total	4,891,677	4,625,086	4,276,320	4,272,647	4,029,620	3,451,082	4,214,311	4,344,159	4,090,584	3,916,998
INCOME										
From municipality	355,234	368,051	322,847	291,641	214,793	217,072	179,266	163,140	158,172	156,318
From members	60,457	61,363	60,527	55,926	60,591	54,456	47,407	36,293	40,022	47,837
Other revenue	-	-	(1)	1	-	(1)	1	-	-	1
Total Operating Revenue	415,691	429,414	383,373	347,568	275,384	271,527	226,674	199,433	198,194	204,156
EXPENSES										
Pensions and benefits	417,665	413,247	427,737	417,740	412,528	403,750	438,077	304,170	275,289	208,851
Professional services	4,989	3,463	2,325	2,435	2,175	2,100	2,246	3,129	3,025	1,800
Other expenses	2,645	1,695	750	720	843	868	818	835	1,018	822
Total Operating Expenses	425,299	418,405	430,812	420,895	415,546	406,718	441,141	308,134	279,332	211,473
Net Operating Income/(Loss)	(9,608)	11,009	(47,439)	(73,327)	(140,162)	(135,191)	(214,467)	(108,701)	(81,138)	(7,317)
INVESTMENT INCOME										
Investment income/(loss)	286,722	352,770	63,708	326,489	729,620	(620,125)	86,698	359,052	255,606	179,619
Investment fees	14,601	13,800	13,270	11,665	10,787	11,616	5,527	802	4,116	9,417
Net Investment Income	272,121	338,970	50,438	314,824	718,833	(631,741)	81,171	358,250	251,490	170,202
Change in Net Present Assets	262,512	349,979	3,000	241,496	578,671	(766,932)	(133,296)	249,549	170,352	162,885

WESTCHESTER FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	20,427,076	19,356,251	18,080,104	18,176,464	16,796,130	14,665,345	16,442,107	16,025,485	14,937,907	13,931,707
Net Present Assets - Actuarial Value *	20,528,592	19,785,140	19,081,255	17,945,832	16,550,164	14,440,060	16,050,898	16,092,035	15,079,097	13,943,121
Actuarial Accrued Liability - ("AAL")	29,902,467	28,298,027	26,316,389	25,157,485	22,717,011	22,786,119	21,412,255	18,995,139	18,362,270	17,003,306
Surplus/(Unfunded AAL)	(9,373,875)	(8,512,887)	(7,235,134)	(7,211,653)	(6,166,847)	(8,346,059)	(5,361,357)	(2,903,104)	(3,283,173)	(3,060,185)
Percent Funded at Actuarial Value	68.7%	69.9%	72.5%	71.3%	72.9%	63.4%	75.0%	84.7%	82.1%	82.0%
(Increase)/Decrease in Unfunded AAL	(860,988)	(1,277,753)	(23,481)	(1,044,806)	2,179,212	(2,984,702)	(2,458,253)	380,069	(222,988)	(754,653)
Active participants	29	27	28	29	29	27	26	27	26	27
Inactive participants	26	27	25	23	21	18	18	16	16	16
Average Active Salary	80,123	75,875	72,613	69,537	70,601	70,331	68,097	65,595	65,915	63,350
Total Salary	2,323,558	2,048,629	2,033,167	2,016,563	2,047,417	1,898,926	1,770,520	1,771,066	1,713,794	1,710,460
Internal Rate of Return - 10 years	5.09%									
Payroll Growth Rate - 10 years	2.51%									
ASSETS										
Cash , NOW, Money Market	599,669	952,308	971,794	1,187,636	788,097	774,811	956,181	2,019,993	485,197	244,916
Fixed Instruments	6,905,106	7,040,392	9,488,038	8,564,521	8,786,453	9,161,504	8,638,107	8,095,070	9,031,934	9,117,722
Equities	12,880,477	11,295,808	7,551,980	8,374,126	7,153,985	4,650,334	6,738,784	5,816,062	5,334,556	4,373,815
Receivables	47,960	74,210	72,205	51,910	70,992	78,520	103,674	95,279	86,670	74,872
Other	517	516	4,204	4,488	4,322	6,772	7,300	1	-	120,382
Total	20,433,729	19,363,234	18,088,221	18,182,681	16,803,849	14,671,941	16,444,046	16,026,405	14,938,357	13,931,707
INCOME										
From municipality	605,068	645,380	784,477	544,348	427,938	392,216	372,039	362,823	347,501	335,005
From members	207,816	206,291	199,926	201,174	201,384	190,459	172,475	172,013	180,973	153,193
Other revenue	(10,099)	1,121	-	(1,259)	(10,516)	(26,491)	(4,200)	7,581	12,777	358,643
Total Operating Revenue	802,785	852,792	984,403	744,263	618,806	556,184	540,314	542,417	541,251	846,841
EXPENSES										
Pensions and benefits	1,231,453	1,187,079	1,053,890	943,318	707,385	729,195	655,514	616,292	557,861	510,985
Professional services	17,250	20,161	18,192	17,613	19,825	17,930	14,041	7,490	9,113	64,297
Other expenses	13,451	12,951	7,485	8,799	6,137	4,667	4,774	3,112	5,637	17,214
Total Operating Expenses	1,262,154	1,220,191	1,079,567	969,730	733,347	751,792	674,329	626,894	572,611	592,496
Net Operating Income/(Loss)	(459,369)	(367,399)	(95,164)	(225,467)	(114,541)	(195,608)	(134,015)	(84,477)	(31,360)	254,345
INVESTMENT INCOME										
Investment income/(loss)	1,591,983	1,711,710	83,614	1,696,167	2,329,209	(1,507,558)	616,864	1,210,948	1,076,151	282,031
Investment fees	61,789	68,163	84,810	90,366	83,882	73,596	66,227	38,893	38,591	20
Net Investment Income	1,530,194	1,643,547	(1,196)	1,605,801	2,245,327	(1,581,154)	550,637	1,172,055	1,037,560	282,011
Change in Net Present Assets	1,070,825	1,276,147	(96,360)	1,380,334	2,130,785	(1,776,762)	416,622	1,087,578	1,006,200	536,354

WESTCHESTER POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	25,237,340	24,207,206	22,810,904	22,412,876	21,332,985	18,595,694	20,605,237	20,336,480	19,572,516	17,945,206
Net Present Assets - Actuarial Value *	25,202,756	24,246,504	23,468,560	-	21,071,214	18,375,078	20,454,350	20,342,200	19,560,414	17,667,900
Actuarial Accrued Liability - ("AAL")	39,598,797	37,559,406	36,217,607	31,382,733	31,382,733	29,628,637	28,178,558	26,626,640	25,502,667	24,482,807
Surplus/(Unfunded AAL)	(14,396,041)	(13,312,902)	(12,749,047)	(31,382,733)	(10,311,519)	(11,253,559)	(7,724,208)	(6,284,440)	(5,942,253)	(6,814,907)
Percent Funded at Actuarial Value	63.6%	64.6%	64.8%	0.0%	67.1%	62.0%	72.6%	76.4%	76.7%	72.2%
(Increase)/Decrease in Unfunded AAL	(1,083,139)	(563,855)	18,633,686	(21,071,214)	942,040	(3,529,351)	(1,439,768)	(342,187)	872,654	(1,396,784)
Active participants	30	31	32	33	33	35	35	35	35	35
Inactive participants	31	30	30	23	23	19	20	19	18	18
Average Active Salary	83,179	77,848	77,699	73,364	73,364	72,703	68,729	66,058	66,172	63,815
Total Salary	2,495,372	2,413,295	2,486,371	2,421,005	2,421,005	2,544,600	2,405,522	2,312,018	2,316,031	2,233,524
Internal Rate of Return - 10 years	5.80%									
Payroll Growth Rate - 10 years	0.53%									
ASSETS										
Cash , NOW, Money Market	829,085	1,772,591	1,036,858	2,532,237	1,045,889	901,041	1,688,973	824,949	795,101	500,605
Fixed Instruments	8,988,900	9,242,154	11,010,595	9,719,840	10,682,390	10,941,756	10,735,199	10,230,670	9,743,611	9,888,548
Equities	15,381,728	13,114,531	10,636,828	10,089,212	9,511,355	6,668,143	8,067,454	9,175,711	8,936,444	7,450,858
Receivables	63,958	106,087	124,772	64,565	89,925	75,894	114,904	105,416	108,882	118,588
Other	516	517	8,435	9,726	9,955	11,596	11,729	334	333	3,967
Total	25,264,187	24,235,880	22,817,488	22,415,580	21,339,514	18,598,430	20,618,259	20,337,080	19,584,371	17,962,566
INCOME										
From municipality	982,941	788,521	984,563	604,014	493,351	440,058	423,379	395,620	401,533	396,223
From members	254,029	256,322	252,548	245,766	258,930	285,911	271,510	238,383	232,140	225,782
Other revenue	(22,970)	(8,206)	-	(2,936)	(8,500)	(19,303)	33,564	(46,873)	(9,706)	(11,131)
Total Operating Revenue	1,214,000	1,036,637	1,237,111	846,844	743,781	706,666	728,453	587,130	623,967	610,874
EXPENSES										
Pensions and benefits	1,848,864	1,732,499	1,520,324	1,377,713	1,097,936	947,769	913,593	1,115,282	793,913	635,293
Professional services	24,426	25,822	33,312	27,844	50,397	32,316	20,172	12,003	20,772	25,044
Other expenses	12,203	11,445	15,732	15,406	15,451	14,440	12,215	11,569	13,897	11,917
Total Operating Expenses	1,885,493	1,769,766	1,569,368	1,420,963	1,163,784	994,525	945,980	1,138,854	828,582	672,254
Net Operating Income/(Loss)	(671,493)	(733,129)	(332,257)	(574,119)	(420,003)	(287,859)	(217,527)	(551,724)	(204,615)	(61,380)
INVESTMENT INCOME										
Investment income/(loss)	1,812,035	2,228,152	819,609	1,742,760	3,254,591	(1,639,652)	599,214	1,381,782	1,941,758	857,073
Investment fees	110,408	98,722	89,324	88,751	97,297	82,033	112,929	66,094	109,833	106,398
Net Investment Income	1,701,627	2,129,430	730,285	1,654,009	3,157,294	(1,721,685)	486,285	1,315,688	1,831,925	750,675
Change in Net Present Assets	1,030,134	1,396,302	398,028	1,079,891	2,737,291	(2,009,543)	268,757	763,964	1,627,310	689,295

WESTERN SPRINGS FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	295,915	310,413	322,994	337,751	366,254	393,350	405,259	359,910	382,286	335,043
Net Present Assets - Actuarial Value *	325,123	338,070	347,420	354,524	366,254	393,350	405,259	359,910	382,286	335,043
Actuarial Accrued Liability - ("AAL")	288,385	294,260	299,953	362,015	307,437	396,638	395,257	394,332	819,191	786,106
Surplus/(Unfunded AAL)	36,738	43,810	47,467	(7,491)	58,817	(3,288)	10,002	(34,422)	(436,905)	(451,063)
Percent Funded at Actuarial Value	112.7%	114.9%	115.8%	97.9%	119.1%	99.2%	102.5%	91.3%	46.7%	42.6%
(Increase)/Decrease in Unfunded AAL	(7,072)	(3,657)	54,958	(66,308)	62,105	(13,290)	44,424	402,483	14,158	34,136
Active participants	-	-	-	-	-	-	-	-	1	1
Inactive participants	2	2	2	2	2	2	2	2	2	2
Average Active Salary									75,750	75,750
Total Salary	75,750	75,750	75,750	75,750	75,750	75,750	75,750	75,750	75,750	75,750
Internal Rate of Return - 10 years	2.28%									
Payroll Growth Rate - 10 years	0.37%									
ASSETS										
Cash , NOW, Money Market	295,702	310,003	323,179	372,786	367,695	393,750	405,659	360,660	382,286	335,043
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	213	410	410	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	295,915	310,413	323,589	372,786	367,695	393,750	405,659	360,660	382,286	335,043
INCOME										
From municipality	5,644	5,784	5,958	3,006	-	8,618	67,760	64,684	55,843	95,332
From members	-	-	-	-	-	-	-	6,101	6,471	6,306
Other revenue	-	-	-	-	-	5	93	-	-	-
Total Operating Revenue	5,644	5,784	5,958	3,006	-	8,623	67,853	70,785	62,314	101,638
EXPENSES										
Pensions and benefits	21,148	21,148	22,384	35,059	34,087	33,087	33,087	102,782	27,603	27,461
Professional services	750	190	-	-	-	800	4,224	-	-	-
Other expenses	65	208	726	836	481	72	76	1,412	551	903
Total Operating Expenses	21,963	21,546	23,110	35,895	34,568	33,959	37,387	104,194	28,154	28,364
Net Operating Income/(Loss)	(16,319)	(15,762)	(17,152)	(32,889)	(34,568)	(25,336)	30,466	(33,409)	34,160	73,274
INVESTMENT INCOME										
Investment income/(loss)	1,821	3,181	2,395	3,345	7,502	13,427	14,883	11,033	13,083	6,060
Investment fees	-	-	-	-	30	-	-	-	-	-
Net Investment Income	1,821	3,181	2,395	3,345	7,472	13,427	14,883	11,033	13,083	6,060
Change in Net Present Assets	(14,498)	(12,581)	(14,757)	(28,503)	(27,096)	(11,909)	45,349	(22,376)	47,243	79,334

WESTERN SPRINGS POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	13,601,957	13,420,165	11,970,560	11,174,116	11,112,182	10,293,152	9,421,410	10,785,533	10,333,908	9,783,672
Net Present Assets - Actuarial Value *	13,476,419	12,790,961	12,087,571	11,637,305	11,112,182	10,293,152	9,421,410	10,785,533	10,333,908	9,783,672
Actuarial Accrued Liability - ("AAL")	23,174,515	22,306,552	21,625,392	20,753,795	19,787,219	18,888,742	18,097,443	17,164,052	16,178,011	15,504,791
Surplus/(Unfunded AAL)	(9,698,096)	(9,515,591)	(9,537,821)	(9,116,490)	(8,675,037)	(8,595,590)	(8,676,033)	(6,378,519)	(5,844,103)	(5,721,119)
Percent Funded at Actuarial Value	58.2%	57.3%	55.9%	56.1%	56.2%	54.5%	52.1%	62.8%	63.9%	63.1%
(Increase)/Decrease in Unfunded AAL	(182,505)	22,230	(421,331)	(441,453)	(79,447)	80,443	(2,297,514)	(534,416)	(122,984)	(476,662)
Active participants	18	19	20	21	21	21	21	22	23	21
Inactive participants	23	22	21	20	20	21	21	20	20	20
Average Active Salary	83,853	86,671	84,072	79,080	75,930	74,707	69,348	66,905	64,833	63,596
Total Salary	1,509,358	1,646,757	1,681,432	1,660,674	1,594,535	1,568,840	1,456,312	1,471,914	1,491,159	1,335,520
Internal Rate of Return - 10 years	5.39%									
Payroll Growth Rate - 10 years	1.11%									
ASSETS										
Cash , NOW, Money Market	286,355	1,016,319	294,744	472,698	1,615,147	1,494,881	1,303,962	2,369,229	1,610,237	1,795,455
Fixed Instruments	4,824,825	4,508,042	5,612,668	5,834,313	-	-	-	-	-	-
Equities	8,462,090	7,869,560	6,038,265	4,829,883	9,498,937	8,798,271	8,121,655	8,416,716	8,723,671	7,988,217
Receivables	40,813	39,217	47,197	44,391	-	-	-	813	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	13,614,083	13,433,138	11,992,874	11,181,285	11,114,084	10,293,152	9,425,617	10,786,758	10,333,908	9,783,672
INCOME										
From municipality	792,475	719,393	686,299	682,051	591,591	555,001	596,669	491,544	424,138	505,611
From members	165,553	168,501	166,578	169,043	160,691	220,023	174,618	193,084	131,968	157,574
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	958,028	887,894	852,877	851,094	752,282	775,024	771,287	684,628	556,106	663,185
EXPENSES										
Pensions and benefits	1,187,037	1,099,187	1,090,637	983,396	983,100	934,169	909,987	943,236	803,146	706,771
Professional services	2,897	2,069	700	812	6,374	3,608	4,957	475	206	173
Other expenses	3,417	6,278	6,875	8,852	1,885	2,157	2,067	4,032	5,307	3,164
Total Operating Expenses	1,193,351	1,107,534	1,098,212	993,060	991,359	939,934	917,011	947,743	808,659	710,108
Net Operating Income/(Loss)	(235,323)	(219,640)	(245,335)	(141,966)	(239,077)	(164,910)	(145,724)	(263,115)	(252,553)	(46,923)
INVESTMENT INCOME										
Investment income/(loss)	493,434	1,742,341	1,113,190	254,581	1,082,503	1,046,793	(1,206,240)	725,035	815,029	305,627
Investment fees	76,319	73,096	71,411	50,681	24,396	10,141	12,159	10,295	12,240	10,000
Net Investment Income	417,115	1,669,245	1,041,779	203,900	1,058,107	1,036,652	(1,218,399)	714,740	802,789	295,627
Change in Net Present Assets	181,792	1,449,605	796,444	61,934	819,030	871,742	(1,364,123)	451,625	550,236	248,704

WESTMONT POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	24,709,521	23,574,930	21,939,931	19,972,435	17,929,554	16,596,055	19,161,109	18,776,056	17,596,264	16,697,861
Net Present Assets - Actuarial Value *	24,731,323	23,166,848	21,525,149	19,972,435	17,929,675	16,076,625	19,952,238	19,717,126	17,524,238	15,977,921
Actuarial Accrued Liability - ("AAL")	53,367,823	50,590,084	49,143,727	46,647,387	43,652,159	41,061,597	36,547,311	36,562,083	32,119,090	30,618,419
Surplus/(Unfunded AAL)	(28,636,500)	(27,423,236)	(27,618,578)	(26,674,952)	(25,722,484)	(24,984,972)	(16,595,073)	(16,844,957)	(14,594,852)	(14,640,498)
Percent Funded at Actuarial Value	46.3%	45.8%	43.8%	42.8%	41.1%	39.2%	54.6%	53.9%	54.6%	52.2%
(Increase)/Decrease in Unfunded AAL	(1,213,264)	195,342	(943,626)	(952,468)	(737,512)	(8,389,899)	249,884	(2,250,105)	45,646	(2,233,768)
Active participants	38	38	39	36	38	39	40	41	44	42
Inactive participants	39	38	37	34	33	32	29	27	24	24
Average Active Salary	101,710	97,174	94,795	94,675	93,690	89,218	84,926	83,625	76,311	73,080
Total Salary	3,864,994	3,692,616	3,697,013	3,408,304	3,560,229	3,479,505	3,397,030	3,428,636	3,357,700	3,069,348
Internal Rate of Return - 10 years	5.86%									
Payroll Growth Rate - 10 years	2.66%									
ASSETS										
Cash , NOW, Money Market	1,328,307	1,285,759	1,209,837	1,729,049	1,583,635	1,650,722	2,905,848	2,009,149	2,995,805	2,237,671
Fixed Instruments	8,140,305	10,436,159	10,218,819	8,223,603	8,628,044	9,707,785	9,090,932	8,689,462	8,135,480	8,364,192
Equities	15,163,751	11,782,675	10,434,766	9,959,486	7,646,895	5,228,260	7,301,439	7,981,886	6,205,614	6,095,997
Receivables	65,643	55,455	56,951	66,500	70,980	64,376	62,890	95,559	248,028	-
Other	14,180	16,882	23,297	8,052	-	-	-	-	11,337	1
Total	24,712,186	23,576,930	21,943,670	19,986,690	17,929,554	16,651,143	19,361,109	18,776,056	17,596,264	16,697,861
INCOME										
From municipality	1,784,095	1,777,843	1,767,208	1,441,099	745,390	602,943	599,873	602,096	553,137	563,024
From members	427,392	411,390	475,810	350,174	408,320	362,806	685,062	352,012	452,347	328,806
Other revenue	12,188	12,730	33	-	-	122	14	-	-	-
Total Operating Revenue	2,223,675	2,201,963	2,243,051	1,791,273	1,153,710	965,871	1,284,949	954,108	1,005,484	891,830
EXPENSES										
Pensions and benefits	2,288,189	2,157,496	2,145,433	2,050,275	1,902,169	1,817,518	1,568,620	1,381,341	1,140,182	1,164,027
Professional services	22,348	22,325	25,294	4,322	31,807	1,900	5,300	-	1,900	1,850
Other expenses	11,576	10,784	9,875	10,582	16,016	18,040	17,122	15,569	12,668	13,230
Total Operating Expenses	2,322,113	2,190,605	2,180,602	2,065,179	1,949,992	1,837,458	1,591,042	1,396,910	1,154,750	1,179,107
Net Operating Income/(Loss)	(98,438)	11,358	62,449	(273,906)	(796,282)	(871,587)	(306,093)	(442,802)	(149,266)	(287,277)
INVESTMENT INCOME										
Investment income/(loss)	1,357,549	1,730,154	2,054,549	2,431,855	2,245,473	(1,586,641)	811,365	1,749,203	983,478	738,914
Investment fees	124,519	106,514	149,502	115,068	115,692	106,826	120,218	126,609	96,131	79,320
Net Investment Income	1,233,030	1,623,640	1,905,047	2,316,787	2,129,781	(1,693,467)	691,147	1,622,594	887,347	659,594
Change in Net Present Assets	1,134,591	1,634,999	1,967,496	2,042,881	1,333,499	(2,565,054)	385,053	1,179,792	898,403	372,317

WHEATON FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	25,776,217	23,400,264	20,824,163	19,329,642	16,907,969	14,430,591	15,766,592	14,902,991	13,215,527	11,203,653
Net Present Assets - Actuarial Value *	24,963,895	22,847,413	20,972,221	19,063,033	16,819,539	14,424,059	15,810,248	14,999,473	13,378,812	11,190,679
Actuarial Accrued Liability - ("AAL")	35,193,606	32,288,866	30,710,718	28,070,319	25,789,341	25,013,302	22,433,555	19,949,922	18,307,787	16,790,544
Surplus/(Unfunded AAL)	(10,229,711)	(9,441,453)	(9,738,497)	(9,007,286)	(8,969,802)	(10,589,243)	(6,623,307)	(4,950,449)	(4,928,975)	(5,599,865)
Percent Funded at Actuarial Value	70.9%	70.8%	68.3%	67.9%	65.2%	57.7%	70.5%	75.2%	73.1%	66.6%
(Increase)/Decrease in Unfunded AAL	(788,258)	297,044	(731,211)	(37,484)	1,619,441	(3,965,936)	(1,672,858)	(21,474)	670,890	(986,735)
Active participants	38	37	37	36	36	37	36	35	33	34
Inactive participants	19	18	18	16	16	15	13	13	12	9
Average Active Salary	93,805	92,377	89,399	87,499	80,653	78,609	74,557	72,292	70,708	69,686
Total Salary	3,564,593	3,417,931	3,307,774	3,149,949	2,903,511	2,908,545	2,684,056	2,530,205	2,333,353	2,369,337
Internal Rate of Return - 10 years	6.67%									
Payroll Growth Rate - 10 years	4.71%									
ASSETS										
Cash , NOW, Money Market	453,006	473,715	295,735	3,374,132	1,844,931	3,179,661	1,692,899	2,376,672	374,358	1,164,905
Fixed Instruments	8,505,303	7,678,016	8,827,776	10,423,753	7,163,567	6,933,550	7,739,839	5,923,083	6,909,427	3,864,895
Equities	16,755,310	15,192,313	11,647,829	5,476,563	7,854,918	4,276,300	6,301,523	6,571,680	5,874,410	6,141,258
Receivables	54,192	47,970	53,827	74,852	45,417	36,501	35,168	32,010	57,332	32,595
Other	11,105	11,191	11,427	2,330	7,795	6,666	500	334	-	-
Total	25,778,916	23,403,205	20,836,594	19,351,630	16,916,628	14,432,678	15,769,929	14,903,779	13,215,527	11,203,653
INCOME										
From municipality	944,837	931,961	948,469	982,397	775,000	850,000	850,000	800,000	750,000	700,000
From members	319,392	318,077	304,284	297,285	284,620	291,560	246,916	229,825	229,141	221,076
Other revenue	6,223	(5,842)	(21,025)	45,671	9,599	3,716	4,764	(25,322)	-	-
Total Operating Revenue	1,270,452	1,244,196	1,231,728	1,325,353	1,069,219	1,145,276	1,101,680	1,004,503	979,141	921,076
EXPENSES										
Pensions and benefits	963,482	920,557	890,148	774,632	756,258	655,401	609,844	522,913	464,816	343,598
Professional services	15,606	15,330	18,643	22,598	14,849	14,859	12,470	8,237	1,092	300
Other expenses	16,270	15,474	14,969	17,362	12,065	8,099	6,381	4,215	2,641	3,316
Total Operating Expenses	995,358	951,361	923,760	814,592	783,172	678,359	628,695	535,365	468,549	347,214
Net Operating Income/(Loss)	275,094	292,835	307,968	510,761	286,047	466,917	472,985	469,138	510,592	573,862
INVESTMENT INCOME										
Investment income/(loss)	2,185,194	2,358,299	1,286,564	1,984,694	2,266,441	(1,762,244)	408,678	1,220,386	1,503,291	305,061
Investment fees	84,335	75,033	100,011	73,782	75,109	40,674	18,062	2,060	2,010	2,158
Net Investment Income	2,100,859	2,283,266	1,186,553	1,910,912	2,191,332	(1,802,918)	390,616	1,218,326	1,501,281	302,903
Change in Net Present Assets	2,375,953	2,576,101	1,494,521	2,421,673	2,477,378	(1,336,001)	863,601	1,687,464	2,011,874	876,764

WHEATON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	46,330,154	43,190,885	39,625,033	37,118,126	32,934,144	29,460,982	31,550,999	30,470,882	27,918,086	26,265,024
Net Present Assets - Actuarial Value *	45,393,482	42,471,171	39,767,894	36,692,813	32,201,008	28,181,088	30,562,429	30,220,129	28,302,264	25,611,509
Actuarial Accrued Liability - ("AAL")	70,746,599	66,486,523	63,176,604	61,235,851	57,378,070	53,999,577	51,095,773	48,323,107	42,962,067	40,298,642
Surplus/(Unfunded AAL)	(25,353,117)	(24,015,352)	(23,408,710)	(24,543,038)	(25,177,062)	(25,818,489)	(20,533,344)	(18,102,978)	(14,659,803)	(14,687,133)
Percent Funded at Actuarial Value	64.2%	63.9%	62.9%	59.9%	56.1%	52.2%	59.8%	62.5%	65.9%	63.6%
(Increase)/Decrease in Unfunded AAL	(1,337,765)	(606,642)	1,134,328	634,024	641,427	(5,285,145)	(2,430,366)	(3,443,175)	27,330	(1,871,781)
Active participants	64	64	65	65	66	69	72	69	69	68
Inactive participants	52	52	52	50	48	46	45	46	44	45
Average Active Salary	96,203	95,609	93,031	91,487	88,562	85,180	80,903	77,510	71,909	68,641
Total Salary	6,156,967	6,118,978	6,047,038	5,946,673	5,845,074	5,877,452	5,824,986	5,348,156	4,961,751	4,667,602
Internal Rate of Return - 10 years	6.24%									
Payroll Growth Rate - 10 years	3.62%									
ASSETS										
Cash , NOW, Money Market	1,565,260	1,613,877	850,487	1,590,242	1,828,816	1,871,802	2,553,497	2,151,211	10,468,853	1,393,189
Fixed Instruments	19,370,357	19,360,792	14,938,968	12,553,849	13,105,892	14,774,471	17,404,931	16,004,404	15,352,799	15,253,903
Equities	25,251,640	22,059,592	23,746,148	22,869,345	17,897,576	12,695,975	11,364,142	12,083,844	1,989,207	9,423,140
Receivables	135,299	139,595	117,642	112,335	116,357	125,477	220,404	233,688	109,377	210,406
Other	22,801	25,177	4,490	8,723	7,396	5,450	8,025	2,322	-	(1)
Total	46,345,357	43,199,033	39,657,735	37,134,494	32,956,037	29,473,175	31,550,999	30,475,469	27,920,236	26,280,637
INCOME										
From municipality	1,824,529	1,782,779	1,913,209	1,887,986	1,650,000	1,500,000	1,350,000	1,250,000	1,118,814	1,050,000
From members	617,002	624,993	614,428	610,852	581,163	590,789	594,156	548,756	498,335	458,001
Other revenue	(4,295)	21,955	-	(3,493)	(9,093)	(84,995)	(13,283)	124,310	-	-
Total Operating Revenue	2,437,236	2,429,727	2,527,637	2,495,345	2,222,070	2,005,794	1,930,873	1,923,066	1,617,149	1,508,001
EXPENSES										
Pensions and benefits	2,694,071	2,545,535	2,353,504	2,298,300	2,040,776	1,766,076	1,849,526	1,560,621	1,340,364	1,654,221
Professional services	18,498	16,304	17,088	18,581	36,845	30,243	14,050	9,655	50	267
Other expenses	23,498	18,999	18,848	21,638	13,848	11,400	11,540	8,562	6,676	8,117
Total Operating Expenses	2,736,067	2,580,838	2,389,440	2,338,519	2,091,469	1,807,719	1,875,116	1,578,838	1,347,090	1,662,605
Net Operating Income/(Loss)	(298,831)	(151,111)	138,197	156,826	130,601	198,075	55,757	344,228	270,059	(154,604)
INVESTMENT INCOME										
Investment income/(loss)	3,625,234	3,878,715	2,506,023	4,170,010	3,495,222	(2,147,647)	1,168,977	2,351,464	1,450,340	1,806,556
Investment fees	187,134	161,752	137,313	142,854	152,661	140,445	144,616	142,896	67,338	65,592
Net Investment Income	3,438,100	3,716,963	2,368,710	4,027,156	3,342,561	(2,288,092)	1,024,361	2,208,568	1,383,002	1,740,964
Change in Net Present Assets	3,139,269	3,565,852	2,506,907	4,183,982	3,473,162	(2,090,017)	1,080,117	2,552,796	1,653,062	1,586,359

WHEELING FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	33,274,289	31,314,931	28,454,211	27,186,600	27,470,624	25,181,995	23,184,237	26,533,905	25,052,911	23,613,799
Net Present Assets - Actuarial Value *	32,297,172	30,478,616	29,206,448	28,370,332	-	25,181,995	23,184,237	26,533,905	24,727,420	23,055,116
Actuarial Accrued Liability - ("AAL")	59,351,853	56,893,587	54,361,215	50,515,561	43,949,527	43,949,527	41,402,412	38,775,278	34,835,428	32,480,997
Surplus/(Unfunded AAL)	(27,054,681)	(26,414,971)	(25,154,767)	(22,145,229)	(43,949,527)	(18,767,532)	(18,218,175)	(12,241,373)	(10,108,008)	(9,425,881)
Percent Funded at Actuarial Value	54.4%	53.6%	53.7%	56.2%	0.0%	57.3%	56.0%	68.4%	71.0%	71.0%
(Increase)/Decrease in Unfunded AAL	(639,710)	(1,260,204)	(3,009,538)	21,804,298	(25,181,995)	(549,357)	(5,976,802)	(2,133,365)	(682,127)	(2,302,562)
Active participants	50	49	50	50	48	48	55	53	52	53
Inactive participants	54	54	53	50	41	41	29	26	26	24
Average Active Salary	93,828	90,708	87,302	84,271	83,061	83,061	78,676	76,819	73,133	69,398
Total Salary	4,691,421	4,444,692	4,365,105	4,213,548	3,986,938	3,986,938	4,327,162	4,071,386	3,802,925	3,678,076
Internal Rate of Return - 10 years	5.68%									
Payroll Growth Rate - 10 years	3.03%									
ASSETS										
Cash , NOW, Money Market	214,770	1,761,549	967,995	1,185,128	1,126,587	1,325,334	2,254,742	1,505,797	979,027	766,865
Fixed Instruments	13,931,624	12,140,237	13,017,487	9,235,272	13,496,234	12,668,013	13,544,240	13,972,897	13,460,245	13,535,321
Equities	18,990,771	17,295,517	14,356,395	16,634,925	12,623,807	11,077,367	7,294,655	10,898,669	10,540,496	9,243,557
Receivables	151,989	121,468	142,651	151,620	233,375	86,203	90,600	157,140	73,409	68,151
Other	-	775	-	(1)	(1)	31,244	-	1	-	1
Total	33,289,154	31,319,546	28,484,528	27,206,944	27,480,002	25,188,161	23,184,237	26,534,504	25,053,177	23,613,895
INCOME										
From municipality	1,850,379	1,484,050	1,314,938	1,194,810	1,106,487	750,324	695,926	470,484	333,032	209,676
From members	438,414	416,008	407,047	391,349	394,064	395,357	404,697	374,885	361,446	342,218
Other revenue	5,654	49	50	-	(1)	(1)	724	(1)	350	-
Total Operating Revenue	2,294,447	1,900,107	1,722,035	1,586,159	1,500,550	1,145,680	1,101,347	845,368	694,828	551,894
EXPENSES										
Pensions and benefits	2,692,551	2,594,688	2,434,863	2,288,867	2,144,112	1,633,505	1,361,848	1,250,833	1,146,917	1,049,425
Professional services	12,365	12,308	13,053	1,349	5,611	9,088	13,855	2,115	1,426	1,250
Other expenses	12,872	12,638	12,822	10,973	6,044	4,583	5,223	4,887	4,741	5,047
Total Operating Expenses	2,717,788	2,619,634	2,460,738	2,301,189	2,155,767	1,647,176	1,380,926	1,257,835	1,153,084	1,055,722
Net Operating Income/(Loss)	(423,341)	(719,527)	(738,703)	(715,030)	(655,217)	(501,496)	(279,579)	(412,467)	(458,256)	(503,828)
INVESTMENT INCOME										
Investment income/(loss)	2,429,965	3,716,771	2,141,603	524,630	3,031,852	2,576,381	(3,021,576)	1,923,223	1,924,600	940,058
Investment fees	47,266	136,524	135,288	93,624	88,006	77,127	48,514	29,762	27,232	26,453
Net Investment Income	2,382,699	3,580,247	2,006,315	431,006	2,943,846	2,499,254	(3,070,090)	1,893,461	1,897,368	913,605
Change in Net Present Assets	1,959,358	2,860,720	1,267,611	(284,024)	2,288,629	1,997,758	(3,349,668)	1,480,994	1,439,112	409,777

WHEELING POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	45,155,533	42,508,296	37,882,210	34,426,079	33,548,809	30,012,693	26,511,322	29,964,807	27,814,390	25,623,337
Net Present Assets - Actuarial Value *	43,996,101	40,799,661	37,919,045	35,669,371	33,548,809	30,012,693	26,511,322	29,964,807	26,516,397	23,892,047
Actuarial Accrued Liability - ("AAL")	65,917,487	61,840,944	57,326,699	54,233,147	52,178,674	48,369,436	44,909,890	41,692,644	39,509,065	36,252,263
Surplus/(Unfunded AAL)	(21,921,386)	(21,041,283)	(19,407,654)	(18,563,776)	(18,629,865)	(18,356,743)	(18,398,568)	(11,727,837)	(12,992,668)	(12,360,216)
Percent Funded at Actuarial Value	66.7%	66.0%	66.1%	65.8%	64.3%	62.0%	59.0%	71.9%	67.1%	65.9%
(Increase)/Decrease in Unfunded AAL	(880,103)	(1,633,629)	(843,878)	66,089	(273,122)	41,825	(6,670,731)	1,264,831	(632,452)	(3,238,788)
Active participants	61	61	62	61	62	65	68	64	63	63
Inactive participants	45	43	41	41	37	34	32	30	30	30
Average Active Salary	93,715	92,417	89,628	87,593	85,507	81,897	78,212	76,227	73,572	69,523
Total Salary	5,716,640	5,637,443	5,556,957	5,343,159	5,301,423	5,323,317	5,318,433	4,878,555	4,635,028	4,379,930
Internal Rate of Return - 10 years	6.19%									
Payroll Growth Rate - 10 years	3.17%									
ASSETS										
Cash , NOW, Money Market	1,217,926	571,821	406,039	412,574	1,040,179	638,652	359,999	405,963	2,731,910	1,323,504
Fixed Instruments	19,556,826	18,141,945	17,647,235	17,469,595	16,405,466	15,798,445	17,120,633	16,048,427	12,217,541	12,426,568
Equities	24,086,569	23,576,551	19,627,984	16,389,531	15,808,351	13,384,763	8,815,064	13,105,633	12,852,159	11,860,330
Receivables	301,171	221,078	209,736	189,648	296,714	190,832	215,626	404,906	12,902	13,063
Other	1,648	-	(1)	1	(1)	1	-	-	-	1
Total	45,164,140	42,511,395	37,890,993	34,461,349	33,550,709	30,012,693	26,511,322	29,964,929	27,814,512	25,623,466
INCOME										
From municipality	1,692,954	1,403,098	1,378,043	1,296,344	1,268,284	868,101	823,000	802,115	735,844	676,900
From members	564,098	560,395	540,861	538,322	572,699	517,793	513,408	483,895	459,682	444,591
Other revenue	58,395	50	1,820	74	(1)	-	-	(1)	1,000	100
Total Operating Revenue	2,315,447	1,963,543	1,920,724	1,834,740	1,840,982	1,385,894	1,336,408	1,286,009	1,196,526	1,121,591
EXPENSES										
Pensions and benefits	2,204,065	1,967,516	1,906,494	1,754,502	1,641,347	1,446,971	1,250,348	1,213,073	1,148,281	1,056,655
Professional services	16,657	15,794	18,831	10,725	4,077	9,106	6,447	2,063	5,580	2,474
Other expenses	14,060	14,499	14,327	8,240	10,903	2,105	7,501	5,979	5,636	8,403
Total Operating Expenses	2,234,782	1,997,809	1,939,652	1,773,467	1,656,327	1,458,182	1,264,296	1,221,115	1,159,497	1,067,532
Net Operating Income/(Loss)	80,665	(34,266)	(18,928)	61,273	184,655	(72,288)	72,112	64,894	37,029	54,059
INVESTMENT INCOME										
Investment income/(loss)	2,660,104	4,746,978	3,558,333	901,636	3,432,721	3,643,574	(3,455,394)	2,155,458	2,155,424	1,142,812
Investment fees	93,532	86,625	83,274	85,639	81,260	69,914	70,204	69,935	1,400	1,601
Net Investment Income	2,566,572	4,660,353	3,475,059	815,997	3,351,461	3,573,660	(3,525,598)	2,085,523	2,154,024	1,141,211
Change in Net Present Assets	2,647,237	4,626,086	3,456,131	877,270	3,536,116	3,501,371	(3,453,485)	2,150,417	2,191,053	1,195,270

WILLIAMSON COUNTY FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	751,714	640,304	546,518	451,228	362,428	288,640	235,053	197,733	170,463	145,975
Net Present Assets - Actuarial Value *	771,194	664,714	564,739	462,539	365,320	288,833	234,884	197,549	170,829	146,077
Actuarial Accrued Liability - ("AAL")	654,704	633,640	520,429	423,159	352,198	308,073	266,265	229,712	196,872	176,159
Surplus/(Unfunded AAL)	116,490	31,074	44,310	39,380	13,122	(19,240)	(31,381)	(32,163)	(26,043)	(30,082)
Percent Funded at Actuarial Value	117.8%	104.9%	108.5%	109.3%	103.7%	93.8%	88.2%	86.0%	86.8%	82.9%
(Increase)/Decrease in Unfunded AAL	85,416	(13,236)	4,930	26,258	32,362	12,141	782	(6,120)	4,039	(7,827)
Active participants	4	4	4	4	3	4	4	3	2	2
Inactive participants	2	2	2	2	1	1	1	1	1	1
Average Active Salary	36,584	35,951	34,568	33,128	40,493	34,259	33,004	34,013	36,000	35,000
Total Salary	146,335	143,803	138,272	132,512	121,480	137,035	132,016	102,040	72,000	70,000
Internal Rate of Return - 10 years	3.19%									
Payroll Growth Rate - 10 years	16.06%									
ASSETS										
Cash , NOW, Money Market	410,980	396,069	307,827	302,072	219,557	237,324	192,549	147,348	121,667	117,202
Fixed Instruments	270,835	174,408	168,824	85,350	77,908	20,547	18,503	32,559	31,044	20,215
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	70,259	70,187	70,203	63,806	64,962	30,769	24,000	17,826	17,752	8,559
Other	-	-	-	-	1	-	1	-	-	(1)
Total	752,074	640,664	546,854	451,228	362,428	288,640	235,053	197,733	170,463	145,975
INCOME										
From municipality	83,098	80,622	84,710	74,891	69,155	37,329	32,784	16,660	17,628	8,563
From members	13,617	13,093	12,570	13,019	12,050	12,804	10,623	8,466	6,898	4,752
Other revenue	-	-	-	-	-	-	-	-	-	1
Total Operating Revenue	96,715	93,715	97,280	87,910	81,205	50,133	43,407	25,126	24,526	13,316
EXPENSES										
Pensions and benefits	15,360	14,912	14,450	12,964	15,001	6,745	6,549	6,396	6,173	6,367
Professional services	-	-	-	-	-	-	-	-	770	1,000
Other expenses	-	-	-	-	120	460	34	29	27	-
Total Operating Expenses	15,360	14,912	14,450	12,964	15,121	7,205	6,583	6,425	6,970	7,367
Net Operating Income/(Loss)	81,355	78,803	82,830	74,946	66,084	42,928	36,824	18,701	17,556	5,949
INVESTMENT INCOME										
Investment income/(loss)	30,167	15,269	12,465	13,913	7,734	10,660	496	8,569	6,932	3,969
Investment fees	113	286	5	60	30	-	-	-	-	-
Net Investment Income	30,054	14,983	12,460	13,853	7,704	10,660	496	8,569	6,932	3,969
Change in Net Present Assets	111,410	93,786	95,290	88,800	73,788	53,587	37,320	27,270	24,488	9,918

WILLOW SPRINGS FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	191,840	184,782	156,290	129,155	110,602	85,140	60,365	43,102	46,496	65,619
Net Present Assets - Actuarial Value *	204,838	191,712	160,332	-	110,602	84,382	60,365	43,102	46,496	65,619
Actuarial Accrued Liability - ("AAL")	684,581	772,765	982,585	669,847	669,847	639,587	812,848	698,857	795,041	760,347
Surplus/(Unfunded AAL)	(479,743)	(581,053)	(822,253)	(669,847)	(559,245)	(555,205)	(752,483)	(655,755)	(748,545)	(694,728)
Percent Funded at Actuarial Value	29.9%	24.8%	16.3%	0.0%	16.5%	13.2%	7.4%	6.2%	5.8%	8.6%
(Increase)/Decrease in Unfunded AAL	101,310	241,200	(152,406)	(110,602)	(4,040)	197,278	(96,728)	92,790	(53,817)	(59,082)
Active participants	-	-	1	1	1	1	2	2	2	2
Inactive participants	2	2	2	2	2	2	1	1	1	1
Average Active Salary			71,074	71,074	71,074	69,532	56,898	49,909	56,898	56,898
Total Salary	71,074	71,074	71,074	71,074	71,074	69,532	113,796	99,818	113,796	113,796
Internal Rate of Return - 10 years	0.86%									
Payroll Growth Rate - 10 years	5.63%									
ASSETS										
Cash , NOW, Money Market	15,015	19,904	24,233	40,471	32,404	47,478	46,020	451	17,374	55,008
Fixed Instruments	158,726	145,937	117,856	74,183	67,569	29,464	8,238	37,577	25,146	-
Equities	16,738	18,539	13,590	13,223	11,319	8,198	6,107	4,563	3,030	-
Receivables	1,955	804	611	791	947	-	-	511	947	10,611
Other	-	-	-	487	(1)	-	-	-	(1)	-
Total	192,434	185,184	156,290	129,155	112,238	85,140	60,365	43,102	46,496	65,619
INCOME										
From municipality	71,286	48,576	53,441	50,368	56,852	68,421	54,385	26,616	12,358	10,783
From members	-	9,292	7,431	7,716	7,415	7,198	6,991	9,156	16,176	9,192
Other revenue	1	-	-	1	-	-	(1)	-	-	-
Total Operating Revenue	71,287	57,868	60,872	58,085	64,267	75,619	61,375	35,772	28,534	19,975
EXPENSES										
Pensions and benefits	63,594	32,940	35,769	41,426	41,426	34,749	41,159	40,900	45,780	41,538
Professional services	-	-	-	-	-	5,760	1,350	-	-	-
Other expenses	31	-	-	-	-	7,851	409	-	-	110
Total Operating Expenses	63,625	32,940	35,769	41,426	41,426	48,360	42,918	40,900	45,780	41,648
Net Operating Income/(Loss)	7,662	24,928	25,103	16,659	22,841	27,259	18,457	(5,128)	(17,246)	(21,673)
INVESTMENT INCOME										
Investment income/(loss)	2,799	5,614	4,082	3,894	4,621	(434)	857	3,733	1,012	1,790
Investment fees	2,048	2,050	2,050	2,000	2,000	2,050	2,050	2,000	2,886	-
Net Investment Income	751	3,564	2,032	1,894	2,621	(2,484)	(1,193)	1,733	(1,874)	1,790
Change in Net Present Assets	7,058	28,492	27,135	18,553	25,462	24,775	17,263	(3,394)	(19,123)	(19,882)

WILLOW SPRINGS POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	1,146,539	903,482	876,620	857,970	800,902	718,059	575,271	524,528	348,363	287,976
Net Present Assets - Actuarial Value *	1,265,357	952,889	886,169	809,971	766,816	695,246	564,478	528,325	354,844	285,551
Actuarial Accrued Liability - ("AAL")	9,441,742	8,637,670	7,397,365	5,507,265	5,085,320	4,571,363	3,462,403	3,266,818	2,778,886	2,552,966
Surplus/(Unfunded AAL)	(8,176,385)	(7,684,781)	(6,511,196)	(4,697,294)	(4,318,504)	(3,876,117)	(2,897,925)	(2,738,493)	(2,424,042)	(2,267,415)
Percent Funded at Actuarial Value	13.4%	11.0%	12.0%	14.7%	15.1%	15.2%	16.3%	16.2%	12.8%	11.2%
(Increase)/Decrease in Unfunded AAL	(491,604)	(1,173,585)	(1,813,902)	(378,790)	(442,387)	(978,192)	(159,432)	(314,451)	(156,627)	(223,288)
Active participants	14	13	15	16	16	16	16	16	16	16
Inactive participants	16	15	15	5	5	4	4	3	2	2
Average Active Salary	66,756	63,329	62,350	70,873	69,870	68,909	61,738	54,126	37,811	42,903
Total Salary	934,584	823,280	935,245	1,133,963	1,117,915	1,102,538	987,810	866,014	604,982	686,441
Internal Rate of Return - 10 years	4.44%									
Payroll Growth Rate - 10 years	3.24%									
ASSETS										
Cash , NOW, Money Market	158,947	85,577	61,269	82,559	40,379	49,775	141,375	23,424	50,724	3,512
Fixed Instruments	860,787	719,057	721,904	688,669	670,705	587,021	371,451	443,773	262,513	250,437
Equities	115,309	89,349	89,896	85,524	81,742	73,951	56,655	51,842	32,525	32,839
Receivables	11,610	7,293	30,280	8,615	9,860	7,705	5,705	6,238	3,351	230,740
Other	3,297	3,133	3,272	1,017	500	1,450	499	-	(1)	(227,852)
Total	1,149,950	904,409	906,621	866,384	803,186	719,902	575,685	525,277	349,112	289,676
INCOME										
From municipality	531,911	163,443	105,558	100,953	129,550	185,018	150,023	117,045	91,628	-
From members	82,295	113,598	145,651	125,477	116,829	154,445	91,977	153,749	68,526	58,057
Other revenue	4,324	(1,225)	(1)	407	530	2,022	(533)	2,887	463	(106,956)
Total Operating Revenue	618,530	275,816	251,208	226,837	246,909	341,485	241,467	273,681	160,617	(48,899)
EXPENSES										
Pensions and benefits	320,710	242,077	263,221	202,606	187,654	165,210	200,765	117,537	96,608	97,272
Professional services	41,083	31,066	19,187	15,443	38,167	35,155	20,334	7,809	8,552	13,278
Other expenses	9,995	9,300	6,684	4,688	1,945	2,814	2,044	1,508	869	1
Total Operating Expenses	371,788	282,443	289,092	222,737	227,766	203,179	223,143	126,854	106,029	110,551
Net Operating Income/(Loss)	246,742	(6,627)	(37,884)	4,100	19,143	138,306	18,324	146,827	54,588	(159,450)
INVESTMENT INCOME										
Investment income/(loss)	(524)	36,844	59,886	56,183	66,804	7,319	34,572	31,481	7,693	13,537
Investment fees	3,161	3,355	3,352	3,215	3,104	2,836	2,903	2,143	1,894	2,188
Net Investment Income	(3,685)	33,489	56,534	52,968	63,700	4,483	31,669	29,338	5,799	11,349
Change in Net Present Assets	243,057	26,862	18,650	57,068	82,843	142,788	50,743	176,165	60,387	(148,101)

WILLOWBROOK POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	18,152,801	16,722,148	15,162,946	14,293,653	12,457,304	10,082,238	10,994,929	10,154,520	8,827,417	7,610,636
Net Present Assets - Actuarial Value *	17,812,892	16,614,601	15,451,579	13,960,399	11,904,117	9,787,843	10,767,891	10,550,017	9,054,299	7,548,153
Actuarial Accrued Liability - ("AAL")	25,014,312	23,370,590	21,595,794	19,724,429	18,427,842	16,757,668	15,450,199	14,008,318	12,781,477	11,491,373
Surplus/(Unfunded AAL)	(7,201,420)	(6,755,989)	(6,144,215)	(5,764,030)	(6,523,725)	(6,969,825)	(4,682,308)	(3,458,301)	(3,727,178)	(3,943,220)
Percent Funded at Actuarial Value	71.2%	71.1%	71.5%	70.8%	64.6%	58.4%	69.7%	75.3%	70.8%	65.7%
(Increase)/Decrease in Unfunded AAL	(445,431)	(611,774)	(380,185)	759,695	446,100	(2,287,517)	(1,224,007)	268,877	216,042	(473,219)
Active participants	22	20	20	24	25	26	25	25	25	25
Inactive participants	11	12	11	6	5	4	3	3	3	3
Average Active Salary	86,186	85,374	83,855	83,378	82,795	80,632	81,134	77,745	74,143	70,571
Total Salary	1,896,084	1,707,473	1,677,099	2,001,080	2,069,883	2,096,434	2,028,338	1,943,613	1,853,566	1,764,275
Internal Rate of Return - 10 years	6.70%									
Payroll Growth Rate - 10 years	1.33%									
ASSETS										
Cash , NOW, Money Market	369,025	298,188	144,385	587,400	259,077	285,806	210,125	214,099	155,266	124,113
Fixed Instruments	7,146,825	7,697,680	7,428,565	7,278,219	6,562,446	6,022,988	5,898,918	5,347,057	4,465,303	4,144,013
Equities	10,553,133	8,645,173	7,509,902	6,334,671	5,547,821	3,681,848	4,794,434	4,508,903	4,140,963	3,283,879
Receivables	83,818	81,107	80,227	93,363	87,960	91,596	91,647	84,559	65,885	58,631
Other	-	-	-	-	-	-	-	-	-	-
Total	18,152,801	16,722,148	15,163,079	14,293,653	12,457,304	10,082,238	10,995,124	10,154,618	8,827,417	7,610,636
INCOME										
From municipality	525,016	581,988	505,426	552,139	420,551	354,370	355,206	323,672	312,381	308,418
From members	181,722	169,963	234,108	200,875	216,247	220,471	289,900	192,465	190,647	174,933
Other revenue	-	-	-	-	-	-	20	-	-	-
Total Operating Revenue	706,738	751,951	739,534	753,014	636,798	574,841	645,126	516,137	503,028	483,351
EXPENSES										
Pensions and benefits	706,354	625,541	482,932	324,802	175,184	115,609	84,770	82,036	80,497	78,986
Professional services	4,469	1,800	2,700	5,200	3,900	2,639	1,795	2,998	4,345	3,763
Other expenses	9,011	9,416	7,847	5,005	7,530	3,697	3,620	2,272	2,920	1,254
Total Operating Expenses	719,834	636,757	493,479	335,007	186,614	121,945	90,185	87,306	87,762	84,003
Net Operating Income/(Loss)	(13,096)	115,194	246,055	418,007	450,184	452,896	554,941	428,831	415,266	399,348
INVESTMENT INCOME										
Investment income/(loss)	1,470,705	1,470,799	648,028	1,443,849	1,944,659	(1,347,634)	304,028	914,539	815,991	444,631
Investment fees	26,956	26,791	24,790	25,507	19,777	17,953	18,560	16,267	14,476	12,749
Net Investment Income	1,443,749	1,444,008	623,238	1,418,342	1,924,882	(1,365,587)	285,468	898,272	801,515	431,882
Change in Net Present Assets	1,430,653	1,559,202	869,293	1,836,349	2,375,066	(912,691)	840,409	1,327,103	1,216,781	831,230

WILMETTE FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	41,961,988	40,559,964	36,217,499	33,045,018	32,182,239	29,299,613	25,906,301	29,884,278	27,825,524	25,892,418
Net Present Assets - Actuarial Value *	41,204,927	38,848,293	36,323,031	34,194,061	31,597,780	28,787,874	24,967,853	29,336,041	27,635,189	25,602,565
Actuarial Accrued Liability - ("AAL")	63,807,915	60,705,530	58,061,645	55,095,483	51,082,380	47,182,410	47,044,927	44,421,028	39,727,612	38,103,572
Surplus/(Unfunded AAL)	(22,602,988)	(21,857,237)	(21,738,614)	(20,901,422)	(19,484,600)	(18,394,536)	(22,077,074)	(15,084,987)	(12,092,423)	(12,501,007)
Percent Funded at Actuarial Value	64.6%	64.0%	62.6%	62.1%	61.9%	61.0%	53.1%	66.0%	69.6%	67.2%
(Increase)/Decrease in Unfunded AAL	(745,751)	(118,623)	(837,192)	(1,416,822)	(1,090,064)	3,682,538	(6,992,087)	(2,992,564)	408,584	(1,472,294)
Active participants	45	45	47	46	47	45	45	45	43	43
Inactive participants	55	52	51	50	48	45	47	46	47	47
Average Active Salary	94,998	92,751	91,468	89,295	88,152	87,289	83,728	78,418	75,084	71,782
Total Salary	4,274,906	4,173,776	4,298,985	4,107,555	4,143,165	3,928,010	3,767,777	3,528,817	3,228,600	3,086,632
Internal Rate of Return - 10 years	6.05%									
Payroll Growth Rate - 10 years	3.15%									
ASSETS										
Cash , NOW, Money Market	829,853	1,729,184	1,181,756	1,711,158	1,623,991	1,085,697	1,351,234	1,235,705	1,744,603	2,833,186
Fixed Instruments	13,782,387	12,653,768	15,732,433	15,705,859	9,575,612	8,975,594	8,933,870	8,231,723	7,608,115	7,076,803
Equities	27,507,699	26,083,044	19,178,775	15,501,730	20,894,552	19,131,778	15,515,498	20,295,808	18,370,137	15,892,708
Receivables	113,361	111,510	127,975	128,375	92,830	113,543	123,225	127,352	112,536	99,777
Other	-	(1)	-	-	(1)	-	(1)	-	-	1
Total	42,233,300	40,577,505	36,220,939	33,047,122	32,186,984	29,306,612	25,923,826	29,890,588	27,835,391	25,902,475
INCOME										
From municipality	2,200,000	2,211,300	2,217,700	2,152,600	1,880,700	1,620,000	1,394,000	1,245,800	1,118,000	1,078,808
From members	404,901	398,942	399,170	391,330	385,509	382,877	350,318	321,412	315,906	360,697
Other revenue	40	-	20	-	-	99	775	856	36	143
Total Operating Revenue	2,604,941	2,610,242	2,616,890	2,543,930	2,266,209	2,002,976	1,745,093	1,568,068	1,433,942	1,439,648
EXPENSES										
Pensions and benefits	3,143,670	2,853,021	2,620,130	2,499,170	2,249,669	1,990,953	1,943,407	1,899,301	1,950,735	1,806,811
Professional services	58,835	44,627	36,736	17,600	29,808	4,952	5,250	4,667	4,667	4,000
Other expenses	9,130	6,829	6,484	7,336	5,185	5,978	5,567	5,181	5,044	4,817
Total Operating Expenses	3,211,635	2,904,477	2,663,350	2,524,106	2,284,662	2,001,883	1,954,224	1,909,149	1,960,446	1,815,628
Net Operating Income/(Loss)	(606,694)	(294,235)	(46,460)	19,824	(18,453)	1,093	(209,131)	(341,081)	(526,504)	(375,980)
INVESTMENT INCOME										
Investment income/(loss)	2,096,321	4,705,625	3,292,064	897,737	2,944,014	3,435,145	(3,727,434)	2,438,557	2,500,573	1,132,341
Investment fees	87,603	68,925	73,123	54,782	42,936	42,927	41,411	38,722	40,962	45,479
Net Investment Income	2,008,718	4,636,700	3,218,941	842,955	2,901,078	3,392,218	(3,768,845)	2,399,835	2,459,611	1,086,862
Change in Net Present Assets	1,402,024	4,342,465	3,172,481	862,779	2,882,626	3,393,312	(3,977,977)	2,058,754	1,933,106	710,881

WILMETTE POLICE PENSION FUND

	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	12/31/2009	12/31/2008	12/31/2007	12/31/2006	12/31/2005
KEY DATA										
Net Present Assets - Market Value	41,400,956	39,794,407	35,336,733	32,189,627	31,424,113	28,564,013	25,316,963	29,191,711	27,027,858	24,907,353
Net Present Assets - Actuarial Value *	40,538,132	37,997,446	35,341,474	33,284,616	30,862,957	28,094,427	24,416,985	28,684,492	26,876,493	24,663,376
Actuarial Accrued Liability - ("AAL")	58,611,524	55,396,964	53,479,960	50,815,529	48,475,056	45,631,464	43,265,999	40,026,941	37,851,147	36,083,073
Surplus/(Unfunded AAL)	(18,073,392)	(17,399,518)	(18,138,486)	(17,530,913)	(17,612,099)	(17,537,037)	(18,849,014)	(11,342,449)	(10,974,654)	(11,419,697)
Percent Funded at Actuarial Value	69.2%	68.6%	66.1%	65.5%	63.7%	61.6%	56.4%	71.7%	71.0%	68.4%
(Increase)/Decrease in Unfunded AAL	(673,874)	738,968	(607,573)	81,186	(75,062)	1,311,977	(7,506,565)	(367,795)	445,043	(1,874,267)
Active participants	46	46	45	45	44	45	44	45	45	45
Inactive participants	43	41	43	43	42	41	40	39	39	37
Average Active Salary	95,970	94,589	92,467	89,741	89,668	85,234	84,242	79,116	74,865	72,256
Total Salary	4,414,634	4,351,084	4,161,016	4,038,326	3,945,408	3,835,524	3,706,650	3,560,215	3,368,903	3,251,524
Internal Rate of Return - 10 years	6.17%									
Payroll Growth Rate - 10 years	3.44%									
ASSETS										
Cash , NOW, Money Market	1,109,952	1,983,957	1,248,054	799,548	993,845	461,700	776,871	838,142	1,160,203	1,923,114
Fixed Instruments	13,310,591	12,237,446	14,841,810	15,821,304	9,703,212	9,101,940	9,067,147	8,315,046	7,693,577	7,259,674
Equities	26,875,974	25,464,322	19,136,260	15,469,521	20,636,319	18,891,094	15,364,197	19,915,507	18,069,377	15,632,728
Receivables	108,262	108,682	118,611	129,593	94,116	116,186	126,126	129,381	114,633	101,835
Other	-	-	1	-	-	-	1	-	-	(1)
Total	41,404,779	39,794,407	35,344,736	32,219,966	31,427,492	28,570,920	25,334,342	29,198,076	27,037,790	24,917,350
INCOME										
From municipality	1,800,000	1,800,000	1,843,600	1,752,700	1,540,900	1,300,000	1,112,000	1,016,400	860,000	789,400
From members	423,565	423,241	404,142	391,185	383,121	388,993	374,883	351,274	347,181	322,475
Other revenue	-	-	-	-	-	188	624	136	35	144
Total Operating Revenue	2,223,565	2,223,241	2,247,742	2,143,885	1,924,021	1,689,181	1,487,507	1,367,810	1,207,216	1,112,019
EXPENSES										
Pensions and benefits	2,577,761	2,312,871	2,292,550	2,207,110	1,940,523	1,826,325	1,711,986	1,552,416	1,463,058	1,396,209
Professional services	14,147	12,521	14,944	14,071	5,747	5,006	5,000	4,667	4,667	4,000
Other expenses	10,815	7,969	6,532	8,970	5,067	5,840	5,508	6,006	4,833	4,566
Total Operating Expenses	2,602,723	2,333,361	2,314,026	2,230,151	1,951,337	1,837,171	1,722,494	1,563,089	1,472,558	1,404,775
Net Operating Income/(Loss)	(379,158)	(110,120)	(66,284)	(86,266)	(27,316)	(147,990)	(234,987)	(195,279)	(265,342)	(292,756)
INVESTMENT INCOME										
Investment income/(loss)	2,071,533	4,634,892	3,285,935	906,780	2,930,486	3,438,095	(3,598,294)	2,397,855	2,426,747	1,092,924
Investment fees	85,826	67,098	72,545	55,000	43,070	43,056	41,465	38,724	40,900	45,256
Net Investment Income	1,985,707	4,567,794	3,213,390	851,780	2,887,416	3,395,039	(3,639,759)	2,359,131	2,385,847	1,047,668
Change in Net Present Assets	1,606,549	4,457,674	3,147,106	765,514	2,860,100	3,247,050	(3,874,748)	2,163,853	2,120,505	754,912

WILMINGTON FPD FIREFIGHTER'S PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007
KEY DATA								
Net Present Assets - Market Value	255,443	210,073	145,232	90,291	88,302	63,991	40,136	17,698
Net Present Assets - Actuarial Value *	271,481	219,350	148,244	90,291	88,302	63,991	40,136	17,698
Actuarial Accrued Liability - ("AAL")	503,253	400,212	412,450	120,914	92,283	69,337	43,573	17,669
Surplus/(Unfunded AAL)	(231,772)	(180,862)	(264,206)	(30,623)	(3,981)	(5,346)	(3,437)	29
Percent Funded at Actuarial Value	53.9%	54.8%	35.9%	74.7%	95.7%	92.3%	92.1%	100.2%
(Increase)/Decrease in Unfunded AAL	(50,910)	83,344	(233,583)	(26,642)	1,365	(1,909)	(3,466)	
Active participants	2	2	2	1	1	1	1	1
Inactive participants	-	-	-	-	-	-	-	-
Average Active Salary	79,001	75,175	72,985	79,582	77,264	75,014	71,442	66,768
Total Salary	158,002	150,349	145,970	79,582	77,264	75,014	71,442	66,768
Internal Rate of Return - 10 years	NA							
Payroll Growth Rate - 10 years	NA							
ASSETS								
Cash , NOW, Money Market	255,443	210,073	145,232	90,291	88,302	63,991	40,136	17,698
Fixed Instruments	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	255,443	210,073	145,232	90,291	88,302	63,991	40,136	17,698
INCOME								
From municipality	38,300	56,000	42,337	-	16,310	16,076	14,932	7,739
From members	7,019	8,734	10,534	-	7,250	6,924	6,568	9,261
Other revenue	-	-	(1)	-	(1)	-	-	-
Total Operating Revenue	45,319	64,734	52,870	-	23,559	23,000	21,500	17,000
EXPENSES								
Pensions and benefits	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-
Total Operating Expenses	-	-	-	-	-	-	-	-
Net Operating Income/(Loss)	45,319	64,734	52,870	-	23,559	23,000	21,500	17,000
INVESTMENT INCOME								
Investment income/(loss)	50	108	2,071	1,989	751	855	938	698
Investment fees	-	-	-	-	-	-	-	-
Net Investment Income	50	108	2,071	1,989	751	855	938	698
Change in Net Present Assets	45,370	64,841	54,941	1,989	24,311	23,855	22,438	

WILMINGTON POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,058,460	3,808,931	3,471,318	3,250,915	2,669,795	2,346,839	2,039,325	1,699,845	1,408,705	1,167,601
Net Present Assets - Actuarial Value *	4,244,682	3,956,082	3,644,911	3,282,545	2,677,317	2,361,414	2,045,443	1,728,781	1,451,518	1,186,503
Actuarial Accrued Liability - ("AAL")	7,683,488	7,213,264	6,528,381	5,540,038	5,110,569	4,561,489	3,845,914	3,351,034	2,863,860	2,513,655
Surplus/(Unfunded AAL)	(3,438,806)	(3,257,182)	(2,883,470)	(2,257,493)	(2,433,252)	(2,200,075)	(1,800,471)	(1,622,253)	(1,412,342)	(1,327,152)
Percent Funded at Actuarial Value	55.2%	54.8%	55.8%	59.3%	52.4%	51.8%	53.2%	51.6%	50.7%	47.2%
(Increase)/Decrease in Unfunded AAL	(181,624)	(373,712)	(625,977)	175,759	(233,177)	(399,604)	(178,218)	(209,911)	(85,190)	(149,409)
Active participants	12	11	13	15	15	15	15	14	14	13
Inactive participants	7	7	6	2	2	2	1	1	-	-
Average Active Salary	67,697	70,539	63,789	61,859	60,553	57,785	53,890	51,011	48,888	47,865
Total Salary	812,362	775,926	829,257	927,890	908,288	866,782	808,352	714,154	684,437	622,243
Internal Rate of Return - 10 years	4.68%									
Payroll Growth Rate - 10 years	3.77%									
ASSETS										
Cash , NOW, Money Market	2,337,030	1,911,017	1,648,169	153,547	73,090	485,352	170,110	73,650	98,872	78,237
Fixed Instruments	154,942	163,069	235,070	1,486,103	1,581,750	1,698,775	1,719,442	1,479,973	1,172,187	1,016,098
Equities	1,554,365	1,725,164	1,582,677	1,611,265	1,014,956	162,712	149,774	146,222	137,646	73,266
Receivables	12,606	10,171	9,552	-	-	-	-	-	-	-
Other	517	-	-	-	(1)	-	(1)	-	-	-
Total	4,059,460	3,809,421	3,475,468	3,250,915	2,669,795	2,346,839	2,039,325	1,699,845	1,408,705	1,167,601
INCOME										
From municipality	274,264	224,141	265,528	272,023	171,083	163,887	180,041	163,200	153,777	128,000
From members	82,386	82,311	84,568	90,882	83,673	143,689	74,928	65,205	64,682	64,371
Other revenue	2,435	4,977	9,553	31	640	195	-	-	-	-
Total Operating Revenue	359,085	311,429	359,649	362,936	255,396	307,771	254,969	228,405	218,459	192,371
EXPENSES										
Pensions and benefits	231,040	160,307	114,815	54,346	49,981	36,799	4,953	935	2,050	42,098
Professional services	40,958	20,005	24,209	12,600	7,450	11,200	9,230	10,659	5,833	6,896
Other expenses	1,491	5,652	7,759	7,116	5,749	7,355	499	2,000	3,613	2,017
Total Operating Expenses	273,489	185,964	146,783	74,062	63,180	55,354	14,682	13,594	11,496	51,011
Net Operating Income/(Loss)	85,596	125,465	212,866	288,874	192,216	252,417	240,287	214,811	206,963	141,360
INVESTMENT INCOME										
Investment income/(loss)	164,094	212,148	7,562	292,246	130,740	59,098	99,193	76,328	34,142	46,806
Investment fees	162	-	25	-	-	4,000	-	-	-	20
Net Investment Income	163,932	212,148	7,537	292,246	130,740	55,098	99,193	76,328	34,142	46,786
Change in Net Present Assets	249,529	337,613	220,403	581,120	322,956	307,514	339,480	291,140	241,104	188,147

WIN-BUR-SEW FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	277,063	250,044	217,680	192,950	174,028	154,692	136,178	112,001	91,194	71,983
Net Present Assets - Actuarial Value *	295,087	264,087	225,876	192,950	174,028	154,692	136,178	112,001	91,194	71,983
Actuarial Accrued Liability - ("AAL")	485,800	403,053	466,315	123,510	117,759	234,772	192,959	152,315	122,126	91,162
Surplus/(Unfunded AAL)	(190,713)	(138,966)	(240,439)	69,440	56,269	(80,080)	(56,781)	(40,314)	(30,932)	(19,179)
Percent Funded at Actuarial Value	60.7%	65.5%	48.4%	156.2%	147.8%	65.9%	70.6%	73.5%	74.7%	79.0%
(Increase)/Decrease in Unfunded AAL	(51,747)	101,473	(309,879)	13,171	136,349	(23,299)	(16,467)	(9,382)	(11,753)	(16,524)
Active participants	1	1	1	1	1	1	1	1	1	1
Inactive participants	-	-	-	-	-	-	-	-	-	-
Average Active Salary	65,938	64,320	80,473	42,954	40,954	79,725	74,371	69,650	66,000	60,000
Total Salary	65,938	64,320	80,473	42,954	40,954	79,725	74,371	69,650	66,000	60,000
Internal Rate of Return - 10 years	1.34%									
Payroll Growth Rate - 10 years	2.91%									
ASSETS										
Cash , NOW, Money Market	277,063	250,043	211,652	192,950	174,028	154,692	136,178	112,001	91,194	71,983
Fixed Instruments	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	6,028	-	-	-	-	-	-	-
Other	-	1	-	-	-	-	-	-	-	-
Total	277,063	250,044	217,680	192,950	174,028	154,692	136,178	112,001	91,194	71,983
INCOME										
From municipality	22,305	25,082	18,683	15,443	14,303	14,678	19,753	16,307	10,850	10,424
From members	1,619	5,503	6,028	3,711	3,323	2,115	-	-	5,862	4,314
Other revenue	(1)	-	-	(1)	-	-	-	-	-	-
Total Operating Revenue	23,923	30,585	24,711	19,153	17,626	16,793	19,753	16,307	16,712	14,738
EXPENSES										
Pensions and benefits	-	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-	-
Other expenses	44	39	-	-	-	-	-	-	-	-
Total Operating Expenses	44	39	-	-	-	-	-	-	-	-
Net Operating Income/(Loss)	23,879	30,546	24,711	19,153	17,626	16,793	19,753	16,307	16,712	14,738
INVESTMENT INCOME										
Investment income/(loss)	3,140	2,254	19	567	1,773	1,737	4,423	4,499	2,499	778
Investment fees	-	437	-	798	63	15	-	-	-	-
Net Investment Income	3,140	1,817	19	(231)	1,710	1,722	4,423	4,499	2,499	778
Change in Net Present Assets	27,019	32,364	24,730	18,922	19,336	18,514	24,177	20,807	19,211	15,516

WINFIELD FPD FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,753,011	3,492,803	3,131,857	2,716,006	2,385,480	2,087,130	1,973,778	1,775,705	1,597,126	1,517,315
Net Present Assets - Actuarial Value *	3,903,731	3,511,988	3,117,605	2,674,713	2,299,877	2,009,667	1,925,152	1,772,680	1,609,026	1,502,833
Actuarial Accrued Liability - ("AAL")	4,441,395	3,762,884	3,424,500	2,403,090	2,368,451	2,492,228	2,243,191	1,930,337	2,006,723	1,596,201
Surplus/(Unfunded AAL)	(537,664)	(250,896)	(306,895)	271,623	(68,574)	(482,561)	(318,039)	(157,657)	(397,697)	(93,368)
Percent Funded at Actuarial Value	87.9%	93.3%	91.0%	111.3%	97.1%	80.6%	85.8%	91.8%	80.2%	94.2%
(Increase)/Decrease in Unfunded AAL	(286,768)	55,999	(578,518)	340,197	413,987	(164,522)	(160,382)	240,040	(304,329)	(68,256)
Active participants	10	9	10	10	9	7	7	6	7	7
Inactive participants	1	2	1	-	-	1	1	1	1	1
Average Active Salary	84,165	82,556	77,523	74,413	75,210	70,314	67,573	67,452	64,753	52,753
Total Salary	841,650	743,000	775,230	744,132	676,890	492,198	473,011	404,713	453,274	369,273
Internal Rate of Return - 10 years	5.24%									
Payroll Growth Rate - 10 years	10.07%									
ASSETS										
Cash , NOW, Money Market	149,948	23,905	102,637	115,764	133,463	46,228	35,566	23,623	38,576	39,898
Fixed Instruments	2,647,133	2,865,184	2,507,534	2,150,021	1,973,925	1,796,792	1,706,771	1,546,141	1,362,369	1,297,327
Equities	929,974	577,759	497,251	419,299	245,751	212,729	196,947	176,100	170,391	157,847
Receivables	25,955	25,955	24,435	24,472	25,891	24,932	34,494	29,841	25,791	22,244
Other	1	-	-	6,450	6,450	6,449	-	-	(1)	(1)
Total	3,753,011	3,492,803	3,131,857	2,716,006	2,385,480	2,087,130	1,973,778	1,775,705	1,597,126	1,517,315
INCOME										
From municipality	166,399	144,530	153,565	108,463	102,575	73,076	71,280	71,194	37,113	39,234
From members	76,576	72,690	74,663	69,878	64,816	46,573	40,226	38,196	48,289	32,072
Other revenue	1	-	1	-	2,151	-	-	(1)	-	-
Total Operating Revenue	242,976	217,220	228,229	178,341	169,542	119,649	111,506	109,389	85,402	71,306
EXPENSES										
Pensions and benefits	29,440	12,971	-	-	40,493	49,404	48,246	47,088	46,091	46,547
Professional services	7,790	6,685	5,280	7,890	4,302	2,394	2,496	1,165	3,840	2,800
Other expenses	1,852	2,118	1,592	-	1,845	2,670	414	514	560	302
Total Operating Expenses	39,082	21,774	6,872	7,890	46,640	54,468	51,156	48,767	50,491	49,649
Net Operating Income/(Loss)	203,894	195,446	221,357	170,451	122,902	65,181	60,350	60,622	34,911	21,657
INVESTMENT INCOME										
Investment income/(loss)	65,379	173,903	201,912	165,123	179,978	52,331	141,678	121,547	48,325	73,273
Investment fees	9,065	8,403	7,418	5,048	4,530	4,160	3,955	3,590	3,425	3,237
Net Investment Income	56,314	165,500	194,494	160,075	175,448	48,171	137,723	117,957	44,900	70,036
Change in Net Present Assets	260,208	360,946	415,851	330,526	298,350	113,352	198,073	178,579	79,811	91,693

WINFIELD POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	7,118,273	6,690,609	6,193,492	5,967,634	5,538,748	4,965,401	4,962,343	4,811,528	4,440,844	4,385,518
Net Present Assets - Actuarial Value *	7,504,734	6,986,515	6,464,106	5,966,671	5,538,748	4,965,401	4,962,343	4,811,528	4,724,835	4,822,483
Actuarial Accrued Liability - ("AAL")	15,845,126	13,841,328	13,305,903	11,961,421	11,359,081	11,642,757	10,587,900	9,771,037	8,813,914	7,881,175
Surplus/(Unfunded AAL)	(8,340,392)	(6,854,813)	(6,841,797)	(5,994,750)	(5,820,333)	(6,677,356)	(5,625,557)	(4,959,509)	(4,089,079)	(3,058,692)
Percent Funded at Actuarial Value	47.4%	50.5%	48.6%	49.9%	48.8%	42.6%	46.9%	49.2%	53.6%	61.2%
(Increase)/Decrease in Unfunded AAL	(1,485,579)	(13,016)	(847,047)	(174,417)	857,023	(1,051,799)	(666,048)	(870,430)	(1,030,387)	79,919
Active participants	16	17	17	17	18	20	20	21	21	21
Inactive participants	10	8	8	7	6	6	6	6	6	6
Average Active Salary	79,457	80,498	78,733	73,360	75,233	72,733	68,838	63,372	59,543	53,611
Total Salary	1,271,317	1,368,474	1,338,454	1,247,122	1,354,195	1,454,667	1,376,755	1,330,811	1,250,411	1,125,821
Internal Rate of Return - 10 years	3.60%									
Payroll Growth Rate - 10 years	0.84%									
ASSETS										
Cash , NOW, Money Market	354,810	944,037	307,857	592,475	444,731	1,053,430	632,247	1,571,309	235,973	788,197
Fixed Instruments	3,692,199	3,084,551	3,342,756	3,094,658	3,519,077	2,985,112	3,193,091	2,503,514	3,546,009	3,218,035
Equities	2,991,639	2,660,133	2,542,419	2,280,041	1,574,480	926,808	1,137,004	736,931	644,155	370,078
Receivables	45,978	459	460	460	-	-	-	-	14,937	9,432
Other	38,342	1,429	-	-	460	1	1	-	-	1
Total	7,122,968	6,690,609	6,193,492	5,967,634	5,538,748	4,965,351	4,962,343	4,811,754	4,441,074	4,385,743
INCOME										
From municipality	593,065	487,725	468,497	210,327	329,221	396,048	250,803	237,533	219,426	201,011
From members	135,785	235,171	131,476	138,264	147,979	141,761	134,397	127,030	120,020	110,544
Other revenue	-	1	-	1	-	-	-	-	-	-
Total Operating Revenue	728,850	722,897	599,973	348,592	477,200	537,809	385,200	364,563	339,446	311,555
EXPENSES										
Pensions and benefits	516,181	518,807	429,290	379,446	327,349	318,092	355,126	308,487	361,476	270,239
Professional services	22,320	11,684	10,194	8,913	3,725	2,600	898	922	425	3,151
Other expenses	7,108	6,786	2,454	8,251	24,643	10,790	7,364	3,270	2,169	1,552
Total Operating Expenses	545,609	537,277	441,938	396,610	355,717	331,482	363,388	312,679	364,070	274,942
Net Operating Income/(Loss)	183,241	185,620	158,035	(48,018)	121,483	206,327	21,812	51,884	(24,624)	36,613
INVESTMENT INCOME										
Investment income/(loss)	184,414	328,073	85,185	499,737	473,257	(183,017)	154,602	330,066	104,079	124,879
Investment fees	17,669	16,575	17,362	22,833	21,393	20,252	25,600	11,266	24,128	10,902
Net Investment Income	166,745	311,498	67,823	476,904	451,864	(203,269)	129,002	318,800	79,951	113,977
Change in Net Present Assets	427,664	497,117	225,858	428,886	573,347	3,058	150,815	370,684	55,326	150,587

WINNETKA FIREFIGHTERS PENSION FUND

	12/31/2014	12/31/2013	3/31/2012	3/31/2011	3/31/2010	3/31/2009	3/31/2008	3/31/2007	3/31/2006	3/31/2005
KEY DATA										
Net Present Assets - Market Value	23,873,494	22,656,625	19,447,295	18,822,037	17,798,993	15,131,866	17,004,652	16,862,213	15,870,383	14,949,851
Net Present Assets - Actuarial Value *	23,042,688	21,512,857	19,516,927	18,842,410	17,848,669	14,669,800	16,771,247	16,776,449	16,183,447	15,143,335
Actuarial Accrued Liability - ("AAL")	35,269,757	34,098,698	32,309,004	29,713,277	27,770,374	27,059,288	26,345,296	24,125,396	23,072,022	21,898,780
Surplus/(Unfunded AAL)	(12,227,069)	(12,585,841)	(12,792,077)	(10,870,867)	(9,921,705)	(12,389,488)	(9,574,049)	(7,348,947)	(6,888,575)	(6,755,445)
Percent Funded at Actuarial Value	65.3%	63.1%	60.4%	63.4%	64.3%	54.2%	63.7%	69.5%	70.1%	69.2%
(Increase)/Decrease in Unfunded AAL	358,772	206,236	(1,921,210)	(949,162)	2,467,783	(2,815,439)	(2,225,102)	(460,372)	(133,130)	(1,143,230)
Active participants	25	24	24	22	24	24	23	22	23	23
Inactive participants	32	32	32	32	27	27	29	29	29	29
Average Active Salary	96,389	93,049	85,117	81,173	86,950	83,513	80,858	77,950	73,758	70,031
Total Salary	2,409,734	2,233,182	2,042,804	1,785,796	2,086,790	2,004,317	1,859,725	1,714,907	1,696,443	1,610,718
Internal Rate of Return - 10 years	5.66%									
Payroll Growth Rate - 10 years	4.33%									
ASSETS										
Cash , NOW, Money Market	1,194,982	1,667,183	842,476	595,717	652,215	857,084	683,956	1,066,516	578,455	678,235
Fixed Instruments	8,102,394	7,777,245	9,639,995	9,572,647	9,674,906	10,216,798	9,930,529	8,696,699	7,757,615	7,790,551
Equities	14,738,737	13,381,222	8,964,823	8,334,757	7,440,568	4,014,110	6,373,395	7,043,406	7,451,370	6,481,065
Receivables	58,359	44,251	57,172	318,917	107,858	121,562	68,959	55,592	82,944	-
Other	-	2	1	(1)	-	-	-	-	(1)	-
Total	24,094,472	22,869,903	19,504,467	18,822,037	17,875,547	15,209,554	17,056,839	16,862,213	15,870,383	14,949,851
INCOME										
From municipality	1,321,000	898,545	945,074	941,668	840,000	737,000	733,900	663,715	630,400	556,814
From members	225,546	157,599	198,414	193,496	203,081	193,611	184,187	166,780	162,552	163,957
Other revenue	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	1,546,546	1,056,144	1,143,488	1,135,164	1,043,081	930,611	918,087	830,495	792,952	720,771
EXPENSES										
Pensions and benefits	1,810,863	1,301,584	1,683,454	1,498,713	1,143,953	1,141,070	1,127,286	1,088,501	1,047,584	993,515
Professional services	4,930	4,100	2,425	2,425	2,200	2,100	1,700	3,000	1,800	2,800
Other expenses	8,108	15,102	6,103	5,182	7,237	5,272	3,174	6,690	2,898	4,465
Total Operating Expenses	1,823,901	1,320,786	1,691,982	1,506,320	1,153,390	1,148,442	1,132,160	1,098,191	1,052,282	1,000,780
Net Operating Income/(Loss)	(277,355)	(264,642)	(548,494)	(371,156)	(110,309)	(217,831)	(214,073)	(267,696)	(259,330)	(280,009)
INVESTMENT INCOME										
Investment income/(loss)	1,514,224	2,256,366	1,243,679	1,409,200	2,797,436	(1,602,435)	404,436	1,305,460	1,190,862	750,099
Investment fees	20,000	78,082	69,927	15,000	20,000	52,520	47,924	13,750	11,000	10,500
Net Investment Income	1,494,224	2,178,284	1,173,752	1,394,200	2,777,436	(1,654,955)	356,512	1,291,710	1,179,862	739,599
Change in Net Present Assets	1,216,869	3,209,330	625,258	1,023,044	2,667,127	(1,872,786)	142,439	991,830	920,532	459,590

WINNETKA POLICE PENSION FUND

	12/31/2014	12/31/2013	3/31/2012	3/31/2011	3/31/2010	3/31/2009	3/31/2008	3/31/2007	3/31/2006	3/31/2005
KEY DATA										
Net Present Assets - Market Value	25,512,191	24,445,682	21,321,703	20,377,515	18,904,232	16,048,697	18,205,126	18,244,997	17,185,560	16,260,999
Net Present Assets - Actuarial Value *	24,838,562	23,446,191	21,420,920	20,403,642	18,874,500	15,788,307	17,566,135	18,234,694	17,506,985	16,467,138
Actuarial Accrued Liability - ("AAL")	34,414,570	33,464,227	31,366,121	29,535,007	27,970,614	26,640,440	24,758,378	23,607,231	22,202,692	20,899,537
Surplus/(Unfunded AAL)	(9,576,008)	(10,018,036)	(9,945,201)	(9,131,365)	(9,096,114)	(10,852,133)	(7,192,243)	(5,372,537)	(4,695,707)	(4,432,399)
Percent Funded at Actuarial Value	72.2%	70.1%	68.3%	69.1%	67.5%	59.3%	71.0%	77.2%	78.9%	78.8%
(Increase)/Decrease in Unfunded AAL	442,028	(72,835)	(813,836)	(35,251)	1,756,019	(3,659,890)	(1,819,706)	(676,830)	(263,308)	(771,309)
Active participants	26	26	26	26	27	28	32	26	28	27
Inactive participants	35	35	34	28	28	26	26	26	24	26
Average Active Salary	93,847	91,304	87,612	88,171	86,594	82,734	76,537	76,551	74,948	71,917
Total Salary	2,440,019	2,373,914	2,277,911	2,292,457	2,338,042	2,316,542	2,449,196	1,990,314	2,098,534	1,941,762
Internal Rate of Return - 10 years	5.68%									
Payroll Growth Rate - 10 years	2.46%									
ASSETS										
Cash , NOW, Money Market	1,602,592	1,692,789	1,043,889	779,244	442,210	856,603	934,650	1,034,664	341,293	866,243
Fixed Instruments	8,309,136	8,946,460	9,996,437	9,741,602	9,935,835	10,397,384	10,211,385	9,325,034	8,828,803	8,566,132
Equities	15,750,695	13,968,233	10,340,980	9,602,799	8,466,295	4,720,273	7,001,856	7,823,887	7,928,471	6,752,642
Receivables	58,973	51,353	60,790	253,870	111,124	123,562	71,574	61,412	86,992	75,983
Other	3,010	-	-	-	(1)	1	-	-	1	(1)
Total	25,724,406	24,658,835	21,442,096	20,377,515	18,955,463	16,097,823	18,219,465	18,244,997	17,185,560	16,260,999
INCOME										
From municipality	1,095,000	740,448	964,387	1,011,480	736,000	682,000	651,700	551,403	494,300	422,792
From members	249,185	214,145	235,543	242,641	240,893	231,414	216,205	208,316	204,605	213,449
Other revenue	-	-	-	-	-	-	-	(1)	1	-
Total Operating Revenue	1,344,185	954,593	1,199,930	1,254,121	976,893	913,414	867,905	759,718	698,906	636,241
EXPENSES										
Pensions and benefits	1,809,323	1,302,752	1,497,171	1,410,203	1,369,104	1,298,750	1,240,118	1,072,868	1,026,903	881,500
Professional services	7,464	20,975	2,425	2,425	2,200	2,100	1,700	3,000	1,800	2,800
Other expenses	13,681	19,250	13,166	12,643	13,425	6,948	4,563	7,703	3,921	6,006
Total Operating Expenses	1,830,468	1,342,977	1,512,762	1,425,271	1,384,729	1,307,798	1,246,381	1,083,571	1,032,624	890,306
Net Operating Income/(Loss)	(486,283)	(388,384)	(312,832)	(171,150)	(407,836)	(394,384)	(378,476)	(323,853)	(333,718)	(254,065)
INVESTMENT INCOME										
Investment income/(loss)	1,572,791	2,310,200	1,328,167	1,659,433	3,283,371	(1,709,687)	388,626	1,423,220	1,269,279	671,634
Investment fees	20,000	68,692	71,147	15,000	20,000	52,358	50,021	13,750	11,000	10,500
Net Investment Income	1,552,791	2,241,508	1,257,020	1,644,433	3,263,371	(1,762,045)	338,605	1,409,470	1,258,279	661,134
Change in Net Present Assets	1,066,509	3,123,979	944,188	1,473,283	2,855,535	(2,156,429)	(39,871)	1,059,437	924,561	407,068

WINTHROP HARBOR POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	3,445,866	3,274,948	3,320,829	3,288,077	2,952,472	2,516,166	2,535,648	2,408,701	2,265,884	2,215,459
Net Present Assets - Actuarial Value *	3,503,416	3,347,667	3,439,511	-	2,856,241	2,417,420	2,464,019	2,408,701	2,362,302	2,215,459
Actuarial Accrued Liability - ("AAL")	4,281,270	3,483,169	3,361,517	3,143,271	3,143,271	3,119,273	2,850,877	2,666,367	2,397,830	2,076,087
Surplus/(Unfunded AAL)	(777,854)	(135,502)	77,994	(3,143,271)	(287,030)	(701,853)	(386,858)	(257,666)	(35,528)	139,372
Percent Funded at Actuarial Value	81.8%	96.1%	102.3%	0.0%	90.9%	77.5%	86.4%	90.3%	98.5%	106.7%
(Increase)/Decrease in Unfunded AAL	(642,352)	(213,496)	3,221,265	(2,856,241)	414,823	(314,995)	(129,192)	(222,138)	(174,900)	(70,087)
Active participants	7	8	9	10	10	10	10	10	10	8
Inactive participants	6	5	6	5	5	5	5	5	5	5
Average Active Salary	67,427	64,818	61,512	57,705	57,705	58,743	56,237	53,845	48,712	42,858
Total Salary	471,988	518,544	553,611	577,047	577,047	587,434	562,370	538,450	487,115	342,867
Internal Rate of Return - 10 years	6.16%									
Payroll Growth Rate - 10 years	2.21%									
ASSETS										
Cash , NOW, Money Market	85,801	176,376	154,039	84,777	81,063	113,614	104,703	71,337	31,913	52,962
Fixed Instruments	1,781,634	1,621,106	1,686,522	1,692,042	1,590,911	1,529,288	2,170,423	1,979,010	1,897,701	1,894,493
Equities	1,559,035	1,462,443	1,462,525	1,485,279	1,266,385	854,185	243,416	339,902	316,199	253,049
Receivables	18,084	17,834	17,268	24,660	16,429	17,580	18,155	19,556	20,070	14,955
Other	3,132	2,520	2,535	2,457	2,257	2,439	1,991	1	1	-
Total	3,447,686	3,280,279	3,322,889	3,289,215	2,957,045	2,517,106	2,538,688	2,409,806	2,265,884	2,215,459
INCOME										
From municipality	72,745	72,102	123,588	125,481	116,746	86,114	61,527	61,301	66,436	70,840
From members	52,015	51,718	51,616	54,386	58,990	56,538	51,509	49,174	46,521	37,674
Other revenue	206	479	-	578	1,600	(2,676)	(1,392)	641	(1)	-
Total Operating Revenue	124,966	124,299	175,204	180,445	177,336	139,976	111,644	111,116	112,956	108,514
EXPENSES										
Pensions and benefits	136,939	381,583	190,913	124,479	123,079	121,115	126,373	107,121	114,683	185,564
Professional services	18,150	21,993	17,564	16,851	18,358	19,504	12,450	20,268	17,184	12,940
Other expenses	4,531	2,774	7,555	6,848	8,969	9,412	12,588	4,393	3,212	3,851
Total Operating Expenses	159,620	406,350	216,032	148,178	150,406	150,031	151,411	131,782	135,079	202,355
Net Operating Income/(Loss)	(34,654)	(282,051)	(40,828)	32,267	26,930	(10,055)	(39,767)	(20,666)	(22,123)	(93,841)
INVESTMENT INCOME										
Investment income/(loss)	220,898	251,574	88,283	317,389	422,538	2,533	176,465	174,908	83,598	82,589
Investment fees	15,326	15,404	14,703	14,051	13,162	11,960	9,751	11,425	11,051	10,823
Net Investment Income	205,572	236,170	73,580	303,338	409,376	(9,427)	166,714	163,483	72,547	71,766
Change in Net Present Assets	170,918	(45,881)	32,752	335,605	436,306	(19,482)	126,947	142,817	50,425	(22,075)

WOOD DALE FPD FIREFIGHTERS PENSION FUND

	5/31/2014	5/31/2013	5/31/2012	5/31/2011	5/31/2010	5/31/2009	5/31/2008	5/31/2007	5/31/2006	5/31/2005
KEY DATA										
Net Present Assets - Market Value	12,915,491	11,993,466	10,956,640	11,151,540	9,807,814	8,706,511	9,934,128	9,942,680	9,077,667	8,836,421
Net Present Assets - Actuarial Value *	12,966,293	12,064,309	11,343,889	10,664,760	9,651,476	8,630,775	9,891,141	9,971,787	9,178,460	8,890,349
Actuarial Accrued Liability - ("AAL")	32,553,746	28,458,120	27,960,295	25,705,068	23,416,089	21,503,267	19,467,931	17,943,415	16,226,238	14,518,642
Surplus/(Unfunded AAL)	(19,587,453)	(16,393,811)	(16,616,406)	(15,040,308)	(13,764,613)	(12,872,492)	(9,576,790)	(7,971,628)	(7,047,778)	(5,628,293)
Percent Funded at Actuarial Value	39.8%	42.4%	40.6%	41.5%	41.2%	40.1%	50.8%	55.6%	56.6%	61.2%
(Increase)/Decrease in Unfunded AAL	(3,193,642)	222,595	(1,576,098)	(1,275,695)	(892,121)	(3,295,702)	(1,605,162)	(923,850)	(1,419,485)	(728,608)
Active participants	24	26	25	24	25	25	26	29	30	29
Inactive participants	42	33	32	32	24	23	16	14	14	13
Average Active Salary	84,354	83,782	84,227	84,176	80,220	77,631	71,867	71,318	66,532	64,211
Total Salary	2,024,486	2,178,330	2,105,677	2,020,224	2,005,508	1,940,770	1,868,548	2,068,220	1,995,947	1,862,127
Internal Rate of Return - 10 years	5.33%									
Payroll Growth Rate - 10 years	0.88%									
ASSETS										
Cash , NOW, Money Market	974,765	726,693	598,804	537,839	832,226	703,305	1,262,057	190,914	450,026	390,988
Fixed Instruments	3,522,460	4,765,377	5,036,661	5,013,065	4,986,913	5,857,873	5,479,855	6,098,887	6,780,001	8,461,663
Equities	8,389,581	6,489,101	5,299,788	5,575,361	3,973,845	2,111,502	3,171,263	3,618,949	1,812,445	-
Receivables	24,173	29,571	40,599	20,977	28,216	39,111	20,243	32,541	32,807	3,574
Other	7,282	216	217	7,455	216	33	6,330	8,203	3,573	-
Total	12,918,261	12,010,958	10,976,069	11,154,697	9,821,416	8,711,824	9,939,748	9,949,494	9,078,852	8,856,225
INCOME										
From municipality	1,201,266	914,536	907,896	863,645	672,394	456,269	299,617	239,874	203,026	214,072
From members	211,583	205,981	197,937	194,533	197,713	206,179	190,929	200,163	233,765	148,511
Other revenue	(4,260)	(12,220)	1,751	(6,556)	(8,144)	16,763	(11,805)	1,201	45,824	1
Total Operating Revenue	1,408,589	1,108,297	1,107,584	1,051,622	861,963	679,211	478,741	441,238	482,615	362,584
EXPENSES										
Pensions and benefits	1,323,591	1,135,289	1,112,809	1,011,121	955,516	777,870	630,482	577,999	554,108	504,109
Professional services	49,897	48,496	38,092	35,390	25,255	26,490	37,757	18,142	25,148	15,747
Other expenses	2,802	3,194	3,104	4,207	736	4,345	2,587	2,739	3,344	1,801
Total Operating Expenses	1,376,290	1,186,979	1,154,005	1,050,718	981,507	808,705	670,826	598,880	582,600	521,657
Net Operating Income/(Loss)	32,299	(78,682)	(46,421)	904	(119,544)	(129,494)	(192,085)	(157,642)	(99,985)	(159,073)
INVESTMENT INCOME										
Investment income/(loss)	947,320	1,215,565	(36,951)	1,407,278	1,313,725	(1,032,365)	261,835	1,084,812	408,645	512,066
Investment fees	57,595	100,056	111,528	64,456	92,878	65,758	78,302	62,157	67,413	205
Net Investment Income	889,725	1,115,509	(148,479)	1,342,822	1,220,847	(1,098,123)	183,533	1,022,655	341,232	511,861
Change in Net Present Assets	922,025	1,036,826	(194,900)	1,343,726	1,101,303	(1,227,617)	(8,552)	865,013	241,246	352,788

WOOD DALE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	20,573,956	18,990,013	17,736,698	17,520,842	16,008,042	14,105,939	16,039,227	15,715,513	14,107,375	12,786,090
Net Present Assets - Actuarial Value *	20,734,198	19,390,947	18,585,540	-	15,751,780	13,758,239	15,832,010	15,697,764	14,227,237	12,763,874
Actuarial Accrued Liability - ("AAL")	33,888,610	31,429,669	30,670,992	27,749,551	27,749,551	25,672,809	24,421,639	22,424,263	20,846,121	19,439,401
Surplus/(Unfunded AAL)	(13,154,412)	(12,038,722)	(12,085,452)	(27,749,551)	(11,997,771)	(11,914,570)	(8,589,629)	(6,726,499)	(6,618,884)	(6,675,527)
Percent Funded at Actuarial Value	61.2%	61.7%	60.6%	0.0%	56.8%	53.6%	64.8%	70.0%	68.2%	65.7%
(Increase)/Decrease in Unfunded AAL	(1,115,690)	46,730	15,664,099	(15,751,780)	(83,201)	(3,324,941)	(1,863,130)	(107,615)	56,643	(1,428,415)
Active participants	34	35	35	35	35	35	32	33	33	32
Inactive participants	20	19	20	16	16	15	16	14	13	13
Average Active Salary	88,475	84,973	81,617	81,035	81,035	78,221	76,998	74,319	72,078	69,602
Total Salary	3,008,162	2,974,060	2,856,602	2,836,231	2,836,231	2,737,733	2,463,935	2,452,526	2,378,571	2,227,252
Internal Rate of Return - 10 years	5.30%									
Payroll Growth Rate - 10 years	3.09%									
ASSETS										
Cash , NOW, Money Market	719,225	1,095,214	747,377	885,566	832,513	1,743,726	1,785,959	1,099,908	1,570,348	852,534
Fixed Instruments	6,705,834	7,458,205	8,561,263	8,576,577	8,109,800	7,851,724	7,327,183	6,868,199	5,404,789	5,817,328
Equities	12,616,941	10,401,431	8,367,135	8,007,324	7,014,354	4,459,116	6,849,234	7,679,319	7,082,306	6,049,355
Receivables	541,952	46,190	53,932	38,957	38,957	38,957	62,437	44,177	37,311	49,798
Other	517	516	7,609	16,703	16,703	16,701	19,674	24,735	16,059	18,575
Total	20,584,469	19,001,556	17,737,316	17,525,127	16,012,327	14,110,224	16,044,487	15,716,338	14,110,813	12,787,590
INCOME										
From municipality	935,385	638,556	740,535	659,177	399,211	519,033	481,693	418,064	461,743	323,544
From members	288,521	277,120	317,515	280,170	263,630	246,992	231,874	483,984	220,121	211,915
Other revenue	12,252	(7,741)	-	16	125	(21,404)	18,211	32,082	(12,285)	(723)
Total Operating Revenue	1,236,158	907,935	1,058,050	939,363	662,966	744,621	731,778	934,130	669,579	534,736
EXPENSES										
Pensions and benefits	1,037,345	1,146,421	966,876	803,754	802,725	694,597	720,870	590,025	547,979	445,479
Professional services	35,548	23,135	24,234	23,700	49,877	20,771	23,187	20,617	19,111	16,087
Other expenses	11,793	12,242	9,577	8,466	7,357	8,478	7,409	6,570	7,032	6,422
Total Operating Expenses	1,084,686	1,181,798	1,000,687	835,920	859,959	723,846	751,466	617,212	574,122	467,988
Net Operating Income/(Loss)	151,472	(273,863)	57,363	103,443	(196,993)	20,775	(19,688)	316,918	95,457	66,748
INVESTMENT INCOME										
Investment income/(loss)	1,518,860	1,600,555	243,723	1,489,452	2,146,852	(1,843,536)	460,378	1,409,919	1,334,892	846,192
Investment fees	86,389	73,377	85,230	80,095	47,757	110,526	116,977	118,698	109,064	86,921
Net Investment Income	1,432,471	1,527,178	158,493	1,409,357	2,099,095	(1,954,062)	343,401	1,291,221	1,225,828	759,271
Change in Net Present Assets	1,583,943	1,253,315	215,856	1,512,800	1,902,103	(1,933,288)	323,714	1,608,138	1,321,285	826,018

WOOD RIVER FIREFIGHTERS PENSION FUND

	4/30/2015	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006
KEY DATA										
Net Present Assets - Market Value	5,330,091	5,190,505	4,861,005	4,546,126	4,666,816	4,313,633	3,892,538	4,231,616	4,140,917	3,862,883
Net Present Assets - Actuarial Value *	5,479,106	5,242,126	4,980,651	4,791,355	4,668,906	4,329,794	3,875,562	4,229,811	4,157,186	3,910,469
Actuarial Accrued Liability - ("AAL")	8,827,280	8,619,848	9,101,357	8,970,998	7,432,278	6,822,648	6,684,136	6,367,102	5,782,448	5,512,255
Surplus/(Unfunded AAL)	(3,348,174)	(3,377,722)	(4,120,706)	(4,179,643)	(2,763,372)	(2,492,854)	(2,808,574)	(2,137,291)	(1,625,262)	(1,601,786)
Percent Funded at Actuarial Value	62.1%	60.8%	54.7%	53.4%	62.8%	63.5%	58.0%	66.4%	71.9%	70.9%
(Increase)/Decrease in Unfunded AAL	29,548	742,984	58,937	(1,416,271)	(270,518)	315,720	(671,283)	(512,029)	(23,476)	(3,233)
Active participants	10	10	10	10	10	10	10	10	10	10
Inactive participants	11	11	12	13	12	11	10	10	10	10
Average Active Salary	63,905	62,613	61,191	59,494	57,707	55,626	54,270	52,053	50,028	48,112
Total Salary	639,049	626,128	611,910	594,942	577,071	556,263	542,696	520,534	500,279	481,118
Internal Rate of Return - 10 years	4.92%									
Payroll Growth Rate - 10 years	4.07%									
ASSETS										
Cash , NOW, Money Market	102,164	179,584	180,847	98,576	351,552	396,814	995,921	716,099	877,338	425,297
Fixed Instruments	2,773,077	2,336,546	2,382,065	2,346,533	2,244,733	2,054,003	1,576,423	2,019,460	1,754,055	2,137,130
Equities	2,148,578	2,330,262	1,967,441	1,845,797	1,816,705	1,592,033	1,098,479	1,294,663	1,315,470	1,118,892
Receivables	308,778	346,554	332,915	257,388	256,158	270,783	221,715	201,394	194,053	181,564
Other	-	(1)	1	-	-	-	-	-	1	-
Total	5,332,597	5,192,945	4,863,269	4,548,294	4,669,148	4,313,633	3,892,538	4,231,616	4,140,917	3,862,883
INCOME										
From municipality	291,031	332,308	318,079	252,154	263,629	268,126	230,842	208,840	194,440	177,391
From members	61,367	60,042	58,524	64,955	56,936	52,071	53,714	55,175	49,693	47,477
Other revenue	-	-	-	-	1	-	-	-	27	-
Total Operating Revenue	352,398	392,350	376,603	317,109	320,566	320,197	284,556	264,015	244,160	224,868
EXPENSES										
Pensions and benefits	378,187	383,266	413,723	408,530	369,207	331,569	301,780	293,093	285,133	276,017
Professional services	-	400	-	3,025	535	3,650	3,256	3,213	3,750	5,000
Other expenses	4,195	5,318	4,728	4,032	4,940	7,174	7,051	1,812	3,271	4,883
Total Operating Expenses	382,382	388,984	418,451	415,587	374,682	342,393	312,087	298,118	292,154	285,900
Net Operating Income/(Loss)	(29,984)	3,366	(41,848)	(98,478)	(54,116)	(22,196)	(27,531)	(34,103)	(47,994)	(61,032)
INVESTMENT INCOME										
Investment income/(loss)	187,532	342,716	372,750	(6,695)	422,785	456,315	(299,335)	142,621	335,521	300,244
Investment fees	17,962	16,583	16,022	15,518	15,486	13,023	12,212	17,818	9,493	9,719
Net Investment Income	169,570	326,133	356,728	(22,213)	407,299	443,292	(311,547)	124,803	326,028	290,525
Change in Net Present Assets	139,586	329,500	314,879	(120,690)	353,183	421,095	(339,078)	90,699	278,034	229,493

WOOD RIVER POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	8,992,655	8,541,359	8,170,668	8,263,031	7,641,112	6,461,409	7,513,302	7,419,856	6,992,011	6,437,738
Net Present Assets - Actuarial Value *	9,198,915	8,880,518	8,566,899	8,224,848	7,633,176	6,457,428	7,498,390	7,432,750	7,004,617	6,449,220
Actuarial Accrued Liability - ("AAL")	14,520,918	14,739,081	14,179,330	12,648,732	11,952,267	11,358,926	10,890,899	10,362,969	9,944,209	9,403,270
Surplus/(Unfunded AAL)	(5,322,003)	(5,858,563)	(5,612,431)	(4,423,884)	(4,319,091)	(4,901,498)	(3,392,509)	(2,930,219)	(2,939,592)	(2,954,050)
Percent Funded at Actuarial Value	63.3%	60.3%	60.4%	65.0%	63.9%	56.8%	68.9%	71.7%	70.4%	68.6%
(Increase)/Decrease in Unfunded AAL	536,560	(246,132)	(1,188,547)	(104,793)	582,407	(1,508,989)	(462,290)	9,373	14,458	(411,562)
Active participants	18	18	18	19	19	19	19	18	19	17
Inactive participants	16	17	17	16	16	16	15	15	13	13
Average Active Salary	62,051	60,878	59,551	59,026	56,591	54,195	52,320	50,297	48,908	49,265
Total Salary	1,116,914	1,095,800	1,071,909	1,121,486	1,075,227	1,029,710	994,083	905,352	929,261	837,512
Internal Rate of Return - 10 years	5.06%									
Payroll Growth Rate - 10 years	2.81%									
ASSETS										
Cash , NOW, Money Market	433,913	769,611	658,389	1,252,617	2,843,361	3,405,146	3,085,841	300,221	434,512	487,400
Fixed Instruments	4,458,167	3,889,905	3,820,098	3,335,764	1,385,122	179,987	1,116,157	17,465	22,809	30,819
Equities	3,607,290	3,404,668	3,268,749	3,250,309	2,988,969	2,549,252	3,010,584	6,822,990	6,284,970	5,739,205
Receivables	493,285	477,174	423,431	424,340	423,660	327,024	300,720	279,181	249,720	180,313
Other	-	1	1	1	-	-	-	(1)	-	1
Total	8,992,655	8,541,359	8,170,668	8,263,031	7,641,112	6,461,409	7,513,302	7,419,856	6,992,011	6,437,738
INCOME										
From municipality	451,302	437,155	394,845	407,857	414,552	331,809	300,766	294,389	263,781	193,426
From members	108,855	106,890	174,266	110,874	98,165	101,197	93,836	91,971	92,202	85,750
Other revenue	-	-	-	-	1	-	1	-	(1)	(1)
Total Operating Revenue	560,157	544,045	569,111	518,731	512,718	433,006	394,603	386,360	355,982	279,175
EXPENSES										
Pensions and benefits	689,042	648,567	699,058	555,411	534,973	545,771	474,647	513,589	355,654	287,679
Professional services	3,534	3,000	5,958	2,250	3,000	3,000	3,000	3,000	9,205	3,000
Other expenses	6,774	5,948	7,540	4,318	4,633	3,967	4,109	3,103	4,154	3,661
Total Operating Expenses	699,350	657,515	712,556	561,979	542,606	552,738	481,756	519,692	369,013	294,340
Net Operating Income/(Loss)	(139,193)	(113,470)	(143,445)	(43,248)	(29,888)	(119,732)	(87,153)	(133,332)	(13,031)	(15,165)
INVESTMENT INCOME										
Investment income/(loss)	615,448	507,595	73,664	686,453	1,229,079	(913,982)	203,503	561,178	589,246	335,514
Investment fees	24,959	23,434	22,581	21,287	19,488	18,179	22,904	-	21,943	-
Net Investment Income	590,489	484,161	51,083	665,166	1,209,591	(932,161)	180,599	561,178	567,303	335,514
Change in Net Present Assets	451,296	370,691	(92,363)	621,919	1,179,703	(1,051,893)	93,446	427,845	554,273	320,349

WOODRIDGE POLICE PENSION FUND

	12/31/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	31,520,237	28,141,351	26,105,082	25,504,055	22,658,849	19,024,046	21,639,971	20,363,000	18,093,318	16,005,026
Net Present Assets - Actuarial Value *	31,514,123	28,147,771	26,858,592	25,504,055	22,658,849	19,024,046	21,639,971	20,363,000	18,093,318	16,005,026
Actuarial Accrued Liability - ("AAL")	57,396,465	53,196,859	50,662,594	46,550,728	44,611,641	41,599,094	37,496,038	35,196,269	32,223,570	29,525,831
Surplus/(Unfunded AAL)	(25,882,342)	(25,049,088)	(23,804,002)	(21,046,673)	(21,952,792)	(22,575,048)	(15,856,067)	(14,833,269)	(14,130,252)	(13,520,805)
Percent Funded at Actuarial Value	54.9%	52.9%	53.0%	54.8%	50.8%	45.7%	57.7%	57.9%	56.1%	54.2%
(Increase)/Decrease in Unfunded AAL	(833,254)	(1,245,086)	(2,757,329)	906,119	622,256	(6,718,981)	(1,022,798)	(703,017)	(609,447)	(1,621,427)
Active participants	47	51	50	51	50	53	59	54	57	54
Inactive participants	44	37	35	32	32	26	22	20	19	16
Average Active Salary	93,797	88,436	86,057	82,305	79,785	78,316	70,055	72,252	66,993	64,982
Total Salary	4,408,456	4,510,214	4,302,859	4,197,568	3,989,240	4,150,738	4,133,240	3,901,617	3,818,589	3,509,010
Internal Rate of Return - 10 years	5.77%									
Payroll Growth Rate - 10 years	2.95%									
ASSETS										
Cash , NOW, Money Market	795,519	328,355	371,330	1,034,613	1,281,439	1,413,848	1,300,055	809,763	1,362,595	582,949
Fixed Instruments	12,712,249	12,804,004	12,768,664	12,211,028	11,546,220	10,163,375	10,900,315	10,174,323	8,792,066	8,435,392
Equities	17,894,807	14,872,271	12,966,139	12,239,595	9,832,624	7,447,842	9,439,601	9,379,266	7,938,706	6,988,433
Receivables	119,567	136,736	-	20,618	-	-	-	-	-	-
Other	-	1	(1)	1	(1)	-	-	-	(1)	-
Total	31,522,142	28,141,367	26,106,132	25,505,855	22,660,282	19,025,065	21,639,971	20,363,352	18,093,366	16,006,774
INCOME										
From municipality	1,945,484	1,306,505	1,335,449	1,344,965	1,069,703	1,009,488	971,382	900,827	767,757	726,804
From members	291,125	459,397	516,083	491,723	420,144	582,094	542,354	463,376	366,401	337,869
Other revenue	-	-	-	81	-	1	-	50	-	(1)
Total Operating Revenue	2,236,609	1,765,902	1,851,532	1,836,769	1,489,847	1,591,583	1,513,736	1,364,253	1,134,158	1,064,672
EXPENSES										
Pensions and benefits	1,694,259	2,176,266	2,024,310	1,791,631	1,625,828	1,259,968	1,115,000	924,593	853,410	638,166
Professional services	9,021	6,602	5,724	6,086	-	26,653	1,606	1,254	1,670	1,700
Other expenses	12,957	14,845	11,429	11,671	20,244	10,579	8,955	9,940	8,286	7,861
Total Operating Expenses	1,716,237	2,197,713	2,041,463	1,809,388	1,646,072	1,297,200	1,125,561	935,787	863,366	647,727
Net Operating Income/(Loss)	520,372	(431,811)	(189,931)	27,381	(156,225)	294,383	388,175	428,466	270,792	416,945
INVESTMENT INCOME										
Investment income/(loss)	1,077,282	2,376,949	834,780	2,858,389	3,826,709	(2,865,265)	923,914	1,872,913	1,845,849	898,295
Investment fees	40,035	45,557	43,821	40,565	35,681	45,043	35,117	31,698	28,348	26,520
Net Investment Income	1,037,247	2,331,392	790,959	2,817,824	3,791,028	(2,910,308)	888,797	1,841,215	1,817,501	871,775
Change in Net Present Assets	3,378,886	2,036,269	601,027	2,845,206	3,634,803	(2,615,925)	1,276,971	2,269,682	2,088,292	1,288,721

WOODSTOCK FIRE/RESCUE DISTRICT

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	4,968,786	4,046,519	3,340,194	2,674,730	1,909,315	1,661,089	1,336,361	1,005,086	699,709	584,180
Net Present Assets - Actuarial Value *	5,213,304	4,190,563	3,414,624	-	1,916,082	1,662,532	1,328,913	1,005,646	705,212	584,180
Actuarial Accrued Liability - ("AAL")	10,131,960	7,579,494	6,399,529	3,268,611	3,268,611	2,688,785	2,207,885	1,539,151	1,269,341	1,177,041
Surplus/(Unfunded AAL)	(4,918,656)	(3,388,931)	(2,984,905)	(3,268,611)	(1,352,529)	(1,026,253)	(878,972)	(533,505)	(564,129)	(592,861)
Percent Funded at Actuarial Value	51.5%	55.3%	53.4%	0.0%	58.6%	61.8%	60.2%	65.3%	55.6%	49.6%
(Increase)/Decrease in Unfunded AAL	(1,529,725)	(404,026)	283,706	(1,916,082)	(326,276)	(147,281)	(345,467)	30,624	28,732	(150,519)
Active participants	37	35	32	32	32	29	27	26	14	8
Inactive participants	4	3	2	2	2	2	2	2	2	2
Average Active Salary	80,637	77,925	75,063	58,570	58,570	58,672	53,803	48,507	48,128	51,723
Total Salary	2,983,578	2,727,378	2,402,027	1,874,254	1,874,254	1,701,489	1,452,669	1,261,176	673,795	413,780
Internal Rate of Return - 10 years	1.67%									
Payroll Growth Rate - 10 years	22.64%									
ASSETS										
Cash , NOW, Money Market	949,391	556,298	1,188,138	1,250,939	1,485,199	1,277,928	1,000,198	578,080	321,230	583,186
Fixed Instruments	2,372,186	2,125,429	1,267,596	555,379	348,726	341,358	125,121	137,108	159,183	-
Equities	1,614,739	1,359,354	874,810	864,291	72,112	34,481	202,080	286,376	218,190	-
Receivables	42,402	19,365	9,650	4,122	3,279	7,321	8,963	3,522	1,107	995
Other	516	(2)	-	(1)	(1)	1	(1)	-	(1)	(1)
Total	4,979,234	4,060,444	3,340,194	2,674,730	1,909,315	1,661,089	1,336,361	1,005,086	699,709	584,180
INCOME										
From municipality	579,569	459,508	392,226	574,984	149,763	225,000	210,000	220,000	100,237	88,566
From members	322,332	232,837	246,576	145,083	190,009	160,942	134,067	102,286	53,815	34,985
Other revenue	2,322	9,715	9,649	-	-	150	-	(1)	1	-
Total Operating Revenue	904,223	702,060	648,451	720,067	339,772	386,092	344,067	322,285	154,053	123,551
EXPENSES										
Pensions and benefits	70,933	94,102	58,203	56,367	67,595	52,714	51,712	50,206	48,744	47,324
Professional services	13,663	18,131	125	5,023	6,688	6,594	4,206	4,379	2,750	2,150
Other expenses	3,601	5,227	4,507	3,527	2,124	2,104	173	15,339	2,918	547
Total Operating Expenses	88,197	117,460	62,835	64,917	76,407	61,412	56,091	69,924	54,412	50,021
Net Operating Income/(Loss)	816,026	584,600	585,616	655,150	263,365	324,680	287,976	252,361	99,641	73,530
INVESTMENT INCOME										
Investment income/(loss)	157,793	161,332	96,155	122,482	(10,791)	4,396	47,684	53,015	15,889	11,553
Investment fees	51,552	39,607	16,307	12,217	4,347	4,348	4,385	-	-	-
Net Investment Income	106,241	121,725	79,848	110,265	(15,138)	48	43,299	53,015	15,889	11,553
Change in Net Present Assets	922,267	706,325	665,464	765,415	248,226	324,728	331,275	305,377	115,529	(2,770)

WOODSTOCK POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	17,845,023	16,683,370	15,778,582	15,652,223	13,724,758	11,389,645	13,307,776	12,530,084	11,325,331	9,621,897
Net Present Assets - Actuarial Value *	18,331,912	17,554,635	16,697,464	15,440,323	13,514,250	11,067,126	13,126,130	12,591,426	11,558,336	9,794,359
Actuarial Accrued Liability - ("AAL")	27,953,622	26,743,628	25,354,349	24,175,093	21,961,319	19,999,483	19,835,465	17,748,776	16,579,044	14,933,092
Surplus/(Unfunded AAL)	(9,621,710)	(9,188,993)	(8,656,885)	(8,734,770)	(8,447,069)	(8,932,357)	(6,709,335)	(5,157,350)	(5,020,708)	(5,138,733)
Percent Funded at Actuarial Value	65.6%	65.6%	65.9%	63.9%	61.5%	55.3%	66.2%	70.9%	69.7%	65.6%
(Increase)/Decrease in Unfunded AAL	(432,717)	(532,108)	77,885	(287,701)	485,288	(2,223,022)	(1,551,985)	(136,642)	118,025	(698,234)
Active participants	37	36	36	36	37	37	39	39	37	35
Inactive participants	24	24	24	19	19	18	18	17	18	16
Average Active Salary	79,826	78,514	75,787	94,972	76,818	68,866	70,351	65,309	60,367	57,772
Total Salary	2,953,578	2,826,492	2,728,331	3,419,000	2,842,275	2,548,050	2,743,699	2,547,037	2,233,583	2,022,026
Internal Rate of Return - 10 years	5.08%									
Payroll Growth Rate - 10 years	5.95%									
ASSETS										
Cash , NOW, Money Market	647,151	695,440	499,185	367,635	716,976	2,138,884	498,429	440,704	654,700	396,171
Fixed Instruments	6,958,893	7,333,454	7,308,666	6,625,567	5,875,417	5,736,727	6,470,831	5,667,333	5,550,807	4,344,462
Equities	10,188,434	8,593,722	7,876,823	8,581,998	7,057,066	3,432,219	6,263,978	6,350,160	5,062,985	4,816,353
Receivables	50,545	60,105	93,909	77,023	75,299	81,815	74,537	71,887	56,839	64,911
Other	-	649	(1)	-	-	-	1	-	-	-
Total	17,845,023	16,683,370	15,778,582	15,652,223	13,724,758	11,389,645	13,307,776	12,530,084	11,325,331	9,621,897
INCOME										
From municipality	882,336	862,721	854,862	770,821	738,957	717,652	728,722	704,684	647,608	590,046
From members	292,123	277,616	289,777	278,243	293,552	270,817	264,876	236,864	199,472	198,031
Other revenue	1	5,602	8,706	601	2,708	39	(1)	-	19	-
Total Operating Revenue	1,174,460	1,145,939	1,153,345	1,049,665	1,035,217	988,508	993,597	941,548	847,099	788,077
EXPENSES										
Pensions and benefits	1,272,052	1,075,174	933,334	727,352	730,151	629,059	577,074	563,708	524,288	447,645
Professional services	17,388	16,434	37,324	17,388	14,544	12,862	7,370	2,044	6,628	2,043
Other expenses	4,748	6,597	3,521	6,256	6,681	4,931	3,205	2,674	2,531	2,264
Total Operating Expenses	1,294,188	1,098,205	974,179	750,996	751,376	646,852	587,649	568,426	533,447	451,952
Net Operating Income/(Loss)	(119,728)	47,734	179,166	298,669	283,841	341,656	405,948	373,122	313,652	336,125
INVESTMENT INCOME										
Investment income/(loss)	1,451,110	1,011,282	57,741	1,782,472	2,158,629	(2,142,294)	487,226	939,960	1,466,263	552,649
Investment fees	169,729	154,229	110,547	153,676	107,358	117,492	115,482	108,329	76,482	64,974
Net Investment Income	1,281,381	857,053	(52,806)	1,628,796	2,051,271	(2,259,786)	371,744	831,631	1,389,781	487,675
Change in Net Present Assets	1,161,653	904,788	126,359	1,927,465	2,335,113	(1,918,131)	777,692	1,204,753	1,703,434	823,800

WORTH POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	10,152,130	9,654,933	9,401,491	9,577,281	9,252,064	8,473,854	9,770,908	9,958,593	9,642,456	9,581,011
Net Present Assets - Actuarial Value *	10,321,615	10,017,831	9,868,427	-	9,188,370	8,343,972	9,675,669	9,928,299	8,695,838	8,331,066
Actuarial Accrued Liability - ("AAL")	23,423,022	22,933,401	21,780,793	19,081,059	19,081,059	18,573,708	17,661,241	15,968,548	14,809,163	12,583,829
Surplus/(Unfunded AAL)	(13,101,407)	(12,915,570)	(11,912,366)	(19,081,059)	(9,892,689)	(10,229,736)	(7,985,572)	(6,040,249)	(6,113,325)	(4,252,763)
Percent Funded at Actuarial Value	44.1%	43.7%	45.3%	0.0%	48.2%	44.9%	54.8%	62.2%	58.7%	66.2%
(Increase)/Decrease in Unfunded AAL	(185,837)	(1,003,204)	7,168,693	(9,188,370)	337,047	(2,244,164)	(1,945,323)	73,076	(1,860,562)	(2,859,574)
Active participants	23	22	23	23	23	23	23	23	24	25
Inactive participants	24	23	24	20	20	20	19	19	19	18
Average Active Salary	78,143	78,336	71,520	69,440	69,440	70,511	71,987	57,618	52,445	51,686
Total Salary	1,797,287	1,723,381	1,644,962	1,597,124	1,597,124	1,621,754	1,655,702	1,325,209	1,258,686	1,292,145
Internal Rate of Return - 10 years	1.32%									
Payroll Growth Rate - 10 years	4.53%									
ASSETS										
Cash , NOW, Money Market	1,142,858	1,284,855	1,533,368	3,387,630	3,704,968	2,572,844	2,128,434	2,048,517	2,263,681	1,574,891
Fixed Instruments	4,621,082	4,034,852	5,735,528	2,210,734	3,550,204	4,469,584	5,460,050	5,699,757	6,992,004	5,681,514
Equities	4,310,927	4,265,805	2,018,054	3,865,672	1,907,070	1,320,252	2,051,342	2,014,210	268,914	2,118,809
Receivables	73,298	69,997	119,944	117,496	94,329	117,964	138,876	201,381	128,290	75,639
Other	7,415	7,134	3,010	2,614	3,026	2,265	501	2,102	(1)	130,158
Total	10,155,580	9,662,643	9,409,904	9,584,146	9,259,597	8,482,909	9,779,203	9,965,967	9,652,888	9,581,011
INCOME										
From municipality	686,128	543,711	588,755	568,950	576,140	303,916	275,724	243,819	203,019	225,192
From members	176,814	175,657	172,577	147,630	161,110	158,880	146,434	146,732	129,204	119,928
Other revenue	3,301	(48,464)	-	(17,500)	14,955	(19,674)	(16,712)	47,828	-	-
Total Operating Revenue	866,243	670,904	761,332	699,080	752,205	443,122	405,446	438,379	332,223	345,120
EXPENSES										
Pensions and benefits	1,078,201	1,050,395	969,219	920,398	850,417	819,357	747,144	734,838	-	716,467
Professional services	13,775	21,325	10,580	11,634	12,568	11,665	6,695	10,175	1,554	2,850
Other expenses	14,282	12,391	13,055	17,778	8,929	8,835	10,537	4,122	764,225	2,645
Total Operating Expenses	1,106,258	1,084,111	992,854	949,810	871,914	839,857	764,376	749,135	765,779	721,962
Net Operating Income/(Loss)	(240,015)	(413,207)	(231,522)	(250,730)	(119,709)	(396,735)	(358,930)	(310,756)	(433,556)	(376,842)
INVESTMENT INCOME										
Investment income/(loss)	761,435	685,935	78,646	611,815	923,351	(872,828)	201,364	652,814	495,002	331,177
Investment fees	24,224	19,285	22,914	27,243	25,432	27,491	30,120	25,921	-	27,792
Net Investment Income	737,211	666,650	55,732	584,572	897,919	(900,319)	171,244	626,893	495,002	303,385
Change in Net Present Assets	497,197	253,442	(175,790)	325,217	778,210	(1,297,054)	(187,685)	316,137	61,445	(1,174,874)

YORK CENTER FIRE PROTECTION DISTRICT

	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009	6/30/2008	6/30/2007	6/30/2006	6/30/2005
KEY DATA										
Net Present Assets - Market Value	665,633	577,861	524,572	472,907	422,249	377,416	362,449	310,265	193,829	128,460
Net Present Assets - Actuarial Value *	705,874	611,767	551,248	489,933	422,249	377,416	362,449	310,265	193,829	128,460
Actuarial Accrued Liability - ("AAL")	942,776	768,083	684,008	601,148	336,384	276,278	224,823	169,259	123,586	104,781
Surplus/(Unfunded AAL)	(236,902)	(156,316)	(132,760)	(111,215)	85,865	101,138	137,626	141,006	70,243	23,679
Percent Funded at Actuarial Value	74.9%	79.6%	80.6%	81.5%	125.5%	136.6%	161.2%	183.3%	156.8%	122.6%
(Increase)/Decrease in Unfunded AAL	(80,586)	(23,556)	(21,545)	(197,080)	(15,273)	(36,488)	(3,380)	70,763	46,564	86,091
Active participants	2	2	2	2	2	2	2	2	2	1
Inactive participants	-	-	-	-	-	-	-	-	-	-
Average Active Salary	87,159	83,952	80,487	77,164	74,196	70,272	66,272	64,616	62,871	47,914
Total Salary	174,318	167,903	160,973	154,328	148,392	140,543	132,543	129,232	125,742	47,914
Internal Rate of Return - 10 years	3.27%									
Payroll Growth Rate - 10 years	7.79%									
ASSETS										
Cash , NOW, Money Market	337,043	260,244	202,721	161,897	125,006	386,898	369,106	315,057	193,829	128,460
Fixed Instruments	358,646	346,789	335,448	324,418	309,162	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-
Other	-	1	-	-	-	1	(1)	1	-	-
Total	695,689	607,034	538,169	486,315	434,168	386,899	369,105	315,058	193,829	128,460
INCOME										
From municipality	60,796	27,596	27,337	24,922	20,551	14,278	10,090	95,938	50,690	21,341
From members	18,366	17,052	16,959	16,027	15,089	14,577	13,913	13,642	11,637	15,483
Other revenue	-	-	(1)	-	-	-	-	-	(1)	1
Total Operating Revenue	79,162	44,648	44,295	40,949	35,640	28,855	24,003	109,580	62,326	36,825
EXPENSES										
Pensions and benefits	-	-	-	-	-	20,542	-	-	-	-
Professional services	2,625	2,298	3,047	2,507	1,934	400	1,063	588	300	262
Other expenses	2,259	1,801	1,710	3,281	2,482	1,526	150	125	168	-
Total Operating Expenses	4,884	4,099	4,757	5,788	4,416	22,468	1,213	713	468	262
Net Operating Income/(Loss)	74,278	40,549	39,538	35,161	31,224	6,387	22,790	108,867	61,858	36,563
INVESTMENT INCOME										
Investment income/(loss)	13,494	12,740	12,126	15,497	13,609	8,579	29,393	7,570	3,510	2,089
Investment fees	-	-	-	-	-	-	-	-	-	61
Net Investment Income	13,494	12,740	12,126	15,497	13,609	8,579	29,393	7,570	3,510	2,028
Change in Net Present Assets	87,772	53,289	51,665	50,658	44,833	14,967	52,184	116,436	65,369	38,591

YORKVILLE POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	5,598,573	5,052,201	4,481,601	4,216,855	3,643,355	2,759,119	2,631,594	2,156,872	1,583,047	1,129,779
Net Present Assets - Actuarial Value *	5,725,910	5,127,259	4,583,654	4,216,855	3,643,355	2,653,555	2,575,241	2,161,838	1,623,576	1,144,464
Actuarial Accrued Liability - ("AAL")	14,604,834	12,523,643	12,700,503	10,879,039	9,920,095	7,763,588	7,153,053	5,881,080	5,046,665	4,314,741
Surplus/(Unfunded AAL)	(8,878,924)	(7,396,384)	(8,116,849)	(6,662,184)	(6,276,740)	(5,110,033)	(4,577,812)	(3,719,242)	(3,423,089)	(3,170,277)
Percent Funded at Actuarial Value	39.2%	40.9%	36.1%	38.8%	36.7%	34.2%	36.0%	36.8%	32.2%	26.5%
(Increase)/Decrease in Unfunded AAL	(1,482,540)	720,465	(1,454,665)	(385,444)	(1,166,707)	(532,221)	(858,570)	(296,153)	(252,812)	(121,424)
Active participants	29	26	25	26	27	32	32	28	24	23
Inactive participants	8	8	7	4	3	-	-	-	-	-
Average Active Salary	73,665	69,760	68,213	72,694	67,406	63,465	60,015	56,208	54,031	50,917
Total Salary	2,136,282	1,813,758	1,705,325	1,890,046	1,819,957	2,030,878	1,920,475	1,573,832	1,296,753	1,171,102
Internal Rate of Return - 10 years	5.54%									
Payroll Growth Rate - 10 years	7.52%									
ASSETS										
Cash , NOW, Money Market	243,936	431,733	353,393	90,913	57,665	228,173	61,629	146,231	186,634	230,160
Fixed Instruments	2,733,527	2,328,247	2,111,467	2,174,441	1,925,615	1,395,298	1,852,587	1,772,980	1,237,825	787,462
Equities	2,600,478	2,271,589	1,996,109	1,930,869	1,642,906	1,116,593	698,323	219,120	145,624	103,877
Receivables	20,692	20,692	20,692	20,692	19,501	19,056	19,056	18,541	12,964	8,280
Other	-	-	-	-	-	(1)	(1)	-	-	-
Total	5,598,633	5,052,261	4,481,661	4,216,915	3,645,687	2,759,119	2,631,594	2,156,872	1,583,047	1,129,779
INCOME										
From municipality	524,120	488,354	342,704	336,075	323,291	297,328	275,144	248,988	231,124	206,231
From members	193,600	180,395	163,428	177,483	201,924	203,070	176,036	206,099	202,458	117,189
Other revenue	-	(1)	1	1	(1)	-	1	-	(1)	1
Total Operating Revenue	717,720	668,748	506,133	513,559	525,214	500,398	451,181	455,087	433,581	323,421
EXPENSES										
Pensions and benefits	412,539	378,075	370,889	334,202	134,654	128,235	136,211	-	-	-
Professional services	9,354	10,378	17,225	8,767	9,368	6,650	9,993	2,060	4,581	4,475
Other expenses	1,789	3,815	1,673	1,830	2,101	451	330	226	159	104
Total Operating Expenses	423,682	392,268	389,787	344,799	146,123	135,336	146,534	2,286	4,740	4,579
Net Operating Income/(Loss)	294,038	276,480	116,346	168,760	379,091	365,062	304,647	452,801	428,841	318,842
INVESTMENT INCOME										
Investment income/(loss)	269,726	314,449	167,186	422,126	520,152	(225,010)	181,427	130,128	27,399	14,747
Investment fees	17,392	20,761	18,785	17,386	15,008	12,527	11,352	9,104	2,972	150
Net Investment Income	252,334	293,688	148,401	404,740	505,144	(237,537)	170,075	121,024	24,427	14,597
Change in Net Present Assets	546,372	570,600	264,746	573,500	884,236	127,525	474,722	573,825	453,268	333,440

ZION FIREFIGHTERS PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	14,714,524	14,067,359	14,266,170	13,933,877	13,693,252	12,795,369	13,637,009	13,640,413	12,334,940	11,057,597
Net Present Assets - Actuarial Value *	15,529,655	15,145,839	14,595,976	-	13,693,252	12,795,369	13,637,009	13,640,413	12,334,940	11,066,554
Actuarial Accrued Liability - ("AAL")	27,494,943	25,726,661	25,112,007	22,577,182	22,577,182	21,759,260	19,722,697	17,689,858	16,622,283	15,541,204
Surplus/(Unfunded AAL)	(11,965,288)	(10,580,822)	(10,516,031)	(22,577,182)	(8,883,930)	(8,963,891)	(6,085,688)	(4,049,445)	(4,287,343)	(4,474,650)
Percent Funded at Actuarial Value	56.5%	58.9%	58.1%	0.0%	60.7%	58.8%	69.1%	77.1%	74.2%	71.2%
(Increase)/Decrease in Unfunded AAL	(1,384,466)	(64,791)	12,061,151	(13,693,252)	79,961	(2,878,203)	(2,036,243)	237,898	187,307	(307,760)
Active participants	26	26	23	23	23	23	27	26	26	26
Inactive participants	24	24	21	20	20	20	14	14	14	13
Average Active Salary	86,522	81,873	81,868	76,564	76,564	76,065	73,659	67,891	64,001	62,811
Total Salary	2,249,559	2,128,689	1,882,957	1,760,975	1,760,975	1,749,489	1,988,787	1,765,157	1,664,019	1,633,084
Internal Rate of Return - 10 years	4.24%									
Payroll Growth Rate - 10 years	3.88%									
ASSETS										
Cash , NOW, Money Market	3,879,073	1,853,653	2,828,866	5,743,790	4,972,708	7,153,646	2,556,556	1,105,466	1,057,061	1,335,507
Fixed Instruments	3,103,876	5,451,583	4,482,304	3,049,359	3,243,074	2,717,615	2,409,106	1,544,538	769,946	444,080
Equities	7,141,472	6,168,469	5,439,682	4,326,730	4,614,511	2,092,044	8,061,857	10,450,321	9,914,761	8,739,685
Receivables	600,448	600,620	1,517,718	816,398	862,959	835,773	620,536	548,834	594,889	538,327
Other	1,093	516	-	-	-	(1)	-	-	1	(2)
Total	14,725,962	14,074,841	14,268,570	13,936,277	13,693,252	12,799,077	13,648,055	13,649,159	12,336,658	11,057,597
INCOME										
From municipality	682,170	820,316	753,351	763,914	756,228	730,453	577,898	546,018	548,668	528,010
From members	222,729	201,528	178,526	168,977	173,587	190,741	190,143	168,126	160,478	151,116
Other revenue	(172)	(748,798)	340	1,482	-	(1)	-	1	-	-
Total Operating Revenue	904,727	273,046	932,217	934,373	929,815	921,193	768,041	714,145	709,146	679,126
EXPENSES										
Pensions and benefits	1,164,901	1,140,701	1,121,465	1,175,522	1,040,587	856,749	617,489	597,156	584,588	522,194
Professional services	21,878	23,938	21,438	5,707	4,800	6,681	3,200	2,200	2,200	2,450
Other expenses	8,567	8,501	9,504	20,783	13,251	3,582	2,836	2,466	2,331	2,132
Total Operating Expenses	1,195,346	1,173,140	1,152,407	1,202,012	1,058,638	867,012	623,525	601,822	589,119	526,776
Net Operating Income/(Loss)	(290,619)	(900,094)	(220,190)	(267,639)	(128,823)	54,181	144,516	112,323	120,027	152,350
INVESTMENT INCOME										
Investment income/(loss)	1,006,846	772,452	617,523	575,001	1,089,396	(834,466)	(81,956)	1,254,231	1,213,474	478,753
Investment fees	69,062	71,169	65,040	66,737	62,690	61,355	65,967	61,081	56,158	51,999
Net Investment Income	937,784	701,283	552,483	508,264	1,026,706	(895,821)	(147,923)	1,193,150	1,157,316	426,754
Change in Net Present Assets	647,165	(198,811)	332,293	240,625	897,883	(841,640)	(3,404)	1,305,473	1,277,343	579,104

ZION POLICE PENSION FUND

	4/30/2014	4/30/2013	4/30/2012	4/30/2011	4/30/2010	4/30/2009	4/30/2008	4/30/2007	4/30/2006	4/30/2005
KEY DATA										
Net Present Assets - Market Value	26,553,373	24,932,928	24,376,160	24,040,943	22,081,882	19,033,493	21,928,636	21,316,417	19,661,028	17,859,351
Net Present Assets - Actuarial Value *	26,939,534	25,985,055	25,069,078	24,040,943	21,708,401	19,033,493	21,928,636	21,330,882	20,012,831	17,999,273
Actuarial Accrued Liability - ("AAL")	44,139,713	40,595,288	39,737,072	37,263,851	36,097,622	33,878,113	31,920,504	30,280,276	27,884,848	26,684,893
Surplus/(Unfunded AAL)	(17,200,179)	(14,610,233)	(14,667,994)	(13,222,908)	(14,389,221)	(14,844,620)	(9,991,868)	(8,949,394)	(7,872,017)	(8,685,620)
Percent Funded at Actuarial Value	61.0%	64.0%	63.1%	64.5%	60.1%	56.2%	68.7%	70.4%	71.8%	67.5%
(Increase)/Decrease in Unfunded AAL	(2,589,946)	57,761	(1,445,086)	1,166,313	455,399	(4,852,752)	(1,042,474)	(1,077,377)	813,603	(571,395)
Active participants	47	46	46	47	49	47	52	51	46	47
Inactive participants	42	41	37	36	36	36	33	31	27	27
Average Active Salary	82,410	80,075	76,759	66,855	67,909	66,017	62,444	59,608	62,534	59,888
Total Salary	3,873,288	3,683,466	3,530,911	3,142,185	3,327,537	3,102,790	3,247,083	3,040,025	2,876,578	2,814,751
Internal Rate of Return - 10 years	6.35%									
Payroll Growth Rate - 10 years	4.42%									
ASSETS										
Cash , NOW, Money Market	1,086,571	546,418	575,216	2,236,754	3,062,381	581,721	1,152,505	298,160	800,861	396,125
Fixed Instruments	7,936,441	9,285,623	10,539,407	10,608,719	9,504,539	9,662,732	11,318,890	11,190,919	9,455,205	9,318,867
Equities	16,940,929	14,251,047	11,177,092	10,024,662	8,313,890	7,614,690	8,462,213	8,953,652	8,487,140	7,288,030
Receivables	590,740	851,284	2,084,445	1,170,807	1,201,072	1,174,350	995,028	873,685	917,822	856,328
Other	(1)	1	-	1	-	-	-	1	-	1
Total	26,554,680	24,934,373	24,376,160	24,040,943	22,081,882	19,033,493	21,928,636	21,316,417	19,661,028	17,859,351
INCOME										
From municipality	867,020	964,361	967,244	963,072	959,006	935,709	829,687	762,062	766,691	746,569
From members	522,398	422,355	359,221	320,659	326,200	308,654	310,367	285,604	318,061	275,690
Other revenue	-	(17,807)	1	2,443	-	-	-	-	-	-
Total Operating Revenue	1,389,418	1,368,909	1,326,466	1,286,174	1,285,206	1,244,363	1,140,054	1,047,666	1,084,752	1,022,259
EXPENSES										
Pensions and benefits	1,884,762	1,795,978	1,734,106	1,783,260	1,610,641	1,487,262	1,320,679	1,166,394	1,086,294	1,059,032
Professional services	30,106	17,713	23,430	26,397	8,350	33,280	34,068	35,304	32,499	27,230
Other expenses	31,155	27,420	9,156	7,245	18,335	5,858	5,071	6,627	4,173	4,140
Total Operating Expenses	1,946,023	1,841,111	1,766,692	1,816,902	1,637,326	1,526,400	1,359,818	1,208,325	1,122,966	1,090,402
Net Operating Income/(Loss)	(556,605)	(472,202)	(440,226)	(530,728)	(352,120)	(282,037)	(219,764)	(160,659)	(38,214)	(68,143)
INVESTMENT INCOME										
Investment income/(loss)	2,250,816	2,009,394	856,081	2,570,794	3,468,312	(2,571,907)	918,541	1,898,450	1,919,035	978,103
Investment fees	73,766	69,696	80,637	81,006	67,803	41,198	86,558	82,403	79,144	73,092
Net Investment Income	2,177,050	1,939,698	775,444	2,489,788	3,400,509	(2,613,105)	831,983	1,816,047	1,839,891	905,011
Change in Net Present Assets	1,620,445	556,768	335,217	1,959,061	3,048,389	(2,895,143)	612,219	1,655,389	1,801,677	836,868

APPENDIX A – DEFINITIONS

KEY TERMS IN TEN YEAR PROFILE REPORTS:

- Net Present Assets – Market Value: The value at which the assets of the pension fund could be sold under normal circumstances.
- Actuarial Liability: The amount of money required to pay the benefits for all active, retired and surviving beneficiaries taking into account life expectancy of all participants, their salaries, and funds' expected rate of return, projected annual salary increases for active members and COLA increases for inactive participants.
- Funding Position: Indicates whether the fund is over funded (positive) or underfunded a negative number.
- Percent Funded: This is the ratio of the funds actuarial liability to its net present assets.
- Active Participants: The number of police officers or firefighters currently contributing to the pension fund.
- Inactive Participants: The number of retired police officers or firefighters, surviving spouses, line-of-duty and non-duty disabled participants, minor dependents and other recipients.
- Investment Return: This is the compounded rate of return on investments calculated using the xIRR function.
- Payroll Growth Rate: The compound annual increase over ten years for active participants' salaries and new employees.
- Fixed Investments: This includes state, local, corporate and federal bonds, and general insurance company contracts.
- Equities: This includes certain separate insurance company contracts, common and preferred stock and mutual funds.
- Receivables: This includes "buy-in" payments from transferring participants and tax receivables due from the municipality.
- Income: This includes all sources of revenue except investment returns.
- From Municipality: This is the property tax levy proceeds, other municipal contributions and Illinois Personal Property Replacement Tax.
- From Members: This includes the amount contributed by active participants.
- Pensions and Benefits: This is the amount received by all inactive participants.
- Professional Services: This includes actuary, auditing, accounting, medical and legal.
- Investment Income (Loss): This is the dividends and interest received, net profit or (loss) from sale of assets and unrealized gain or (loss).
- Investment Fees: This includes brokerage fees, investment advisor fees, and mutual fund fees.
- Change in Net Present Assets: This is the increase or (decrease) in assets due to excess contributions or market appreciation.