

NOTICE OF A REGULAR MEETING OF THE RANTOUL POLICE PENSION FUND BOARD OF TRUSTEES

The Rantoul Police Pension Fund Board of Trustees will conduct a regular meeting on **Tuesday, April 23, 2019 at 2:00 p.m.** at 333 S. Tanner St., Rantoul, Illinois 61866 for the purposes set forth in the following agenda:

AGENDA

1. Call to Order
2. Roll Call
3. Public Comment
4. Approval of Meeting Minutes
 - a.) January 22, 2019 Regular Meeting
 - b.) November 30, 2018 Special Meeting
 - c.) Semi-Annual Review of Closed Session Meeting Minutes
5. Treasurer's Report
 - a.) Presentation and Approval of Bills
 - i. Wall Capital Group Invoices
 - ii. Reimer & Dobrovolny PC Invoice
 - b.) Additional Bills, if any
 - i. Illinois Department of Insurance Compliance Fee
6. Investment Report – Wall Capital Group
 - a.) Performance Summary
 - b.) Review/Update Investment Policy
7. Communications & Reports
 - a.) Affidavits of Continued Eligibility
 - b.) Statements of Economic Interest
8. Applications for Membership/Withdrawals from Fund
 - a.) Contribution Refund – Drew Frizzell
9. Applications for Retirement/Disability Benefits
 - a.) Review/Accept – Tax Return and Letter of Continuing Eligibility for Mike Tittle
 - b.) Discuss/Possible Action – Benefit Discrepancies
10. Old Business
 - a.) Review Annual Cost of Living Adjustments (COLAs) for Pensioners
11. New Business
 - a.) Certify Board Election Results – Active Member Position
 - b.) FOIA Officer & OMA Designee
 - c.) Review/Approve – Health Insurance Direct Deposit
12. Trustee Training Updates
 - a.) Approval of Trustee Training Registration Fees and Reimbursable Expenses
13. Attorney's Report – Reimer & Dobrovolny PC
 - a.) Legal Updates
 - b.) Review/Approve – Updated Rules and Regulations
14. Closed Session, if needed
15. Adjournment

**THE REGULAR MEETING MINUTES OF
THE RANTOUL POLICE PENSION FUND BOARD OF TRUSTEES
JANUARY 22, 2019**

A regular meeting of the Rantoul Police Pension Fund Board of Trustees was held on Tuesday, January 22, 2019 at 2:00 pm, at the Village Hall located at 333 S Tanner, Rantoul, IL 601866 pursuant to notice.

CALL TO ORDER: Trustee Beach called the meeting to order at 2:01 pm.

ROLL CALL:

PRESENT: Trustees Marcus Beach, Matthew Bross, Gwen McMorris, Michael Tittle and Mike Daugherty

ABSENT: None

ALSO PRESENT: James Dobrovolny, Reimer & Dobrovolny PC; David Wall, Wall Capital Group; Pat Chamberlin, Village of Rantoul Treasurer; Ashley Wraight, Lauterbach & Amen, LLP (L&A)

PUBLIC COMMENT: There was no public comment.

APPROVAL OF MEETING MINUTES: *October 23, 2018 Regular Meeting Minutes:* The Board reviewed the October 23, 2018 regular meeting minutes. A motion was made by Trustee Bross and seconded by Trustee Tittle to approve the October 23, 2018 regular meeting minutes as written. Motion carried unanimously by voice vote.

Semi-Annual Review of Closed Session Meeting Minutes: This item was tabled until the next regularly scheduled meeting.

TREASURER'S REPORT: *Presentation and Approval of Bills/Additional Bills:* The Board presented the following bills for approval:

- IPPFA invoice in the amount of \$795 for 2019 annual membership dues.
- IPPFA invoice in the amount of \$385 for registration for Trustee Daugherty to attend the 2019 IPPFA Illinois Pension Fund Conference.

A motion was made by Trustee Bross and seconded by Trustee McMorris to approve the additional bills as presented. Motion carried by roll call vote.

AYES: Trustees Beach, Bross, McMorris, Tittle and Daugherty

NAYS: None

ABSENT: None

The Board reviewed the Treasurer's Report for the period ending January 21, 2019. As of January 21, 2019, the account balance is \$328,537.78. A motion was made by Trustee McMorris and seconded by Trustee Bross to approve the Treasurer's Report as presented. Motion carried unanimously by voice vote.

Review/Approve – Fiscal Year End 2020 Budget: Ms. Chamberlin presented the Fiscal Year End 2020 Budget. A motion was made by Trustee Bross and seconded by Trustee Daugherty to approve the Fiscal Year End 2020 Budget as presented. Motion carried unanimously by voice vote.

INVESTMENT REPORT – WALL CAPITAL GROUP: Mr. Wall presented the Annual Disclosure under Illinois Public Act 100-542. A motion was made by Trustee Tittle and seconded by Trustee Bross to acknowledge receipt and file the Annual Disclosure as written. Motion carried unanimously by voice vote.

Performance Summary: Mr. Wall presented the Performance Summary for the period ending December 31, 2018. As of December 31, 2018, the ending market value net of fees is \$28,462,401.82 for a time weighted return of (8.53%). The current asset allocation is: 2.48% Cash; 55.29% US Stock; 4.72% Non-US Stock; 33.35% Bonds and 4.16% Other Investments. Mr. Wall reviewed the Fixed Annuities, Government Fixed Income, Domestic Equity, International and Real Estate portfolios with the Board. A motion was made by Trustee Tittle and seconded by Trustee Bross to accept the December 31, 2018 Performance Summary as presented. Motion carried unanimously by voice vote.

The Board discussed the need for Wall Capital Group to establish standing wiring and ACH instructions to liquidate assets for pension benefits. A motion was made by Trustee Tittle and seconded by Trustee Bross to authorize Wall Capital Group to establish standing wiring and/or ACH instructions to liquidate assets from Garcia Hamilton Fixed Income, SKBA Fixed Income and the Large Cap Equities Fund and reallocate the proceeds to the BMO Harris account for pension benefits as needed. Motion carried by roll call vote.

AYES: Trustees Beach, Bross, McMorris, Tittle and Daugherty
NAYS: None
ABSENT: None

The Board noted that the management fee for the SKBA Value Plus Fund is \$11,365.06 and the Fixed Income Fund total is \$3,354.36.

Review/Update Investment Policy: The Investment Policy was not discussed.

Mr. Wall left the meeting at 2:35 pm.

COMMUNICATIONS & REPORTS: *Statements of Economic Interest:* The Board noted that the List of Filers must be submitted to the County by the Village by February 1, 2019. Statements of Economic Interest will be sent to all registered filers who will need to respond by the deadline of May 1, 2019. A motion was made by Trustee Daugherty and seconded by Trustee McMorris to accept and file the Statements of Economic Interest for all five Trustees. Motion carried unanimously by voice vote.

Review/Approve – Death Audit Service Authorization: The Board discussed the Death Audit Service offered through IPPFA and L&A and designated Trustee Beach as the Pension Fund Representative to communicate with L&A regarding the service. A motion was made by Trustee Bross and seconded by Trustee Tittle to authorize the Death Audit Service as discussed and to execute the Death Audit Service Authorization form provided by L&A. Motion carried unanimously by voice vote.

Affidavits of Continued Eligibility: The Board noted that L&A will mail Affidavits of Continued Eligibility to all pensioners by January 31, 2019. A status update will be provided as the next regularly scheduled meeting.

2019 IRS Mileage Rate: The Board noted that the IRS standard business mileage rate used for reimbursement increased to \$0.58 per mile effective January 1, 2019.

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

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

OLD BUSINESS: There was no old business to discuss.

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

NEW BUSINESS: *Approve Annual Cost of Living Adjustments (COLAs) for Pensioners:* The Board discussed the 2019 Cost of Living Adjustments as mandated by statute. A motion was made by Trustee Tittle and seconded by Trustee Bross to approve the 2019 Cost of Living Adjustments as required by statute. Motion carried by roll call vote.

AYES: Trustees Beach, Bross, McMorris, Tittle and Daugherty
NAYS: None
ABSENT: None

Review Trustee Term Expirations and Election Procedures: The Board noted that the active member term currently held by Trustee Bross is expiring in April of 2019. Trustee Bross expressed his wish to remain on the Board if nominated. L&A will conduct an election on behalf of the Pension Fund for one of the two active member Trustee positions.

Review/Approve – Updated Rules and Regulations: This item was tabled until the next regularly scheduled meeting.

ATTORNEY’S REPORT – REIMER & DOBROVOLNY PC: *Legal Updates:* Mr. Dobrovolny reviewed the *Legal and Legislative Update* quarterly newsletter highlighting recent court decisions and pension news.

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

ADJOURNEMENT: A motion was made by Trustee Daugherty and seconded by Trustee Bross to adjourn the meeting at 3:19 pm. Motion carried unanimously by voice vote.

The next regular meeting is scheduled for April 23, 2019 at 2:00 pm.

Board President or Secretary

Minutes approved by the Board of Trustees on _____

Minutes prepared by Ashley Wraight, Pension Services Administrator. Lauterbach & Amen LLP

Rantoul Police Pension Fund

NOVEMBER 30, 2018

3:00 PM

A special meeting of the Rantoul Police Pension Fund Board of Trustees was held at 3:00 pm at the Municipal Building, 333 S. Tanner St., Rantoul, IL. President Marc Beach called the meeting to order at 3:00 p.m.

Upon roll call, the following members were found to be present: Marc Beach, Mike Tittle, Mike Daugherty and Gwen McMorris. Absent, Matt Bross.

Also in attendance was Pat Chamberlin.

Public Comments

There were no public comments.

Application to join the Pension Fund

Ashley Butt was hired on 9/10/18. She previously worked for the Iroquois County Sherriff's Department. She will be a Tier 2 employee. Alejandro Carbajal was hired 9/11/18. He is new to law enforcement and is in PTI. He will be a Tier 2 employee. Adrian Gauna was hired 9/12/18. He is new to law enforcement and is in PTI. He will be a Tier 2 employee. Mike Tittle moved/Mike Daugherty seconded to accept Officer Butt, Officer Carbajal and Officer Gauna into the Village of Rantoul Police Pension Fund. Motion carried, all voting "aye".

Bills presented for payment

Chairman Beach presented the following bills:

- Approve payment to Mesirow Insurance Services, Inc. for an extension of Fiduciary Liability Insurance in the amount of \$430.00. This will cover 11/23/18-1/23/19 and then the renewal with be on a regular cycle.
- Approve payment to Mesirow Insurance Services, Inc. for renewal of Fiduciary Liability Insurance from 01/23/19-01/23/20 in the amount of \$2,478.00.

Mike Daugherty moved/Mike Tittle seconded to pay the bills as presented. On a roll call vote:

Aye: Beach, Daugherty, McMorris and Tittle – 4

Nay: 0

Vote carried: 4-0

Bill presented for payment to Lauterbach and Amen, LLC

Chairman Beach presented an invoice from Lauterbach and Amen, LLC for accounting services from 5/1/-18-12/31/18 in the amount of \$3,000.00 which was not discussed during our call with Lauterbach and Amen at the October 23, 2018 quarterly meeting. After discussion and a telephone conference call with Lauterbach and Amen, it was determined that the accounting services have been performed by the Village from 5/1/18 to current, and

will continue to be performed by the Village until the end of the fiscal year 04/30/19. Lauterbach and Amen will send a revised engagement letter to reflect the change.

Training Certificates

Mike Tittle moved/Mike Daugherty seconded to accept and file the Certificates of Continuing Education for Marcus Beach, Matthew Bross and Michael Tittle for their attendance at the IPPFA 2018 MidAmerican Conference.

Old Business

Accept and file the Certificate of Completion of Open Meetings Act online training for Gwen McMorris.

Trustees Comments

Open Meetings Act training will be discussed further at the January 22, 2019 quarterly meeting.

There being no further business before the Board, Mike Daugherty moved/Mike Tittle seconded to adjourn. The meeting was adjourned at 3:35 pm.

Submitted by

Gwen McMorris
Secretary

APPROVED – April 23, 2019

Marc Beach, President

ATTEST:

Gwen McMorris, Secretary

Billing Summary

10/1/2018 - 12/31/2018

Rantoul Police Pension Fund

Report Currency: USD

Rantoul Police Pension Fund
 109 E. Grove
 Attn: Marcus Beach
 Rantoul, IL 61866

Billing Details

Management Fees	Billable Balance	Period Effective Rate (%)*	Billing Date	Amount
Quarterly management fee for 10/1/2018	31,520,780.97	0.01594800	10/1/2018	5,027.08

From	to	Annual Rate (%)	Amount
0.00	25,000,000.00	0.0700	4,375.00
25,000,000.00	31,520,780.97	0.0400	652.08
		Management Fee	5,027.08

Account Name	Account Owner	Account Number	Market Value	Billable Balance	Amount
Quarterly management fee for 10/1/2018					
Rantoul Garcia Hamilton FI	Pension Fund, Rantoul Police	11840192	4,533,550.51	4,533,550.51	723.03
Rantoul International Equities	Pension Fund, Rantoul Police	90453848	1,482,308.89	1,482,308.89	236.41
Rantoul Passive Domestic Broad Market	Pension Fund, Rantoul Police	58413711	7,411,857.18	7,411,857.18	1,182.08
Rantoul Passive Real Estate	Pension Fund, Rantoul Police	87418186	686,592.81	686,592.81	109.50
Rantoul Passive Small Cap	Pension Fund, Rantoul Police	96373337	1,774,089.74	1,774,089.74	282.94
Rantoul Principal Real Estate	Pension Fund, Rantoul Police		1,171,056.67	1,171,056.67	186.77
Rantoul SKBA Fixed Income	Pension Fund, Rantoul Police	86371593	5,407,759.53	5,407,759.53	862.45
Rantoul Strategic Beta	Pension Fund, Rantoul Police	43349303	3,454,306.43	3,454,306.43	550.91
SKBA Value Plus	Pension Fund, Rantoul Police	98543889	5,599,258.75	5,599,258.75	893.00
Z-Rantoul SKBA Multi-Scenerio	Pension Fund, Rantoul Police	72259434	0.46	0.46	-0.01

Total Amount **5,027.08**

Total Balance Due **5,027.08**



David Wall
 Wall Capital Group

Billing Summary

1/1/2019 - 3/31/2019

Rantoul Police Pension Fund

Report Currency: USD

Rantoul Police Pension Fund
 109 E. Grove
 Attn: Marcus Beach
 Rantoul, IL 61866

Billing Details

Management Fees	Billable Balance	Period Effective Rate (%)*	Billing Date	Amount
Quarterly management fee for 1/1/2019	28,454,285.77	0.01659000	1/1/2019	4,720.43
	From	to	Annual Rate (%)	Amount
	0.00	25,000,000.00	0.0700	4,375.00
	25,000,000.00	28,454,285.77	0.0400	345.43
			Management Fee	4,720.43

Account Name	Account Owner	Account Number	Market Value	Billable Balance	Amount
Quarterly management fee for 1/1/2019					
Rantoul Garcia Hamilton FI	Pension Fund, Rantoul Police	11840192	4,584,780.92	4,584,780.92	760.59
Rantoul International Equities	Pension Fund, Rantoul Police	90453848	1,295,358.50	1,295,358.50	214.89
Rantoul Passive Domestic Broad Market	Pension Fund, Rantoul Police	58413711	6,347,380.89	6,347,380.89	1,053.00
Rantoul Passive Real Estate	Pension Fund, Rantoul Police	87418186	642,379.38	642,379.38	106.57
Rantoul Passive Small Cap	Pension Fund, Rantoul Police	96373337	1,416,681.23	1,416,681.23	235.02
Rantoul Principal Real Estate	Pension Fund, Rantoul Police		1,185,210.77	1,185,210.77	196.62
Rantoul SKBA Fixed Income	Pension Fund, Rantoul Police	86371593	5,113,845.64	5,113,845.64	848.36
Rantoul Strategic Beta	Pension Fund, Rantoul Police	43349303	3,001,631.73	3,001,631.73	497.96
SKBA Value Plus	Pension Fund, Rantoul Police	98543889	4,867,016.76	4,867,016.76	807.42
Z-Rantoul SKBA Multi-Scenerio	Pension Fund, Rantoul Police	72259434	-0.05	-0.05	0.00

Total Amount**4,720.43****Total Balance Due****4,720.43**

David Wall
 Wall Capital Group

*The Period Effective Rate (%) shown on this Billing Summary report may be rounded from the full rate %, which may contain up to 15 decimal places. The Management Fee amount shown on this report and the client invoice fee amount are calculated using the full rate %, which can be obtained by contacting your advisor. Calculations using the rounded Period Effective Rate with the large Billable Balance shown on this report may result in slight differences from the value shown for the Management Fee due to this rounding.

We appreciate the confidence you have placed in our firm. Please call if you have any questions regarding this invoice or your current portfolio holdings. We urge you to compare the account statements you receive from your custodian with this account statement we are providing. We will provide you a summary of any material changes to our Disclosure Brochure (Form ADV part 2A). A copy of our complete Disclosure Brochure (Form ADV Part 2) is available upon request.



David Wall
Wall Capital Group

I, Michael S. Tittle, am filling a written application with the Rantoul Police Pension Fund, for Benefits that fall under the; Illinois Compiled Statutes, Illinois Pension Code (40 ILCS 5/3, 114.1 sec. D).

I, Michael S. Tittle, swear that I have not earned any Income from gainful employment, during the most recent Illinois tax Year. (Find attached a copy of my most recent Illinois income tax return).

I also state that I have over 7yrs. Of active duty time, and that when combined with my disability pension time, total service credit is over 20yrs.



Michael S. Tittle

Subscribed and sworn to before me this 20, day of Feb., 2019.



Notary Public

Received by 



MEMO

TO: Members of the Board of Trustees, Rantoul Police Pension Fund

FROM: Allison Barrett

DATE: March 2019

RE: Pension Benefit Calculation Review

Below please find the results of our initial review of your pension benefit calculations. There were several variances identified from not only miscalculated benefits but also from the timing of benefit payments. Benefits should be remitted on the last business day of the month for the current month (for example, the benefits for April 2019 should be paid on April 30, 2019). While some pensioners have been paid according to this schedule, others have been paid one month in advance and a few have been both pre-paid *and* paid correctly. The determination of any variances was made by comparing the benefits that should be paid during the year against the pensioner's 1099-R form, and annual variances under \$1.00 are regarded as *de minimis* and not included in our figures below.

Please note that we will not make any changes to the benefit payment amounts until the Board votes to take official action.

Margurette (Eddie) Carter (presumed ok)

- Benefit began 06/04/05, records were provided from 2006 forward.
- Records provided indicate no benefit discrepancy; therefore, our recommendation in the absence of records to prove otherwise, is to presume there was no timing discrepancy prior to 2006 and continue to remit her benefit at the end of the month for the current month.

Charles Casagrande (overpaid \$4,352.79) - page 5

- Benefit began 08/17/18, all payment records were provided.
- Per the attached, he was overpaid one month in 2018.

Dwight Crane (presumed OK)

- Benefit began 12/21/99, records were provided from 2006 forward.
- Records provided indicate no benefit discrepancy; therefore, our recommendation in the absence of records to prove otherwise, is to presume there was no timing discrepancy prior to 2006 and continue to remit his benefit at the end of the month for the current month.

Randell Davis (overpaid \$4,331.25) - pages 6-10

- Benefit began 12/19/07, all payment records were provided.
- Per the attached, he was overpaid one month in 2007

Terry Flick (overpaid \$1,975.48) - pages 11-15

- Benefit began 06/28/07, all payment records were provided.
- Per the attached, he was overpaid in 2007.

Henry Gamel (overpaid \$5,212.00) - pages 16-19

- Benefit began 09/25/10, all payment records were provided.
- Per the attached, he was overpaid one month in 2010.

David Gass (presumed OK)

- Benefit began 12/01/94, records were provided from 2006 forward.
- Records provided indicate no benefit discrepancy; therefore, our recommendation in the absence of records to prove otherwise, is to presume there was no timing discrepancy prior to 2006 and continue to remit his benefit at the end of the month for the current month.

Richard Goodwin (presumed OK)

- Benefit began 12/31/84, records were provided from 2006 forward.
- Records provided indicate no benefit discrepancy; therefore, our recommendation in the absence of records to prove otherwise, is to presume there was no timing discrepancy prior to 2006 and continue to remit his benefit at the end of the month for the current month.

Jacqueline (John) Grabow (overpaid \$3.94) - pages 20-22

Benefit began 07/30/06, all payment records were provided.

- Per the attached, he was overpaid slightly in 2006.

John Hart (presumed OK)

- Benefit began 02/08/99, records were provided from 2006 forward.
- Records provided indicate no benefit discrepancy; therefore, our recommendation in the absence of records to prove otherwise, is to presume there was no timing discrepancy prior to 2006 and continue to remit his benefit at the end of the month for the current month.

Rick Hedrick (overpaid \$3,223.39) - pages 23-26

- Benefit began 05/17/10, all payment records were provided.
- Per the attached, he was overpaid one month in 2010.

Allen Jones (presumed OK)

- Benefit began 07/09/99, records were provided from 2006 forward.
- Records provided indicate no benefit discrepancy; therefore, our recommendation in the absence of records to prove otherwise, is to presume there was no timing discrepancy prior to 2006 and continue to remit his benefit at the end of the month for the current month.

Kevin Kaiser (overpaid \$4,911.87) - pages 27-28

- Benefit began 09/10/16, all payment records were provided.
- Per the attached, he was overpaid one month in 2016 (\$4,768.81) and was given his initial increase in 2017 one month too early (\$143.06).

Lance Kerney (paid correctly)

- Benefit began 03/21/14, all payment records were provided.
- Records provided indicate no benefit discrepancy; therefore, we will continue to remit his benefit at the end of the month for the current month.



Ronald McLemore (presumed OK)

- Benefit began 01/11/03, records were provided from 2006 forward.
- Records provided indicate no benefit discrepancy; therefore, our recommendation in the absence of records to prove otherwise, is to presume there was no timing discrepancy prior to 2006 and continue to remit his benefit at the end of the month for the current month.

Eldon Quick (presumed OK)

- Benefit began 09/01/83, records were provided from 2006 forward.
- Records provided indicate no benefit discrepancy; therefore, our recommendation in the absence of records to prove otherwise, is to presume there was no timing discrepancy prior to 2006 and continue to remit his benefit at the end of the month for the current month.

J.D. Reynolds (presumed OK)

- Disability benefit began 10/12/78, converted to retirement 12/15/97, records were provided from 2006 forward.
- Records provided indicate no benefit discrepancy; therefore, our recommendation in the absence of records to prove otherwise, is to presume there was no timing discrepancy prior to 2006 and continue to remit his benefit at the end of the month for the current month.

Bert Richter (overpaid \$3,348.30) – page 29

- Benefit began 06/30/18, all payment records were provided.
- Per the attached, he was overpaid one month in 2018.

David Sawlaw (overpaid \$3,656.09) – page 30

- Benefit began 03/01/17, all payment records were provided.
- Per the attached, he was overpaid one month in 2017.

Michael Schlosser (overpaid \$3,174.82) – pages 31-33

- Benefit began 09/29/12, all payment records were provided.
- Per the attached, he was overpaid one month in 2012 (\$2,760.95) and was given his initial increase in 2017 one month too early (\$413.87).

Charles Smith (overpaid \$583.65) – pages 34-36

- Benefit began 06/29/13, all payment records were provided.
- Per the attached, he was given his initial increase in 2018 one month too early.

Mark Spear (presumed OK)

- Benefit began 05/29/98, records were provided from 2006 forward.
- Records provided indicate no benefit discrepancy; therefore, our recommendation in the absence of records to prove otherwise, is to presume there was no timing discrepancy prior to 2006 and continue to remit his benefit at the end of the month for the current month.

Betty (Gary) Tarr (underpaid \$2,822.47) – pages 37-42

- Benefit began 04/08/86, records were provided from 2006 forward.
- Per the attached, he was underpaid by one month in 2012.
- Our recommendations in the absence of records to prove otherwise, are to presume there was no timing discrepancy prior to 2006, to remit the underpaid benefit of \$2,822.47 to Betty and to continue to remit her benefit at the end of the month for the current month.

Michael Tittle (underpaid \$71.73) – pages 43-51

- Benefit began 03/02/90, records were provided for his entire payment history.
- Per the attached, his initial prorated benefit for March 1990 was underpaid by \$22.61, and his monthly benefit in January 2013 through and including December 2018 was underpaid by \$0.68.

Glenn Williams (overpaid \$242.65) – pages 52-56

- Benefit began 08/21/08, all payment records were provided.
- Per the attached, he was overpaid slightly in 2008, 2016, and 2017. (These do not appear to be the result of the timing of the benefit payments.)

Lisle (Arthur) Wiseman (presumed OK)

- Benefit began 05/28/91, records were provided from 2006 forward.
- Records provided indicate no benefit discrepancy; therefore, our recommendation in the absence of records to prove otherwise, is to presume there was no timing discrepancy prior to 2006 and continue to remit his benefit at the end of the month for the current month.

Jeffrey Wooten (overpaid \$5,964.75) – page 57

- Benefit began 02/17/18, all payment records were provided.
- Per the attached, he was overpaid one month in 2018.

Larry Zonfrilli (presumed OK)

- Benefit began 11/19/05, records were provided from 2006 forward.
- Records provided indicate no benefit discrepancy; therefore, our recommendation in the absence of records to prove otherwise, is to presume there was no timing discrepancy prior to 2006 and continue to remit his benefit at the end of the month for the current month.

As indicated above, Lauterbach & Amen will not make any changes to benefit payment amounts, nor will we communicate our findings with the pensioner, until the Pension Board has taken official action on these findings.

We will list “Review of and possible action on pension benefit discrepancies” on your next agenda to provide the Board the opportunity to formally address this matter.

Please share a copy of this packet with your pension board attorney in advance of your April 23rd meeting so they have ample time to review the information (L&A’s role is to bring compliance matters to the Board’s attention and your attorney will then advise you on your legal options for correcting the findings.)



RANTOUL POLICE PENSION FUND

Casagrande, Charles A.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
August (17-31)	2018		2,106.19	
September	2018		4,352.79	
October	2018		4,352.79	
November	2018		4,352.79	
December	2018		4,352.79	
Total	2018	23,870.14	19,517.35	4,352.79
January	2019	4,352.79	4,352.79	0.00
February	2019	4,352.79	4,352.79	0.00
March	2019	4,352.79	4,352.79	0.00
April	2019	4,352.79	4,352.79	0.00
Total		41,281.30	36,928.51	4,352.79
Amount overpaid to pensioner				4,352.79

* Actual Benefit Paid per 1099R / Payroll Reports

RANTOUL POLICE PENSION FUND

Davis, Randell C.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
December (19-31)	2007		1,816.33	
TOTAL	2007	6,147.58	1,816.33	4,331.25
January	2008		4,331.25	
February	2008		4,331.25	
March	2008		4,331.25	
April	2008		4,331.25	
May	2008		4,331.25	
June	2008		4,331.25	
July	2008		4,331.25	
August	2008		4,331.25	
September	2008		4,331.25	
October	2008		4,331.25	
November	2008		4,331.25	
December	2008		4,331.25	
TOTAL	2008	51,975.00	51,975.00	0.00
January	2009		4,331.25	
February	2009		4,331.25	
March	2009		4,331.25	
April	2009		4,331.25	
May	2009		4,331.25	
June	2009		4,331.25	
July	2009		4,331.25	
August	2009		4,331.25	
September	2009		4,331.25	
October	2009		4,331.25	
November	2009		4,331.25	
December	2009		4,331.25	
TOTAL	2009	51,975.00	51,975.00	0.00
January	2010		4,331.25	
February	2010		4,331.25	
March	2010		4,331.25	
April	2010		4,331.25	
May	2010		4,331.25	
June	2010		4,331.25	

RANTOUL POLICE PENSION FUND

Davis, Randell C.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit	Benefit	(Underpaid)
		Paid *	Due	Overpaid
July	2010		4,331.25	
August	2010		4,331.25	
September	2010		4,331.25	
October	2010		4,331.25	
November	2010		4,331.25	
December	2010		4,331.25	
TOTAL	2010	51,975.00	51,975.00	0.00
January	2011		4,331.25	
February	2011		4,331.25	
March	2011		4,331.25	
April	2011		4,331.25	
May	2011		4,331.25	
June	2011		4,331.25	
July	2011		4,331.25	
August	2011		4,331.25	
September	2011		4,331.25	
October	2011		4,331.25	
November	2011		4,331.25	
December	2011		4,331.25	
TOTAL	2011	51,975.00	51,975.00	0.00
January	2012		4,331.25	
February	2012		4,331.25	
March	2012		4,331.25	
April	2012		4,331.25	
May	2012		4,331.25	
June	2012		4,331.25	
July	2012		4,331.25	
August	2012		4,331.25	
September	2012		4,331.25	
October	2012		4,331.25	
November	2012		4,331.25	
December	2012		4,331.25	
TOTAL	2012	51,975.00	51,975.00	0.00
January	2013		4,980.94	

RANTOUL POLICE PENSION FUND

Davis, Randell C.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
February	2013		4,980.94	
March	2013		4,980.94	
April	2013		4,980.94	
May	2013		4,980.94	
June	2013		4,980.94	
July	2013		4,980.94	
August	2013		4,980.94	
September	2013		4,980.94	
October	2013		4,980.94	
November	2013		4,980.94	
December	2013		4,980.94	
TOTAL	2013	59,771.28	59,771.28	0.00
January	2014		5,130.37	
February	2014		5,130.37	
March	2014		5,130.37	
April	2014		5,130.37	
May	2014		5,130.37	
June	2014		5,130.37	
July	2014		5,130.37	
August	2014		5,130.37	
September	2014		5,130.37	
October	2014		5,130.37	
November	2014		5,130.37	
December	2014		5,130.37	
TOTAL	2014	61,564.44	61,564.44	0.00
January	2015		5,284.28	
February	2015		5,284.28	
March	2015		5,284.28	
April	2015		5,284.28	
May	2015		5,284.28	
June	2015		5,284.28	
July	2015		5,284.28	
August	2015		5,284.28	
September	2015		5,284.28	
October	2015		5,284.28	

RANTOUL POLICE PENSION FUND

Davis, Randell C.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
November	2015		5,284.28	
December	2015		5,284.28	
TOTAL	2015	63,411.36	63,411.36	0.00
January	2016		5,442.81	
February	2016		5,442.81	
March	2016		5,442.81	
April	2016		5,442.81	
May	2016		5,442.81	
June	2016		5,442.81	
July	2016		5,442.81	
August	2016		5,442.81	
September	2016		5,442.81	
October	2016		5,442.81	
November	2016		5,442.81	
December	2016		5,442.81	
TOTAL	2016	65,313.72	65,313.72	0.00
January	2017		5,606.09	
February	2017		5,606.09	
March	2017		5,606.09	
April	2017		5,606.09	
May	2017		5,606.09	
June	2017		5,606.09	
July	2017		5,606.09	
August	2017		5,606.09	
September	2017		5,606.09	
October	2017		5,606.09	
November	2017		5,606.09	
December	2017		5,606.09	
TOTAL	2017	67,273.08	67,273.08	0.00
January	2018		5,774.27	
February	2018		5,774.27	
March	2018		5,774.27	
April	2018		5,774.27	
May	2018		5,774.27	

RANTOUL POLICE PENSION FUND

Davis, Randell C.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit	Benefit	(Underpaid)
		Paid *	Due	Overpaid
June	2018		5,774.27	
July	2018		5,774.27	
August	2018		5,774.27	
September	2018		5,774.27	
October	2018		5,774.27	
November	2018		5,774.27	
December	2018		5,774.27	
TOTAL	2018	69,291.24	69,291.24	0.00
January	2019	5,947.50	5,947.50	0.00
February	2019	5,947.50	5,947.50	0.00
March	2019	5,947.50	5,947.50	0.00
April	2019	5,947.50	5,947.50	0.00
Total		<u>676,437.70</u>	<u>672,106.45</u>	<u>4,331.25</u>
Amount overpaid to pensioner				4,331.25

* Actual Benefit Paid per 1099R / Payroll Reports

RANTOUL POLICE PENSION FUND

Flick, Terry

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
June (28-30)	2007		278.74	
July	2007		2,787.36	
August	2007		2,787.36	
September	2007		2,787.36	
October	2007		2,787.36	
November	2007		2,787.36	
December	2007		2,787.36	
TOTAL	2007	18,978.38	17,002.90	1,975.48
January	2008		2,787.36	
February	2008		2,787.36	
March	2008		2,787.36	
April	2008		2,787.36	
May	2008		2,787.36	
June	2008		2,787.36	
July	2008		2,787.36	
August	2008		2,787.36	
September	2008		2,787.36	
October	2008		2,787.36	
November	2008		2,787.36	
December	2008		2,787.36	
TOTAL	2008	33,448.44	33,448.32	0.12
January	2009		2,787.36	
February	2009		2,787.36	
March	2009		2,787.36	
April	2009		2,787.36	
May	2009		2,787.36	
June	2009		2,787.36	
July	2009		2,787.36	
August	2009		2,787.36	
September	2009		2,787.36	
October	2009		2,787.36	
November	2009		2,787.36	
December	2009		2,787.36	
TOTAL	2009	33,448.44	33,448.32	0.12

RANTOUL POLICE PENSION FUND

Flick, Terry

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
January	2010		2,787.36	
February	2010		2,787.36	
March	2010		2,787.36	
April	2010		2,787.36	
May	2010		2,787.36	
June	2010		2,787.36	
July	2010		2,787.36	
August	2010		2,787.36	
September	2010		2,787.36	
October	2010		2,787.36	
November	2010		2,787.36	
December	2010		2,787.36	
TOTAL	2010	33,448.44	33,448.32	0.12
January	2011		2,787.36	
February	2011		2,787.36	
March	2011		2,787.36	
April	2011		2,787.36	
May	2011		2,787.36	
June	2011		2,787.36	
July	2011		2,787.36	
August	2011		2,787.36	
September	2011		2,787.36	
October	2011		2,787.36	
November	2011		2,787.36	
December	2011		2,787.36	
TOTAL	2011	33,448.44	33,448.32	0.12
January	2012		2,787.36	
February	2012		2,787.36	
March	2012		2,787.36	
April	2012		2,787.36	
May	2012		2,787.36	
June	2012		2,787.36	
July	2012		2,787.36	
August	2012		2,787.36	
September	2012		2,787.36	

RANTOUL POLICE PENSION FUND

Flick, Terry

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
October	2012		2,787.36	
November	2012		2,787.36	
December	2012		2,787.36	
TOTAL	2012	33,448.44	33,448.32	0.12
January	2013		2,787.36	
February	2013		2,787.36	
March	2013		2,787.36	
April	2013		2,787.36	
May	2013		2,787.36	
June	2013		2,787.36	
July	2013		2,787.36	
August	2013		2,787.36	
September	2013		2,787.36	
October	2013		2,787.36	
November	2013		2,787.36	
December	2013		2,787.36	
TOTAL	2013	33,448.44	33,448.32	0.12
January	2014		2,787.36	
February	2014		2,787.36	
March	2014		2,787.36	
April	2014		2,787.36	
May	2014		2,787.36	
June	2014		2,787.36	
July	2014		2,787.36	
August	2014		2,787.36	
September	2014		2,787.36	
October	2014		2,787.36	
November	2014		2,787.36	
December	2014		2,787.36	
TOTAL	2014	33,448.44	33,448.32	0.12
January	2015		2,787.36	
February	2015		2,787.36	
March	2015		2,787.36	
April	2015		2,787.36	

RANTOUL POLICE PENSION FUND

Flick, Terry

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
May	2015		2,787.36	
June	2015		2,787.36	
July	2015		2,787.36	
August	2015		2,787.36	
September	2015		2,787.36	
October	2015		2,787.36	
November	2015		2,787.36	
December	2015		2,787.36	
TOTAL	2015	33,448.44	33,448.32	0.12
January	2016		2,787.36	
February	2016		2,787.36	
March	2016		2,787.36	
April	2016		2,787.36	
May	2016		2,787.36	
June	2016		2,787.36	
July	2016		2,787.36	
August	2016		2,787.36	
September	2016		2,787.36	
October	2016		2,787.36	
November	2016		2,787.36	
December	2016		2,787.36	
TOTAL	2016	33,448.44	33,448.32	0.12
January	2017		2,787.36	
February	2017		2,787.36	
March	2017		2,787.36	
April	2017		2,787.36	
May	2017		2,787.36	
June	2017		2,787.36	
July	2017		2,787.36	
August	2017		2,787.36	
September	2017		2,787.36	
October	2017		2,787.36	
November	2017		2,787.36	
December	2017		2,787.36	
TOTAL	2017	33,448.44	33,448.32	0.12

RANTOUL POLICE PENSION FUND

Flick, Terry

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
January	2018		2,787.36	
February	2018		2,787.36	
March	2018		2,787.36	
April	2018		2,787.36	
May	2018		2,787.36	
June	2018		2,787.36	
July	2018		2,787.36	
August	2018		2,787.36	
September	2018		2,787.36	
October	2018		2,787.36	
November	2018		2,787.36	
December	2018		2,787.36	
TOTAL	2018	33,448.44	33,448.32	0.12
January	2019	2,787.36	2,787.36	0.00
February	2019	2,787.36	2,787.36	0.00
March	2019	2,787.36	2,787.36	0.00
April	2019	2,787.36	2,787.36	0.00
Total		398,060.66	396,083.86	1,976.80
Amount overpaid to pensioner				1,976.80

* Actual Benefit Paid per 1099R / Payroll Reports

RANTOUL POLICE PENSION FUND

Gamel, Henry H.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
September (25-30)	2010		1,078.35	
October	2010		5,391.73	
November	2010		5,391.73	
December	2010		5,391.73	
TOTAL	2010	22,465.54	17,253.54	5,212.00
January	2011		5,391.73	
February	2011		5,391.73	
March	2011		5,391.73	
April	2011		5,391.73	
May	2011		5,391.73	
June	2011		5,391.73	
July	2011		5,391.73	
August	2011		5,391.73	
September	2011		5,391.73	
October	2011		5,391.73	
November	2011		5,391.73	
December	2011		5,391.73	
TOTAL	2011	64,700.76	64,700.76	0.00
January	2012		5,391.73	
February	2012		5,391.73	
March	2012		5,391.73	
April	2012		5,391.73	
May	2012		5,391.73	
June	2012		5,391.73	
July	2012		5,391.73	
August	2012		5,391.73	
September	2012		5,391.73	
October	2012		5,391.73	
November	2012		5,391.73	
December	2012		5,391.73	
TOTAL	2012	64,700.76	64,700.76	0.00
January	2013		5,755.67	
February	2013		5,755.67	
March	2013		5,755.67	

RANTOUL POLICE PENSION FUND

Gamel, Henry H.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
April	2013		5,755.67	
May	2013		5,755.67	
June	2013		5,755.67	
July	2013		5,755.67	
August	2013		5,755.67	
September	2013		5,755.67	
October	2013		5,755.67	
November	2013		5,755.67	
December	2013		5,755.67	
TOTAL	2013	69,068.04	69,068.04	0.00
January	2014		5,928.34	
February	2014		5,928.34	
March	2014		5,928.34	
April	2014		5,928.34	
May	2014		5,928.34	
June	2014		5,928.34	
July	2014		5,928.34	
August	2014		5,928.34	
September	2014		5,928.34	
October	2014		5,928.34	
November	2014		5,928.34	
December	2014		5,928.34	
TOTAL	2014	71,140.08	71,140.08	0.00
January	2015		6,106.19	
February	2015		6,106.19	
March	2015		6,106.19	
April	2015		6,106.19	
May	2015		6,106.19	
June	2015		6,106.19	
July	2015		6,106.19	
August	2015		6,106.19	
September	2015		6,106.19	
October	2015		6,106.19	
November	2015		6,106.19	
December	2015		6,106.19	

RANTOUL POLICE PENSION FUND

Gamel, Henry H.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
TOTAL	2015	73,274.28	73,274.28	0.00
January	2016		6,289.38	
February	2016		6,289.38	
March	2016		6,289.38	
April	2016		6,289.38	
May	2016		6,289.38	
June	2016		6,289.38	
July	2016		6,289.38	
August	2016		6,289.38	
September	2016		6,289.38	
October	2016		6,289.38	
November	2016		6,289.38	
December	2016		6,289.38	
TOTAL	2016	75,472.56	75,472.56	0.00
January	2017		6,478.06	
February	2017		6,478.06	
March	2017		6,478.06	
April	2017		6,478.06	
May	2017		6,478.06	
June	2017		6,478.06	
July	2017		6,478.06	
August	2017		6,478.06	
September	2017		6,478.06	
October	2017		6,478.06	
November	2017		6,478.06	
December	2017		6,478.06	
TOTAL	2017	77,736.72	77,736.72	0.00
January	2018		6,672.40	
February	2018		6,672.40	
March	2018		6,672.40	
April	2018		6,672.40	
May	2018		6,672.40	
June	2018		6,672.40	
July	2018		6,672.40	

RANTOUL POLICE PENSION FUND

Gamel, Henry H.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit	Benefit	(Underpaid)
		Paid *	Due	Overpaid
August	2018		6,672.40	
September	2018		6,672.40	
October	2018		6,672.40	
November	2018		6,672.40	
December	2018		6,672.40	
TOTAL	2018	80,068.80	80,068.80	0.00
January	2019	6,872.57	6,872.57	0.00
February	2019	6,872.57	6,872.57	0.00
March	2019	6,872.57	6,872.57	0.00
April	2019	6,872.57	6,872.57	0.00
Total		<u>626,117.82</u>	<u>620,905.82</u>	<u>5,212.00</u>
			Amount overpaid to pensioner	5,212.00

* Actual Benefit Paid per 1099R / Payroll Reports

RANTOUL POLICE PENSION FUND

Grabow, John / Jacqueline

Benefit Period		John	John	John	Jacqueline	Jacqueline	Jacqueline
Month	Year	Actual Benefit Paid *	Correct Benefit Due	Balance (Underpaid) Overpaid	Actual Benefit Paid *	Correct Benefit Due	Balance (Underpaid) Overpaid
July (30-31)	2006		118.23				
August	2006		3,665.05				
September	2006		3,665.05				
October	2006		3,665.05				
November	2006		3,665.05				
December	2006		3,665.05				
TOTAL	2006	18,447.42	18,443.48	3.94			
January	2007		3,665.05				
February	2007		3,665.05				
March	2007		3,665.05				
April	2007		3,665.05				
May	2007		3,665.05				
June	2007		3,665.05				
July	2007		3,665.05				
August	2007		3,665.05				
September	2007		3,665.05				
October	2007		3,665.05				
November	2007		3,665.05				
December	2007		3,665.05				
TOTAL	2007	43,980.60	43,980.60	0.00			
January	2008		3,665.05				
February	2008		3,665.05				
March	2008		3,665.05				
April	2008		3,665.05				
May	2008		3,665.05				
June	2008		3,665.05				
July	2008		3,665.05				
August	2008		3,665.05				
September	2008		3,665.05				
October	2008		3,665.05				
November	2008		3,665.05				
December	2008		3,665.05				
TOTAL	2008	43,980.60	43,980.60	0.00			
January	2009		3,665.05				
February	2009		3,665.05				
March	2009		3,665.05				
April	2009		3,665.05				
May	2009		3,665.05				
June	2009		3,665.05				
July	2009		3,665.05				
August	2009		3,994.90				
September	2009		3,994.90				
October	2009		3,994.90				
November	2009		3,994.90				
December	2009		3,994.90				
TOTAL	2009	45,629.85	45,629.85	0.00			
January	2010		4,114.75				
February	2010		4,114.75				
March	2010		4,114.75				
April	2010		4,114.75				
May	2010		4,114.75				
June	2010		4,114.75				
July	2010		4,114.75				
August	2010		4,114.75				
September	2010		4,114.75				
October	2010		4,114.75				
November	2010		4,114.75				
December	2010		4,114.75				
TOTAL	2010	49,377.00	49,377.00	0.00			

RANTOUL POLICE PENSION FUND

Grabow, John / Jacqueline

Benefit Period		John Actual Benefit Paid *	John Correct Benefit Due	John Balance (Underpaid) Overpaid	Jacqueline Actual Benefit Paid *	Jacqueline Correct Benefit Due	Jacqueline Balance (Underpaid) Overpaid
Month	Year						
January	2011		4,238.19				
February	2011		4,238.19				
March	2011		4,238.19				
April	2011		4,238.19				
May	2011		4,238.19				
June	2011		4,238.19				
July	2011		4,238.19				
August	2011		4,238.19				
September	2011		4,238.19				
October	2011		4,238.19				
November	2011		4,238.19				
December	2011		4,238.19				
TOTAL	2011	50,858.28	50,858.28	0.00			
January	2012		4,365.34				
February	2012		4,365.34				
March	2012		4,365.34				
April	2012		4,365.34				
May	2012		4,365.34				
June	2012		4,365.34				
July	2012		4,365.34				
August	2012		4,365.34				
September	2012		4,365.34				
October	2012		4,365.34				
November	2012		4,365.34				
December	2012		4,365.34				
TOTAL	2012	52,384.08	52,384.08	0.00			
January	2013		4,496.30			0.00	
February	2013		4,496.30			0.00	
March	2013		4,496.30			0.00	
April (1-14)	2013		2,098.27			0.00	
April (15-30)	2013		0.00			2,398.03	
May	2013		0.00			4,496.30	
June	2013		0.00			4,496.30	
July	2013		0.00			4,496.30	
August	2013		0.00			4,496.30	
September	2013		0.00			4,496.30	
October	2013		0.00			4,496.30	
November	2013		0.00			4,496.30	
December	2013		0.00			4,496.30	
TOTAL	2013	15,737.05	15,587.17	149.88	38,218.55	38,368.43	(149.88)
January	2014					4,496.30	
February	2014					4,496.30	
March	2014					4,496.30	
April	2014					4,496.30	
May	2014					4,496.30	
June	2014					4,496.30	
July	2014					4,496.30	
August	2014					4,496.30	
September	2014					4,496.30	
October	2014					4,496.30	
November	2014					4,496.30	
December	2014					4,496.30	
TOTAL	2014				53,955.60	53,955.60	0.00
January	2015					4,496.30	
February	2015					4,496.30	
March	2015					4,496.30	
April	2015					4,496.30	
May	2015					4,496.30	
June	2015					4,496.30	
July	2015					4,496.30	

RANTOUL POLICE PENSION FUND

Grabow, John / Jacqueline

Benefit Period		John Actual Benefit Paid *	John Correct Benefit Due	John Balance (Underpaid) Overpaid	Jacqueline Actual Benefit Paid *	Jacqueline Correct Benefit Due	Jacqueline Balance (Underpaid) Overpaid
Month	Year						
August	2015					4,496.30	
September	2015					4,496.30	
October	2015					4,496.30	
November	2015					4,496.30	
December	2015					4,496.30	
TOTAL	2015				53,955.60	53,955.60	0.00
January	2016					4,496.30	
February	2016					4,496.30	
March	2016					4,496.30	
April	2016					4,496.30	
May	2016					4,496.30	
June	2016					4,496.30	
July	2016					4,496.30	
August	2016					4,496.30	
September	2016					4,496.30	
October	2016					4,496.30	
November	2016					4,496.30	
December	2016					4,496.30	
TOTAL	2016				53,955.60	53,955.60	0.00
January	2017					4,496.30	
February	2017					4,496.30	
March	2017					4,496.30	
April	2017					4,496.30	
May	2017					4,496.30	
June	2017					4,496.30	
July	2017					4,496.30	
August	2017					4,496.30	
September	2017					4,496.30	
October	2017					4,496.30	
November	2017					4,496.30	
December	2017					4,496.30	
TOTAL	2017				53,955.60	53,955.60	0.00
January	2018					4,496.30	
February	2018					4,496.30	
March	2018					4,496.30	
April	2018					4,496.30	
May	2018					4,496.30	
June	2018					4,496.30	
July	2018					4,496.30	
August	2018					4,496.30	
September	2018					4,496.30	
October	2018					4,496.30	
November	2018					4,496.30	
December	2018					4,496.30	
TOTAL	2018				53,955.60	53,955.60	0.00
January	2019				4,496.30	4,496.30	0.00
February	2019				4,496.30	4,496.30	0.00
March	2019				4,496.30	4,496.30	0.00
April	2019				4,496.30	4,496.30	0.00
Total		320,394.88	320,241.06	153.82	325,981.75	326,131.63	(149.88)
		Amount overpaid to John		153.82	Amount underpaid to Jacqueline		(149.88)
					Overpayment to John		153.82
					Net overpayment		3.94

* Actual Benefit Paid per 1099R / Payroll Reports

RANTOUL POLICE PENSION FUND

Hedrick, Rick

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
May (17-31)	2010		1,559.70	
June	2010		3,223.39	
July	2010		3,223.39	
August	2010		3,223.39	
September	2010		3,223.39	
October	2010		3,223.39	
November	2010		3,223.39	
December	2010		3,223.39	
TOTAL	2010	27,346.82	24,123.43	3,223.39
January	2011		3,223.39	
February	2011		3,223.39	
March	2011		3,223.39	
April	2011		3,223.39	
May	2011		3,223.39	
June	2011		3,223.39	
July	2011		3,223.39	
August	2011		3,223.39	
September	2011		3,223.39	
October	2011		3,223.39	
November	2011		3,223.39	
December	2011		3,223.39	
TOTAL	2011	38,680.68	38,680.68	0.00
January	2012		3,223.39	
February	2012		3,223.39	
March	2012		3,223.39	
April	2012		3,223.39	
May	2012		3,223.39	
June	2012		3,223.39	
July	2012		3,223.39	
August	2012		3,223.39	
September	2012		3,223.39	
October	2012		3,223.39	
November	2012		3,223.39	
December	2012		3,223.39	
TOTAL	2012	38,680.68	38,680.68	0.00

RANTOUL POLICE PENSION FUND

Hedrick, Rick

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
January	2013		3,223.39	
February	2013		3,223.39	
March	2013		3,223.39	
April	2013		3,223.39	
May	2013		3,223.39	
June	2013		3,223.39	
July	2013		3,223.39	
August	2013		3,223.39	
September	2013		3,223.39	
October	2013		3,223.39	
November	2013		3,223.39	
December	2013		3,223.39	
TOTAL	2013	38,680.68	38,680.68	0.00
January	2014		3,223.39	
February	2014		3,223.39	
March	2014		3,223.39	
April	2014		3,223.39	
May	2014		3,223.39	
June	2014		3,223.39	
July	2014		3,223.39	
August	2014		3,223.39	
September	2014		3,223.39	
October	2014		3,223.39	
November	2014		3,223.39	
December	2014		3,223.39	
TOTAL	2014	38,680.68	38,680.68	0.00
January	2015		3,223.39	
February	2015		3,223.39	
March	2015		3,223.39	
April	2015		3,223.39	
May	2015		3,223.39	
June	2015		3,223.39	
July	2015		3,223.39	
August	2015		3,223.39	

RANTOUL POLICE PENSION FUND

Hedrick, Rick

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
September	2015		3,223.39	
October	2015		3,223.39	
November	2015		3,223.39	
December	2015		3,223.39	
TOTAL	2015	38,680.68	38,680.68	0.00
January	2016		3,223.39	
February	2016		3,223.39	
March	2016		3,223.39	
April	2016		3,223.39	
May	2016		3,223.39	
June	2016		3,223.39	
July	2016		3,223.39	
August	2016		3,223.39	
September	2016		3,223.39	
October	2016		3,223.39	
November	2016		3,223.39	
December	2016		3,223.39	
TOTAL	2016	38,680.68	38,680.68	0.00
January	2017		3,223.39	
February	2017		3,223.39	
March	2017		3,223.39	
April	2017		3,223.39	
May	2017		3,223.39	
June	2017		3,223.39	
July	2017		3,223.39	
August	2017		3,223.39	
September	2017		3,223.39	
October	2017		3,223.39	
November	2017		3,223.39	
December	2017		3,223.39	
TOTAL	2017	38,680.68	38,680.68	0.00
January	2018		3,223.39	
February	2018		3,223.39	
March	2018		3,223.39	

RANTOUL POLICE PENSION FUND

Hedrick, Rick

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
April	2018		3,223.39	
May	2018		3,223.39	
June	2018		3,223.39	
July	2018		3,223.39	
August	2018		3,223.39	
September	2018		3,223.39	
October	2018		3,223.39	
November	2018		3,223.39	
December	2018		3,223.39	
TOTAL	2018	38,680.68	38,680.68	0.00
January	2019	3,223.39	3,223.39	0.00
February	2019	3,223.39	3,223.39	0.00
March	2019	3,223.39	3,223.39	0.00
April	2019	3,223.39	3,223.39	0.00
Total		<u>349,685.82</u>	<u>346,462.43</u>	<u>3,223.39</u>
Amount overpaid to pensioner				3,223.39

* Actual Benefit Paid per 1099R / Payroll Reports

RANTOUL POLICE PENSION FUND

Kaiser, Kevin C.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
September (10-30)	2016		3,338.17	
October	2016		4,768.81	
November	2016		4,768.81	
December	2016		4,768.81	
TOTAL	2016	22,413.41	17,644.60	4,768.81
January	2017		4,768.81	
February	2017		4,768.81	
March	2017		4,768.81	
April	2017		4,768.81	
May	2017		4,768.81	
June	2017		4,768.81	
July	2017		4,768.81	
August	2017		4,768.81	
September	2017		4,768.81	
October	2017		4,911.87	
November	2017		4,911.87	
December	2017		4,911.87	
TOTAL	2017	57,797.96	57,654.90	143.06
January	2018		5,059.23	
February	2018		5,059.23	
March	2018		5,059.23	
April	2018		5,059.23	
May	2018		5,059.23	
June	2018		5,059.23	
July	2018		5,059.23	
August	2018		5,059.23	
September	2018		5,059.23	
October	2018		5,059.23	
November	2018		5,059.23	
December	2018		5,059.23	
TOTAL	2018	60,710.76	60,710.76	0.00

RANTOUL POLICE PENSION FUND

Kaiser, Kevin C.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
January	2019	5,211.01	5,211.01	0.00
February	2019	5,211.01	5,211.01	0.00
March	2019	5,211.01	5,211.01	0.00
April	2019	5,211.01	5,211.01	0.00
Total		<u>161,766.17</u>	<u>156,854.30</u>	<u>4,911.87</u>
			Amount overpaid to pensioner	4,911.87

* Actual Benefit Paid per 1099R / Payroll Reports

RANTOUL POLICE PENSION FUND

Richter, Bert J.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
June (30)	2018		111.61	
July	2018		3,348.30	
August	2018		3,348.30	
September	2018		3,348.30	
October	2018		3,348.30	
November	2018		3,348.30	
December	2018		3,348.30	
TOTAL	2018	23,549.71	20,201.41	3,348.30
January	2019	3,348.30	3,348.30	0.00
February	2019	3,348.30	3,348.30	0.00
March	2019	3,348.30	3,348.30	0.00
April	2019	3,348.30	3,348.30	0.00
Total		<u>36,942.91</u>	<u>33,594.61</u>	<u>3,348.30</u>
Amount overpaid to pensioner				3,348.30

* Actual Benefit Paid per 1099R / Payroll Reports

RANTOUL POLICE PENSION FUND

Sawlaw, David E.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
March	2017		3,656.09	
April	2017		3,656.09	
May	2017		3,656.09	
June	2017		3,656.09	
July	2017		3,656.09	
August	2017		3,656.09	
September	2017		3,656.09	
October	2017		3,656.09	
November	2017		3,656.09	
December	2017		3,656.09	
TOTAL	2017	40,216.99	36,560.90	3,656.09
January	2018		3,656.09	
February	2018		3,656.09	
March	2018		3,656.09	
April	2018		3,656.09	
May	2018		3,656.09	
June	2018		3,656.09	
July	2018		3,656.09	
August	2018		3,656.09	
September	2018		3,656.09	
October	2018		3,656.09	
November	2018		3,656.09	
December	2018		3,656.09	
TOTAL	2018	43,873.08	43,873.08	0.00
January	2019	3,656.09	3,656.09	0.00
February	2019	3,656.09	3,656.09	0.00
March	2019	3,656.09	3,656.09	0.00
April	2019	3,656.09	3,656.09	0.00
Total		98,714.43	95,058.34	3,656.09
			Amount overpaid to pensioner	3,656.09

* Actual Benefit Paid per 1099R / Payroll Reports

RANTOUL POLICE PENSION FUND

Schlusser, Michael D.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
September (29-30)	2012		276.10	
October	2012		2,760.95	
November	2012		2,760.95	
December	2012		2,760.95	
TOTAL	2012	11,319.90	8,558.95	2,760.95
January	2013		2,760.95	
February	2013		2,760.95	
March	2013		2,760.95	
April	2013		2,760.95	
May	2013		2,760.95	
June	2013		2,760.95	
July	2013		2,760.95	
August	2013		2,760.95	
September	2013		2,760.95	
October	2013		2,760.95	
November	2013		2,760.95	
December	2013		2,760.95	
TOTAL	2013	33,131.40	33,131.40	0.00
January	2014		2,760.95	
February	2014		2,760.95	
March	2014		2,760.95	
April	2014		2,760.95	
May	2014		2,760.95	
June	2014		2,760.95	
July	2014		2,760.95	
August	2014		2,760.95	
September	2014		2,760.95	
October	2014		2,760.95	
November	2014		2,760.95	
December	2014		2,760.95	
TOTAL	2014	33,131.40	33,131.40	0.00
January	2015		2,760.95	
February	2015		2,760.95	
March	2015		2,760.95	

RANTOUL POLICE PENSION FUND

Schlusser, Michael D.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
April	2015		2,760.95	
May	2015		2,760.95	
June	2015		2,760.95	
July	2015		2,760.95	
August	2015		2,760.95	
September	2015		2,760.95	
October	2015		2,760.95	
November	2015		2,760.95	
December	2015		2,760.95	
TOTAL	2015	33,131.40	33,131.40	0.00
January	2016		2,760.95	
February	2016		2,760.95	
March	2016		2,760.95	
April	2016		2,760.95	
May	2016		2,760.95	
June	2016		2,760.95	
July	2016		2,760.95	
August	2016		2,760.95	
September	2016		2,760.95	
October	2016		2,760.95	
November	2016		2,760.95	
December	2016		2,760.95	
TOTAL	2016	33,131.40	33,131.40	0.00
January	2017		2,760.95	
February	2017		2,760.95	
March	2017		2,760.95	
April	2017		2,760.95	
May	2017		2,760.95	
June	2017		2,760.95	
July	2017		2,760.95	
August	2017		2,760.95	
September	2017		2,760.95	
October	2017		3,175.09	
November	2017		3,175.09	
December	2017		3,175.09	

RANTOUL POLICE PENSION FUND

Schlusser, Michael D.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
TOTAL	2017	34,787.69	34,373.82	413.87
January	2018		3,270.34	
February	2018		3,270.34	
March	2018		3,270.34	
April	2018		3,270.34	
May	2018		3,270.34	
June	2018		3,270.34	
July	2018		3,270.34	
August	2018		3,270.34	
September	2018		3,270.34	
October	2018		3,270.34	
November	2018		3,270.34	
December	2018		3,270.34	
TOTAL	2018	39,244.08	39,244.08	0.00
January	2019	3,368.45	3,368.45	0.00
February	2019	3,368.45	3,368.45	0.00
March	2019	3,368.45	3,368.45	0.00
April	2019	3,368.45	3,368.45	0.00
Total		<u>231,351.07</u>	<u>228,176.25</u>	<u>3,174.82</u>
Amount overpaid to pensioner				3,174.82

* Actual Benefit Paid per 1099R / Payroll Reports

RANTOUL POLICE PENSION FUND

Smith, Charles J.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
June (29-30)	2013		263.80	
July	2013		3,956.96	
August	2013		3,956.96	
September	2013		3,956.96	
October	2013		3,956.96	
November	2013		3,956.96	
December	2013		3,956.96	
TOTAL	2013	24,005.56	24,005.56	0.00
January	2014		3,956.96	
February	2014		3,956.96	
March	2014		3,956.96	
April	2014		3,956.96	
May	2014		3,956.96	
June	2014		3,956.96	
July	2014		3,956.96	
August	2014		3,956.96	
September	2014		3,956.96	
October	2014		3,956.96	
November	2014		3,956.96	
December	2014		3,956.96	
TOTAL	2014	47,483.52	47,483.52	0.00
January	2015		3,956.96	
February	2015		3,956.96	
March	2015		3,956.96	
April	2015		3,956.96	
May	2015		3,956.96	
June	2015		3,956.96	
July	2015		3,956.96	
August	2015		3,956.96	
September	2015		3,956.96	
October	2015		3,956.96	
November	2015		3,956.96	
December	2015		3,956.96	
TOTAL	2015	47,483.52	47,483.52	0.00

RANTOUL POLICE PENSION FUND

Smith, Charles J.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
January	2016		3,956.96	
February	2016		3,956.96	
March	2016		3,956.96	
April	2016		3,956.96	
May	2016		3,956.96	
June	2016		3,956.96	
July	2016		3,956.96	
August	2016		3,956.96	
September	2016		3,956.96	
October	2016		3,956.96	
November	2016		3,956.96	
December	2016		3,956.96	
TOTAL	2016	47,483.52	47,483.52	0.00
January	2017		3,956.96	
February	2017		3,956.96	
March	2017		3,956.96	
April	2017		3,956.96	
May	2017		3,956.96	
June	2017		3,956.96	
July	2017		3,956.96	
August	2017		3,956.96	
September	2017		3,956.96	
October	2017		3,956.96	
November	2017		3,956.96	
December	2017		3,956.96	
TOTAL	2017	47,483.52	47,483.52	0.00
January	2018		3,956.96	
February	2018		3,956.96	
March	2018		3,956.96	
April	2018		3,956.96	
May	2018		3,956.96	
June	2018		4,540.61	
July	2018		4,540.61	
August	2018		4,540.61	
September	2018		4,540.61	

RANTOUL POLICE PENSION FUND

Smith, Charles J.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
October	2018		4,540.61	
November	2018		4,540.61	
December	2018		4,540.61	
TOTAL	2018	52,152.72	51,569.07	583.65
January	2019	4,676.83	4,676.83	0.00
February	2019	4,676.83	4,676.83	0.00
March	2019	4,676.83	4,676.83	0.00
April	2019	4,676.83	4,676.83	0.00
Total		<u>284,799.68</u>	<u>284,216.03</u>	<u>583.65</u>
Amount overpaid to pensioner				583.65

* Actual Benefit Paid per 1099R / Payroll Reports

RANTOUL POLICE PENSION FUND

Tarr, Gary / Betty

Benefit Period		Gary Actual Benefit Paid	Gary Correct Benefit Due	Gary Annual Balance (Underpaid) Overpaid	Betty Actual Benefit Paid	Betty Correct Benefit Due	Betty Annual Balance (Underpaid) Overpaid
Month	Year						
January	2006		2,363.78				
February	2006		2,363.78				
March	2006		2,363.78				
April	2006		2,363.78				
May	2006		2,363.78				
June	2006		2,363.78				
July	2006		2,363.78				
August	2006		2,363.78				
September	2006		2,363.78				
October	2006		2,363.78				
November	2006		2,363.78				
December	2006		2,363.78				
1099-R	2006	28,365.36	28,365.36	0.00			
January	2007		2,434.69				
February	2007		2,434.69				
March	2007		2,434.69				
April	2007		2,434.69				
May	2007		2,434.69				
June	2007		2,434.69				
July	2007		2,434.69				
August	2007		2,434.69				
September	2007		2,434.69				
October	2007		2,434.69				
November	2007		2,434.69				
December	2007		2,434.69				
1099-R	2007	29,216.28	29,216.28	0.00			
January	2008		2,507.73				
February	2008		2,507.73				
March	2008		2,507.73				

RANTOUL POLICE PENSION FUND

Tarr, Gary / Betty

Benefit Period		Gary Actual Benefit Paid	Gary Correct Benefit Due	Gary Annual Balance (Underpaid) Overpaid	Betty Actual Benefit Paid	Betty Correct Benefit Due	Betty Annual Balance (Underpaid) Overpaid
Month	Year						
April	2008		2,507.73				
May	2008		2,507.73				
June	2008		2,507.73				
July	2008		2,507.73				
August	2008		2,507.73				
September	2008		2,507.73				
October	2008		2,507.73				
November	2008		2,507.73				
December	2008		2,507.73				
1099-R	2008	30,092.76	30,092.76	0.00			
January	2009		2,582.96				
February	2009		2,582.96				
March	2009		2,582.96				
April	2009		2,582.96				
May	2009		2,582.96				
June	2009		2,582.96				
July	2009		2,582.96				
August	2009		2,582.96				
September	2009		2,582.96				
October	2009		2,582.96				
November	2009		2,582.96				
December	2009		2,582.96				
1099-R	2009	30,995.52	30,995.52	0.00			
January	2010		2,660.45				
February	2010		2,660.45				
March	2010		2,660.45				
April	2010		2,660.45				
May	2010		2,660.45				
June	2010		2,660.45				
July	2010		2,660.45				

RANTOUL POLICE PENSION FUND

Tarr, Gary / Betty

Benefit Period		Gary Actual Benefit Paid	Gary Correct Benefit Due	Gary Annual Balance (Underpaid) Overpaid	Betty Actual Benefit Paid	Betty Correct Benefit Due	Betty Annual Balance (Underpaid) Overpaid
Month	Year						
August	2010		2,660.45				
September	2010		2,660.45				
October	2010		2,660.45				
November	2010		2,660.45				
December	2010		2,660.45				
1099-R	2010	31,925.40	31,925.40	0.00			
January	2011		2,740.26				
February	2011		2,740.26				
March	2011		2,740.26				
April	2011		2,740.26				
May	2011		2,740.26				
June	2011		2,740.26				
July	2011		2,740.26				
August	2011		2,740.26				
September	2011		2,740.26				
October	2011		2,740.26				
November	2011		2,740.26				
December	2011		2,740.26				
1099-R	2011	32,883.12	32,883.12	0.00			
January	2012		2,822.47			0.00	
February	2012		2,822.47			0.00	
March (1-3)	2012		2,822.47			0.00	
March (4-31)	2012		273.14			2,549.33	
April	2012		0.00			2,822.47	
May	2012		0.00			2,822.47	
June	2012		0.00			2,822.47	
July	2012		0.00			2,822.47	
August	2012		0.00			2,822.47	
September	2012		0.00			2,822.47	
October	2012		0.00			2,822.47	

RANTOUL POLICE PENSION FUND

Tarr, Gary / Betty

Benefit Period		Gary Actual Benefit Paid	Gary Correct Benefit Due	Gary Annual Balance (Underpaid) Overpaid	Betty Actual Benefit Paid	Betty Correct Benefit Due	Betty Annual Balance (Underpaid) Overpaid
Month	Year						
November	2012		0.00			2,822.47	
December	2012		0.00			2,822.47	
1099-R	2012	5,918.08	8,740.55	(2,822.47)	27,951.83	27,951.56	0.27
January	2013					2,822.47	
February	2013					2,822.47	
March	2013					2,822.47	
April	2013					2,822.47	
May	2013					2,822.47	
June	2013					2,822.47	
July	2013					2,822.47	
August	2013					2,822.47	
September	2013					2,822.47	
October	2013					2,822.47	
November	2013					2,822.47	
December	2013					2,822.47	
1099-R	2013				33,870.00	33,869.64	0.36
January	2014					2,822.47	
February	2014					2,822.47	
March	2014					2,822.47	
April	2014					2,822.47	
May	2014					2,822.47	
June	2014					2,822.47	
July	2014					2,822.47	
August	2014					2,822.47	
September	2014					2,822.47	
October	2014					2,822.47	
November	2014					2,822.47	
December	2014					2,822.47	
1099-R	2014				33,870.00	33,869.64	0.36

RANTOUL POLICE PENSION FUND

Tarr, Gary / Betty

Benefit Period		Gary Actual Benefit Paid	Gary Correct Benefit Due	Gary Annual Balance (Underpaid) Overpaid	Betty Actual Benefit Paid	Betty Correct Benefit Due	Betty Annual Balance (Underpaid) Overpaid
Month	Year						
January	2015					2,822.47	
February	2015					2,822.47	
March	2015					2,822.47	
April	2015					2,822.47	
May	2015					2,822.47	
June	2015					2,822.47	
July	2015					2,822.47	
August	2015					2,822.47	
September	2015					2,822.47	
October	2015					2,822.47	
November	2015					2,822.47	
December	2015					2,822.47	
1099-R	2015				33,870.00	33,869.64	0.36
January	2016					2,822.47	
February	2016					2,822.47	
March	2016					2,822.47	
April	2016					2,822.47	
May	2016					2,822.47	
June	2016					2,822.47	
July	2016					2,822.47	
August	2016					2,822.47	
September	2016					2,822.47	
October	2016					2,822.47	
November	2016					2,822.47	
December	2016					2,822.47	
1099-R	2016				33,870.00	33,869.64	0.36
January	2017					2,822.47	
February	2017					2,822.47	
March	2017					2,822.47	
April	2017					2,822.47	

RANTOUL POLICE PENSION FUND

Tarr, Gary / Betty

Benefit Period		Gary Actual Benefit Paid	Gary Correct Benefit Due	Gary Annual Balance (Underpaid) Overpaid	Betty Actual Benefit Paid	Betty Correct Benefit Due	Betty Annual Balance (Underpaid) Overpaid
Month	Year						
May	2017					2,822.47	
June	2017					2,822.47	
July	2017					2,822.47	
August	2017					2,822.47	
September	2017					2,822.47	
October	2017					2,822.47	
November	2017					2,822.47	
December	2017					2,822.47	
1099-R	2017				33,870.00	33,869.64	0.36
January	2018					2,822.47	
February	2018					2,822.47	
March	2018					2,822.47	
April	2018					2,822.47	
May	2018					2,822.47	
June	2018					2,822.47	
July	2018					2,822.47	
August	2018					2,822.47	
September	2018					2,822.47	
October	2018					2,822.47	
November	2018					2,822.47	
December	2018					2,822.47	
1099-R	2018				33,870.00	33,869.64	0.36
January	2019				2,822.50	2,822.47	0.03
February	2019				2,822.50	2,822.47	0.03
March	2019				2,822.50	2,822.47	0.03
April	2019				2,822.50	2,822.47	0.03
Total		<u>189,396.52</u>	<u>192,218.99</u>	<u>(2,822.47)</u>	<u>242,461.83</u>	<u>242,459.28</u>	<u>2.55</u>
		Amount underpaid to Gary		2,822.47	Amount overpaid to Betty		2.55

RANTOUL POLICE PENSION FUND

Tittle, Michael S.

Benefit Period		Actual	Correct	Monthly	Cumulative
Month	Year	Benefit Paid	Benefit Due	Balance (Underpaid) Overpaid	Balance (Underpaid) Overpaid
March (2-31)	1990	1,504.43	1,527.04	(22.61)	(22.61)
April	1990	1,577.94	1,577.94	0.00	(22.61)
May	1990	1,577.94	1,577.94	0.00	(22.61)
June	1990	1,577.94	1,577.94	0.00	(22.61)
July	1990	1,577.94	1,577.94	0.00	(22.61)
August	1990	1,577.94	1,577.94	0.00	(22.61)
September	1990	1,577.94	1,577.94	0.00	(22.61)
October	1990	1,577.94	1,577.94	0.00	(22.61)
November	1990	1,577.94	1,577.94	0.00	(22.61)
December	1990	1,577.94	1,577.94	0.00	(22.61)
January	1991	1,577.94	1,577.94	0.00	(22.61)
February	1991	1,577.94	1,577.94	0.00	(22.61)
March	1991	1,577.94	1,577.94	0.00	(22.61)
April	1991	1,577.94	1,577.94	0.00	(22.61)
May	1991	1,577.94	1,577.94	0.00	(22.61)
June	1991	1,577.94	1,577.94	0.00	(22.61)
July	1991	1,577.94	1,577.94	0.00	(22.61)
August	1991	1,577.94	1,577.94	0.00	(22.61)
September	1991	1,577.94	1,577.94	0.00	(22.61)
October	1991	1,577.94	1,577.94	0.00	(22.61)
November	1991	1,577.94	1,577.94	0.00	(22.61)
December	1991	1,577.94	1,577.94	0.00	(22.61)
January	1992	1,577.94	1,577.94	0.00	(22.61)
February	1992	1,577.94	1,577.94	0.00	(22.61)
March	1992	1,577.94	1,577.94	0.00	(22.61)
April	1992	1,577.94	1,577.94	0.00	(22.61)
May	1992	1,577.94	1,577.94	0.00	(22.61)
June	1992	1,577.94	1,577.94	0.00	(22.61)
July	1992	1,577.94	1,577.94	0.00	(22.61)
August	1992	1,577.94	1,577.94	0.00	(22.61)
September	1992	1,577.94	1,577.94	0.00	(22.61)
October	1992	1,577.94	1,577.94	0.00	(22.61)
November	1992	1,577.94	1,577.94	0.00	(22.61)
December	1992	1,577.94	1,577.94	0.00	(22.61)
January	1993	1,577.94	1,577.94	0.00	(22.61)
February	1993	1,577.94	1,577.94	0.00	(22.61)
March	1993	1,577.94	1,577.94	0.00	(22.61)
April	1993	1,577.94	1,577.94	0.00	(22.61)
May	1993	1,577.94	1,577.94	0.00	(22.61)
June	1993	1,577.94	1,577.94	0.00	(22.61)
July	1993	1,577.94	1,577.94	0.00	(22.61)
August	1993	1,577.94	1,577.94	0.00	(22.61)

RANTOUL POLICE PENSION FUND

Tittle, Michael S.

Benefit Period		Actual	Correct	Monthly	Cumulative
Month	Year	Benefit Paid	Benefit Due	Balance (Underpaid) Overpaid	Balance (Underpaid) Overpaid
September	1993	1,577.94	1,577.94	0.00	(22.61)
October	1993	1,577.94	1,577.94	0.00	(22.61)
November	1993	1,577.94	1,577.94	0.00	(22.61)
December	1993	1,577.94	1,577.94	0.00	(22.61)
January	1994	1,577.94	1,577.94	0.00	(22.61)
February	1994	1,577.94	1,577.94	0.00	(22.61)
March	1994	1,577.94	1,625.28	(47.34)	(69.95)
April	1994	1,577.94	1,625.28	(47.34)	(117.29)
May	1994	1,577.94	1,625.28	(47.34)	(164.63)
June	1994	1,577.94	1,625.28	(47.34)	(211.97)
July	1994	1,577.94	1,625.28	(47.34)	(259.31)
August	1994	1,577.94	1,625.28	(47.34)	(306.65)
September	1994	1,577.94	1,625.28	(47.34)	(353.99)
October	1994	1,577.94	1,625.28	(47.34)	(401.33)
November	1994	1,577.94	1,625.28	(47.34)	(448.67)
December	1994	1,577.94	1,625.28	(47.34)	(496.01)
January	1995	1,577.94	1,625.28	(47.34)	(543.35)
February	1995	1,577.94	1,625.28	(47.34)	(590.69)
March	1995	1,577.94	1,625.28	(47.34)	(638.03)
April	1995	1,577.94	1,625.28	(47.34)	(685.37)
May	1995	1,577.94	1,625.28	(47.34)	(732.71)
June	1995	1,577.94	1,625.28	(47.34)	(780.05)
July	1995	1,577.94	1,625.28	(47.34)	(827.39)
August	1995	1,577.94	1,625.28	(47.34)	(874.73)
September	1995	1,577.94	1,625.28	(47.34)	(922.07)
October	1995	1,577.94	1,625.28	(47.34)	(969.41)
November	1995	1,577.94	1,625.28	(47.34)	(1,016.75)
December	1995	1,577.94	1,625.28	(47.34)	(1,064.09)
January	1996	1,577.94	1,625.28	(47.34)	(1,111.43)
February	1996	1,577.94	1,625.28	(47.34)	(1,158.77)
March	1996	1,577.94	1,625.28	(47.34)	(1,206.11)
April	1996	1,577.94	1,625.28	(47.34)	(1,253.45)
May	1996	1,577.94	1,625.28	(47.34)	(1,300.79)
June	1996	1,577.94	1,625.28	(47.34)	(1,348.13)
July	1996	1,577.94	1,625.28	(47.34)	(1,395.47)
August	1996	1,577.94	1,625.28	(47.34)	(1,442.81)
September	1996	1,577.94	1,625.28	(47.34)	(1,490.15)
October	1996	1,577.94	1,625.28	(47.34)	(1,537.49)
November	1996	1,577.94	1,625.28	(47.34)	(1,584.83)
December	1996	1,577.94	1,625.28	(47.34)	(1,632.17)
January	1997	1,577.94	1,625.28	(47.34)	(1,679.51)
February	1997	1,577.94	1,625.28	(47.34)	(1,726.85)

RANTOUL POLICE PENSION FUND

Tittle, Michael S.

Benefit Period		Actual	Correct	Monthly	Cumulative
Month	Year	Benefit	Benefit	Balance	Balance
		Paid	Due	(Underpaid)	(Underpaid)
				Overpaid	Overpaid
March	1997	1,577.94	1,625.28	(47.34)	(1,774.19)
April	1997	1,577.94	1,625.28	(47.34)	(1,821.53)
May	1997	1,577.94	1,625.28	(47.34)	(1,868.87)
June	1997	1,577.94	1,625.28	(47.34)	(1,916.21)
July	1997	1,577.94	1,625.28	(47.34)	(1,963.55)
August	1997	1,577.94	1,625.28	(47.34)	(2,010.89)
September	1997	1,577.94	1,625.28	(47.34)	(2,058.23)
October	1997	1,577.94	1,625.28	(47.34)	(2,105.57)
November	1997	1,577.94	1,625.28	(47.34)	(2,152.91)
December	1997	1,577.94	1,625.28	(47.34)	(2,200.25)
January	1998	1,577.94	1,625.28	(47.34)	(2,247.59)
February	1998	1,577.94	1,625.28	(47.34)	(2,294.93)
March	1998	1,577.94	1,625.28	(47.34)	(2,342.27)
April	1998	1,577.94	1,625.28	(47.34)	(2,389.61)
May	1998	1,577.94	1,625.28	(47.34)	(2,436.95)
June	1998	1,577.94	1,625.28	(47.34)	(2,484.29)
July	1998	1,577.94	1,625.28	(47.34)	(2,531.63)
August	1998	1,577.94	1,625.28	(47.34)	(2,578.97)
September	1998	1,577.94	1,625.28	(47.34)	(2,626.31)
October	1998	1,577.94	1,625.28	(47.34)	(2,673.65)
November	1998	1,577.94	1,625.28	(47.34)	(2,720.99)
December	1998	1,577.94	1,625.28	(47.34)	(2,768.33)
January	1999	1,577.94	1,625.28	(47.34)	(2,815.67)
February	1999	1,577.94	1,625.28	(47.34)	(2,863.01)
March	1999	1,577.94	1,625.28	(47.34)	(2,910.35)
April	1999	1,577.94	1,625.28	(47.34)	(2,957.69)
May	1999	1,577.94	1,625.28	(47.34)	(3,005.03)
June	1999	1,577.94	1,625.28	(47.34)	(3,052.37)
July	1999	1,577.94	1,625.28	(47.34)	(3,099.71)
August	1999	1,577.94	1,625.28	(47.34)	(3,147.05)
September	1999	1,577.94	1,625.28	(47.34)	(3,194.39)
October	1999	1,577.94	1,625.28	(47.34)	(3,241.73)
November	1999	1,577.94	1,625.28	(47.34)	(3,289.07)
December	1999	1,577.94	1,625.28	(47.34)	(3,336.41)
January	2000	1,577.94	1,625.28	(47.34)	(3,383.75)
February	2000	1,577.94	1,625.28	(47.34)	(3,431.09)
March	2000	1,577.94	1,625.28	(47.34)	(3,478.43)
April	2000	1,577.94	1,625.28	(47.34)	(3,525.77)
May	2000	1,577.94	1,625.28	(47.34)	(3,573.11)
June	2000	1,577.94	1,625.28	(47.34)	(3,620.45)
July	2000	1,577.94	1,625.28	(47.34)	(3,667.79)
August	2000	1,577.94	1,625.28	(47.34)	(3,715.13)

RANTOUL POLICE PENSION FUND

Tittle, Michael S.

Benefit Period		Actual	Correct	Monthly	Cumulative
Month	Year	Benefit Paid	Benefit Due	Balance (Underpaid) Overpaid	Balance (Underpaid) Overpaid
September	2000	1,577.94	1,625.28	(47.34)	(3,762.47)
October	2000	1,577.94	1,625.28	(47.34)	(3,809.81)
November	2000	1,577.94	1,625.28	(47.34)	(3,857.15)
December	2000	1,577.94	1,625.28	(47.34)	(3,904.49)
January	2001	1,577.94	1,625.28	(47.34)	(3,951.83)
February	2001	1,577.94	1,625.28	(47.34)	(3,999.17)
March	2001	1,577.94	1,625.28	(47.34)	(4,046.51)
April	2001	1,577.94	1,625.28	(47.34)	(4,093.85)
May	2001	1,577.94	1,625.28	(47.34)	(4,141.19)
June	2001	1,577.94	1,625.28	(47.34)	(4,188.53)
July	2001	1,577.94	1,625.28	(47.34)	(4,235.87)
August	2001	1,577.94	1,625.28	(47.34)	(4,283.21)
September	2001	1,577.94	1,625.28	(47.34)	(4,330.55)
October	2001	1,577.94	1,625.28	(47.34)	(4,377.89)
November	2001	1,577.94	1,625.28	(47.34)	(4,425.23)
December	2001	1,577.94	1,625.28	(47.34)	(4,472.57)
January	2002	1,577.94	1,625.28	(47.34)	(4,519.91)
February	2002	1,577.94	1,625.28	(47.34)	(4,567.25)
March	2002	1,577.94	1,625.28	(47.34)	(4,614.59)
April	2002	1,577.94	1,625.28	(47.34)	(4,661.93)
May	2002	1,577.94	1,625.28	(47.34)	(4,709.27)
June	2002	1,577.94	1,625.28	(47.34)	(4,756.61)
July	2002	1,577.94	1,625.28	(47.34)	(4,803.95)
August	2002	1,577.94	1,625.28	(47.34)	(4,851.29)
September	2002	1,577.94	1,625.28	(47.34)	(4,898.63)
October	2002	1,577.94	1,625.28	(47.34)	(4,945.97)
November	2002	1,577.94	1,625.28	(47.34)	(4,993.31)
December	2002	1,625.28	1,625.28	0.00	(4,993.31)
January	2003	RETRO 4,970.54	0.00	4,970.54	(22.77)
January	2003	1,625.28	1,625.28	0.00	(22.77)
February	2003	1,625.28	1,625.28	0.00	(22.77)
March	2003	1,625.28	1,672.62	(47.34)	(70.11)
April	2003	1,719.96	1,672.62	47.34	(22.77)
May	2003	1,672.62	1,672.62	0.00	(22.77)
June	2003	1,672.62	1,672.62	0.00	(22.77)
July	2003	1,672.62	1,672.62	0.00	(22.77)
August	2003	1,672.62	1,672.62	0.00	(22.77)
September	2003	1,672.62	1,672.62	0.00	(22.77)
October	2003	1,672.62	1,672.62	0.00	(22.77)
November	2003	1,672.62	1,672.62	0.00	(22.77)
December	2003	1,672.62	1,672.62	0.00	(22.77)
January	2004	1,672.62	1,672.62	0.00	(22.77)

RANTOUL POLICE PENSION FUND

Tittle, Michael S.

Benefit Period		Actual	Correct	Monthly	Cumulative
Month	Year	Benefit Paid	Benefit Due	Balance (Underpaid) Overpaid	Balance (Underpaid) Overpaid
February	2004	1,672.62	1,672.62	0.00	(22.77)
March	2004	1,672.62	1,719.96	(47.34)	(70.11)
March	2004	RETRO 47.34	0.00	47.34	(22.77)
April	2004	1,719.96	1,719.96	0.00	(22.77)
May	2004	1,719.96	1,719.96	0.00	(22.77)
June	2004	1,719.96	1,719.96	0.00	(22.77)
July	2004	1,719.96	1,719.96	0.00	(22.77)
August	2004	1,719.96	1,719.96	0.00	(22.77)
September	2004	1,719.96	1,719.96	0.00	(22.77)
October	2004	1,719.96	1,719.96	0.00	(22.77)
November	2004	1,719.96	1,719.96	0.00	(22.77)
December	2004	1,719.96	1,719.96	0.00	(22.77)
January	2005	1,719.96	1,719.96	0.00	(22.77)
February	2005	1,719.96	1,719.96	0.00	(22.77)
March	2005	1,767.30	1,767.30	0.00	(22.77)
April	2005	1,767.30	1,767.30	0.00	(22.77)
May	2005	1,767.30	1,767.30	0.00	(22.77)
June	2005	1,767.30	1,767.30	0.00	(22.77)
July	2005	1,767.30	1,767.30	0.00	(22.77)
August	2005	1,767.30	1,767.30	0.00	(22.77)
September	2005	1,767.30	1,767.30	0.00	(22.77)
October	2005	1,767.30	1,767.30	0.00	(22.77)
November	2005	1,767.30	1,767.30	0.00	(22.77)
December	2005	1,767.30	1,767.30	0.00	(22.77)
January	2006	1,767.30	1,767.30	0.00	(22.77)
February	2006	1,767.30	1,767.30	0.00	(22.77)
March	2006	1,814.64	1,814.64	0.00	(22.77)
April	2006	1,814.64	1,814.64	0.00	(22.77)
May	2006	1,814.64	1,814.64	0.00	(22.77)
June	2006	1,814.64	1,814.64	0.00	(22.77)
July	2006	1,814.64	1,814.64	0.00	(22.77)
August	2006	1,814.64	1,814.64	0.00	(22.77)
September	2006	1,814.64	1,814.64	0.00	(22.77)
October	2006	1,814.64	1,814.64	0.00	(22.77)
November	2006	1,814.64	1,814.64	0.00	(22.77)
December	2006	1,814.64	1,814.64	0.00	(22.77)
January	2007	1,861.98	1,814.64	47.34	24.57
February	2007	1,814.64	1,814.64	0.00	24.57
March	2007	1,814.64	1,861.98	(47.34)	(22.77)
April	2007	1,861.98	1,861.98	0.00	(22.77)
May	2007	1,861.98	1,861.98	0.00	(22.77)
June	2007	1,861.98	1,861.98	0.00	(22.77)

RANTOUL POLICE PENSION FUND

Tittle, Michael S.

Benefit Period		Actual	Correct	Monthly	Cumulative
Month	Year	Benefit Paid	Benefit Due	Balance (Underpaid) Overpaid	Balance (Underpaid) Overpaid
July	2007	1,861.98	1,861.98	0.00	(22.77)
August	2007	1,861.98	1,861.98	0.00	(22.77)
September	2007	1,861.98	1,861.98	0.00	(22.77)
October	2007	1,861.98	1,861.98	0.00	(22.77)
November	2007	1,861.98	1,861.98	0.00	(22.77)
December	2007	1,861.98	1,861.98	0.00	(22.77)
January	2008	1,861.98	1,861.98	0.00	(22.77)
February	2008	1,861.98	1,861.98	0.00	(22.77)
March	2008	1,909.32	1,909.32	0.00	(22.77)
April	2008	1,909.32	1,909.32	0.00	(22.77)
May	2008	1,909.32	1,909.32	0.00	(22.77)
June	2008	1,909.32	1,909.32	0.00	(22.77)
July	2008	1,909.32	1,909.32	0.00	(22.77)
August	2008	1,909.32	1,909.32	0.00	(22.77)
September	2008	1,909.32	1,909.32	0.00	(22.77)
October	2008	1,909.32	1,909.32	0.00	(22.77)
November	2008	1,909.32	1,909.32	0.00	(22.77)
December	2008	1,909.32	1,909.32	0.00	(22.77)
January	2009	1,909.32	1,909.32	0.00	(22.77)
February	2009	1,909.32	1,909.32	0.00	(22.77)
March	2009	1,956.66	1,956.66	0.00	(22.77)
April	2009	1,956.66	1,956.66	0.00	(22.77)
May	2009	1,956.66	1,956.66	0.00	(22.77)
June	2009	1,956.66	1,956.66	0.00	(22.77)
July	2009	1,956.66	1,956.66	0.00	(22.77)
August	2009	1,956.66	1,956.66	0.00	(22.77)
September	2009	1,956.66	1,956.66	0.00	(22.77)
October	2009	1,956.66	1,956.66	0.00	(22.77)
November	2009	1,956.66	1,956.66	0.00	(22.77)
December	2009	1,956.66	1,956.66	0.00	(22.77)
January	2010	1,956.66	1,956.66	0.00	(22.77)
February	2010	1,956.66	1,956.66	0.00	(22.77)
March	2010	2,004.00	2,004.00	0.00	(22.77)
April	2010	2,004.00	2,004.00	0.00	(22.77)
May	2010	2,004.00	2,004.00	0.00	(22.77)
June	2010	2,004.00	2,004.00	0.00	(22.77)
July	2010	2,004.00	2,004.00	0.00	(22.77)
August	2010	2,004.00	2,004.00	0.00	(22.77)
September	2010	2,004.00	2,004.00	0.00	(22.77)
October	2010	2,004.00	2,004.00	0.00	(22.77)
November	2010	2,004.00	2,004.00	0.00	(22.77)
December	2010	2,004.00	2,004.00	0.00	(22.77)

RANTOUL POLICE PENSION FUND

Tittle, Michael S.

Benefit Period		Actual	Correct	Monthly	Cumulative
Month	Year	Benefit Paid	Benefit Due	Balance (Underpaid) Overpaid	Balance (Underpaid) Overpaid
January	2011	2,004.00	2,004.00	0.00	(22.77)
February	2011	2,004.00	2,004.00	0.00	(22.77)
March	2011	2,051.34	2,051.34	0.00	(22.77)
April	2011	2,051.34	2,051.34	0.00	(22.77)
May	2011	2,051.34	2,051.34	0.00	(22.77)
June	2011	2,051.34	2,051.34	0.00	(22.77)
July	2011	2,051.34	2,051.34	0.00	(22.77)
August	2011	2,051.34	2,051.34	0.00	(22.77)
September	2011	2,051.34	2,051.34	0.00	(22.77)
October	2011	2,051.34	2,051.34	0.00	(22.77)
November	2011	2,051.34	2,051.34	0.00	(22.77)
December	2011	2,051.34	2,051.34	0.00	(22.77)
January	2012	2,051.34	2,051.34	0.00	(22.77)
February	2012	2,051.34	2,051.34	0.00	(22.77)
March	2012	2,098.68	2,098.68	0.00	(22.77)
April	2012	2,098.68	2,098.68	0.00	(22.77)
May	2012	2,098.68	2,098.68	0.00	(22.77)
June	2012	2,098.68	2,098.68	0.00	(22.77)
July	2012	2,098.68	2,098.68	0.00	(22.77)
August	2012	2,098.68	2,098.68	0.00	(22.77)
September	2012	2,098.68	2,098.68	0.00	(22.77)
October	2012	2,098.68	2,098.68	0.00	(22.77)
November	2012	2,098.68	2,098.68	0.00	(22.77)
December	2012	2,098.68	2,098.68	0.00	(22.77)
January	2013	3,139.44	3,140.12	(0.68)	(23.45)
February	2013	3,139.44	3,140.12	(0.68)	(24.13)
March	2013	3,186.78	3,187.46	(0.68)	(24.81)
April	2013	3,186.78	3,187.46	(0.68)	(25.49)
May	2013	3,186.78	3,187.46	(0.68)	(26.17)
June	2013	3,186.78	3,187.46	(0.68)	(26.85)
July	2013	3,186.78	3,187.46	(0.68)	(27.53)
August	2013	3,186.78	3,187.46	(0.68)	(28.21)
September	2013	3,186.78	3,187.46	(0.68)	(28.89)
October	2013	3,186.78	3,187.46	(0.68)	(29.57)
November	2013	3,186.78	3,187.46	(0.68)	(30.25)
December	2013	3,186.78	3,187.46	(0.68)	(30.93)
January	2014	3,234.12	3,234.80	(0.68)	(31.61)
February	2014	3,234.12	3,234.80	(0.68)	(32.29)
March	2014	3,281.46	3,282.14	(0.68)	(32.97)
April	2014	3,281.46	3,282.14	(0.68)	(33.65)
May	2014	3,281.46	3,282.14	(0.68)	(34.33)
June	2014	3,281.46	3,282.14	(0.68)	(35.01)

RANTOUL POLICE PENSION FUND

Tittle, Michael S.

Benefit Period		Actual	Correct	Monthly	Cumulative
Month	Year	Benefit	Benefit	Balance	Balance
		Paid	Due	(Underpaid)	(Underpaid)
				Overpaid	Overpaid
July	2014	3,281.46	3,282.14	(0.68)	(35.69)
August	2014	3,281.46	3,282.14	(0.68)	(36.37)
September	2014	3,281.46	3,282.14	(0.68)	(37.05)
October	2014	3,281.46	3,282.14	(0.68)	(37.73)
November	2014	3,281.46	3,282.14	(0.68)	(38.41)
December	2014	3,281.46	3,282.14	(0.68)	(39.09)
January	2015	3,328.80	3,329.48	(0.68)	(39.77)
February	2015	3,328.80	3,329.48	(0.68)	(40.45)
March	2015	3,376.14	3,376.82	(0.68)	(41.13)
April	2015	3,376.14	3,376.82	(0.68)	(41.81)
May	2015	3,376.14	3,376.82	(0.68)	(42.49)
June	2015	3,376.14	3,376.82	(0.68)	(43.17)
July	2015	3,376.14	3,376.82	(0.68)	(43.85)
August	2015	3,376.14	3,376.82	(0.68)	(44.53)
September	2015	3,376.14	3,376.82	(0.68)	(45.21)
October	2015	3,376.14	3,376.82	(0.68)	(45.89)
November	2015	3,376.14	3,376.82	(0.68)	(46.57)
December	2015	3,376.14	3,376.82	(0.68)	(47.25)
January	2016	3,423.48	3,424.16	(0.68)	(47.93)
February	2016	3,423.48	3,424.16	(0.68)	(48.61)
March	2016	3,423.48	3,471.50	(48.02)	(96.63)
April	2016	3,518.16	3,471.50	46.66	(49.97)
May	2016	3,470.82	3,471.50	(0.68)	(50.65)
June	2016	3,470.82	3,471.50	(0.68)	(51.33)
July	2016	3,470.82	3,471.50	(0.68)	(52.01)
August	2016	3,470.82	3,471.50	(0.68)	(52.69)
September	2016	3,470.82	3,471.50	(0.68)	(53.37)
October	2016	3,470.82	3,471.50	(0.68)	(54.05)
November	2016	3,470.82	3,471.50	(0.68)	(54.73)
December	2016	3,470.82	3,471.50	(0.68)	(55.41)
January	2017	3,518.16	3,518.84	(0.68)	(56.09)
February	2017	3,518.16	3,518.84	(0.68)	(56.77)
March	2017	3,565.50	3,566.18	(0.68)	(57.45)
April	2017	3,565.50	3,566.18	(0.68)	(58.13)
May	2017	3,565.50	3,566.18	(0.68)	(58.81)
June	2017	3,565.50	3,566.18	(0.68)	(59.49)
July	2017	3,565.50	3,566.18	(0.68)	(60.17)
August	2017	3,565.50	3,566.18	(0.68)	(60.85)
September	2017	3,565.50	3,566.18	(0.68)	(61.53)
October	2017	3,565.50	3,566.18	(0.68)	(62.21)
November	2017	3,565.50	3,566.18	(0.68)	(62.89)
December	2017	3,565.50	3,566.18	(0.68)	(63.57)

RANTOUL POLICE PENSION FUND

Tittle, Michael S.

Benefit Period		Actual	Correct	Monthly	Cumulative
Month	Year	Benefit	Benefit	Balance	Balance
		Paid	Due	(Underpaid)	(Underpaid)
				Overpaid	Overpaid
January	2018	3,612.84	3,613.52	(0.68)	(64.25)
February	2018	3,612.84	3,613.52	(0.68)	(64.93)
March	2018	3,660.18	3,660.86	(0.68)	(65.61)
April	2018	3,660.18	3,660.86	(0.68)	(66.29)
May	2018	3,660.18	3,660.86	(0.68)	(66.97)
June	2018	3,660.18	3,660.86	(0.68)	(67.65)
July	2018	3,660.18	3,660.86	(0.68)	(68.33)
August	2018	3,660.18	3,660.86	(0.68)	(69.01)
September	2018	3,660.18	3,660.86	(0.68)	(69.69)
October	2018	3,660.18	3,660.86	(0.68)	(70.37)
November	2018	3,660.18	3,660.86	(0.68)	(71.05)
December	2018	3,660.18	3,660.86	(0.68)	(71.73)
January	2019	3,708.20	3,708.20	0.00	(71.73)
February	2019	3,708.20	3,708.20	0.00	(71.73)
March	2019	3,755.54	3,755.54	0.00	(71.73)
April	2019	3,755.54	3,755.54	0.00	(71.73)
Total		<u>734,128.29</u>	<u>734,200.02</u>	<u>(71.73)</u>	
		Amount due to pensioner		71.73	

RANTOUL POLICE PENSION FUND

Williams, Glenn W.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
August (21-31)	2008		1,704.18	
September	2008		4,802.69	
October	2008		4,802.69	
November	2008		4,802.69	
December	2008		4,802.69	
TOTAL	2008	21,122.86	20,914.94	207.92
January	2009		4,802.69	
February	2009		4,802.69	
March	2009		4,802.69	
April	2009		4,802.69	
May	2009		4,802.69	
June	2009		4,802.69	
July	2009		4,802.69	
August	2009		4,802.69	
September	2009		4,802.69	
October	2009		4,802.69	
November	2009		4,802.69	
December	2009		4,802.69	
TOTAL	2009	57,632.28	57,632.28	0.00
January	2010		4,802.69	
February	2010		4,802.69	
March	2010		4,802.69	
April	2010		4,802.69	
May	2010		4,802.69	
June	2010		4,802.69	
July	2010		4,802.69	
August	2010		4,802.69	
September	2010		4,802.69	
October	2010		4,802.69	
November	2010		4,802.69	
December	2010		4,802.69	
TOTAL	2010	57,632.28	57,632.28	0.00
January	2011		4,802.69	
February	2011		5,150.89	

RANTOUL POLICE PENSION FUND

Williams, Glenn W.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
March	2011		5,150.89	
April	2011		5,150.89	
May	2011		5,150.89	
June	2011		5,150.89	
July	2011		5,150.89	
August	2011		5,150.89	
September	2011		5,150.89	
October	2011		5,150.89	
November	2011		5,150.89	
December	2011		5,150.89	
TOTAL	2011	61,462.48	61,462.48	0.00
January	2012		5,305.42	
February	2012		5,305.42	
March	2012		5,305.42	
April	2012		5,305.42	
May	2012		5,305.42	
June	2012		5,305.42	
July	2012		5,305.42	
August	2012		5,305.42	
September	2012		5,305.42	
October	2012		5,305.42	
November	2012		5,305.42	
December	2012		5,305.42	
TOTAL	2012	63,665.04	63,665.04	0.00
January	2013		5,464.58	
February	2013		5,464.58	
March	2013		5,464.58	
April	2013		5,464.58	
May	2013		5,464.58	
June	2013		5,464.58	
July	2013		5,464.58	
August	2013		5,464.58	
September	2013		5,464.58	
October	2013		5,464.58	
November	2013		5,464.58	

RANTOUL POLICE PENSION FUND

Williams, Glenn W.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
December	2013		5,464.58	
TOTAL	2013	65,574.96	65,574.96	0.00
January	2014		5,628.52	
February	2014		5,628.52	
March	2014		5,628.52	
April	2014		5,628.52	
May	2014		5,628.52	
June	2014		5,628.52	
July	2014		5,628.52	
August	2014		5,628.52	
September	2014		5,628.52	
October	2014		5,628.52	
November	2014		5,628.52	
December	2014		5,628.52	
TOTAL	2014	67,542.24	67,542.24	0.00
January	2015		5,797.38	
February	2015		5,797.38	
March	2015		5,797.38	
April	2015		5,797.38	
May	2015		5,797.38	
June	2015		5,797.38	
July	2015		5,797.38	
August	2015		5,797.38	
September	2015		5,797.38	
October	2015		5,797.38	
November	2015		5,797.38	
December	2015		5,797.38	
TOTAL	2015	69,568.56	69,568.56	0.00
January	2016		5,971.30	
February	2016		5,971.30	
March	2016		5,971.30	
April	2016		5,971.30	
May	2016		5,971.30	
June	2016		5,971.30	

RANTOUL POLICE PENSION FUND

Williams, Glenn W.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
July	2016		5,971.30	
August	2016		5,971.30	
September	2016		5,971.30	
October	2016		5,971.30	
November	2016		5,971.30	
December	2016		5,971.30	
TOTAL	2016	71,678.21	71,655.60	22.61
January	2017		6,150.44	
February	2017		6,150.44	
March	2017		6,150.44	
April	2017		6,150.44	
May	2017		6,150.44	
June	2017		6,150.44	
July	2017		6,150.44	
August	2017		6,150.44	
September	2017		6,150.44	
October	2017		6,150.44	
November	2017		6,150.44	
December	2017		6,150.44	
TOTAL	2017	73,817.40	73,805.28	12.12
January	2018		6,334.95	
February	2018		6,334.95	
March	2018		6,334.95	
April	2018		6,334.95	
May	2018		6,334.95	
June	2018		6,334.95	
July	2018		6,334.95	
August	2018		6,334.95	
September	2018		6,334.95	
October	2018		6,334.95	
November	2018		6,334.95	
December	2018		6,334.95	
TOTAL	2018	76,019.40	76,019.40	0.00
January	2019	6,525.00	6,525.00	0.00

RANTOUL POLICE PENSION FUND

Williams, Glenn W.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit	Benefit	(Underpaid)
		Paid *	Due	Overpaid
February	2019	6,525.00	6,525.00	0.00
March	2019	6,525.00	6,525.00	0.00
April	2019	6,525.00	6,525.00	0.00
Total		<u>711,815.71</u>	<u>711,573.06</u>	<u>242.65</u>
			Amount overpaid to pensioner	242.65

* Actual Benefit Paid per 1099R / Payroll Reports

RANTOUL POLICE PENSION FUND

Wooten, Jeffrey A.

Benefit Period		Actual	Correct	Balance
Month	Year	Benefit Paid *	Benefit Due	(Underpaid) Overpaid
February (17-28)	2018		2,556.32	
March	2018		5,964.75	
April	2018		5,964.75	
May	2018		5,964.75	
June	2018		5,964.75	
July	2018		5,964.75	
August	2018		5,964.75	
September	2018		5,964.75	
October	2018		5,964.75	
November	2018		5,964.75	
December	2018		5,964.75	
TOTAL	2018	68,168.57	62,203.82	5,964.75
January	2019	5,964.75	5,964.75	0.00
February	2019	5,964.75	5,964.75	0.00
March	2019	5,964.75	5,964.75	0.00
April	2019	5,964.75	5,964.75	0.00
Total		<u>92,027.57</u>	<u>86,062.82</u>	<u>5,964.75</u>
Amount overpaid to pensioner				5,964.75

* Actual Benefit Paid per 1099R / Payroll Reports

RANTOUL POLICE PENSION FUND

Annual Benefit Increases

January 1, 2019

Pensioner	Type of Pension	Notes	Prior Benefit	COLA Increase	Current Benefit	Annualized Benefit
Carter, Margurette	Spouse	\$	6,280.42	0.00	6,280.42	75,365.04
Casagrande, Charles A.	Service		4,352.79	0.00	4,352.79	52,233.48
Crane, Dwight D.	Duty Disability		3,801.59	74.06	3,875.65	46,507.80
Davis, Randell C.	Service		5,774.27	173.23	5,947.50	71,370.00
Flick, Terry L.	Duty Disability		2,787.37	(0.01)	2,787.36	33,448.32
Gamel, Henry H.	Service		6,672.40	200.17	6,872.57	82,470.84
Gass, David L.	Service		3,652.47	109.57	3,762.04	45,144.48
Goodwin, Richard D.	Duty Disability		3,387.66	51.07	3,438.73	41,264.76
Grabow, Jacqueline	Spouse		4,496.30	0.00	4,496.30	53,955.60
Hart, John D.	Duty Disability		1,728.75	0.01	1,728.76	20,745.12
Hedrick, Rick	Duty Disability		3,223.39	0.00	3,223.39	38,680.68
Jones, Allen L.	Service		5,973.85	179.22	6,153.07	73,836.84
Kaiser, Kevin C.	Service		5,059.23	151.78	5,211.01	62,532.12
Kerney, Lance	Duty Disability		4,089.80	0.00	4,089.80	49,077.60
McLemore, Ronald L.	Service		4,049.26	157.48	4,206.74	50,480.88
McLemore, Ronald L. - QILDRO	QILDRO		1,200.00	0.00	1,200.00	14,400.00
Quick, Eldon L.	Service		4,472.89	134.19	4,607.08	55,284.96
Reynolds, J.D. Jr.	Service		3,011.61	90.35	3,101.96	37,223.52
Richter, Bert J.	Service		3,348.30	0.00	3,348.30	40,179.60
Sawlaw, David E.	Service		3,656.09	0.00	3,656.09	43,873.08
Schlosser, Michael D.	Service		3,270.34	98.11	3,368.45	40,421.40
Smith, Charles J.	Service		4,540.61	136.22	4,676.83	56,121.96
Spear, Mark A.	Service		4,695.15	140.85	4,836.00	58,032.00
Tarr, Betty J.	Spouse		2,822.50	0.00	2,822.50	33,870.00
Tittle, Michael S.	Duty Disability	1,2	3,660.18	48.02	3,708.20	44,498.40
Williams, Glenn W. Jr.	Service		6,334.95	190.05	6,525.00	78,300.00
Wiseman, Lisle C.	Spouse		1,000.00	0.00	1,000.00	12,000.00
Wooten, Jeffrey A.	Service		5,964.75	0.00	5,964.75	71,577.00
Zonfrilli, Larry J.	Service		6,207.55	186.23	6,393.78	76,725.36
Totals			119,514.47	2,120.60	121,635.07	1,459,620.84

RANTOUL POLICE PENSION FUND

Summary of Benefit Changes and Notes

January 1, 2019

Summary of Benefit Changes

<u>Pensioner</u>	<u>Reason</u>	<u>Date</u>	<u>Amount of Change</u>	<u>New Monthly Benefit</u>
Flick, Terry - Benefit Adjustment	Benefit Adjustment	1/1/2019	(0.01)	2,787.36
Hart, John - Benefit Adjustment	Benefit Adjustment	1/1/2019	0.01	1,728.76
Tittle, Michael S. - COLA Adjustment	COLA Adjustment	3/1/2019	47.34	3,755.54
Casagrande, Charles A.	Initial Increase	9/1/2019	130.58	4,483.37
Wooten, Jeffrey	Initial Increase	7/1/2020	417.53	6,382.28
Richter, Bert J.	Initial Increase	1/1/2021	251.12	3,599.42
Sawlaw, David E.	Initial Increase	9/1/2021	493.53	4,149.66
Flick, Terry	Initial Increase	1/1/2022	1,170.69	3,958.05
Hedrick, Rick	Initial Increase	1/1/2023	1,160.42	4,383.81
Kerney, Lance	Initial Increase	1/1/2028	1,595.02	5,684.82
Hart, John	Initial Increase	1/1/2030	1,555.88	3,284.64

Notes

1. Tittle, Michael S. - Benefit Discrepancy - Pending Board Resolution.
2. Tittle, Michael S. - 2 COLA's Granted Jan & March per Statute 5/3-114.2

**Board of Trustees of the
Rantoul Police Pension Fund**

Notice of Election Results

**April 2019 Election
Active Member**

All Ballots were opened and tallied at Lauterbach & Amen, LLP on April 8, 2019 with a total of 23 envelopes opened and 23 Ballots counted.

The results are as follows:

**Member of the Board of Trustees of the
Rantoul Police Pension Fund
Two-Year Term Expiring April 30, 2021**

Matthew Bross - 15 votes

Rodney Sullivan - 8 votes

Prepared by: Ashley Wraight Date: 4/8/19
Ashley Wraight, Pension Services Administrator

Witnessed by: Sam Meyer
Sam Meyer



STATE OF ILLINOIS
COUNTY OF COOK

Subscribed and Sworn before me on this date: 4/8/2019

Notary Public: Lora L. Murphy (Notary Seal)

Certified Trustee Training

Organization:

Year:

Marcus Beach

	Hours Required	Type of Training	Hours Completed	Date Completed	Cert on File
1	16	IPPFA Fall Conference	16	10/5/2018	X
2					
3					
4					
5					
6					

Matthew Bross

	Hours Required	Type of Training	Hours Completed	Date Completed	Cert on File
1	16	IPPFA Fall Conference	16	10/5/2018	X
2					
3					
4					
5					
6					

Gwen McMorris

	Hours Required	Type of Training	Hours Completed	Date Completed	Cert on File
1	16	IPPFA Online Training	16	6/20/2018	X
2		OMA		11/30/2018	X
3					
4					
5					
6					

Michael Tittle

	Hours Required	Type of Training	Hours Completed	Date Completed	Cert on File
1	16	IPPFA Fall Conference	16	10/5/2018	X
2		OMA		4/16/2018	X
3		FOIA		4/16/2018	X
4					
5					
6					

Mike Daugherty

	Hours Required	Type of Training	Hours Completed	Date Completed	Cert on File
1	16	IPPFA	16	5/1/2018	X
2					
3					
4					
5					
6					

	Hours Required	Type of Training	Hours Completed	Date Completed	Cert on File
1					
2					
3					
4					
5					
6					

2019 IPPFA Trustee Training Opportunities

REGIONAL SEMINARS

WHEN: Tuesday, June 18, 2019

WHERE: **Lewis & Clark Community College – Edwardsville**
600 Troy Road
Edwardsville, IL 62025
618-656-8800

TIME: 7:00 am – 4:00 pm

COST: IPPFA MEMBER: \$185.00/seminar
IPPFA NON-MEMBER: \$370.00/seminar

This regional seminar satisfies 8 hours of the required continuing pension trustee training

WHEN: Wednesday, November 13, 2019

WHERE: **John A. Logan College – Carterville, IL**
700 Logan College Drive
Carterville, IL 62918
618-985-2828

TIME: 7:00 am – 4:00 pm

COST: IPPFA MEMBER: \$185.00/seminar
IPPFA NON-MEMBER: \$370.00/seminar

This regional seminar satisfies 8 hours of the required continuing pension trustee training

4 DAY SEMINARS

ILLINOIS PENSION CONFERENCE

WHEN: Tuesday, April 30, 2019 – Friday, May 3, 2019

WHERE: **Embassy Suites by Hilton**
100 Conference Center Drive
East Peoria, IL 61611

ACCOMODATIONS: **Onsite – Embassy Suites by Hilton, East Peoria**
IPPFA Rate: \$152.00/night
Off Site – Holiday Inn & Suites, East Peoria

MIDAMERICAN PENSION CONFERENCE

WHEN: Tuesday, October 1, 2019 – Friday, October 4, 2019

WHERE: **Grand Geneva Resort**
7036 Grand Geneva Way
Lake Geneva, WI 53147

ACCOMODATIONS: Onsite – Grand Geneva Resort, Lake Geneva

IPPFA Rate: \$138.00/night

Off Site – Holiday Inn Club Vacations at Lake Geneva Resort

Group Name: IPPFA

Group Code: IPP

IPPFA ONLINE SEMINAR COURSES

WHEN: Ongoing
• Online 8 hr seminar (Recorded Spring, 2018)

WHERE: IPPFA Website:
www.ippfa.org/education/online-classes/

COST: IPPFA MEMBER: \$250.00/seminar
IPPFA NON-MEMBER: \$450.00/seminar

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

WHEN: Ongoing
• Online 8 hr seminar (Recorded Spring, 2016)

WHERE: IPPFA Website:
www.ippfa.org/education/online-classes/

COST: IPPFA MEMBER: \$250.00/seminar
IPPFA NON-MEMBER: \$450.00/seminar

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

2019 Illinois Pension Conference – April 30, 2019 – May 3, 2019



Embassy Suites by Hilton - 100 Conference Center Drive, East Peoria, Illinois, 61611, USA

For over 30 years the IPPFA has offered Public Pension Trustees the best and latest in trustee training. With the recent far reaching changes in pension law and with the difficult challenges yet to come, the IPPFA strives to prepare pension trustees for the future. Please join us for Training in Ethics, Investment Procedures, Fiduciary Responsibilities, Legal and Legislative Updates, and much, much more and all with nationally renowned speakers.

- The 2019 IPPFA Illinois Pension Conference will again be held at the [Embassy Suites by Hilton in East Peoria, Illinois](#).
- The dates for the 2019 IPPFA Illinois Pension Conference is April 30, 2019 thru May 3, 2019.
- 2019 Prospectus for Exhibitors
- 2019 Illinois Call for Presentations
- 2019 Illinois Conference Sponsorship Form

Accommodations: The IPPFA rate is \$152.00 per night, Embassy Suites by Hilton East Peoria, Illinois hotel guests get more with every stay, like free made-to-order breakfast, complimentary appetizers and beverages at the nightly Evening Reception and every room is a two-room suite with free parking.

Overflowing Accommodation: Holiday Inn & Suites East Peoria

Golf Details: IPPFA Illinois Pension Conference Golf Outing will be held at the Weaver Ridge Golf Club in Peoria, Illinois.



ILLINOIS PROFESSIONAL FIREFIGHTERS ASSOCIATION



188 Industrial Drive, Suite 134
Elmhurst, IL 60126-1608

V 630-833-2405

F 630-833-2412

ipfa@aol.com

www.ipfaonline.org

2019 SPRING PENSION SEMINAR

Friday - May 3rd - Black Shift

Exhibitors Continental Breakfast Breaks – Refreshments Lunch 50 / 50 Raffle

Illinois Pensions Plans are being finalized to have an Illinois Senate Leader provide their views on pension systems throughout the State of Illinois.

Public Pension Oversight The Acting Director of the Illinois Department of Insurance discusses ongoing changes in the Public Pension Division.
Kevin Fry, Acting Director, Illinois Department of Insurance

Current Court Decisions Recent court decisions and other legal concerns impacting Article 3 and Article 4 Pension Boards throughout the state.
Brian LaBardi, partner at Reimer & Dobrowolny, PC

Who Wants to be a Pension Expert III Tax levy requirements, I.R.S. forms for retired or disabled annuitants, surviving spouses, and dependents. Pensionable salary and the new statute for police chiefs and non-chiefs hired after 1/1/2019.
Allison Barrett & Allie Rysell, Lauterbach & Amen, LLP

Pension Bills in the 101st General Assembly The IPFA Legislative Representative will discuss language contained in the 30 Senate and 60 House bills (as of March) shown as assigned to the pension committees in both chambers of the legislature.
Mark Mifflin, Giffin, Winning, Cohen & Bodewes, P.C.

Windfall Profits Provision, Public Pension Offset, & The WEP On Line Calculator Registering for a on-line Social Security Account? Applying for retirement benefits? Estimating the reduction in social security retirement benefits using the Windfall Profits Provision on-line calculator.
Greg Knoll, IPFA Executive Director

Pre-Hearing Procedures If your Board's agenda includes a hearing of any type, how do your Board's rules & regulations, the Open Meetings Act, Article 3 and 4 all interact during the process? Actions beforehand may minimize issues during the hearing process.
Jerry Marzullo, partner, Puchalski, Goodloe, Marzullo, LLP

QILDROs A panel discussion of Qualified Illinois Domestic Relations Orders. Fund participant, ex-spouse, & Pension Board's concerns and rights. How is the retirement benefit divided and administered by the Board at the time of retirement?
*Brian LaBardi & Mark McQueary of Reimer & Dobrowolny, PC
John McCauley, Attorney at Law
Allison Barrett, Lauterbach & Amen, LLP*

IPFA Members: \$145.00

Non-Members: \$185.00

Walk-Ins: \$195.00

(Over for more information)

YOUR PENSION PROTECTORS

IPFA 2019 SPRING PENSION SEMINAR

Friday, May 3rd

Empress Banquets

200 East Lake Street

Addison, IL

630-279-5900

Registration: 07:00

Seminar Begins: 08:00

Ends: 16:00



Empress Banquets is on the north side of Lake Street:

North of North Avenue
South of I-290, Eisenhower Expressway
East of Addison Road
West of Route 83, Kingery Highway

For those traveling, consider staying at:

Hampton Inn & Suites
1685 West Lake Street
Addison, IL
1-630-495-9511

IPFA maintains a database that compiles the funding and rate of return history of all Article 4 funds since 1964 and Article 3 funds since 2010. These reports now include the IDOI calculated tax levy for each fund. A copy of your fund's history will be part of your seminar packet when you attend the IPFA 2019 Spring Pension Seminar.

Continuing Trustee education: Are your 16 hours of annual training completed?



2019 IPFA SPRING PENSION SEMINAR

Friday May 3, 2019 Black Shift

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



SEMINAR REGISTRATION FORM

(please print or type)

Municipality, District, or Firm: _____ Address: _____

City: _____, IL Zip: _____ Phone: _____

SEMINAR FEES: IPFA Members: \$ 145.00 Non - Members: \$ 185.00 Walk-In Registration: \$ 195.00

Avoid the walk-in surcharge – register on or before Monday, April 29, 2019

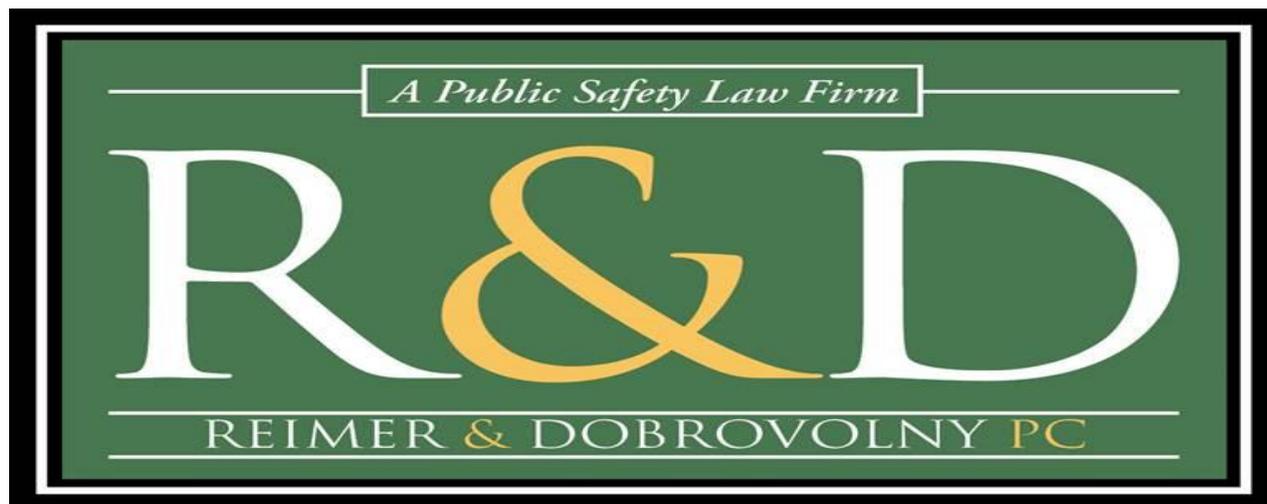
First Name:	Last Name:	e-mail Address:	Member	Non-Member
_____	_____	_____	\$ _____.	\$ _____.
_____	_____	_____	\$ _____.	\$ _____.
_____	_____	_____	\$ _____.	\$ _____.
_____	_____	_____	\$ _____.	\$ _____.
_____	_____	_____	\$ _____.	\$ _____.

TOTAL CHECK ENCLOSED \$ _____.

Payment must accompany this Registration Form and be received in our office **on or before** Monday, April 29th to qualify for lower rates. Reservations received after the above date will be charged walk-in registration fee. Requests for refunds also must be received on or before Monday, April 29th for full fee refunds. **No refunds** of seminar fees after this date. Please mail the completed form to IPFA, 188 Industrial Drive, Suite 134, Elmhurst, IL 60126-1608, fax it to 630-833-2412, or scan & e-mail to ipfa@aol.com. Any questions, call 630-833-2405. For Tax Reporting Purposes our Federal I.D. Number is: 36-2650496.

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

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



Volume 17, Issue 2, April 2019

Legal and Legislative Update

Police Line of Duty Disability for PTSD Must Result from Specific Identifiable Act of Duty

Miller v. Bd. of Trustees of the Oak Lawn Police Pension Fund, 2019 IL App (1st) 172967-U

In recent years, we have seen an increase in disability claims for PTSD. These cases can be particularly difficult for pension boards to adjudicate inasmuch as the evidence of disability is sometimes only objective in nature. In this case, a police officer applied for a line of duty disability benefit due to disabling PTSD. The Appellate Court's analysis illustrates the important differences between police and fire related PTSD disability claims.

Plaintiff applied for a line of duty disability due to PTSD. He attributed his PTSD to multiple instances over an extended period of time. The record showed he was exposed to multiple originating factors. For example, Plaintiff was twice deployed to Iraq as a member of the Marine Corp. During his 2004 deployment, he shot and killed a 12 year old enemy soldier. Upon return, he participated in counseling through the VA. During a 2007 deployment to Iraq, the armored vehicle he was traveling in struck a hole causing Miller to suffer further injury. In April of 2010, the VA rated

Miller as 80% military service connected disability including a 50% disability for PTSD. Following both deployments, Miller was released to full duty as a police officer.

In addition to the incidents in Iraq, Plaintiff attributed his PTSD to multiple instances of trauma as a police officer. For example, Miller testified he witnessed a suicide at a shopping mall in August 2010, was the first officer on the scene and witnessed a female shot in the chest in response to an armed subject call two days later, held a bloody "onesie" as evidence for an instance where an infant had been stabbed in 2013, and witnessed bodies being removed from a murder/suicide fire scene in 2014.

IN THIS ISSUE

- 1** Police Line of Duty Disability for PTSD Must Result from Specific Identifiable Act of Duty
- 3** No Line of Duty Disability for Firefighter Who Fell in Parking Lot
- 3** Police Officer Not Entitled to PSEBA for Training Injury
- 4** Finding Police Officer Had "Recovered" from Disability Upheld
- 5** Appellate Court Reverses Denial of Disability Benefits for PTSD
- 7** Chicago Police Pension Fund Makes Comptroller Intercept Claim
- 7** Judge Affirms Grant of Firefighter's Widow's Pension. Village Appeals
- 8** Reimer & Dobrovolny PC News

Miller also experienced stressors related to treatment for alcohol consumption and an ongoing divorce. As a result of one of these instances, in 2014 he was charged with two counts of misdemeanor aggravated assault and driving under the influence. The police department placed him on administrative leave.

The Pension Board had Miller examined by three independent medical examiners. All three found him to be disabled. The doctors were split on the issue of the cause of Plaintiff's PTSD. Two of the doctors found the PTSD attributable to multiple events both duty and non-duty related. Dr. Frank specifically found no one specific act which caused the disability but rather, a culmination of events Plaintiff experienced in both the Marines and as a police officer. Dr. Tudor on the other hand, found Plaintiff's disability resulted from the two police incidents occurring in August of 2010. He qualified his opinion on causation adding that if Miller had been untruthful about those events and/or his prior traumatic experiences, his opinion would likely change.

The Pension Board granted Miller a non-duty disability benefit. The Board found Miller's PTSD did not result from a single identifiable act of police duty and also found him to be not creditable in his testimony to both the Pension Board and statements to Dr. Tudor. As a result, the Pension Board discounted Dr. Tudor's opinion because it was based on erroneous facts provided by Plaintiff to the examining physician.

On appeal, the Appellate Court agreed with the Pension Board's finding that Miller lacked creditability. Specifically, it agreed his testimony conflicted with portions of the medical evidence related to the onset of his PTSD diagnosis and found his testimony inconsistent with the police reports and other testimony in the record regarding the August 2010 police response incidents. Because Miller repeated these misrepresentations to Dr. Tudor, the Appellate Court agreed the Pension Board properly discounted his IME findings.

The Court next turned to the issue of causation for Plaintiff's PTSD. Plaintiff argued the Pension Code does not preclude line of duty disability benefits for aggravation of a pre-existing mental condition. In support, Plaintiff cited two cases standing for the proposition a pre-existing physical condition aggravated by an act of duty can result in a line of duty disability award.

The Appellate Court disagreed and found cases involving mental disability for police officers are distinguishable from those claiming physical disability. Specifically, the Court relied on the *Robbins* Illinois Supreme Court case to find that, in duty related stress cases, "courts have required that plaintiff-police officers demonstrate their disabilities are the result of a specific, identifiable act of duty unique to police work."

Applying the *Robbins* standard to this case, the Court found that while Miller's PTSD may be related in part to his police duties, it is not the case it was "triggered or resulted from performance of a specific and identifiable act of police duty inherently involving special risk not ordinarily assumed by a citizen in the ordinary walks of life." Two of the three IME's found Plaintiff's PTSD to be the result of cumulative events as opposed to a singular, specific act of police duty. As a result, the Appellate Court affirmed the Pension Board's denial of line of duty disability benefits.

In short, the Appellate Court held that, for police line of duty cases claiming mental disability, the cause must be attributable to a single identifiable act rising to the level of an act of duty. This differs from the standard for firefighters claiming mental disability. In those instances, courts have distinguished the *Robbins* case as narrowly applying only to the police definition of "act of duty". For example, the court in *Prawdzyk v. Bd. of Trustees of the Homer Township Fire Prot. Dist. Pension Fd.* reported in our last newsletter, found, "If a firefighter can show that some 'act of duty' (as defined by section 40 ILCS 5/6-110, which applies to firefighters rather than policemen) causally contributed to his disabling mental condition, he may recover a line of duty pension." ❖

No Line of Duty Disability for Firefighter Who Fell in Parking Lot

Frisby v. Village of Bolingbrook Firefighters' Pension Fund, et al., 2018 IL App (2d) 180218

Firefighter Frisby arrived for work 20 minutes before the start of her shift giving her plenty of time to change into her uniform and report for duty. When she exited her vehicle in the station parking lot, she slipped and fell on black ice striking her left shoulder on her car and the ground. She reported to work, performed an ambulance check, installed gear lockers, and drove an ambulance on a fire call. When she reported pain in her left shoulder, she was ordered to go to the emergency room. She applied for a line of duty disability or a not in the line of duty in the alternative.

The Pension Board denied Plaintiff's request for a line of duty but granted a not in the line of duty. On administrative review, the trial court reversed the Pension Board and granted a line of duty finding Plaintiff was required to be at work by a certain time and a reasonable assumption would be she was required to appear before that time so as not to be late. In adopting this reasoning, the trial court relied on analysis performed under the Workers' Compensation Act.

Recall, the concept of an "act of duty" for a firefighter is somewhat broader than that term when applied to a police officer. For a firefighter, an "act of duty" is, "Any act imposed on an active fireman by the ordinances of a city, or by the rules or regulations of its fire department, or any act performed by an active fireman while on duty, having for its direct purpose the saving of the life or property of another." Moreover, "A firefighter shall be considered "on duty" while on any assignment approved by the chief of the fire department, even though away from the municipality he or she serves as a firefighter, if the assignment is related to the fire protection service of the municipality."

On appeal, Plaintiff argued she was entitled to a line of duty disability because she was performing

the duty of preparing to begin her shift at the time of her injury. Since the CBA required her to be ready and in uniform at the start of her 7 a.m. shift, she must arrive before that time to prepare and comply with that requirement imposed upon her by the rules of the department.

The Appellate Court reversed the trial court and re-instated the Pension Board decision to deny line of duty benefits. In affirming the Pension Board's decision, the Court disagreed with the complicated factual and legal arguments presented by Plaintiff pertaining to her required arrival at the fire station. Rather, the Court found the factual scenario to be simply that Plaintiff fell arriving at work prior to her scheduled shift. "Plaintiff's argument that she was injured while performing an act of duty relates to the first portion of the definition, as she contends that she fell while performing an act imposed upon her by Village ordinance or fire-department rules or regulations. However, plaintiff's argument essentially would require an interpretation that, because the Village and the fire department require a firefighter to appear at work on time, any act in the process of doing so constitutes an act of duty." The Court agreed with the Pension Board this extends the definition of act of duty too far. In conclusion, the Court found Plaintiff was not yet on duty because her shift had not yet started and no rule or regulation governed her act of exiting her car in the parking lot. The Pension Board's denial of line of duty disability benefits was re-instated. ❖

Police Officer Not Entitled to PSEBA for Training Injury

Beckman v. City of Peoria, 2019 IL App (3d) 180467-U

Officer Beckman participated in a mandatory riot training as a Peoria Police officer. During the training, she wore full riot gear and was deployed to a simulation site. She was instructed to treat the simulation as a "real life" emergency. Upon arrival at the simulation site, she slipped and fell on snow and ice covered pavement striking her head on the ground. She was given the option of terminating the simulation and going to the hospital but she

refused treatment based on the instruction she was to treat the simulation as “real life”. Plaintiff completed the simulation before seeking medical attention the following day.

The Pension Board granted Plaintiff a line of duty disability. The City held an administrative hearing on her application for PSEBA benefits. In order to be entitled to PSEBA benefits, the officer must show they were “catastrophically injured” in response to what was reasonably believed to be an emergency. Receipt of a line of duty disability pension benefit automatically satisfies the “catastrophically injured” prong of PSEBA. As such, the only issue was whether Plaintiff’s injury was incurred by response to what was reasonably believed to be an emergency. While the hearing officer acknowledged Plaintiff was required to react as if an emergency existed during the riot simulation, her application for PSEBA was denied on the basis it did not occur in response to what could reasonably be believed to be an emergency.

The Appellate Court reviewed two seminal Illinois Supreme Court decisions pertaining to training exercises in reaching their determination Plaintiff was not entitled to PSEBA benefits. In the *Gaffney* case, the Supreme Court found the term “emergency” under PSEBA means, “an unforeseen circumstances involving imminent danger to a person or property requiring an urgent response.” Applying that definition, the Supreme Court found Gaffney eligible for PSEBA benefits for an injury incurred during a fire training exercise during which his hose became entangled in a smoke filled building. The Supreme Court concluded the training exercise in *Gaffney* turned into an emergency when an unforeseen event occurred causing injury.

In contrast, in the Supreme Court case of *Lemmenes*, the Court found a firefighter not entitled to PSEBA benefits for an injury that occurred during a training exercise requiring him to follow a pre-determined path while wearing a “blacked out” mask to locate a downed firefighter. Unlike the training in *Gaffney*, no live fire was involved. For this training, the firefighter was instructed to terminate the training if his air supply

expired. As such, the Court concluded he was not in any real danger.

Ultimately, the Appellate Court found Beckman’s training injury more similar to that incurred by the firefighter in *Lemmenes*. It concluded Plaintiff could not have reasonably believed she was responding to an emergency inasmuch as the riot simulation created no imminent danger to her. The fact she was asked whether she could continue after her fall indicated to the Appellate Court this training did not present an emergency situation as that term is used for PSEBA purposes. The Appellate Court affirmed the hearing officer’s denial of PSEBA benefits. ❖

Finding Police Officer Had “Recovered” From Disability Upheld

Anderson v. Bd. of Trustees of the Libertyville Police Pension Fund, 2019 IL App (2d) 180459-U

The Plaintiff in this case, a former Libertyville Police Officer, was awarded a line of duty disability following judicial review by the Second District Appellate Court in 2009. His injuries stemmed from incidents occurring in 2004-2005 both involving his left knee.

Pursuant to the requirements of the Pension Code, Plaintiff underwent annual medical exams on his left knee to determine whether he remained disabled. The record showed Plaintiff did not receive any treatment on his left knee for the period between 2013 and 2015 and he was not seen for annual evaluation from 2012 through 2014.

In 2015, Plaintiff returned an affidavit to the Pension Board attesting he had not taken part in any sporting/athletic event (other than a 5k) since going on disability. However, a review of Plaintiff’s Facebook activity revealed he was involved in regular exercise programs and competed in various jiu-jitsu tournaments. The Pension Board also hired a private investigator to follow Plaintiff who testified he witnessed him performing in a jiu-jitsu

seminar and routinely stretching his knee without issue.

The Pension Board next sent Plaintiff for an annual examination in 2015. Dr. Primus opined Plaintiff had recovered from his disability. During hearing before the Pension Board on whether Plaintiff could return to work, Plaintiff's treating physician, Dr. Chams, opined he had not recovered from disability and was a good candidate for total knee replacement. Both Drs. agreed Plaintiff suffered from osteoarthritis in his left knee, that it is permanent, degenerative, and will not improve. However, the doctors disagreed as to whether the left knee had improved to the point Plaintiff was no longer disabled.

The Pension Board voted 3-2 to terminate Plaintiff's disability pension. The Board accorded less weight to the opinion of Dr. Chams because he was Plaintiff's treating physician and "more inclined to believe his patient's subjective complaints." The Board also found Plaintiff to be not creditable inasmuch as he omitted any mention of jiu-jitsu tournaments in his 2015 affidavit. As a result, the Board adopted the opinion of Dr. Primus finding Plaintiff had recovered.

Initially, the Circuit Court remanded the matter to the Pension Board to make specific findings on the extent of Plaintiff's jiu-jitsu activities and whether Dr. Primus took into consideration the 2004 and 2005 injuries in determining Plaintiff's current condition. The Pension Board reaffirmed its prior determination Plaintiff was not disabled in a 5-0 vote again adopting Dr. Primus' conclusions. The Circuit Court then reversed the Pension Board's decision as against the manifest weight of the evidence.

The Appellate Court first noted the case is a close call involving complex issues of creditability and medical methodology. The Court attacked the opinion of Dr. Primus relied on by the Pension Board by noting he improperly revisited the reasons for originally finding Plaintiff disabled. In his report, Dr. Primus expressed doubts about whether Plaintiff was ever disabled as noted in the original IME reports from 2007. Reevaluating the

grounds for the original disability finding is not permissible in determining whether Plaintiff has recovered from disability.

Despite this misgiving about Dr. Primus' report, the Appellate Court found the Pension Board had sufficient basis to adopt his opinion and reject Dr. Chams' opinion. "Whether Plaintiff has recovered from his disability turns on whether his condition currently renders him unable to perform his duties as a police officer, not on how he came to be disabled or whether his condition will improve. Dr. Primus reconsidered the basis for the original finding of disability, which was plainly improper, but his opinion was based primarily on his assessment that plaintiff lacks pain, weakness, or instability in his left knee." In this manner, the Appellate Court concluded Dr. Primus' report could not be dismissed out of hand.

Finding the annual exam concluding Plaintiff had recovered and could return to work was valid, the Court noted the standard the Board's decision to terminate benefits can be supported by a single medical expert. While acknowledging it is a close case, the Appellate Court affirmed the decision of the Board terminating disability benefits finding, "there is evidence in the record to support the Board's conclusion that plaintiff, with the help of Dr. Chams and physical therapy, has managed his symptoms in a way that allowed him to resume normal activities, including serving as a police officer." ❖

Appellate Court Reverses Denial of Disability Benefits for PTSD

Siwinski v. The Retirement Board of the Firemen's Annuity and Benefit Fund of the City of Chicago, 2019 IL App (1st) 180388

The First District Appellate Court reversed the decision of the Firemen's Annuity and Benefit Fund of Chicago ("Board"), reversed the decision of the circuit court, and remanded the matter to the circuit court with direction to: (1) conduct a hearing to determine attorney fees and costs; and (2) enter

an order remanding the Board to award a line-of-duty disability to Plaintiff-Paramedic.

In the case at bar, Plaintiff experienced traumatic events while on duty as a paramedic. Beginning in October 2010, she carried a stretcher holding the body of a firefighter with whom she had worked, and in October 2012, she was threatened by a hostile crowd at the scene of a shooting. As a result of these events, Plaintiff became hypervigilant, startled at the sound of the firehouse alarm, experienced anxiety while on calls, and withdrew from personal relationships. Despite being able to work as an administrative aide, Plaintiff explained by the time she went on medical leave, her nightmares, anxiety, and depression became unbearable. In 2014, Plaintiff underwent residential treatment and was diagnosed with PTSD, ultimately leading to her disability application.

The Board, in its case-in-chief, called Dr. Frank, a psychologist specializing in mood and anxiety disorders, and its consulting physician, Dr. George Motto. Both physicians examined Plaintiff prior to the hearing. Dr. Frank diagnosed Plaintiff with PTSD and concluded her condition resulted from her employment with CFD. To the contrary, Dr. Motto concluded Plaintiff was not disabled because she had performed her duties “right until” her last day of work and “whatever was going on did not interfere with her being an exceptional paramedic.” Dr. Motto conceded he specializes in internal medicine and endocrinology and was not making “a psychiatric opinion.” Of further note, Dr. Motto had never diagnosed a patient with PTSD.

The Board issued a unanimous written Decision and Order denying Plaintiff’s disability application for line-of-duty benefits. The Board cited several reasons including: (1) Plaintiff did not report her symptoms until several years after the underlying incidents occurred; (2) those incidents were common to paramedic work; (3) her diagnosis relied on “self-reported” symptoms without independent verification; and (4) she lacked credibility.

Plaintiff filed a complaint for administrative review in the Circuit Court of Cook County. The court entered an order vacating the Board’s decision and remanding the matter for further proceedings. The court directed the Board to “specifically address” whether Plaintiff was disabled from performing any assigned duty with CFD, including work as a divisional aide. Notwithstanding the circuit court’s order, the Board took no additional evidence or argument as directed by the court. Instead, the Board unanimously voted, again, to deny Plaintiff her application for disability benefits, citing similar reasons articulated in its initial Decision and Order.

Plaintiff again sought review of the Board’s decision. The circuit court entered an order affirming the Board’s decision on remand. The court noted, despite the Board failure to “revisit” whether Plaintiff could perform other assigned duties, the court observed the burden of proof rested with Plaintiff. As such, Plaintiff failed to supplement the record, and the record lacked sufficient evidence to reverse the Board’s decision on remand. The Court denied Plaintiff’s motion to reconsider, and an appeal ensued.

Here, although the appellate court applied the most deferential standard of review to the Board’s decision – manifest weight of the evidence, the court reversed the decision of the Board. The court concluded, “it is apparent that the Board’s determination that the plaintiff did not have PTSD was against the manifest weight of the evidence.” The court reasoned the Board did not rely on any medical evidence finding Plaintiff did not have PTSD. Rather, the Board noted her diagnosis reflected self-reported symptoms and that she was not credible because she had omitted information regarding her mental history when applying for CFD. The court held, “it is well-established that tangential issues that do not impact the plaintiff’s veracity concerning her injury do not, of themselves, destroy the plaintiff’s credibility regarding her injury.” As such, the Board’s credibility determination was against the manifest weight of the evidence and unconnected to the events that occurred years later as a result of PTSD.

Moreover, with respect to causation, the Board ignored Dr. Frank's testimony that: "(1) the plaintiff did not exhibit signs or symptoms of PTSD until she was exposed to work related traumas... (2) the stress and anxiety that she experienced due to events in her personal life were not comparable to the symptoms that she experienced as a result of her job; and (3) because the plaintiff's depression predated her PTSD, and she functioned at work while she had the former condition but not the latter, her disabling condition was PTSD and not depression."

Tellingly, the Court also noted Dr. Motto's testimony added no support to the Board's finding because he never refuted that Plaintiff had PTSD and "he lacked psychiatric expertise or experience examining applicants seeking benefits on mental conditions, and he expressly stated that he was not making a psychiatric opinion."

Accordingly, the court concluded, "only competent evidence of record established a causal connection between the plaintiff's PTSD and at least one act of duty while working for CFD." Furthermore, "Viewing the evidence together, it is apparent that the plaintiff's PTSD disabled her from working for CFD."

Going forward, Pension Board's should be cautious of relying solely on a minority medical opinion where the physician has no expertise in the particular field, especially when dealing with mental disability matters. ❖

Chicago Police Pension Fund Makes Comptroller Intercept Claim

The Policemen's Annuity & Benefit Fund of Chicago has filed a claim with the Comptroller's office to address shortfalls in the City's contribution to the Pension Fund. The Chicago Firefighters' Pension Fund had previously filed an intercept claim with the Comptroller. Intercept requests filed by the Police Pension Fund claim it is owed in excess of \$7 million for the years 2016 and 2017 combined. The City has taken the position the alleged shortfalls for both the Police

and Fire Pension Funds are the result of a loss in the collection of tax money and not a failure to levy the required amounts. The firefighters' lawsuit over that issue remains pending in Cook County Circuit Court. While the Comptroller has begun withholding grant monies from the City, the City is seeking to recoup those amounts in the ongoing Circuit Court litigation.

Inasmuch as a Comptroller intercept case has yet to yield a substantive appellate court opinion, we will closely monitor this case for any further developments.

Judge Affirms Grant of Firefighter's Widow's Pension. Village Appeals

In an update to a case featured in our July 2018 newsletter, a Lake County judge has affirmed the decision of the Buffalo Grove Firefighters' Pension Fund to grant a line of duty death benefit to the widow of Firefighter Kevin Hauber. Firefighter Hauber died from colon cancer in 2018. He had applied for a line of duty disability benefit in 2014 when first diagnosed. He underwent treatment and returned to duty withdrawing his application. However, in 2017, the cancer returned. Hauber again applied for line of duty disability but died shortly thereafter.

In awarding the line of duty death benefit of 100% of salary attached to rank to Hauber's surviving spouse, the Pension Board relied on two of three independent examining physicians. Those physicians concluded it was possible the effects of cumulative acts of firefighting caused Hauber's colon cancer. Affirming the Pension Board's decision, Lake County Circuit Court Judge Diane Winter noted a number of specific response instances which exposed Hauber to toxic inhalants and other hazards. The Judge found medical studies relied on by the Pension Board were sufficient evidence to support the nexus between Hauber's cancer and his service as a firefighter. Judge Winter rejected the Village's argument no evidence linked Hauber's cancer to firefighting finding that argument, "simply untrue". She further disagreed with the Village's argument the

firefighter's cancer must be linked to a specific act of firefighting finding the statute requires only a showing of the cumulative effects of acts of duty over a career as a firefighter.

Following the Circuit Court's affirmation of the Pension Board's award, the Village promptly appealed. The case is presently pending in the

Second District Appellate Court. Inasmuch as there are very few reported decisions on firefighter's cumulative effects of acts of duty and line of duty cancer deaths, we will continue to monitor this case closely. ❖

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• **Suggested Agenda Items for July (or 3rd Quarter)**

- Semi-annual review of closed executive session minutes to determine what needs to remain confidential.
- Election of Board Officers. (e.g. President, Secretary, etc.)
- Potential selection of independent enrolled actuary for recommended tax levy.
- Review status of Trustees' annual training requirements.

REIMER & DOBROVOLNY PC News

- February 4-5, 2019, RD partner, Rick Reimer, presented at the National Association of Police Organizations conference in Las Vegas, Nevada, on municipal bankruptcy.
- March 4-5, 2019, RD partner, Rick Reimer, taught at the IPPFA certified trustee training seminar in Naperville.
- March 27, 2019, RD attorney Mark McQueary presented the legal and legislative update at the IPPFA regional seminar in Rock Island.
- April 11, 2019, RD partner, Brian LaBardi, will present at the Illinois Government Finance Officers Association public pension seminar in Naperville.
- April 29-May 3, 2019, RD attorneys will attend and present at the IPPFA Spring Conference in East Peoria.
- May 3, 2019, RD partner, Brian LaBardi, and attorney, Mark McQueary, will present at the IPFA Spring Conference in Addison.
- RD partner, Rick Reimer, has again been included in the roster of Illinois Super Lawyers, a designation he has held since 2008, recognized by his peers for excellence in employment and labor law.

Legal and Legislative Update

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This publication constitutes advertising material. Information contained herein should not be considered legal advice.

Legal and Legislative Update is published periodically. Questions may be directed to:

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