

Commission on Government Forecasting and Accountability
Fiscal Analysis of the
Downstate Police & Downstate Fire
Pension Funds in Illinois



*Commission on Government
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TABLE OF CONTENTS

Report on the Downstate Police and Downstate Fire Pension Fund of Illinois

	<u>Page</u>
Executive Summary	i
I. Downstate Police Pension Funds	1
A. Arlington Heights Police Pension Fund	5
B. Bellwood Police Pension Fund	13
C. Champaign Police Pension Fund	21
D. Springfield Police Pension Fund	29
E. Wilmette Police Pension Fund	37
II. Downstate Fire Pension Funds	45
A. Arlington Heights Fire Pension Fund	49
B. Bellwood Fire Pension Fund	57
C. Champaign Fire Pension Fund	65
D. Springfield Fire Pension Fund	73
E. Wilmette Fire Pension Fund	81
III. Public Act 91-0939	89
IV. Public Act 91-0466	93
V. Public Act 93-0689	97

INDEX TO CHARTS, TABLES, AND APPENDICES

Chart 1	Arlington Heights Police Pension Fund Active Employees	7
Chart 2	Arlington Heights Police Pension Fund Average Active Member Salaries	7
Chart 3	Arlington Heights Police Pension Fund Employee Annuitants	8
Chart 4	Arlington Heights Police Pension Fund Average Retirement Annuity	8
Chart 5	Arlington Heights Police Pension Fund Funded Ratio	9
Chart 6	Arlington Heights Police Pension Fund Changes in Unfunded Liabilities	9
Chart 7	Arlington Heights Police Pension Fund Employer Contribution History	10
Chart 8	Arlington Heights Police Pension Fund Investment Rate of Return	10
Chart 9	Bellwood Police Pension Fund Active Employees	15
Chart 10	Bellwood Police Pension Fund Average Active Member Salaries	15

Chart 11	Bellwood Police Pension Fund Employee Annuitants	16
Chart 12	Bellwood Police Pension Fund Average Retirement Annuity	16
Chart 13	Bellwood Police Pension Fund Funded Ratio	17
Chart 14	Bellwood Police Pension Fund Changes in Unfunded Liabilities	17
Chart 15	Bellwood Police Pension Fund Employer Contribution History	18
Chart 16	Bellwood Police Pension Fund Investment Rate of Return	18
Chart 17	Champaign Police Pension Fund Active Employees	23
Chart 18	Champaign Police Pension Fund Average Active Member Salaries	23
Chart 19	Champaign Police Pension Fund Employee Annuitants	24
Chart 20	Champaign Police Pension Fund Average Retirement Annuity	24
Chart 21	Champaign Police Pension Fund Funded Ratio	25
Chart 22	Champaign Police Pension Fund Changes in Unfunded Liabilities	25
Chart 23	Champaign Police Pension Fund Employer Contribution History	26
Chart 24	Champaign Police Pension Fund Investment Rate of Return	26
Chart 25	Springfield Police Pension Fund Active Employees	31
Chart 26	Springfield Police Pension Fund Average Active Member Salaries	31
Chart 27	Springfield Police Pension Fund Employee Annuitants	32
Chart 28	Springfield Police Pension Fund Average Retirement Annuity	32
Chart 29	Springfield Police Pension Fund Funded Ratio	33
Chart 30	Springfield Police Pension Fund Changes in Unfunded Liabilities	33
Chart 31	Springfield Police Pension Fund Employer Contribution History	34
Chart 32	Springfield Police Pension Fund Investment Rate of Return	34
Chart 33	Wilmette Police Pension Fund Active Employees	39
Chart 34	Wilmette Police Pension Fund Average Active Member Salaries	39
Chart 35	Wilmette Police Pension Fund Employee Annuitants	40
Chart 36	Wilmette Police Pension Fund Average Retirement Annuity	40
Chart 37	Wilmette Police Pension Fund Funded Ratio	41
Chart 38	Wilmette Police Pension Fund Changes in Unfunded Liabilities	41
Chart 39	Wilmette Police Pension Fund Employer Contribution History	42
Chart 40	Wilmette Police Pension Fund Investment Rate of Return	42
Chart 41	Arlington Heights Fire Pension Fund Active Employees	51
Chart 42	Arlington Heights Fire Pension Fund Average Active Member Salaries	51
Chart 43	Arlington Heights Fire Pension Fund Employee Annuitants	52
Chart 44	Arlington Heights Fire Pension Fund Average Retirement Annuity	52
Chart 45	Arlington Heights Fire Pension Fund Funded Ratio	53
Chart 46	Arlington Heights Fire Pension Fund Changes in Unfunded Liabilities	53
Chart 47	Arlington Heights Fire Pension Fund Employer Contribution History	54
Chart 48	Arlington Heights Fire Pension Fund Investment Rate of Return	54
Chart 49	Bellwood Fire Pension Fund Active Employees	59
Chart 50	Bellwood Fire Pension Fund Average Active Member Salaries	59
Chart 51	Bellwood Fire Pension Fund Employee Annuitants	60
Chart 52	Bellwood Fire Pension Fund Average Retirement Annuity	60
Chart 53	Bellwood Fire Pension Fund Funded Ratio	61
Chart 54	Bellwood Fire Pension Fund Changes in Unfunded Liabilities	61

Chart 55	Bellwood Fire Pension Fund Employer Contribution History	62
Chart 56	Bellwood Fire Pension Fund Investment Rate of Return	62
Chart 57	Champaign Fire Pension Fund Active Employees	67
Chart 58	Champaign Fire Pension Fund Average Active Member Salaries	67
Chart 59	Champaign Fire Pension Fund Employee Annuitants	68
Chart 60	Champaign Fire Pension Fund Average Retirement Annuity	68
Chart 61	Champaign Fire Pension Fund Funded Ratio	69
Chart 62	Champaign Fire Pension Fund Changes in Unfunded Liabilities	69
Chart 63	Champaign Fire Pension Fund Employer Contribution History	70
Chart 64	Champaign Fire Pension Fund Investment Rate of Return	70
Chart 65	Springfield Fire Pension Fund Active Employees	75
Chart 66	Springfield Fire Pension Fund Average Active Member Salaries	75
Chart 67	Springfield Fire Pension Fund Employee Annuitants	76
Chart 68	Springfield Fire Pension Fund Average Retirement Annuity	76
Chart 69	Springfield Fire Pension Fund Funded Ratio	77
Chart 70	Springfield Fire Pension Fund Changes in Unfunded Liabilities	77
Chart 71	Springfield Fire Pension Fund Employer Contribution History	78
Chart 72	Springfield Fire Pension Fund Investment Rate of Return	78
Chart 73	Wilmette Fire Pension Fund Active Employees	83
Chart 74	Wilmette Fire Pension Fund Average Active Member Salaries	83
Chart 75	Wilmette Fire Pension Fund Employee Annuitants	84
Chart 76	Wilmette Fire Pension Fund Average Retirement Annuity	84
Chart 77	Wilmette Fire Pension Fund Funded Ratio	85
Chart 78	Wilmette Fire Pension Fund Changes in Unfunded Liabilities	85
Chart 79	Wilmette Fire Pension Fund Employer Contribution History	86
Chart 80	Wilmette Fire Pension Fund Investment Rate of Return	86
Table 1	Arlington Heights Police Pension Fund System Experience	11
Table 2	Bellwood Police Pension Fund System Experience	19
Table 3	Champaign Police Pension Fund System Experience	27
Table 4	Springfield Police Pension Fund System Experience	35
Table 5	Wilmette Police Pension Fund System Experience	43
Table 6	Arlington Heights Fire Pension Fund System Experience	55
Table 7	Bellwood Fire Pension Fund System Experience	63
Table 8	Champaign Fire Pension Fund System Experience	71
Table 9	Springfield Fire Pension Fund System Experience	79
Table 10	Wilmette Fire Pension Fund System Experience	87
Table 11	Estimate of Impact of Benefit Increases under Public Act 91-0939	92
Table 12	Estimate of Impact of Benefit Increases under Public Act 91-0466	96
Table 13	Estimate of Impact of Benefit Increases under Public Act 93-0689	100
APPENDIX I	Article 3 Pension Funds – Funding Ratio History	103-110
APPENDIX II	Article 4 Pension Funds – Funding Ratio History	111-118
APPENDIX III	Article 3 Pension Funds – Funding for Fiscal Year 2008	119-126
APPENDIX IV	Article 4 Pension Funds – Funding for Fiscal Year 2008	127-133

Executive Summary

Pursuant to Public Act 95-0950 (House Bill 5088), each odd numbered year, the Commission on Government Forecasting and Accountability analyzes data submitted by the Public Pension Division of the Illinois Department of Financial and Professional Regulation pertaining to the pension systems established under the Downstate Police Article and the Downstate Fire Article of the Illinois Pension Code. The Commission issues a formal report during such years providing aggregate analyses of selected police and fire systems. In addition, the report analyzes the fiscal status for the selected individual funds in each system. Pursuant to this requirement, the Commission has chosen the following pension funds to analyze:

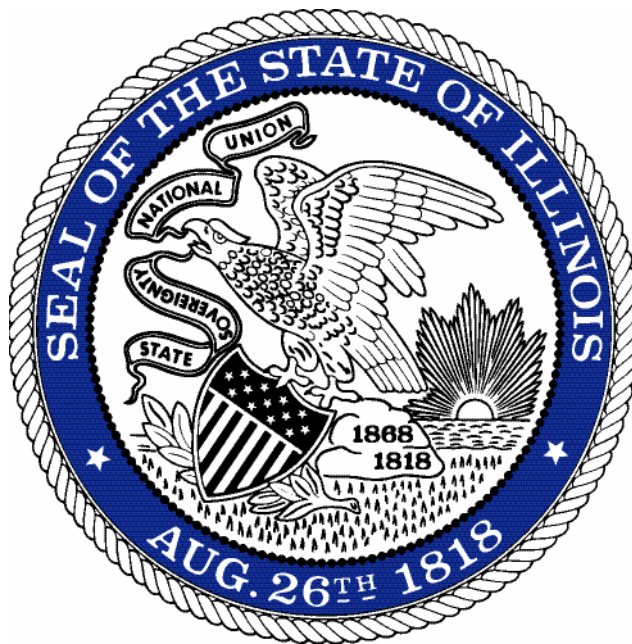
- Arlington Heights Police Pension Fund
- Arlington Heights Fire Pension Fund
- Bellwood Police Pension Fund
- Bellwood Fire Pension Fund
- Champaign Police Pension Fund
- Champaign Fire Pension Fund
- Springfield Police Pension Fund
- Springfield Fire Pension Fund
- Wilmette Police Pension Fund
- Wilmette Fire Pension Fund.

In addition, the report analyzes factors that affect each selected individual fund's unfunded liability and any actuarial gains and losses caused by salary increases, investment returns, employer contributions, benefit increases, change in assumptions, the difference in employer contributions and the normal cost plus interest, and any other applicable factors. In analyzing net investment returns, the report examines the assumed investment return compared to the actual investment return over the preceding 10 fiscal years.

This report includes brief summaries of three Public Acts that had significant impacts on the Downstate Police and Downstate Fire funds. In addition, this report includes tables showing the effects of these Public Acts on the selected individual funds.

The Commission would like to thank their consulting actuary, Sandor Goldstein, as well as the Public Pension Division of the Department of Financial and Professional Regulation for all their help with this report.

I. Downstate Police Pension Funds



Downstate Police Pension Funds

Retirement Age

- ☐ Age 50 with 20 years of service

Retirement Formula

- ☐ 2.5% of final salary for each year of service.

Maximum Annuity

- ☐ 75% of final average salary after 30 years of service.

Salary Used to Calculate Pension

- ☐ Salary on last day of service.

Annual COLA

- ☐ 3% compounded.

Employee Contributions

- ☐ 9.91% of salary.

Arlington Heights Police Pension Fund

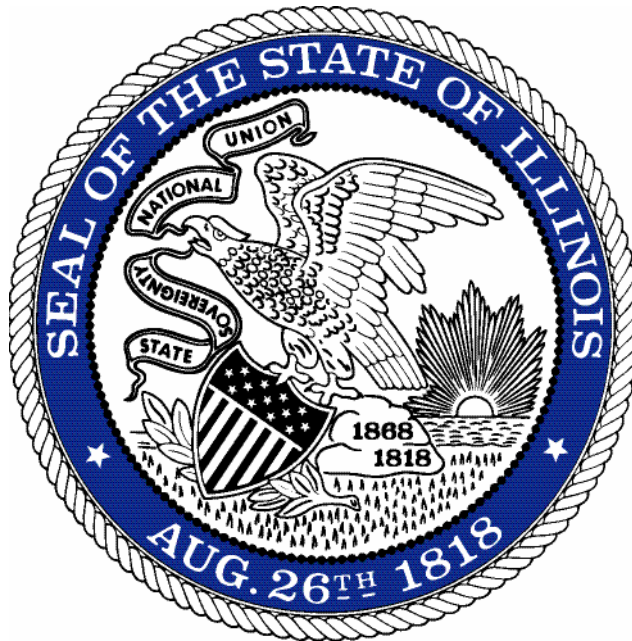


CHART 1

ARLINGTON HEIGHTS POLICE PENSION FUND
Active Employees

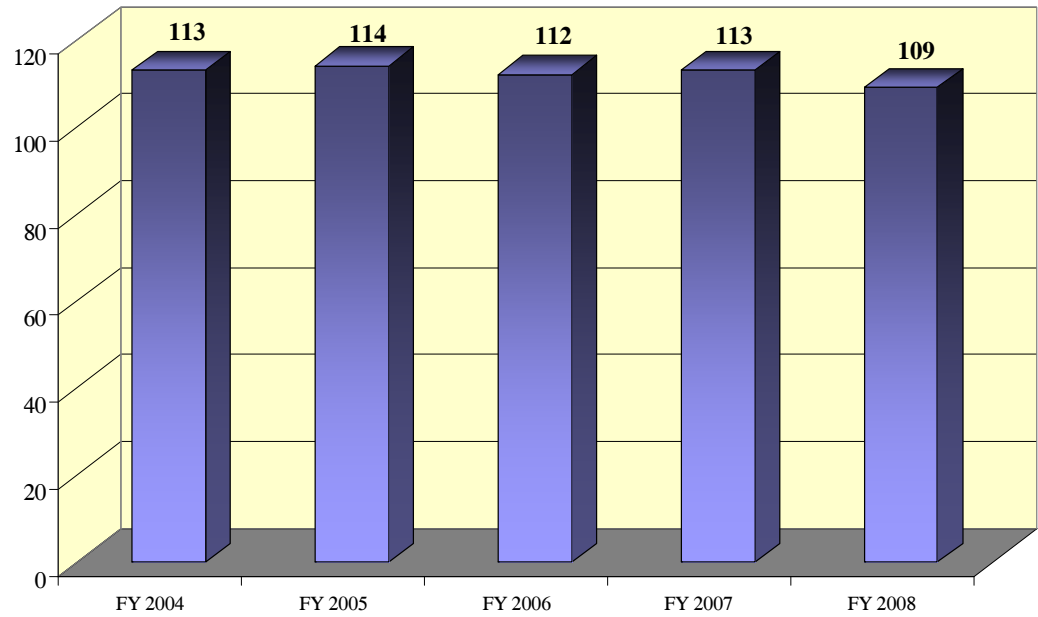


CHART 2

ARLINGTON HEIGHTS POLICE PENSION FUND
Average Active Member Salaries

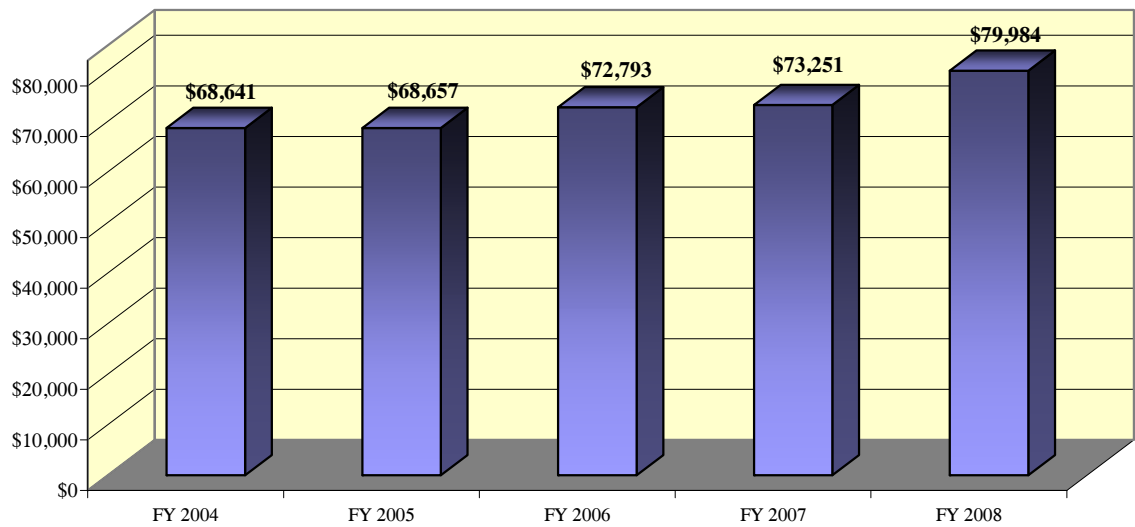


CHART 3

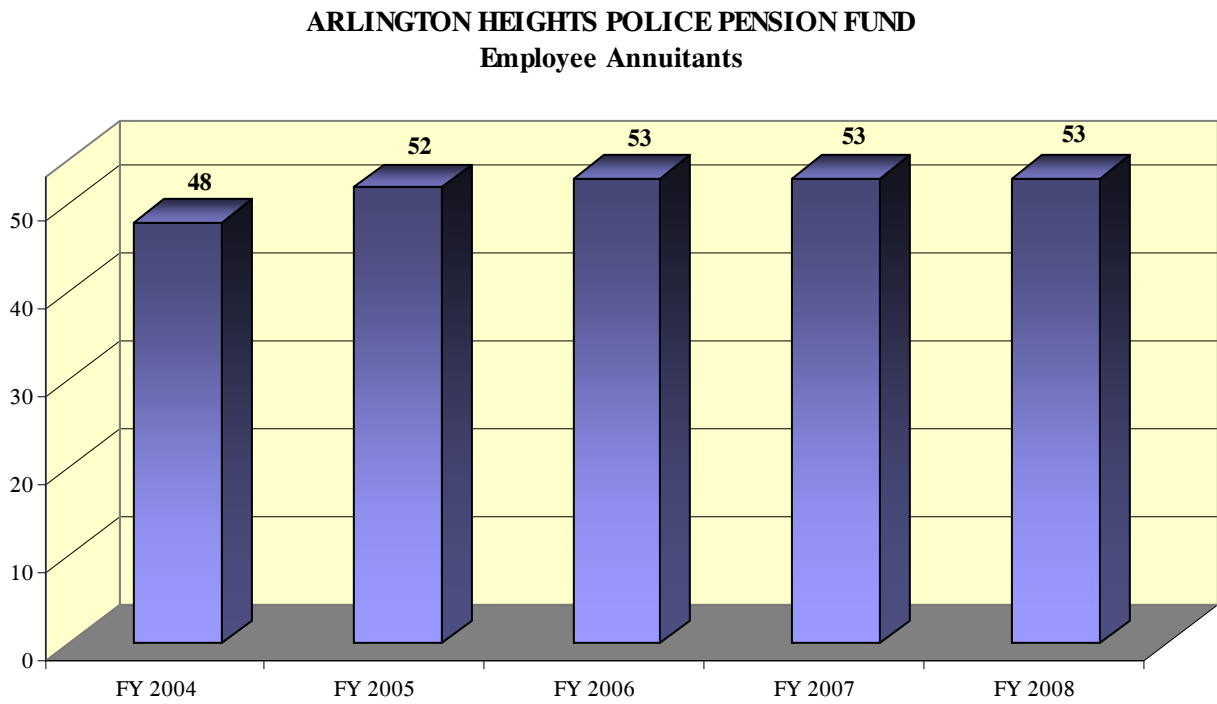


CHART 4

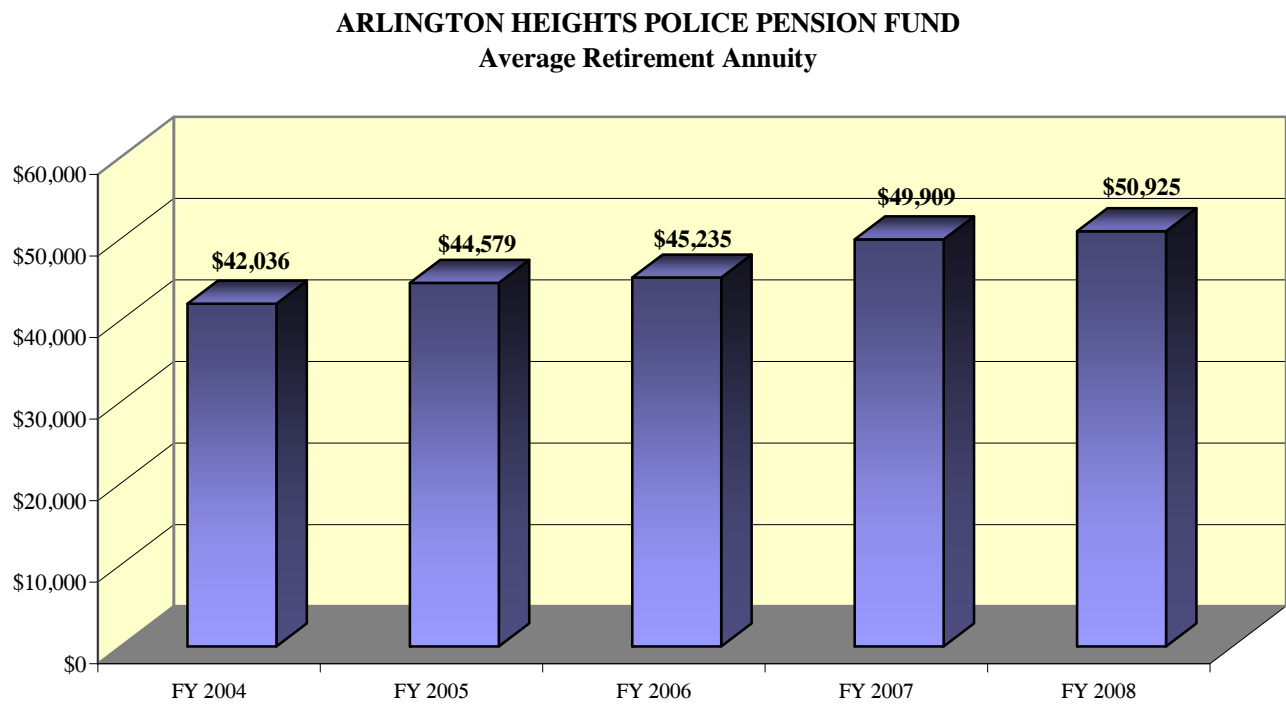


CHART 5

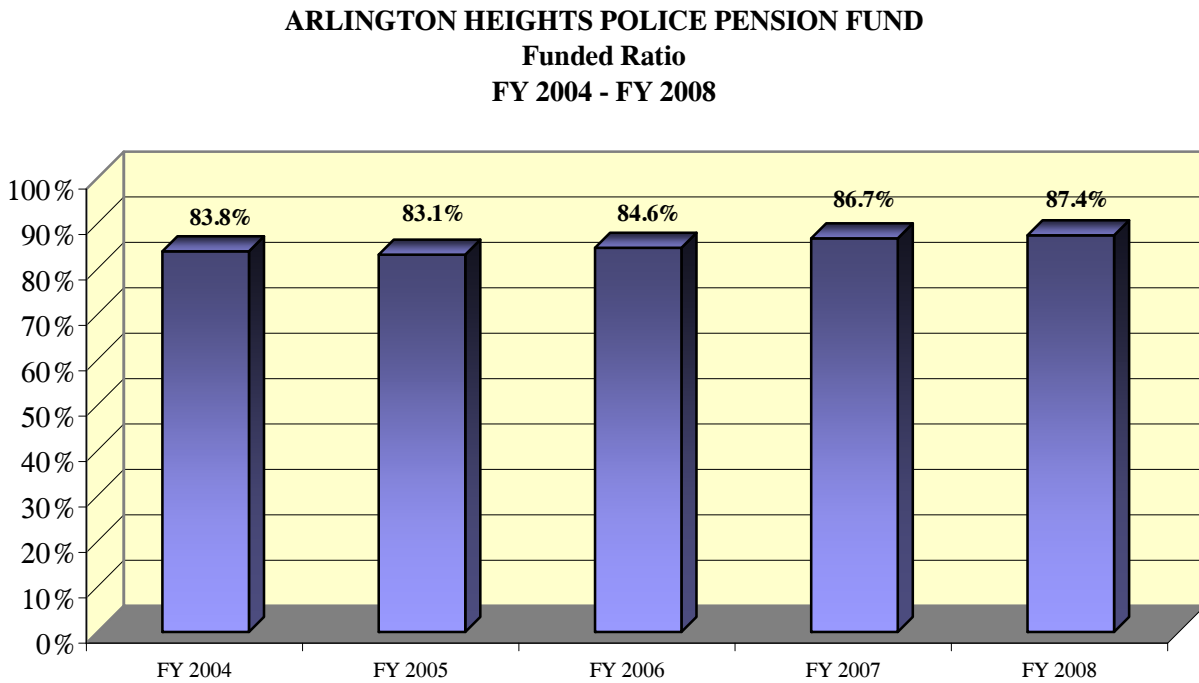


CHART 6

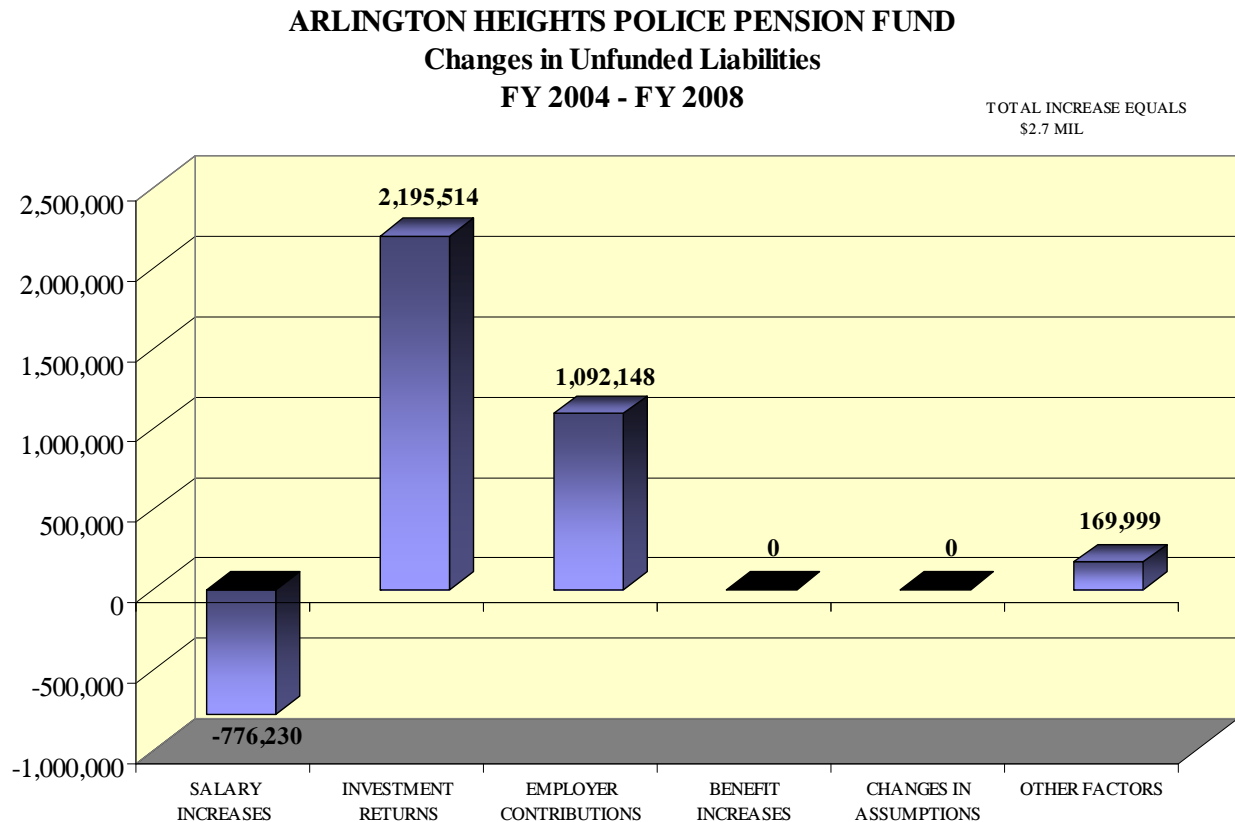


CHART 7

ARLINGTON HEIGHTS POLICE PENSION FUND
Employer Contribution History
FY 2004 - FY 2008

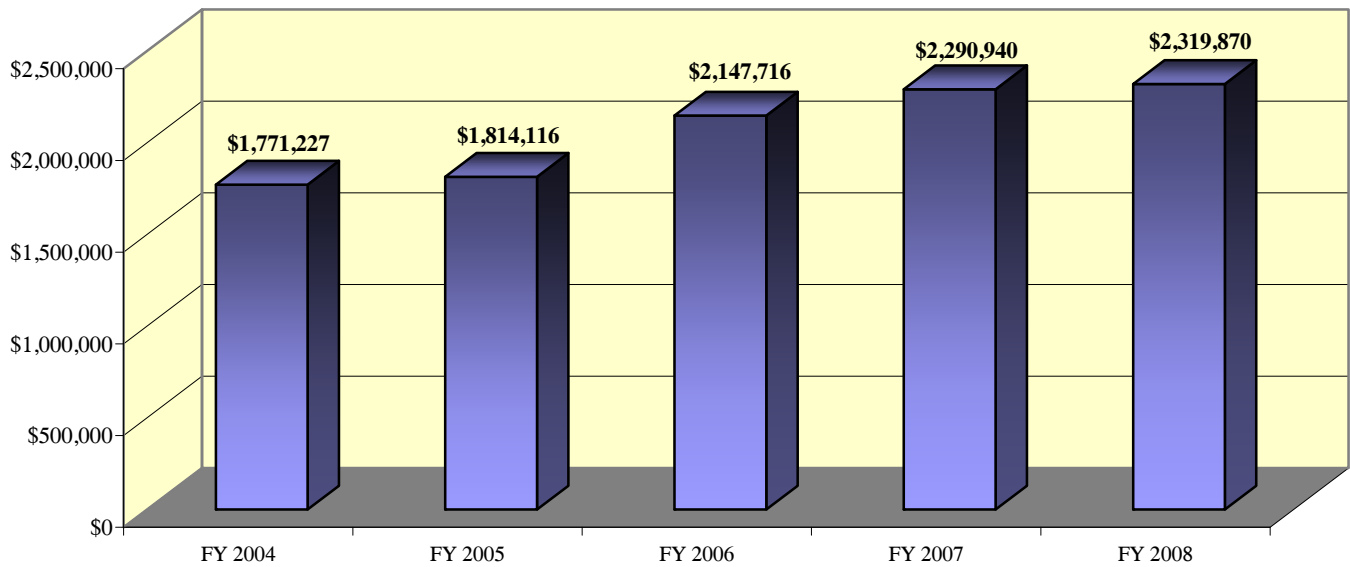


CHART 8

ARLINGTON HEIGHTS POLICE PENSION FUND
Investment Rate of Return Earned FY 1999 - FY 2008
Actuarially Assumed Rate of Return : 7.50%
Average Return Earned For The Period Shown: 5.99%

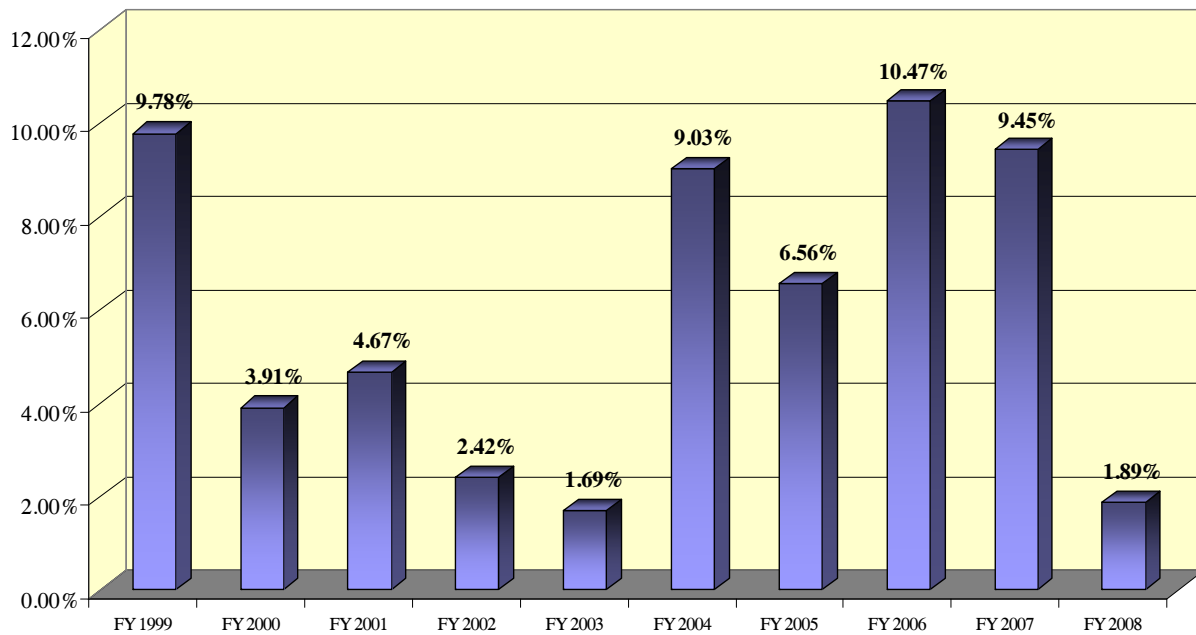


TABLE 1

ARLINGTON HEIGHTS POLICE PENSION FUND SYSTEM EXPERIENCE FY 2004 - FY 2008					
FISCAL YEAR	ACTUARIAL VALUE OF ASSETS	TOTAL ACTUARIAL LIABILITY	UNFUNDED ACTUARIAL LIABILITY	FUNDED RATIO	COVERED PAYROLL
FY 2004	\$56,534,529	\$67,439,674	\$10,905,145	83.8%	\$7,756,467
FY 2005	\$59,593,827	\$71,717,827	\$12,124,000	83.1%	\$7,826,865
FY 2006	\$64,638,743	\$76,392,176	\$11,753,433	84.6%	\$8,152,792
FY 2007	\$70,167,879	\$80,956,261	\$10,788,382	86.7%	\$8,277,378
FY 2008	\$74,937,672	\$85,788,269	\$10,850,597	87.4%	\$8,718,245

Bellwood Police Pension Fund

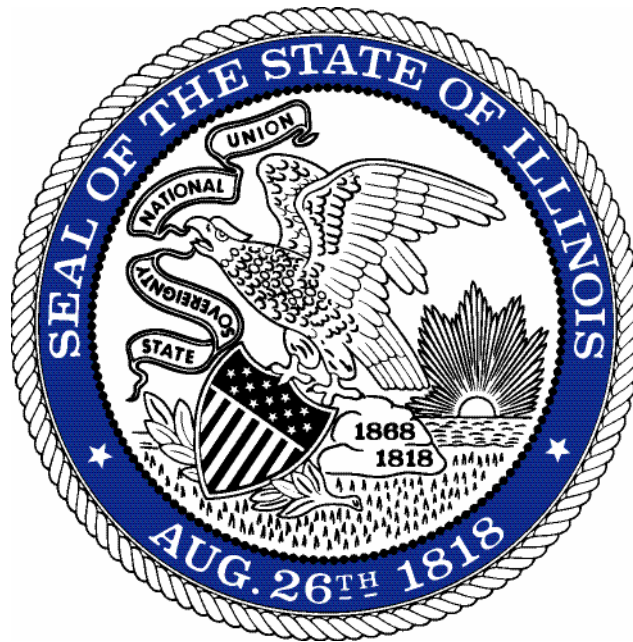


CHART 9

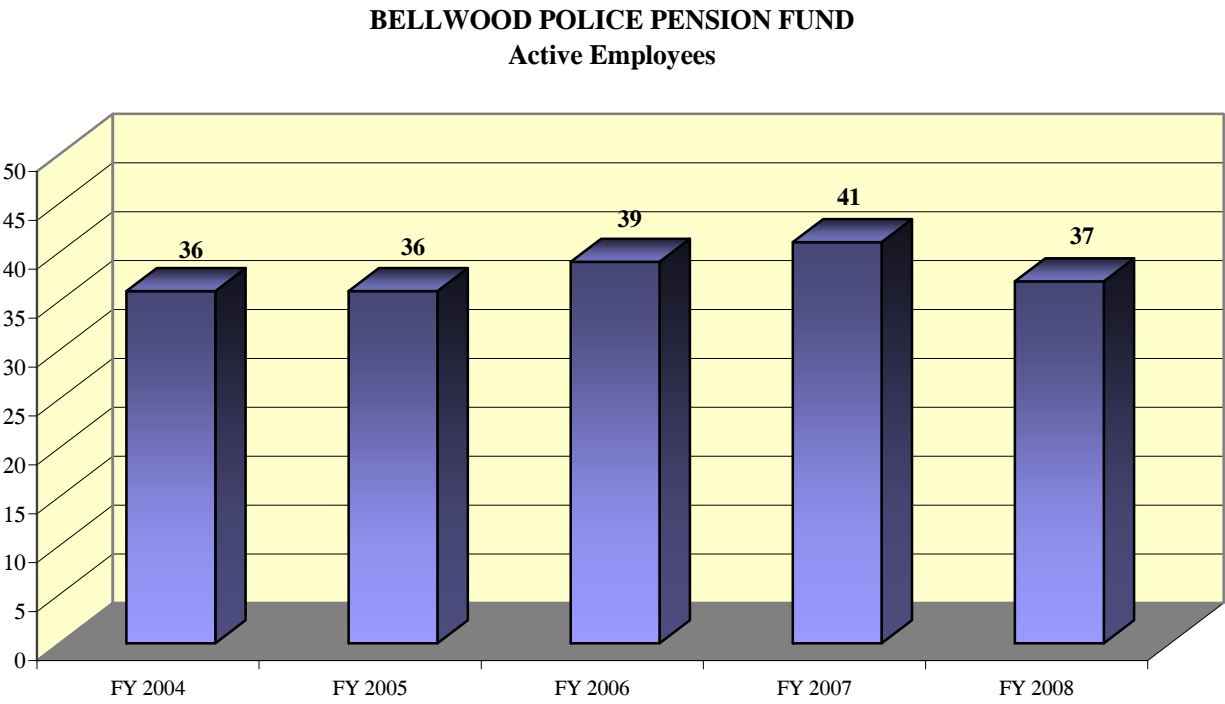


CHART 10

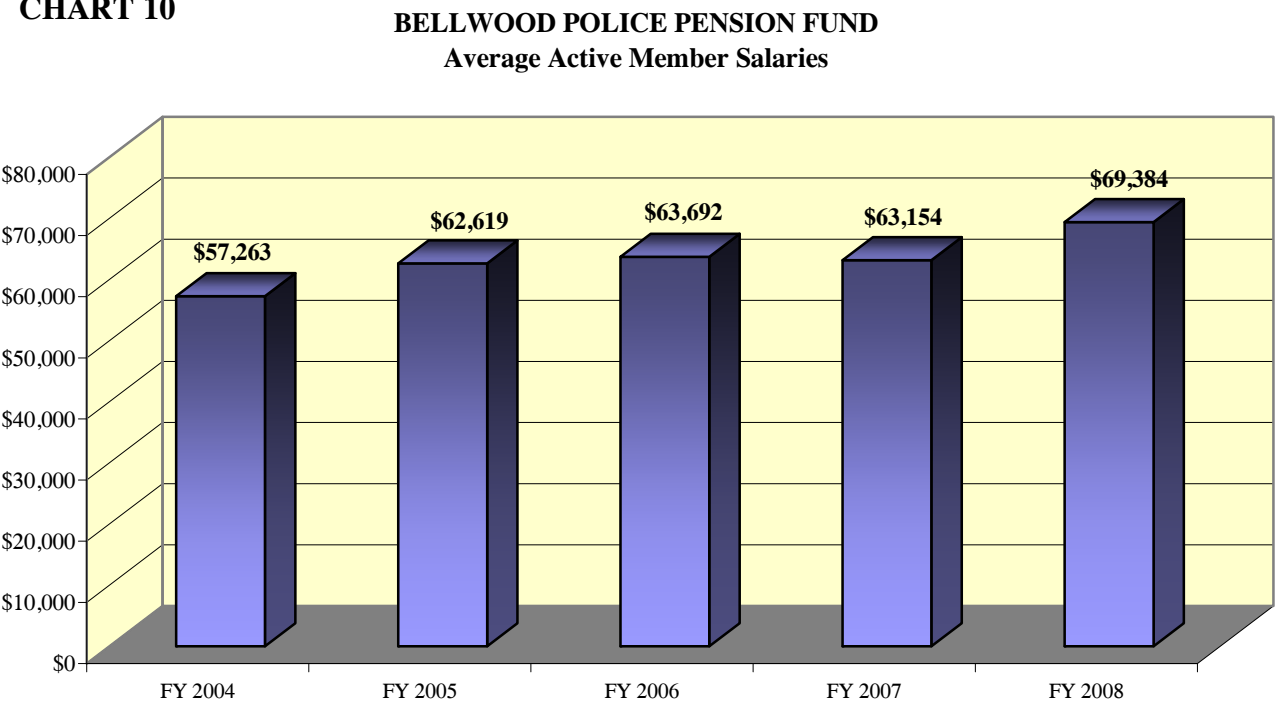


CHART 11

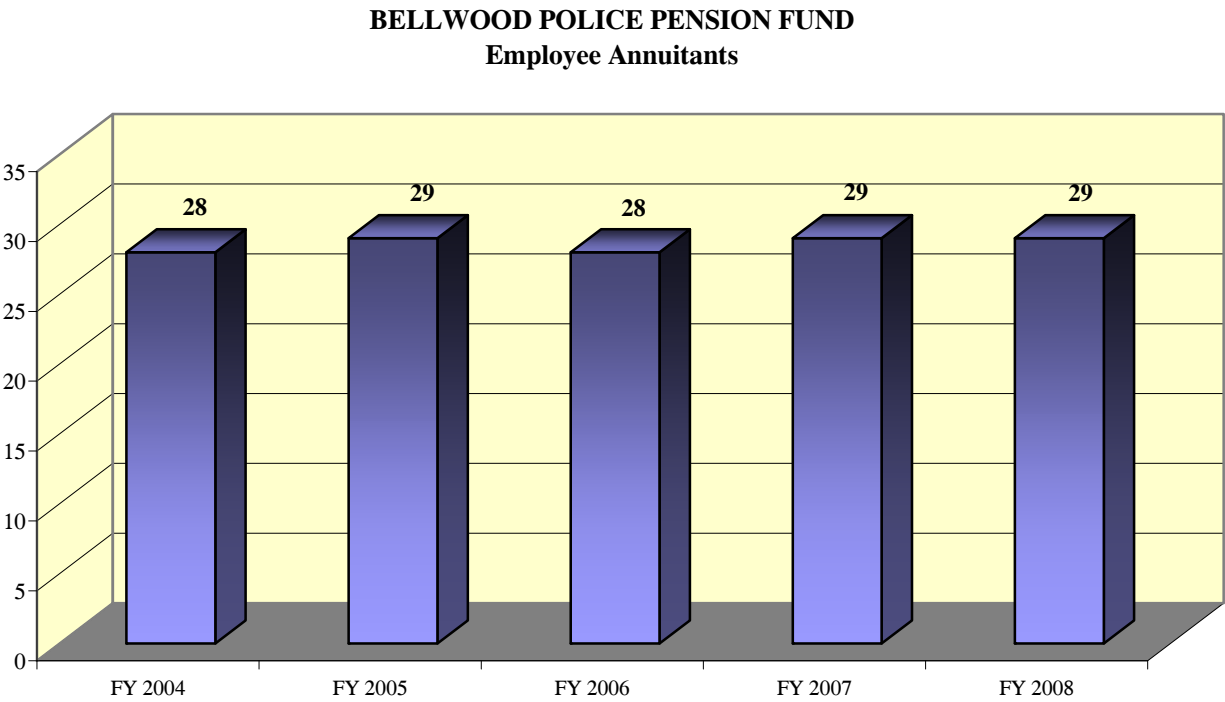


CHART 12

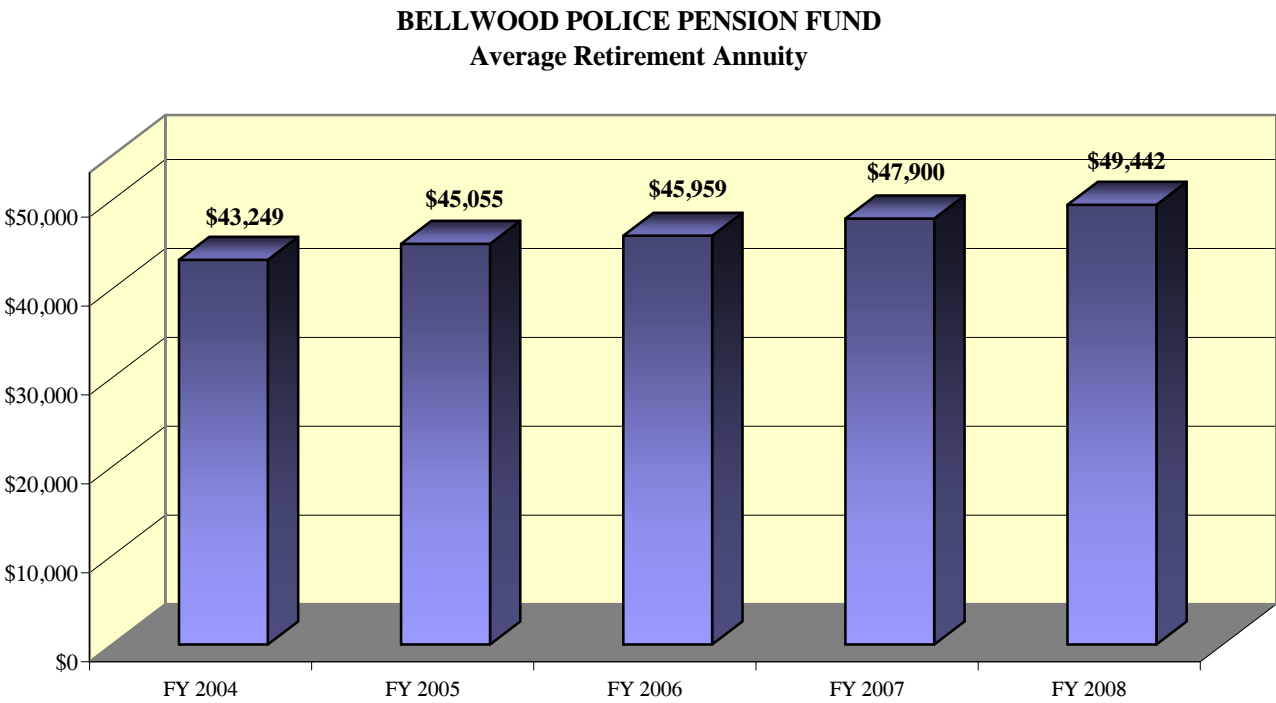


CHART 13

BELLWOOD POLICE PENSION FUND
Funded Ratio
FY 2004 - FY 2008

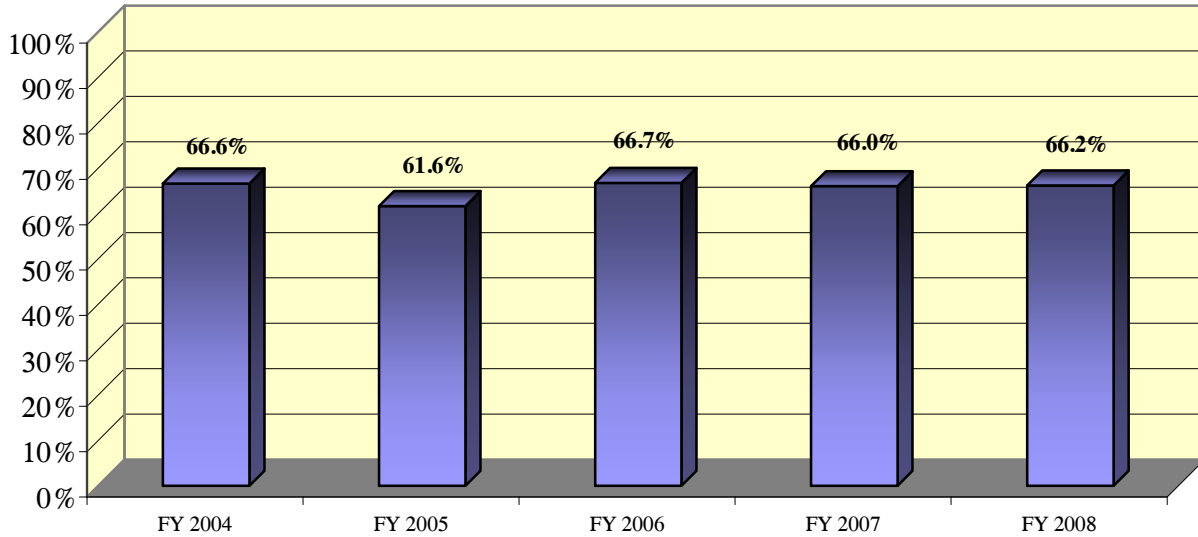
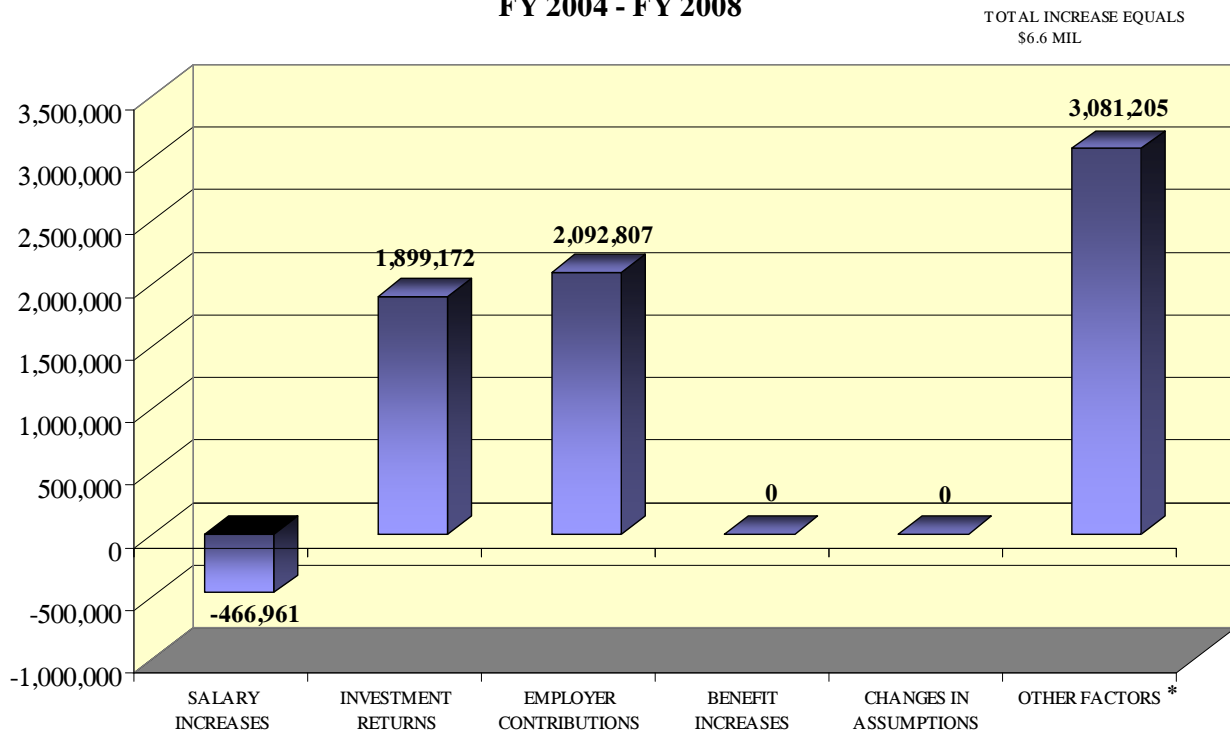


CHART 14

BELLWOOD POLICE PENSION FUND
Changes in Unfunded Liabilities
FY 2004 - FY 2008



* Other factors: in 2004, more retirements occurred than expected and more new survivors were added than expected. In 2005, one new disability pensioner was added to the rolls.

CHART 15

BELLWOOD POLICE PENSION FUND
Employer Contribution History
FY 2004 - FY 2008

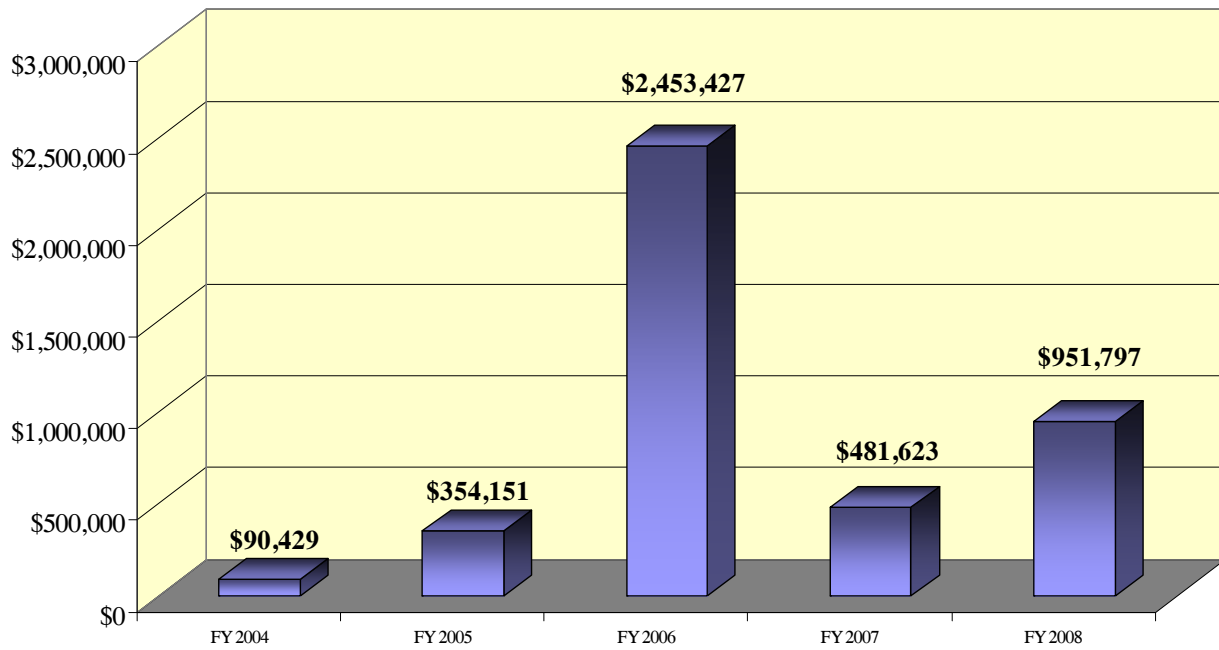


CHART 16

BELLWOOD POLICE PENSION FUND
Investment Rate of Return Earned FY 1999 - FY 2008
Actuarially Assumed Rate of Return : 7.25%
Average Return Earned For The Period Shown: 5.38%

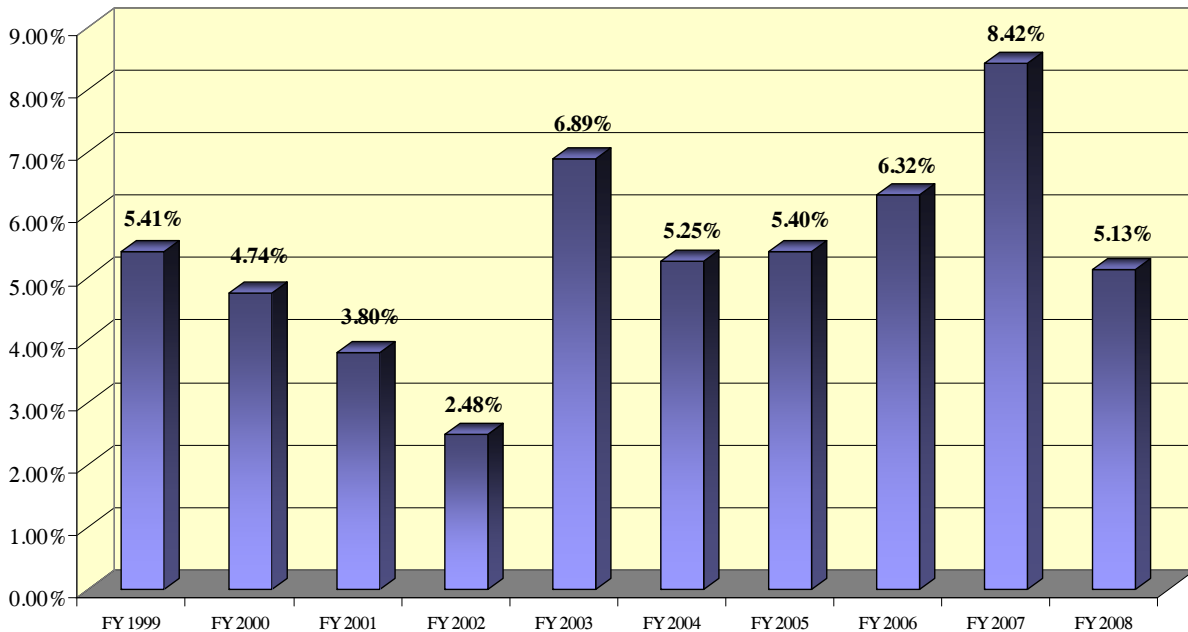


TABLE 2

BELLWOOD POLICE PENSION FUND SYSTEM EXPERIENCE FY 2004 - FY 2008					
FISCAL YEAR	ACTUARIAL VALUE OF ASSETS	TOTAL ACTUARIAL LIABILITY	UNFUNDED ACTUARIAL LIABILITY	FUNDED RATIO	COVERED PAYROLL
FY 2004	\$18,925,733	\$28,415,761	\$9,490,028	66.6%	\$2,061,470
FY 2005	\$19,029,610	\$30,881,868	\$11,852,258	61.6%	\$1,052,799
FY 2006	\$21,265,741	\$31,865,133	\$10,599,392	66.7%	\$2,483,992
FY 2007	\$21,738,802	\$32,931,299	\$11,192,497	66.0%	\$2,589,324
FY 2008	\$22,698,036	\$34,297,873	\$11,599,837	66.2%	\$2,567,201

Champaign Police Pension Fund

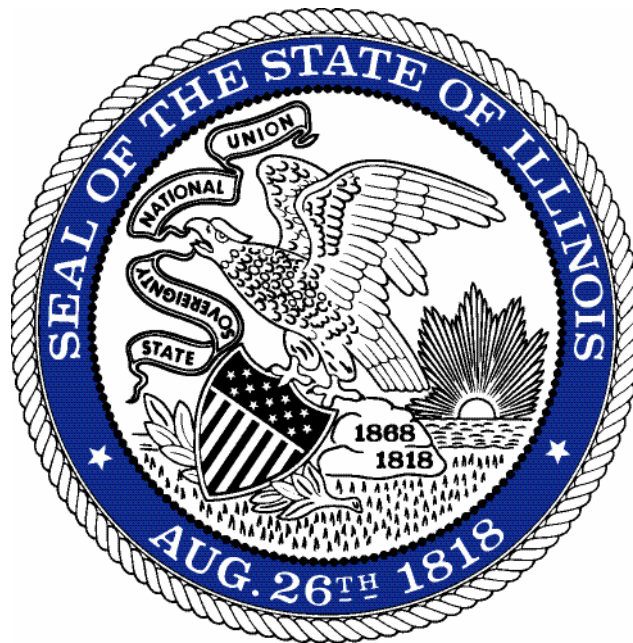


CHART 17

CHAMPAIGN POLICE PENSION FUND
Active Employees

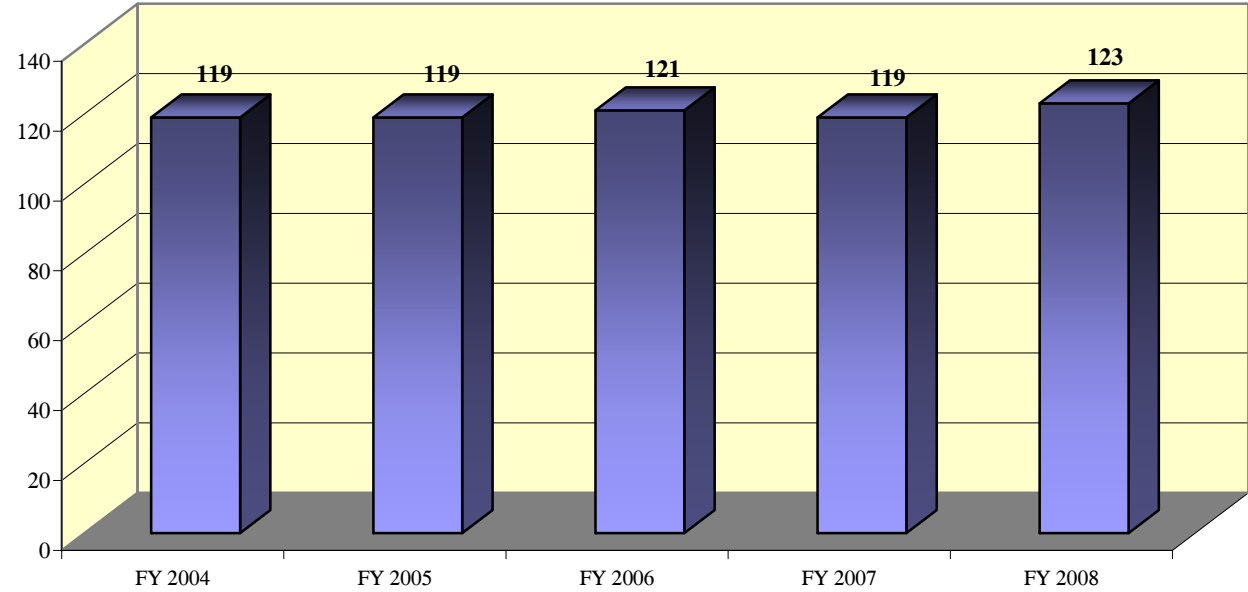


CHART 18

CHAMPAIGN POLICE PENSION FUND
Average Active Member Salaries

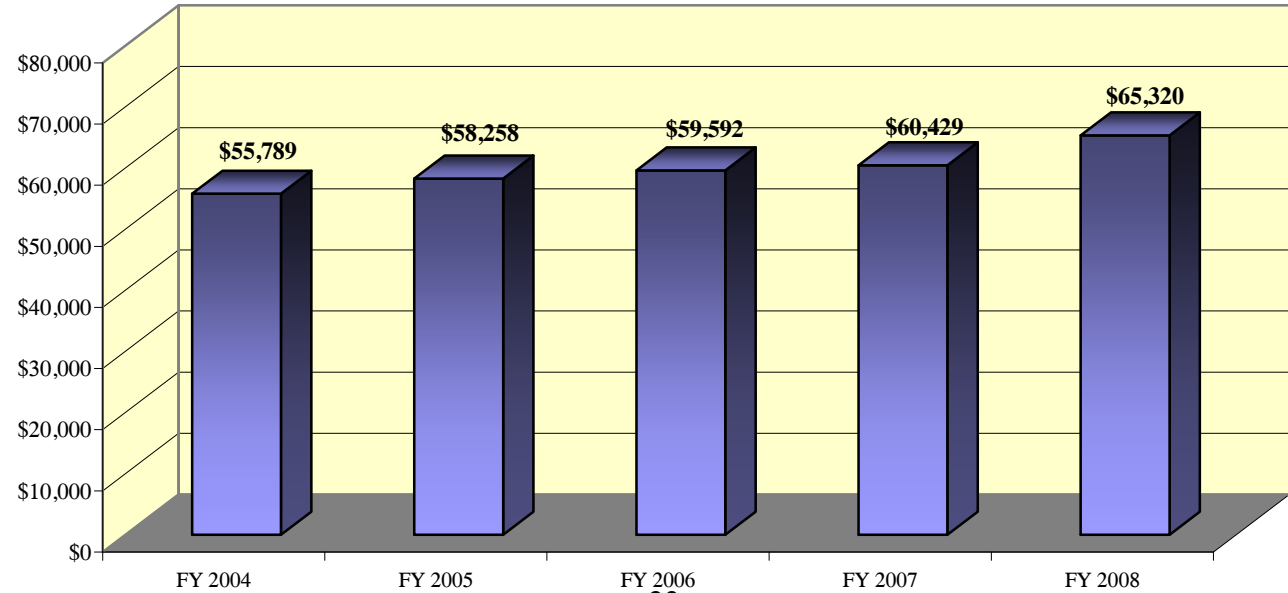


CHART 19

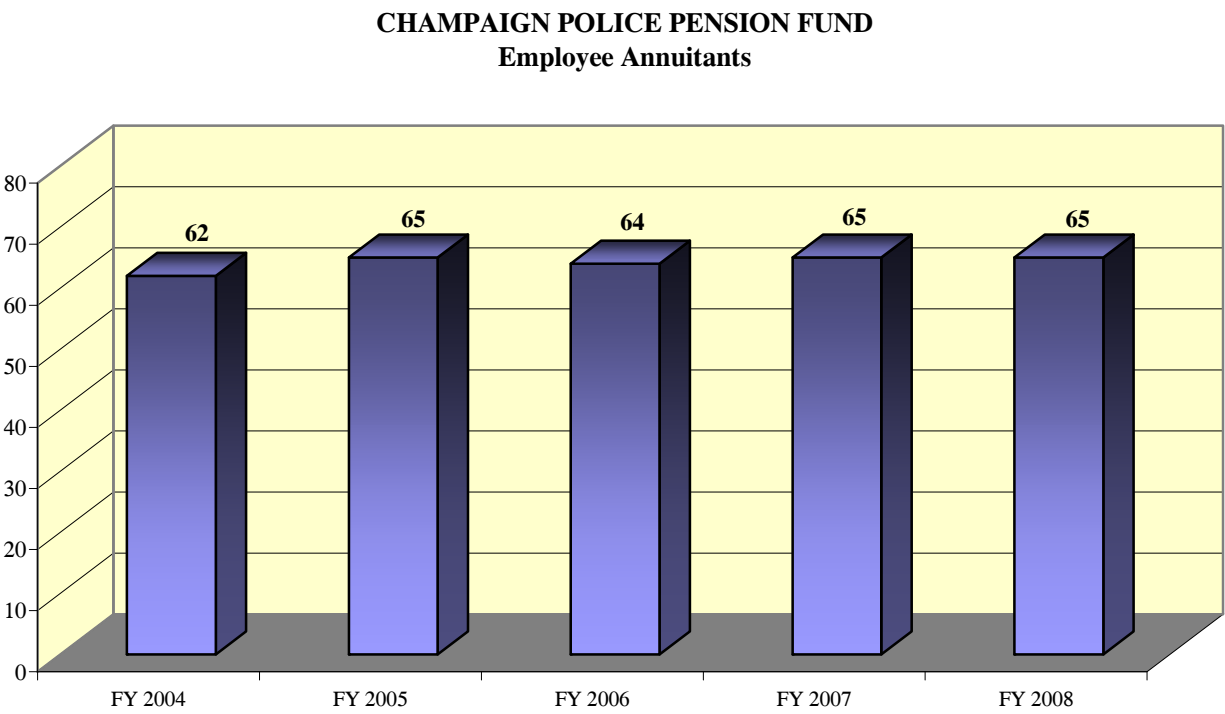


CHART 20

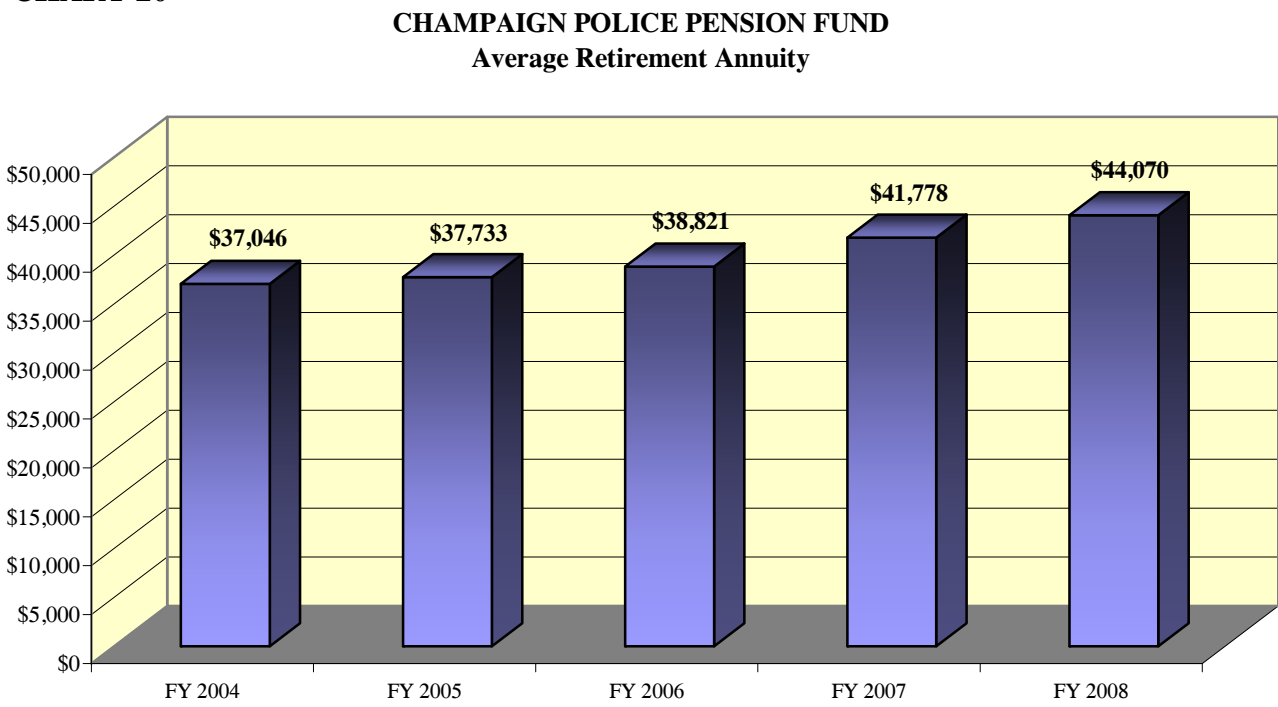


CHART 21

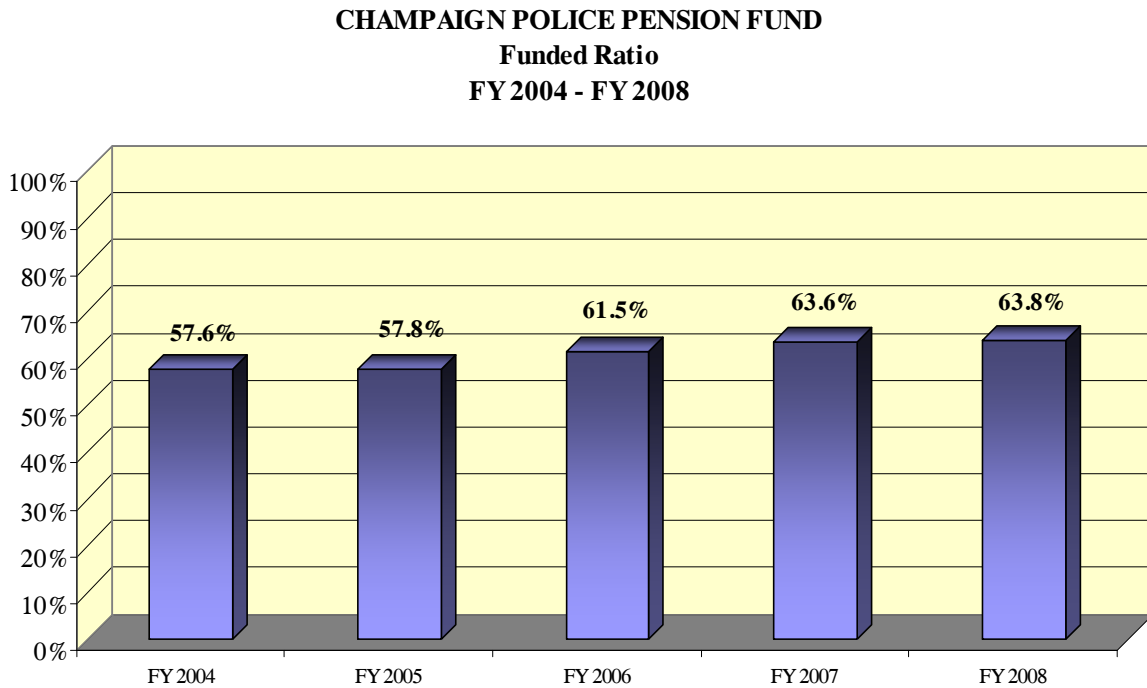
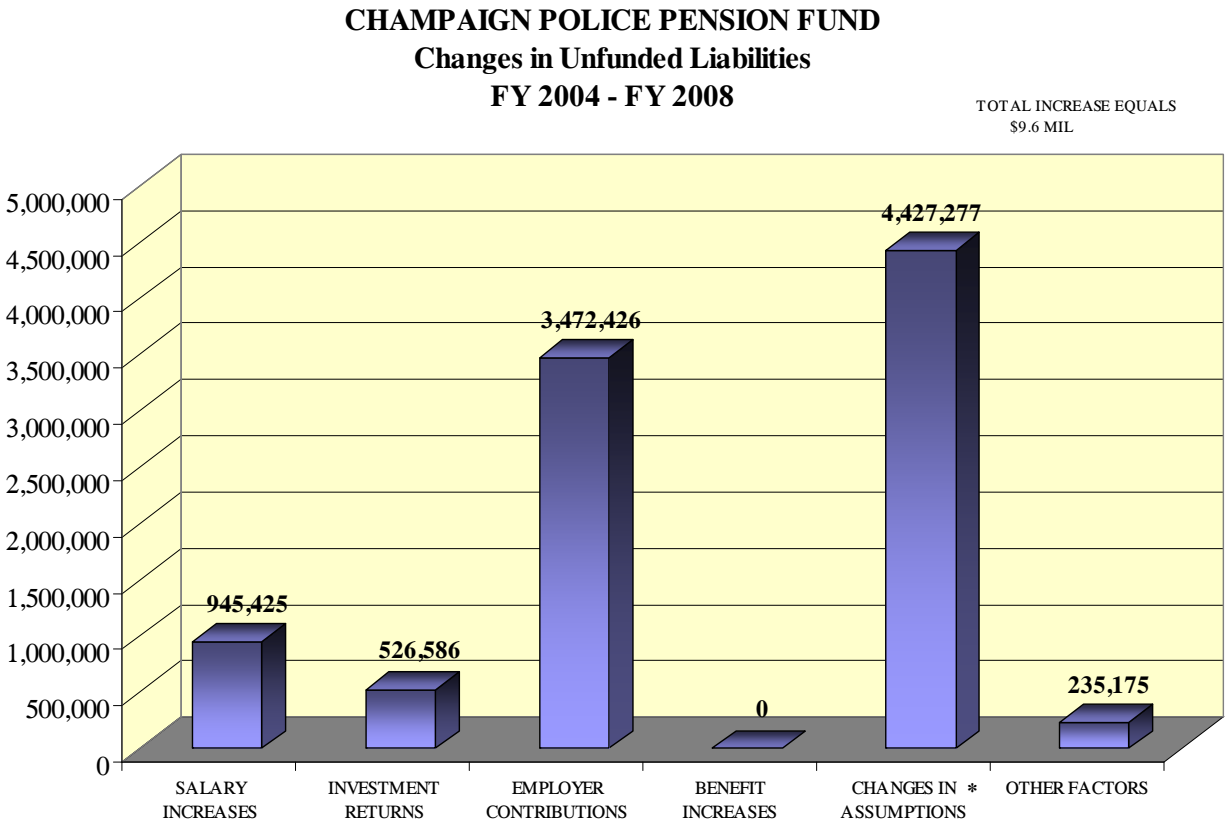


CHART 22



* Changes in assumptions: in 2004, the interest rate assumption was decreased from 7.25 % to 6.5 %.
In 2006, the interest rate assumption was increased from 6.5 % to 6.75 %.

CHART 23

CHAMPAIGN POLICE PENSION FUND
Employer Contribution History
FY 2004 - FY 2008

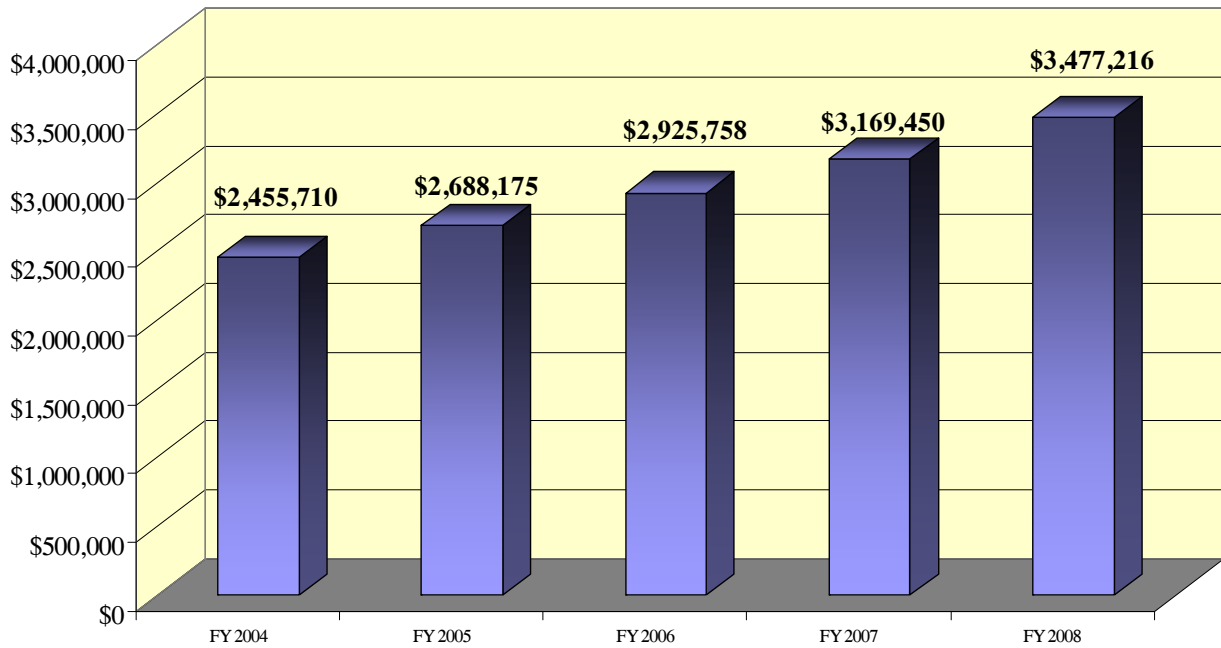
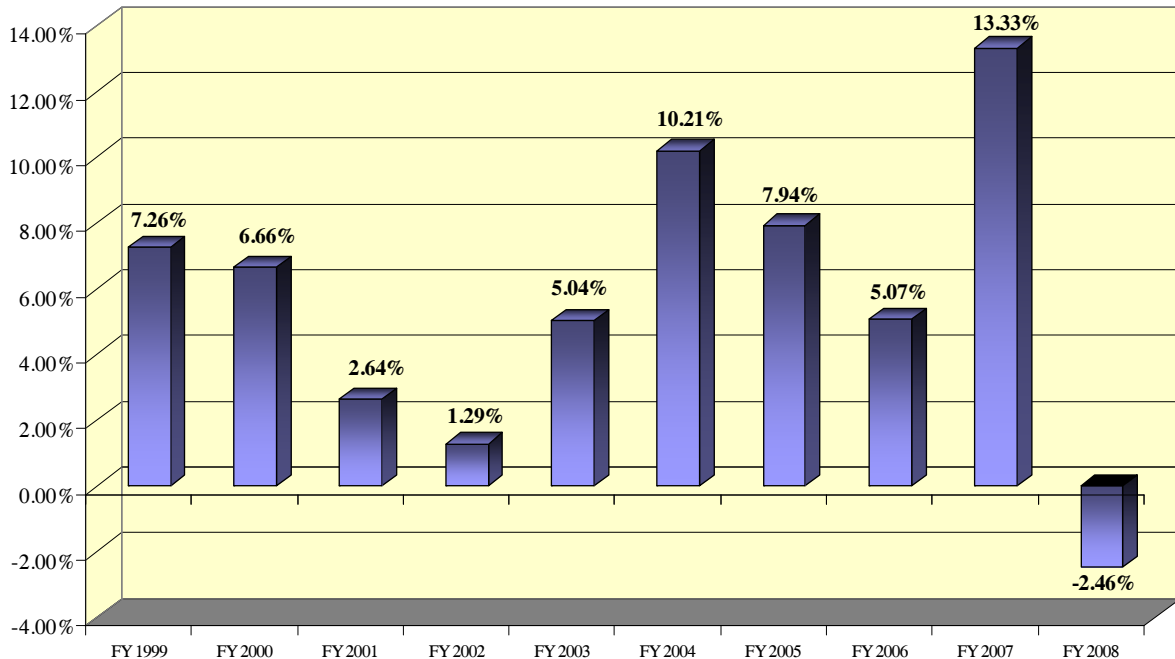


CHART 24

CHAMPAIGN POLICE PENSION FUND
Investment Rate of Return Earned FY 1999 - FY 2008
Average Actuarially Assumed Rate of Return : 6.94%*
Current Assumed Rate of Return: 6.75%
Average Return Earned For The Period Shown: 5.70%



* The investment return assumption was adjusted from 7.25% to 6.50% in FY 2005, and was adjusted from 6.50% to 6.75% in FY 2007.

TABLE 3

CHAMPAIGN POLICE PENSION FUND SYSTEM EXPERIENCE FY 2004 - FY 2008					
FISCAL YEAR	ACTUARIAL VALUE OF ASSETS	TOTAL ACTUARIAL LIABILITY	UNFUNDED ACTUARIAL LIABILITY	FUNDED RATIO	COVERED PAYROLL
FY 2004	\$43,893,284	\$76,154,010	\$32,260,726	57.6%	\$6,638,834
FY 2005	\$46,402,898	\$80,239,338	\$33,836,440	57.8%	\$6,932,657
FY 2006	\$49,822,595	\$80,973,563	\$31,150,968	61.5%	\$7,210,670
FY 2007	\$54,348,591	\$85,441,226	\$31,092,635	63.6%	\$7,191,078
FY 2008	\$57,934,938	\$90,822,907	\$32,887,969	63.8%	\$8,034,357

Springfield Police Pension Fund

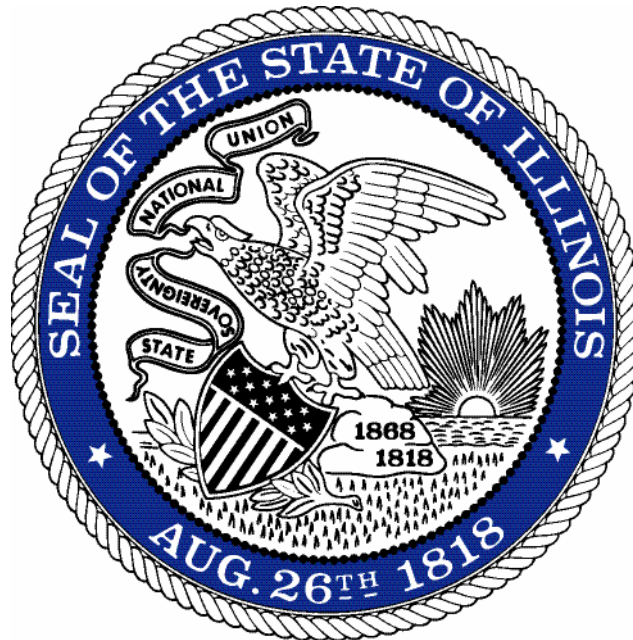


CHART 25

SPRINGFIELD POLICE PENSION FUND
Active Employees

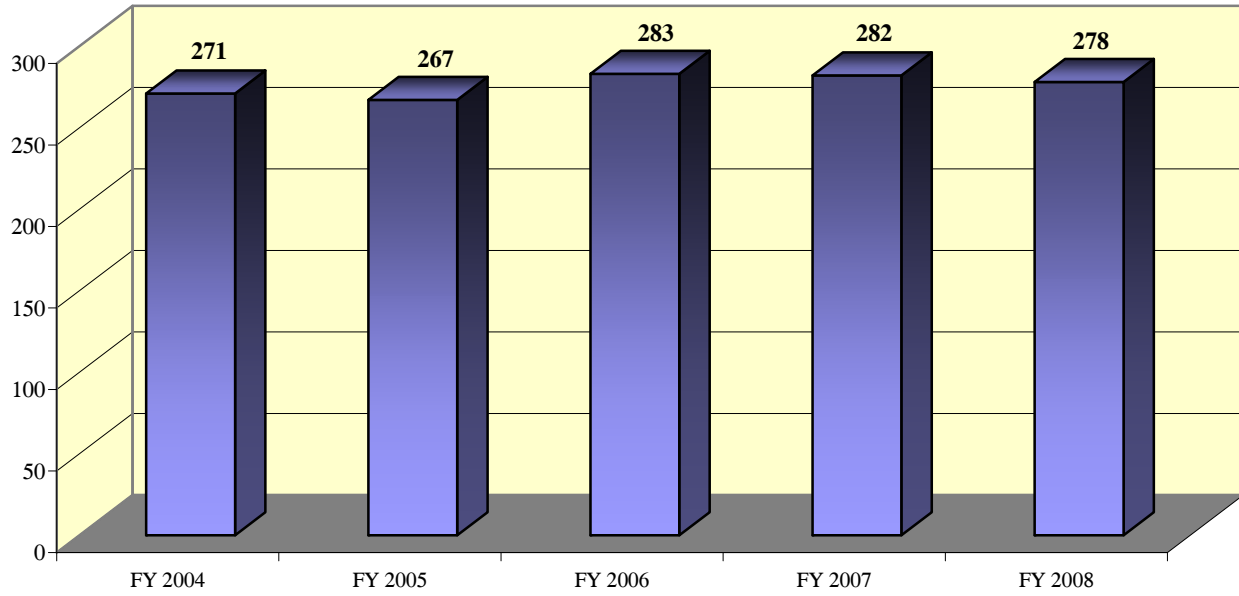


CHART 26

SPRINGFIELD POLICE PENSION FUND
Average Active Member Salaries

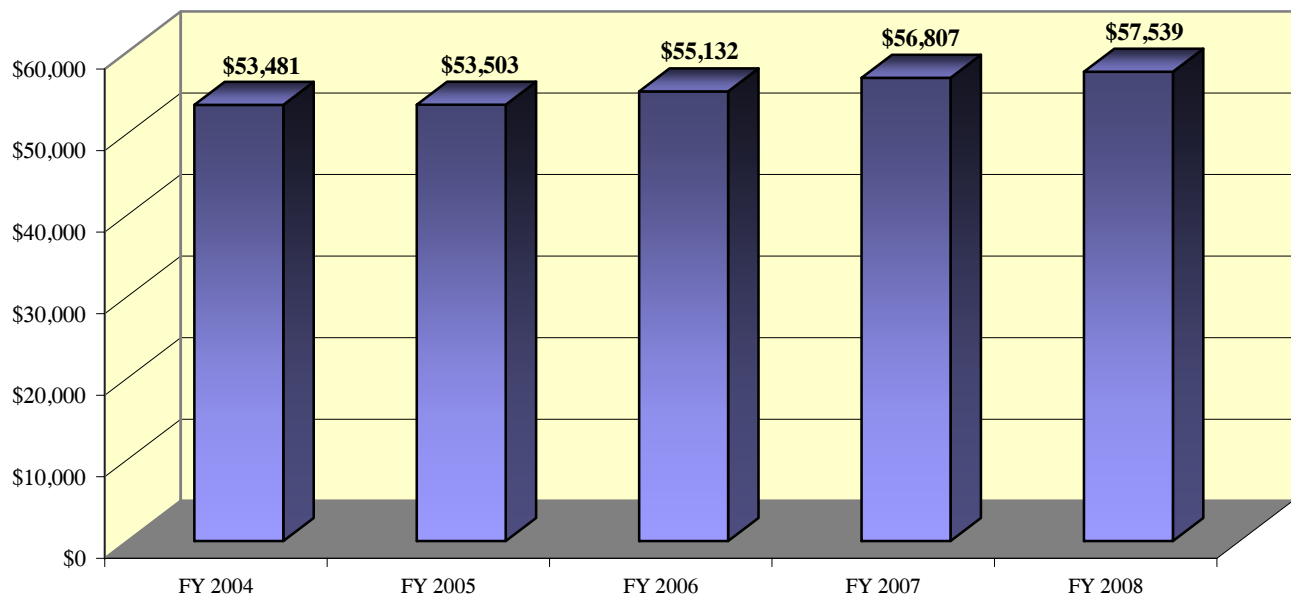


CHART 27

SPRINGFIELD POLICE PENSION FUND
Employee Annuitants

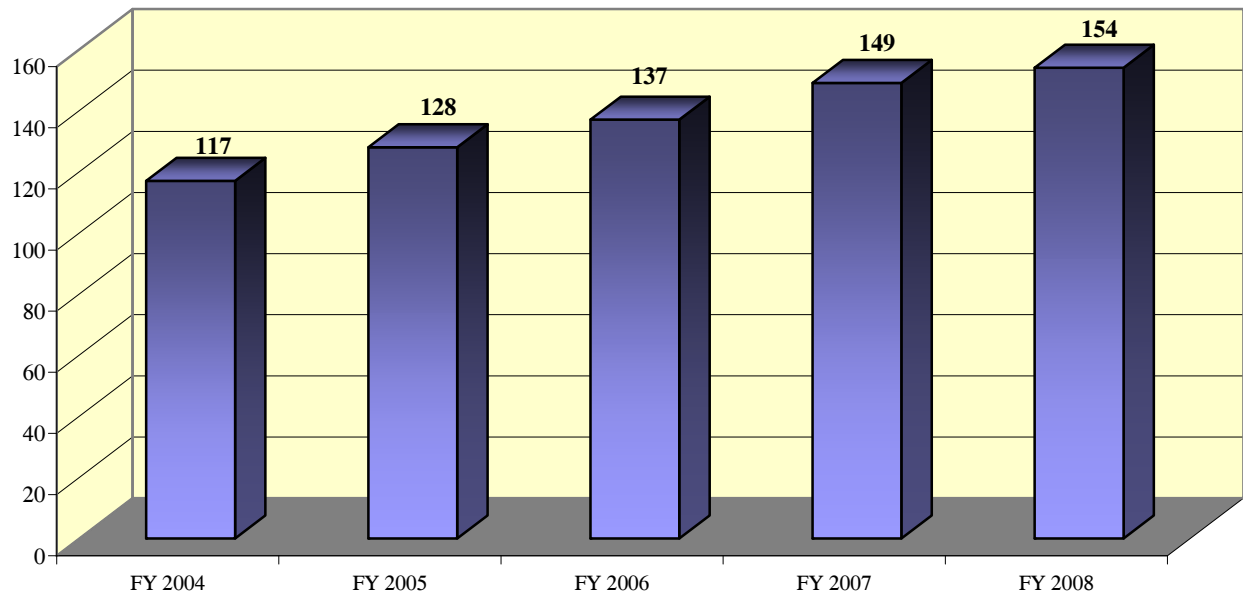


CHART 28

SPRINGFIELD POLICE PENSION FUND
Average Retirement Annuity

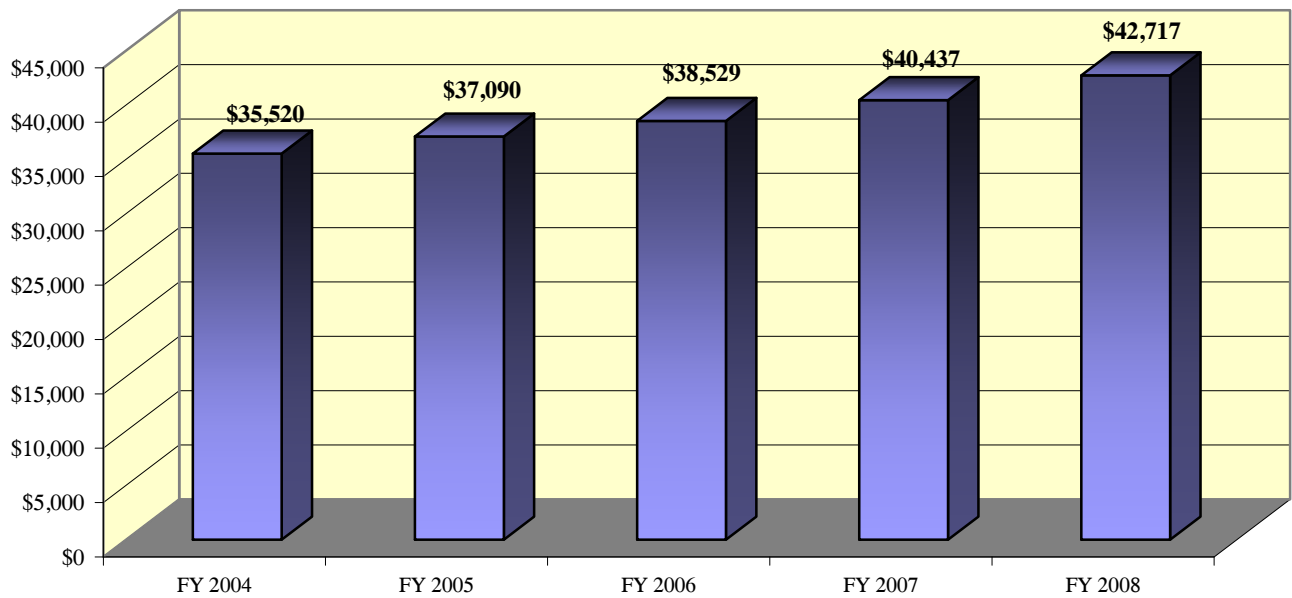


CHART 29

SPRINGFIELD POLICE PENSION FUND
Funded Ratio
FY 2004 - FY 2008

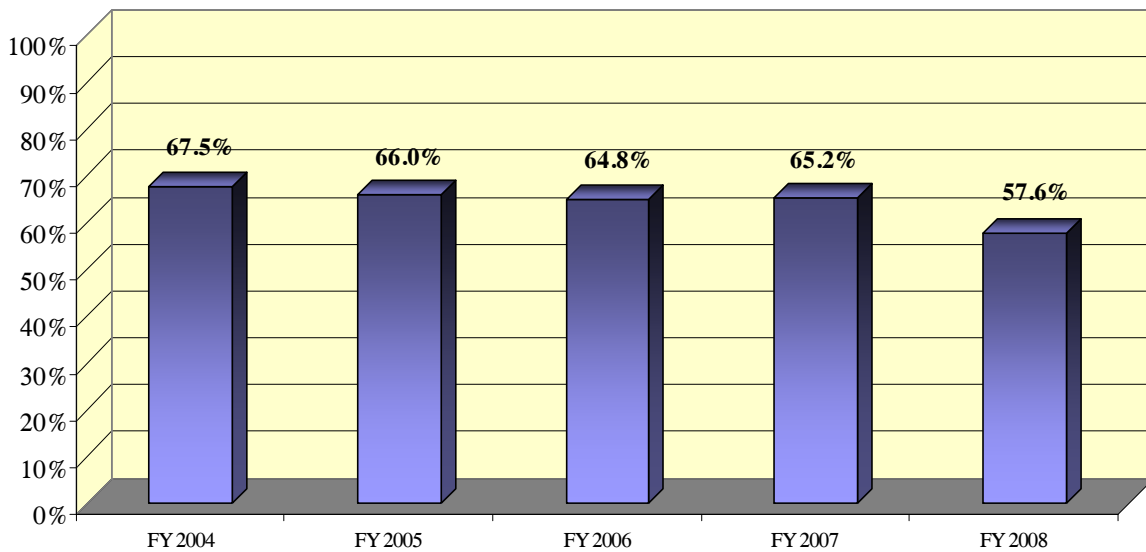
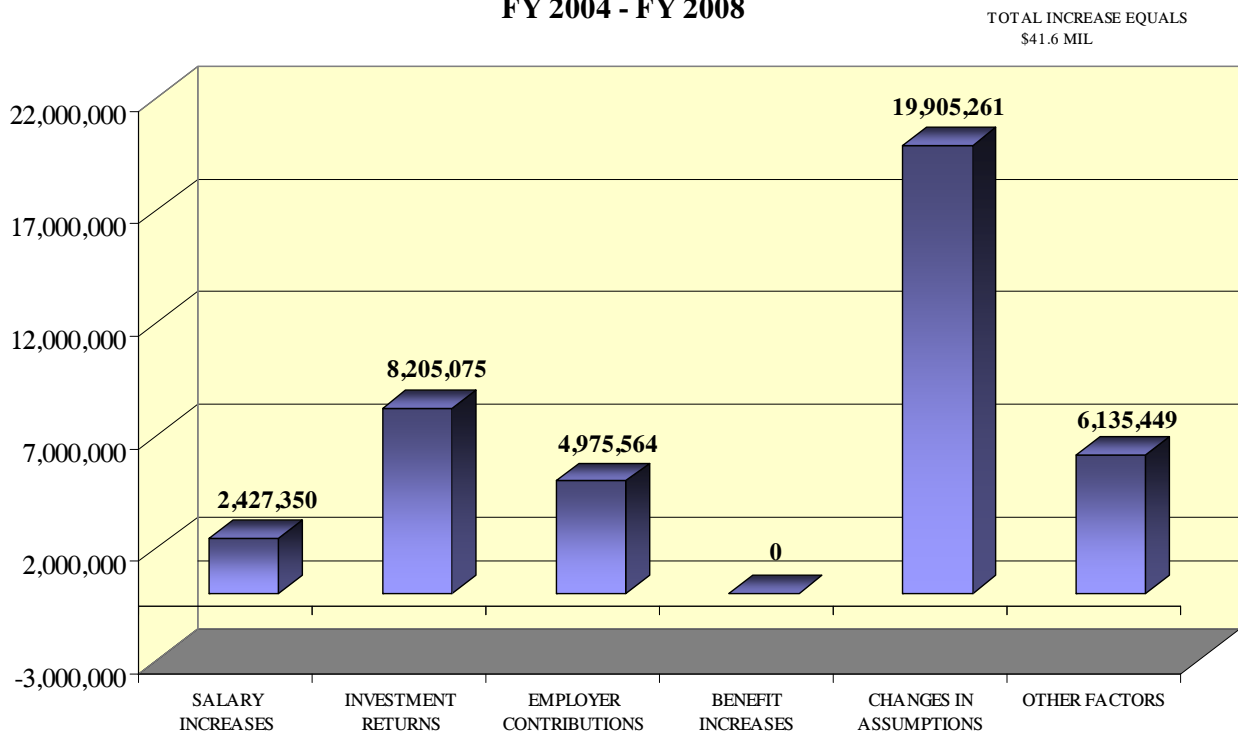


CHART 30

SPRINGFIELD POLICE PENSION FUND
Changes in Unfunded Liabilities
FY 2004 - FY 2008



* Changes in assumptions: in 2008, the interest rate assumption was reduced from 8.0% to 7.0%.

** Other factors: in 2005 and 2007, more retirements occurred than expected.

CHART 31

SPRINGFIELD POLICE PENSION FUND
Employer Contribution History
FY 2004 - FY 2008

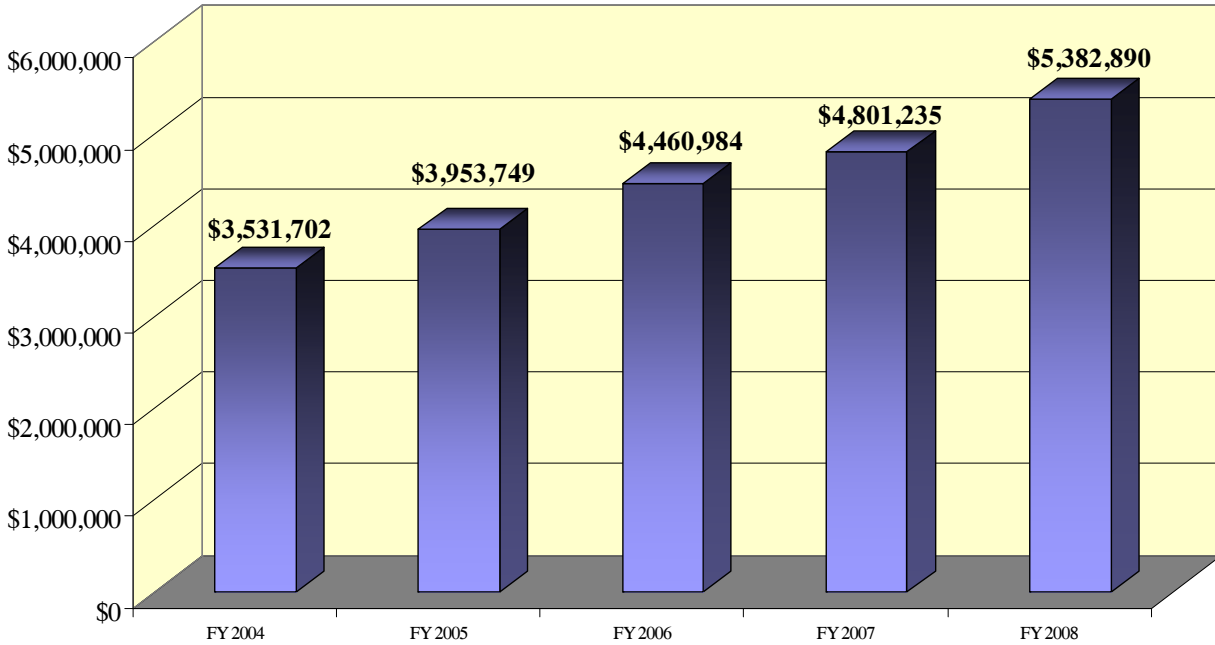


CHART 32

SPRINGFIELD POLICE PENSION FUND
Investment Rate of Return Earned FY 1999 - FY 2008
Actuarially Assumed Rate of Return : 8.00%
Average Return Earned For The Period Shown: 5.85%

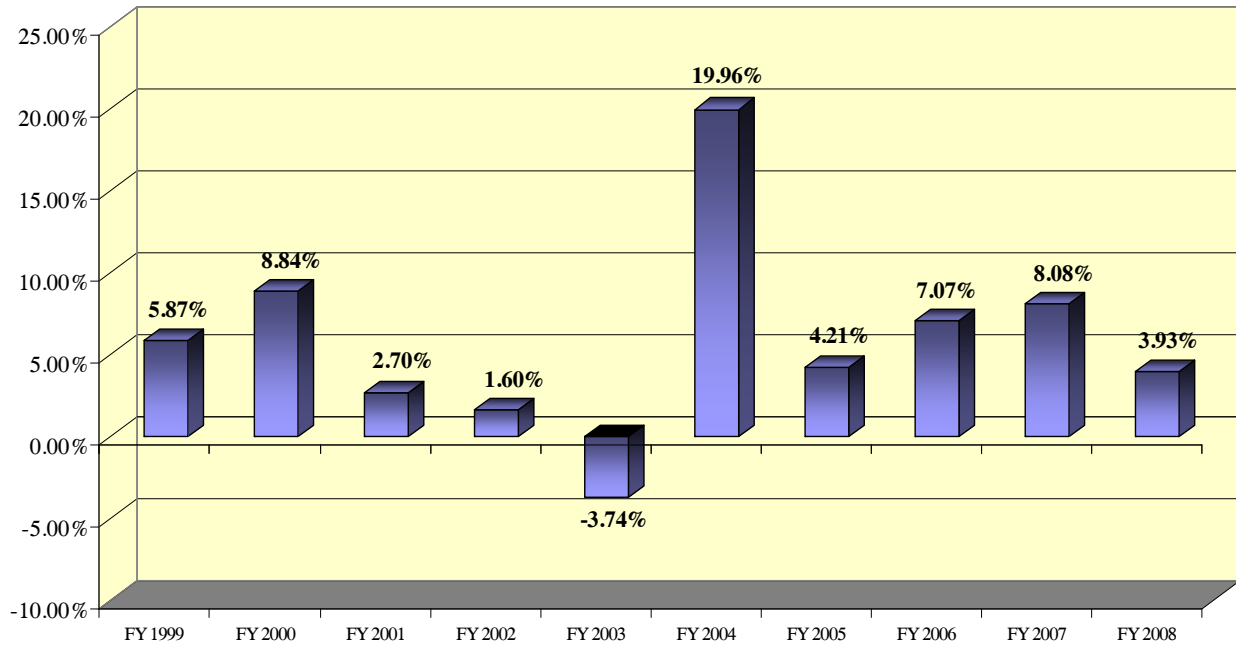


TABLE 4

SPRINGFIELD POLICE PENSION FUND SYSTEM EXPERIENCE FY 2004 - FY 2008					
FISCAL YEAR	ACTUARIAL VALUE OF ASSETS	TOTAL ACTUARIAL LIABILITY	UNFUNDED ACTUARIAL LIABILITY	FUNDED RATIO	COVERED PAYROLL
FY 2004	\$78,352,539	\$116,052,976	\$37,700,437	67.5%	\$14,493,311
FY 2005	\$82,044,577	\$124,373,250	\$42,328,673	66.0%	\$14,285,279
FY 2006	\$86,968,718	\$134,137,870	\$47,169,152	64.8%	\$15,602,359
FY 2007	\$93,968,422	\$144,077,490	\$50,109,068	65.2%	\$16,019,656
FY 2008	\$99,114,641	\$172,067,154	\$72,952,513	57.6%	\$15,995,773

Wilmette Police Pension Fund

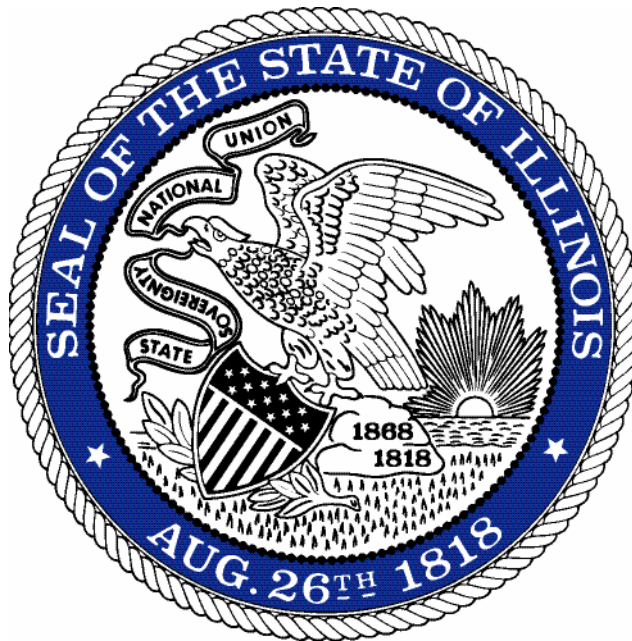


CHART 33

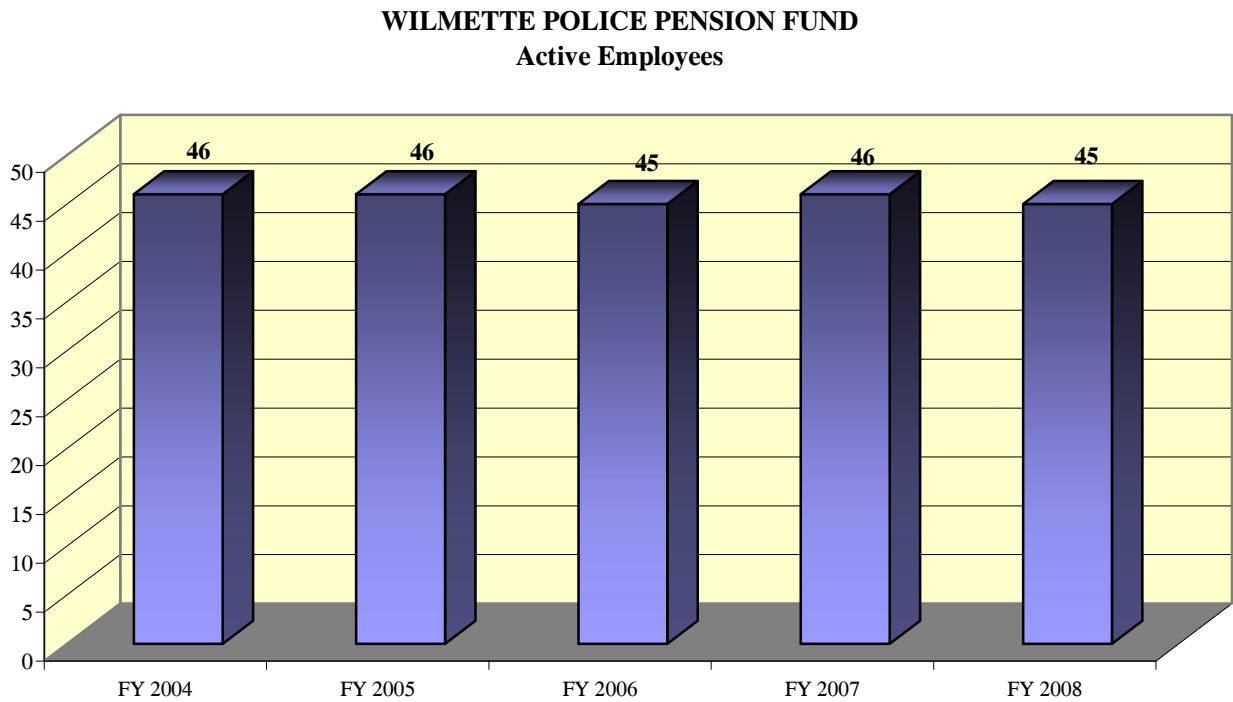


CHART 34

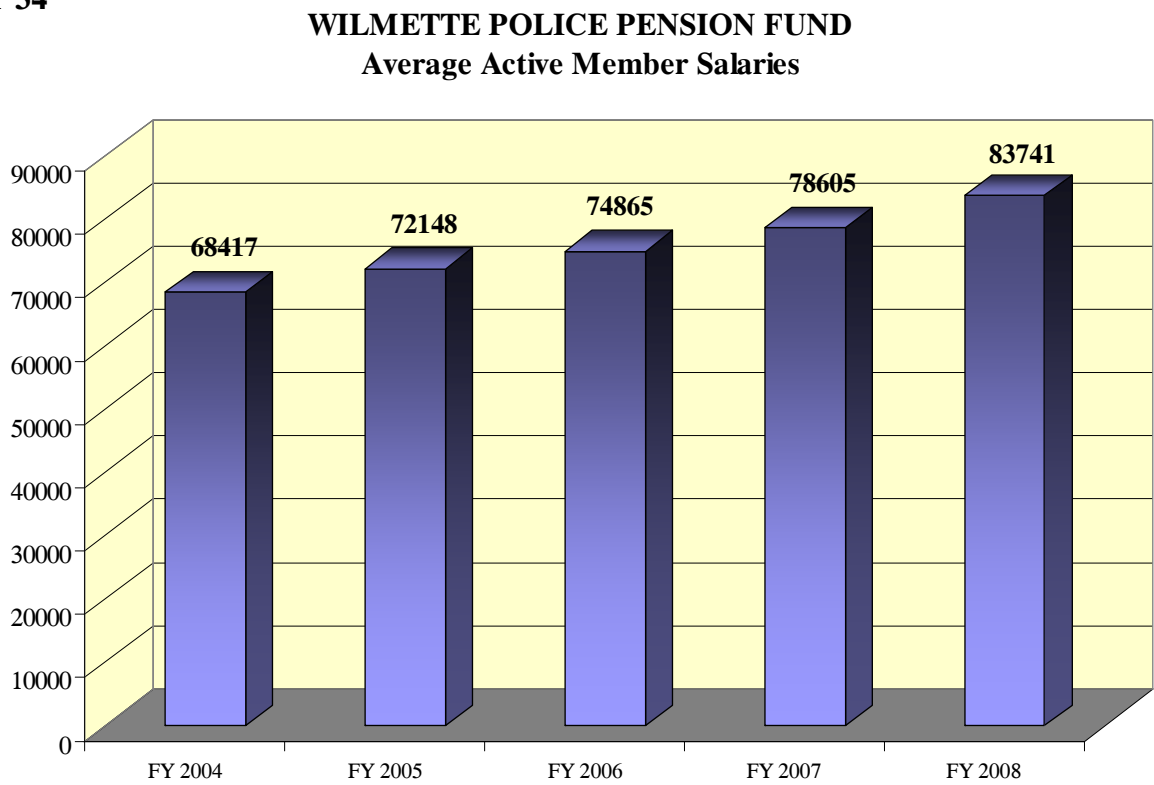


CHART 35

WILMETTE POLICE PENSION FUND
Employee Annuitants

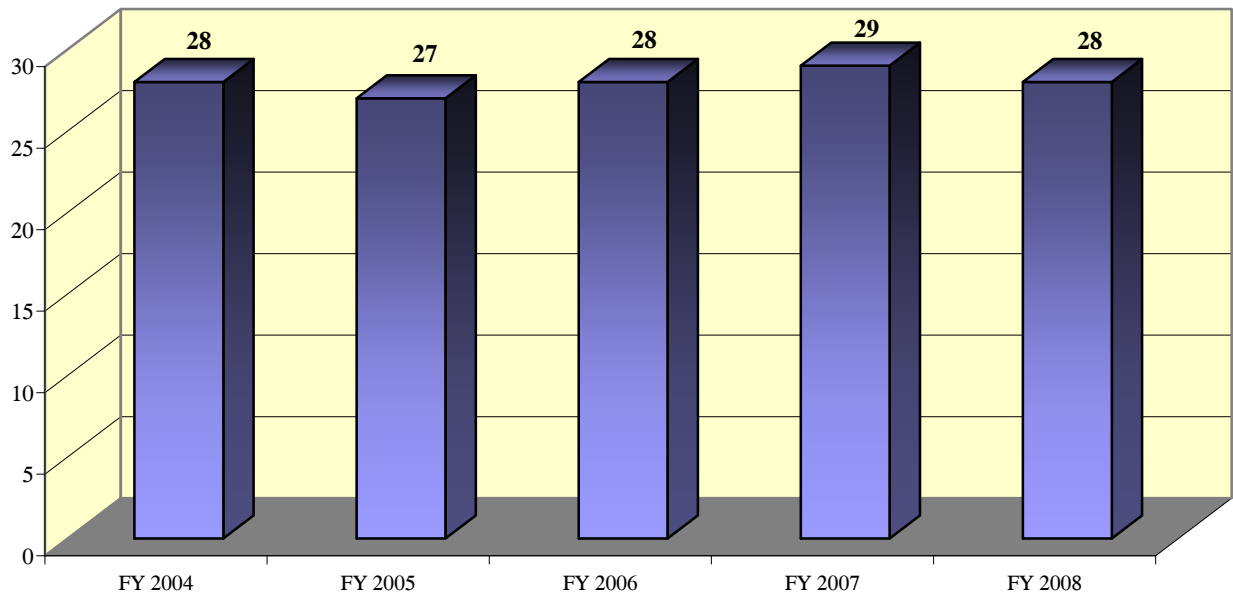


CHART 36

WILMETTE POLICE PENSION FUND
Average Retirement Annuity

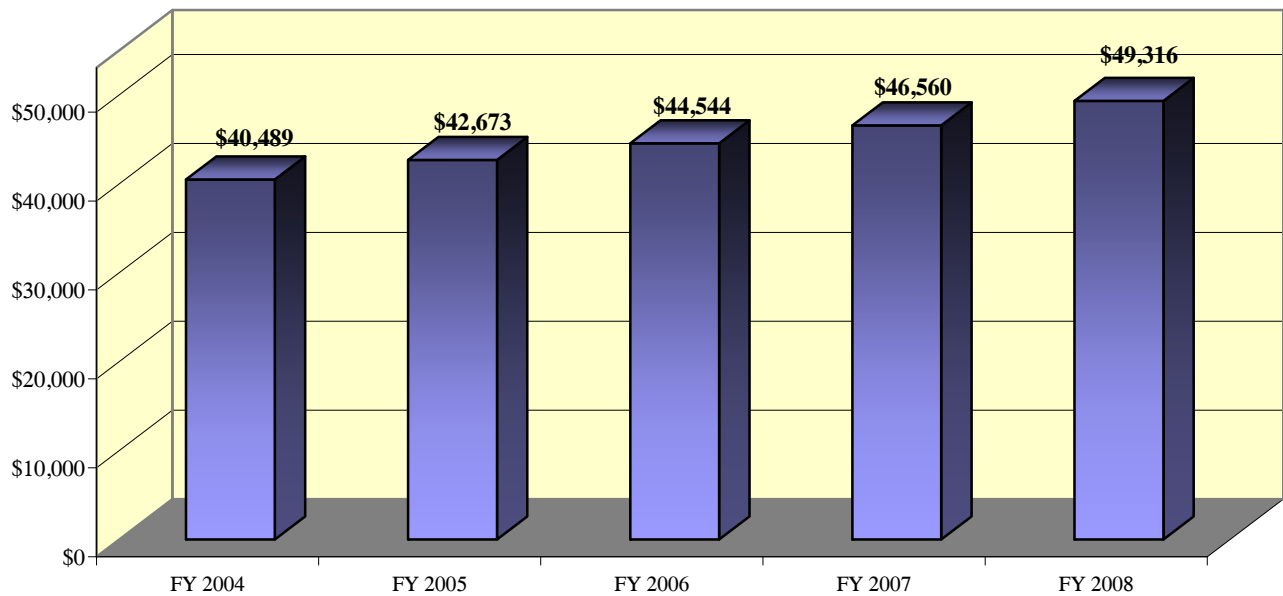


CHART 37

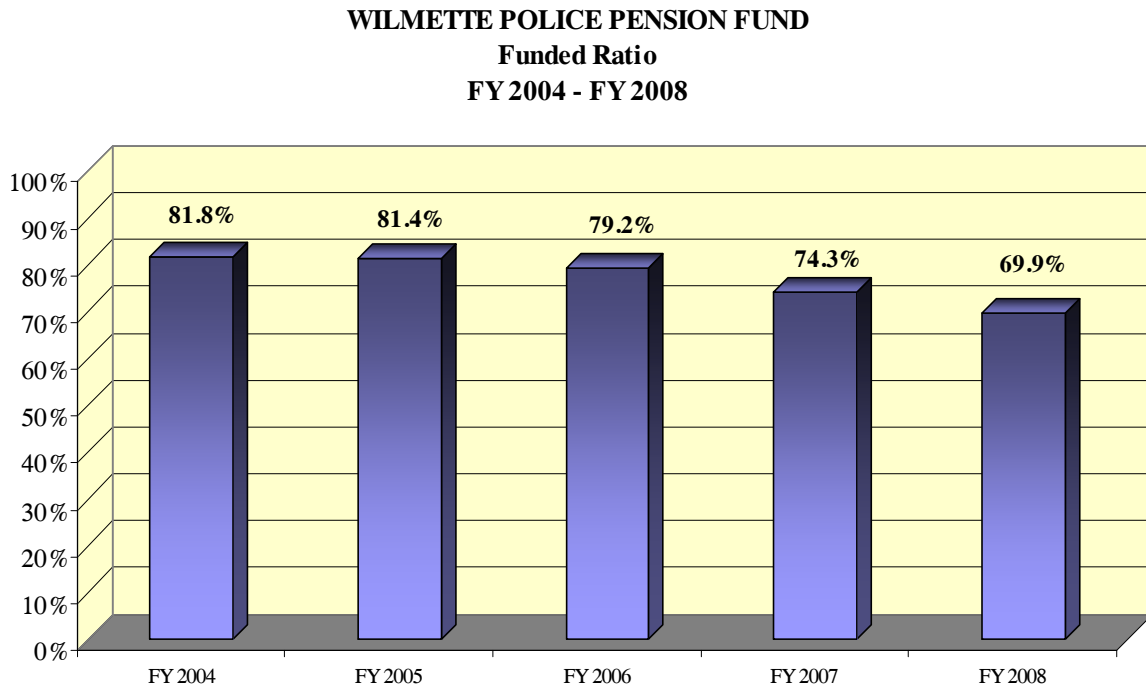
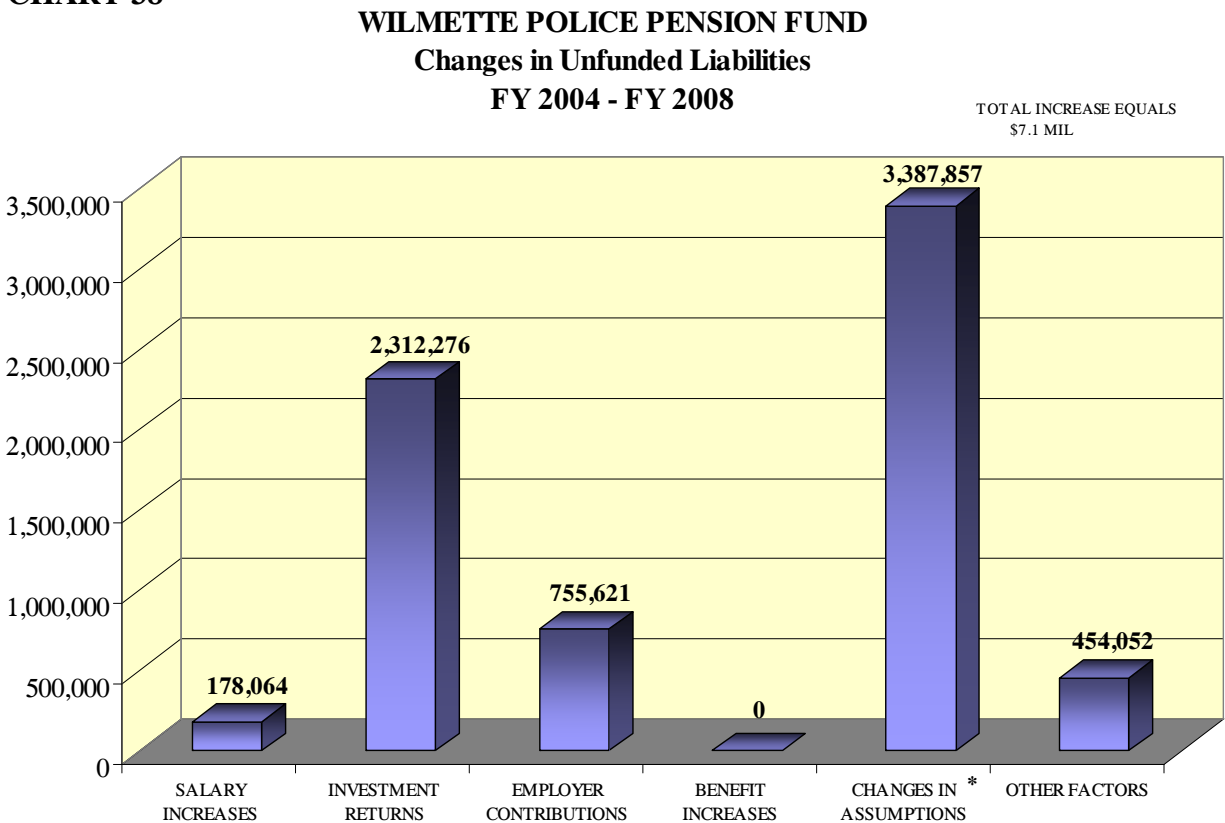


CHART 38



* Changes in assumptions: in 2007, the mortality assumption was changed from the UP-1984 mortality table to the UP-94 mortality, which resulted in a significant increase in unfunded liabilities because the UP-94 mortality table is more current than the UP-1984 mortality table and reflects longer life expectancies. Also in 2007, the retirement rate assumption increased to assume 50% of eligible employees would retire upon completion of 30 years of service.

CHART 39

WILMETTE POLICE PENSION FUND
Employer Contribution History
FY 2004 - FY 2008

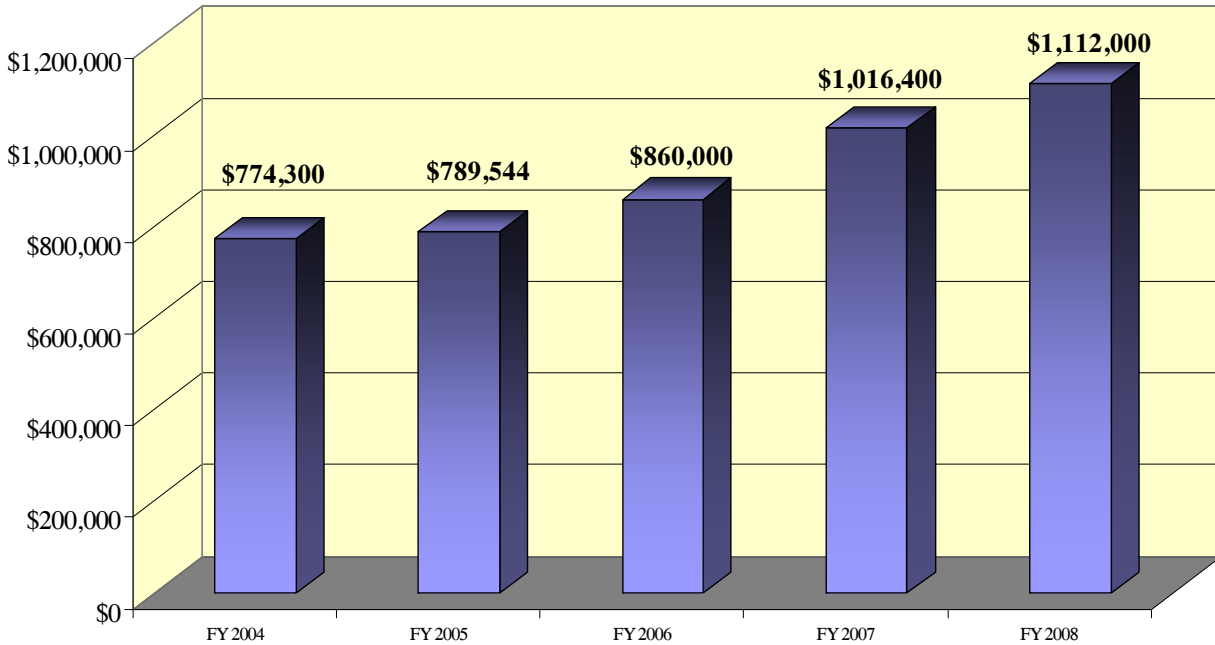


CHART 40

WILMETTE POLICE PENSION FUND
Investment Rate of Return Earned FY 1999 - FY 2008
Actuarially Assumed Rate of Return : 7.50%
Average Return Earned For The Period Shown: 3.29%

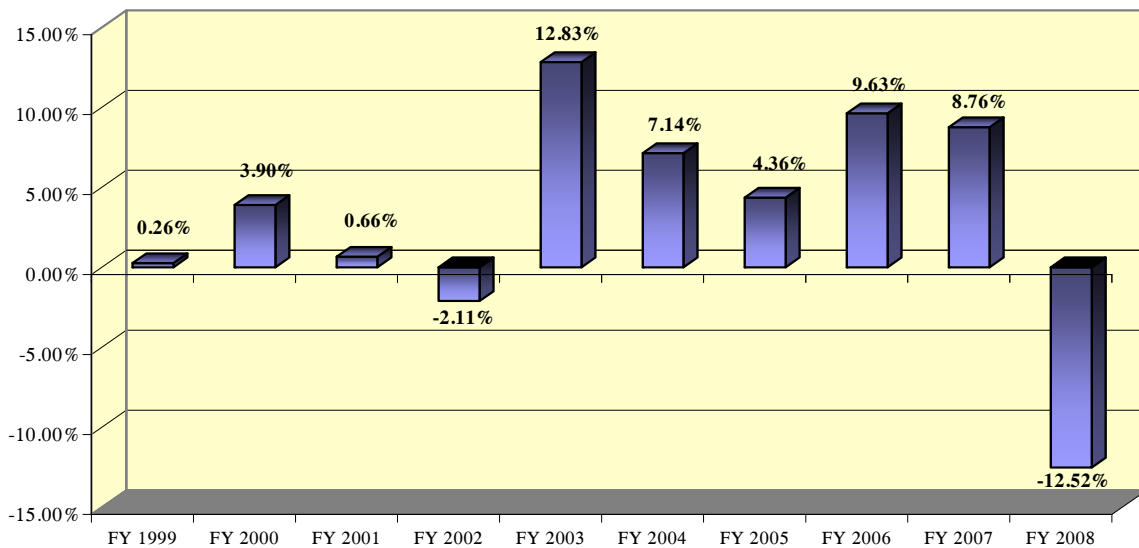


TABLE 5

WILMETTE POLICE PENSION FUND SYSTEM EXPERIENCE FY 2004 - FY 2008					
FISCAL YEAR	ACTUARIAL VALUE OF ASSETS	TOTAL ACTUARIAL LIABILITY	UNFUNDED ACTUARIAL LIABILITY	FUNDED RATIO	COVERED PAYROLL
FY 2004	\$25,256,500	\$30,875,862	\$5,619,362	81.8%	\$3,147,169
FY 2005	\$26,804,907	\$32,910,192	\$6,105,285	81.4%	\$3,318,829
FY 2006	\$28,333,401	\$35,758,708	\$7,425,307	79.2%	\$3,368,903
FY 2007	\$30,186,114	\$40,633,684	\$10,447,570	74.3%	\$3,615,846
FY 2008	\$30,449,896	\$43,578,850	\$13,128,954	69.9%	\$3,768,350

II. Downstate Fire Pension Funds



Downstate Fire Pension Funds

Retirement Age

- ☐ Age 50 with 20 years of service

Retirement Formula

- ☐ 2.5% of final salary for each year of service.

Maximum Annuity

- ☐ 75% of final salary after 30 years of service.

Salary Used to Calculate Pension

- ☐ Salary on last day of service.

Annual COLA

- ☐ 3% compounded.

Employee Contributions

- ☐ 9.45% of salary.

Arlington Heights Fire Pension Fund

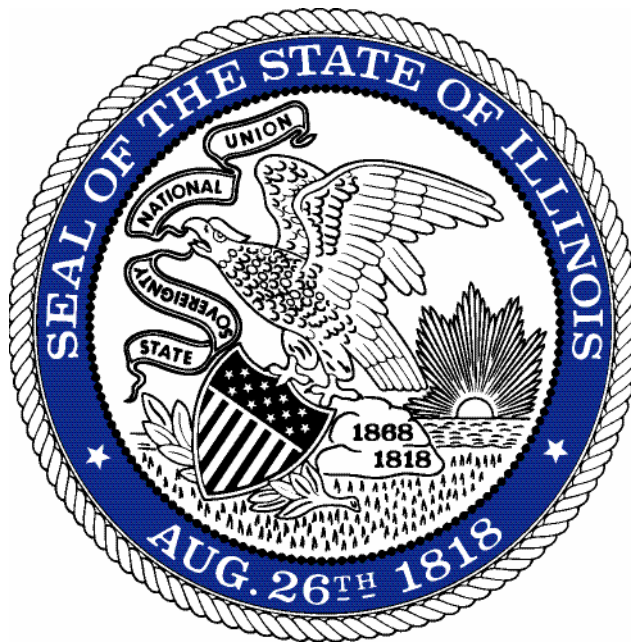


CHART 41

ARLINGTON HEIGHTS FIRE PENSION FUND
Active Employees

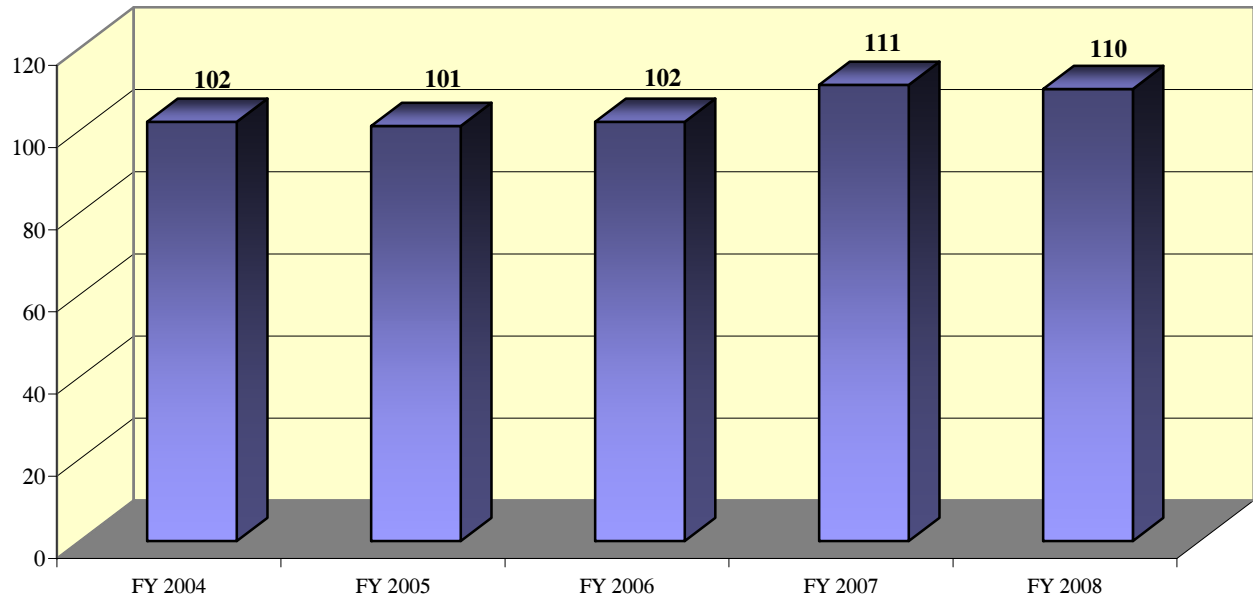


CHART 42

ARLINGTON HEIGHTS FIRE PENSION FUND
Average Active Member Salaries

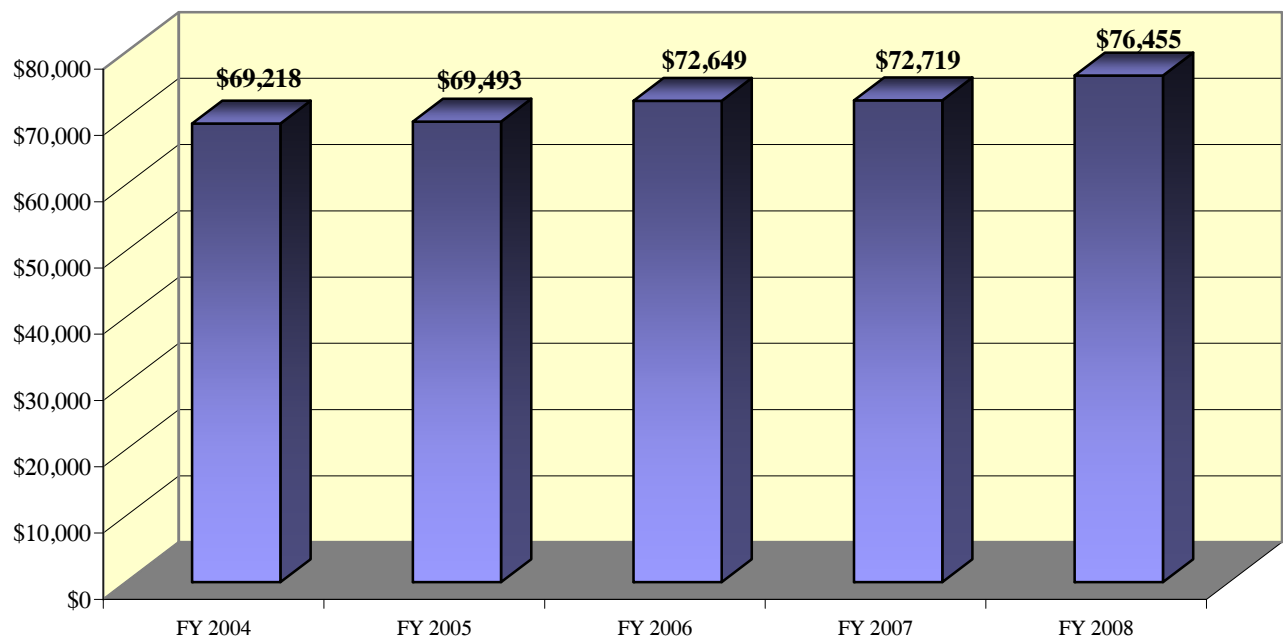


CHART 43

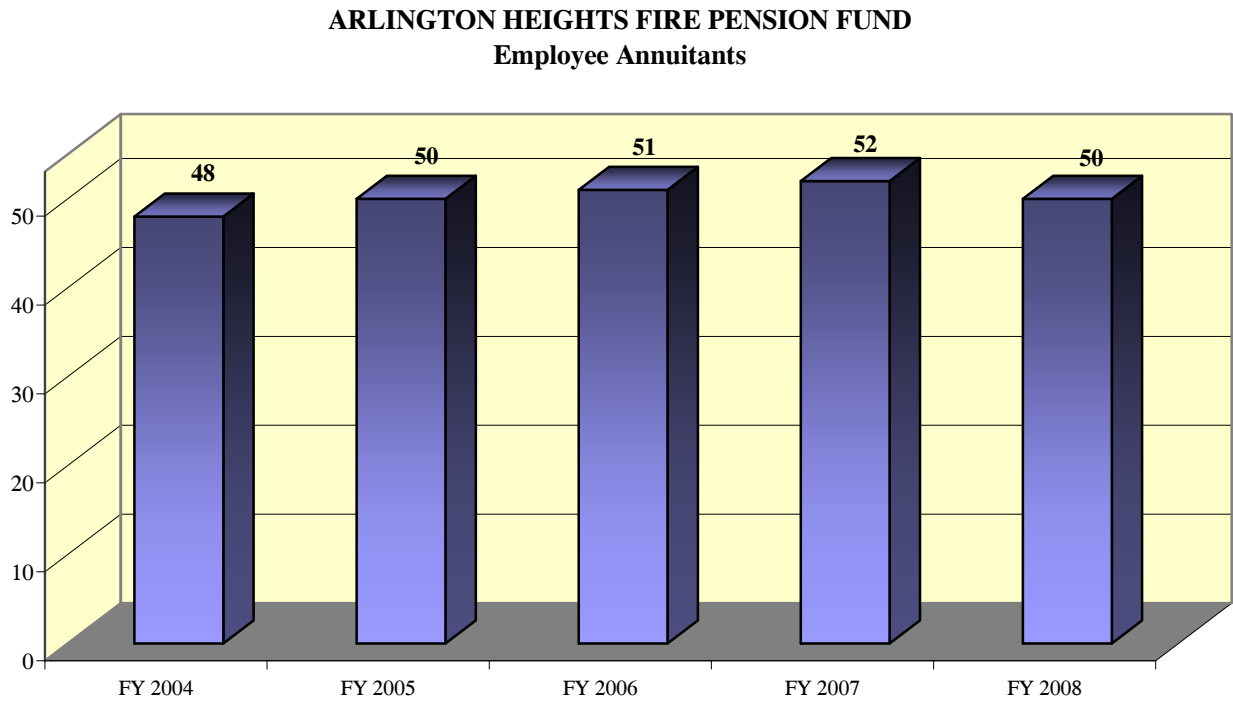


CHART 44

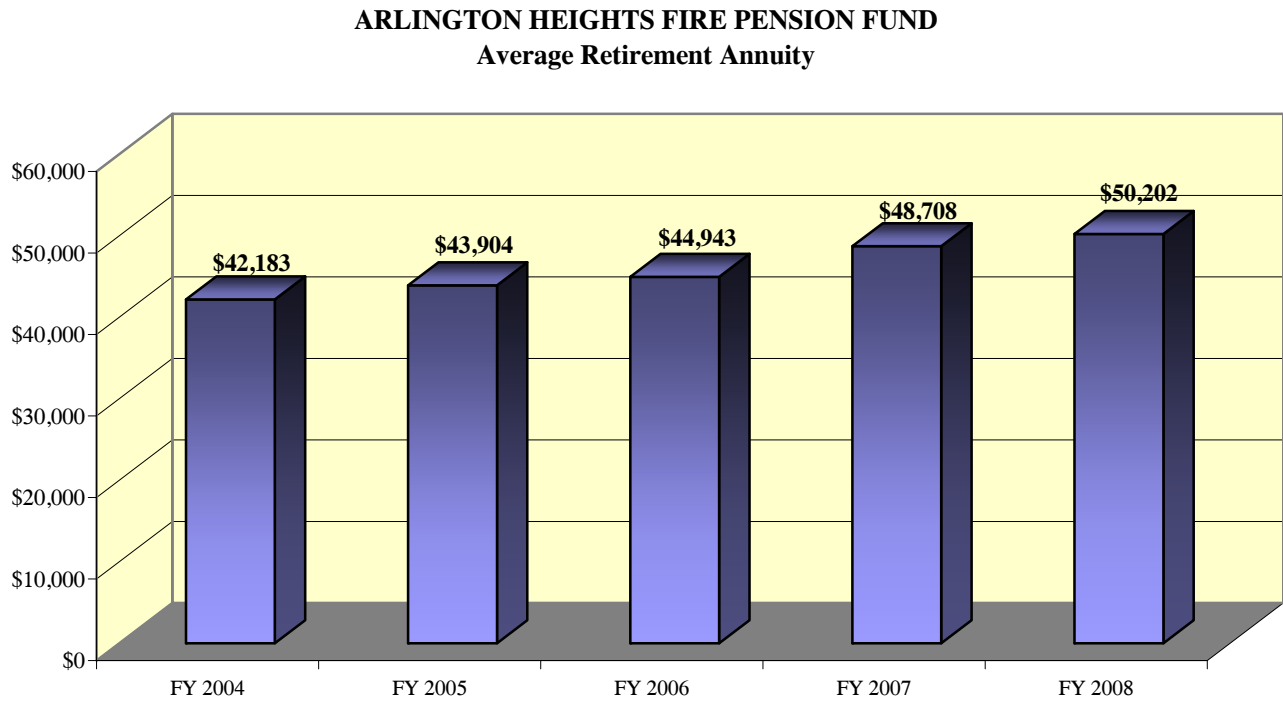


CHART 45

ARLINGTON HEIGHTS FIRE PENSION FUND
Funded Ratio
FY 2004 - FY 2008

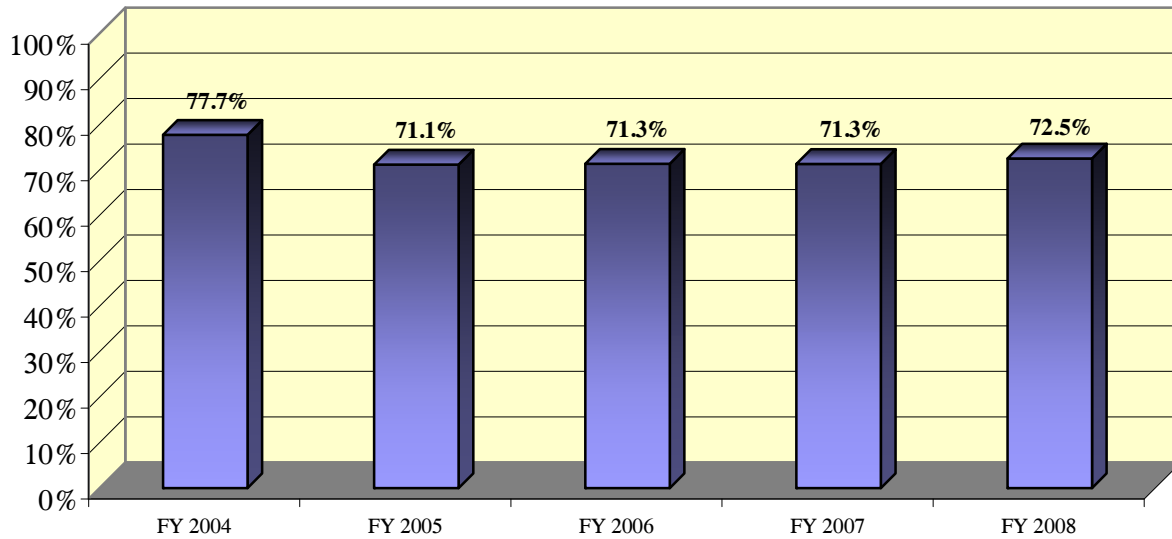


CHART 46

ARLINGTON HEIGHTS FIRE PENSION FUND
Changes in Unfunded Liabilities
FY 2004 - FY 2008

TOTAL INCREASE EQUALS
\$12.1 MIL

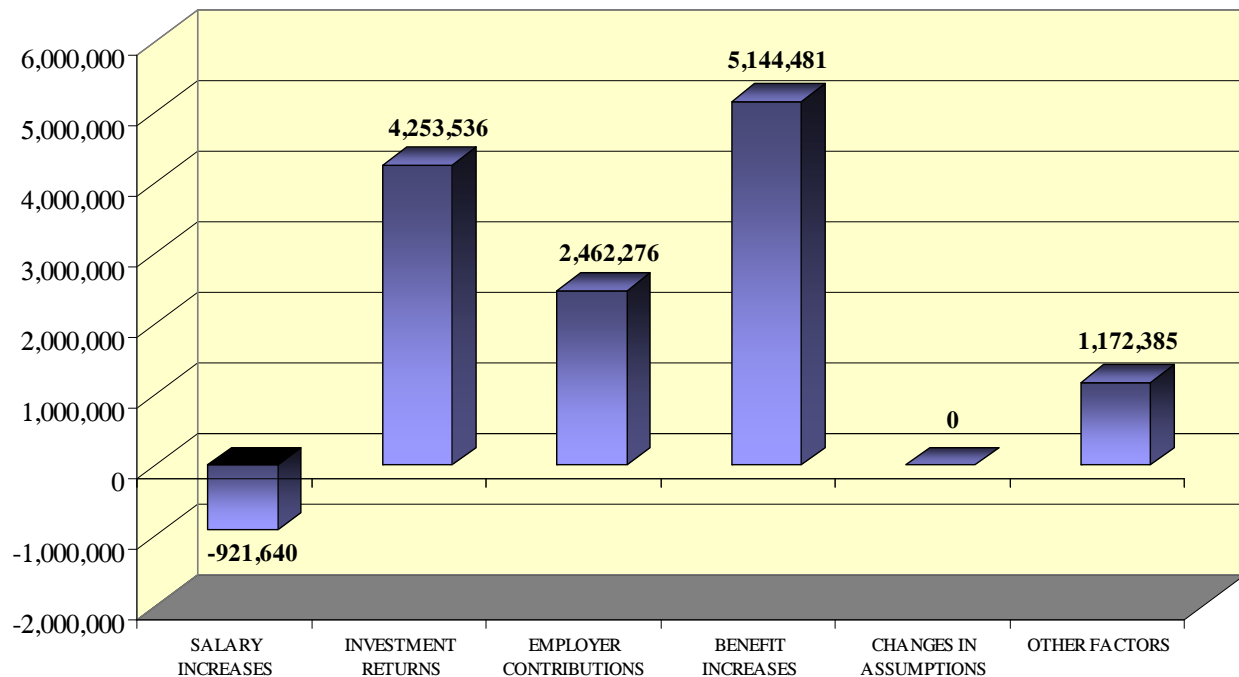


CHART 47

ARLINGTON HEIGHTS FIRE PENSION FUND
Employer Contribution History
FY 2004 - FY 2008

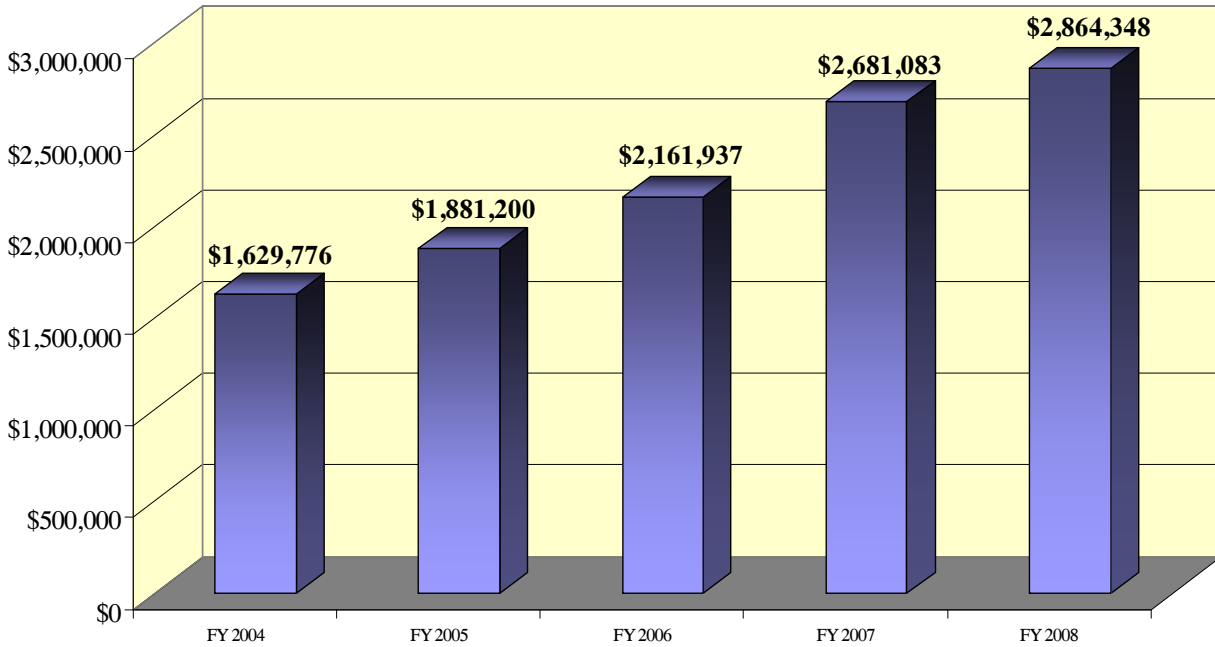


CHART 48

ARLINGTON HEIGHTS FIRE PENSION FUND
Investment Rate of Return Earned FY 1999 - FY 2008
Actuarially Assumed Rate of Return : 7.50%
Average Return Earned For The Period Shown: 5.06%

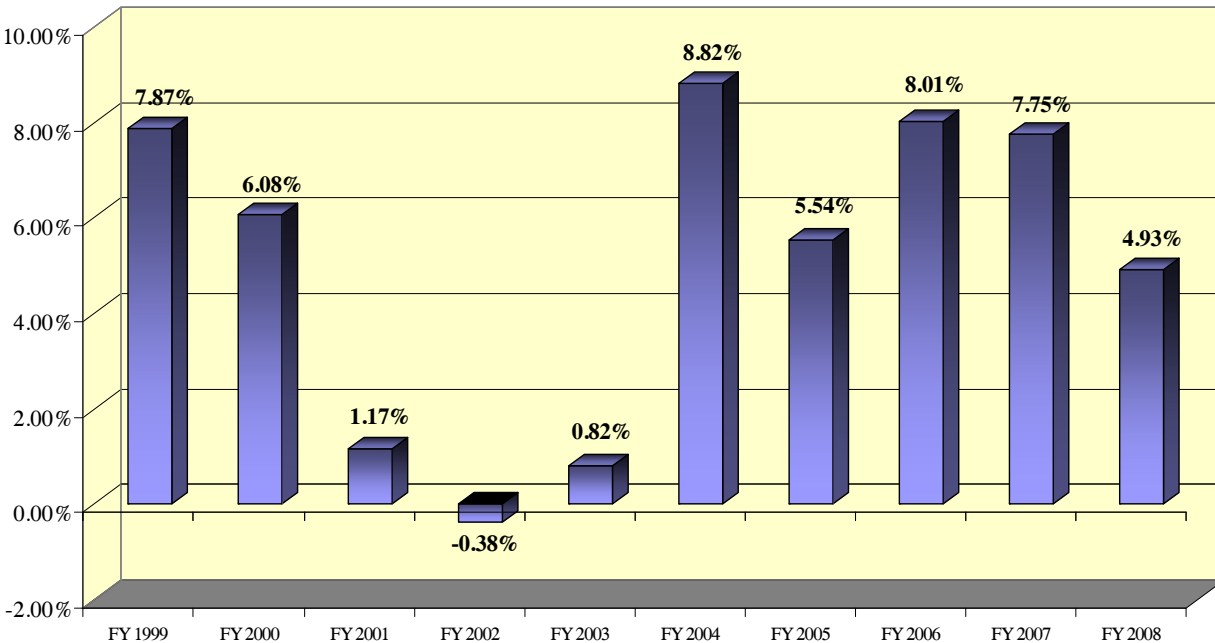


TABLE 6

ARLINGTON HEIGHTS FIRE PENSION FUND SYSTEM EXPERIENCE FY 2004 - FY 2008					
FISCAL YEAR	ACTUARIAL VALUE OF ASSETS	TOTAL ACTUARIAL LIABILITY	UNFUNDED ACTUARIAL LIABILITY	FUNDED RATIO	COVERED PAYROLL
FY 2004	\$46,747,334	\$60,184,315	\$13,436,981	77.7%	\$7,060,263
FY 2005	\$48,424,370	\$68,079,806	\$19,655,436	71.1%	\$7,018,789
FY 2006	\$51,351,704	\$71,995,480	\$20,643,776	71.3%	\$7,410,161
FY 2007	\$54,865,596	\$76,970,438	\$22,104,842	71.3%	\$8,071,755
FY 2008	\$58,541,413	\$80,785,619	\$22,244,206	72.5%	\$8,410,031

Bellwood Fire Pension Fund

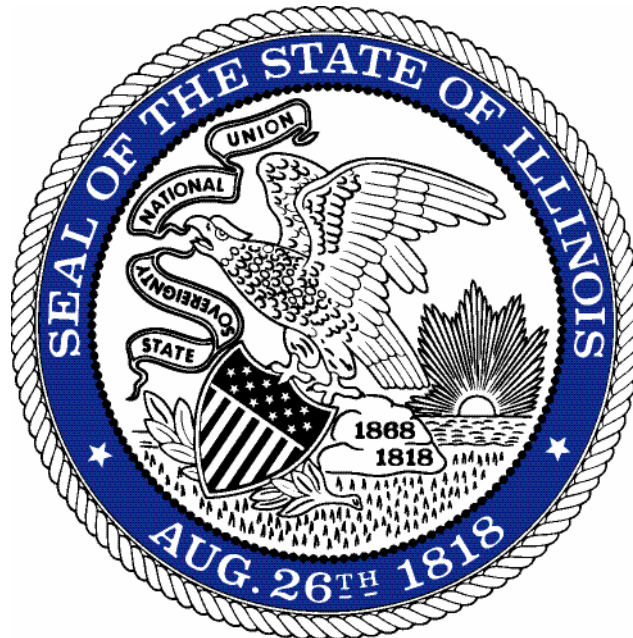


CHART 49

BELLWOOD FIRE PENSION FUND
Active Employees

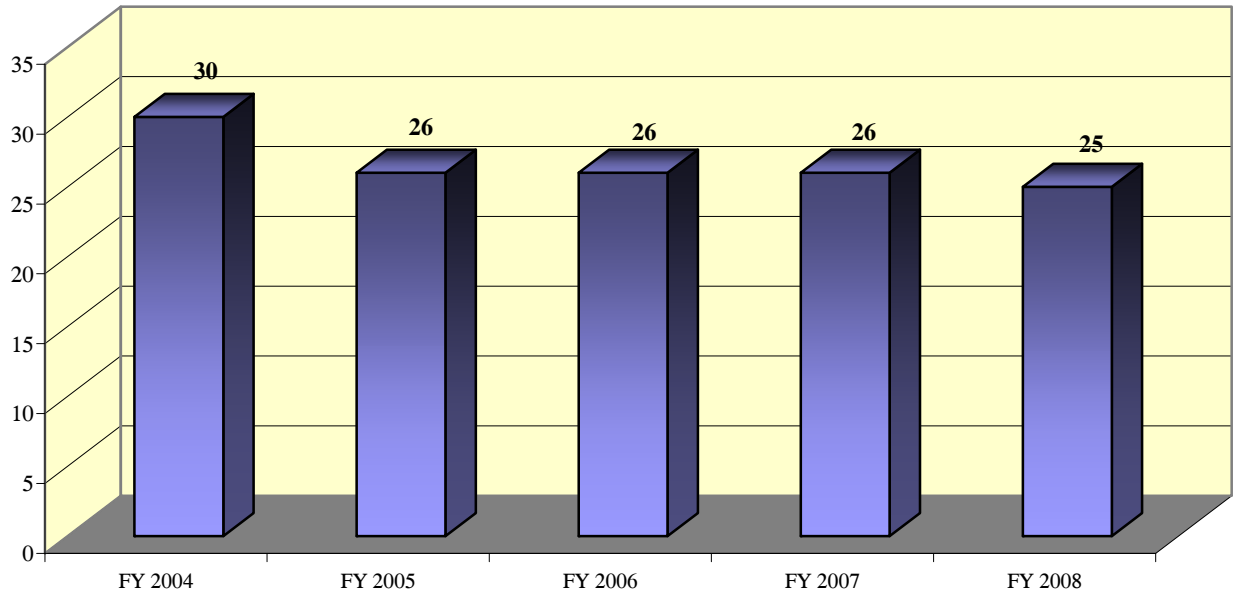


CHART 50

BELLWOOD FIRE PENSION FUND
Average Active Member Salaries

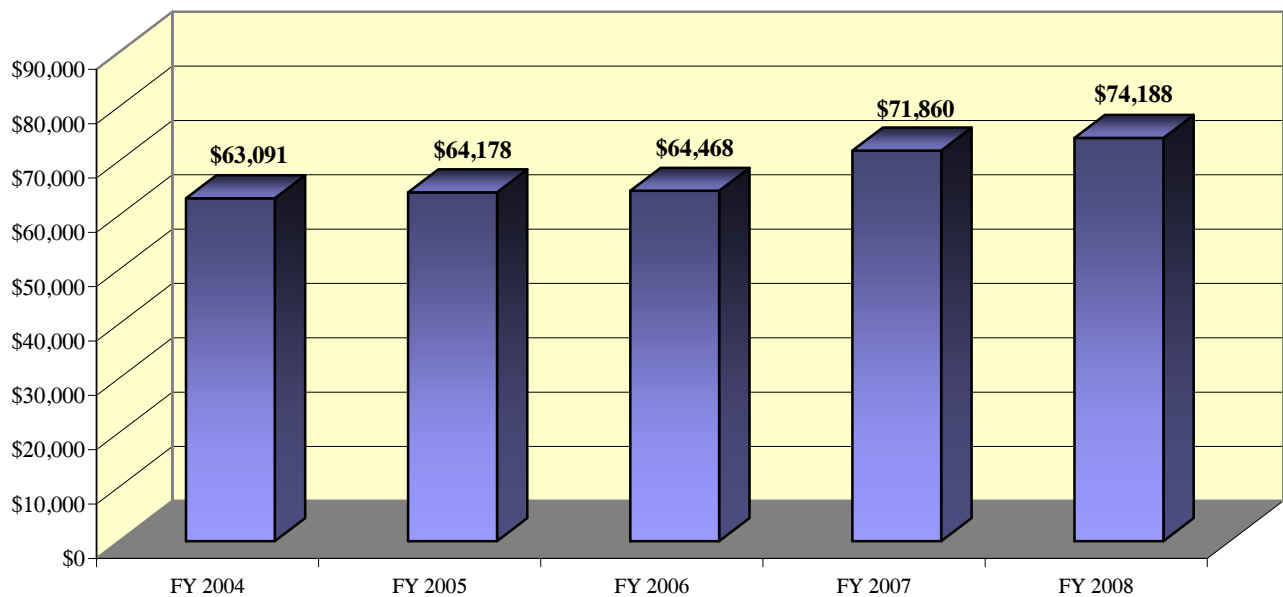


CHART 51

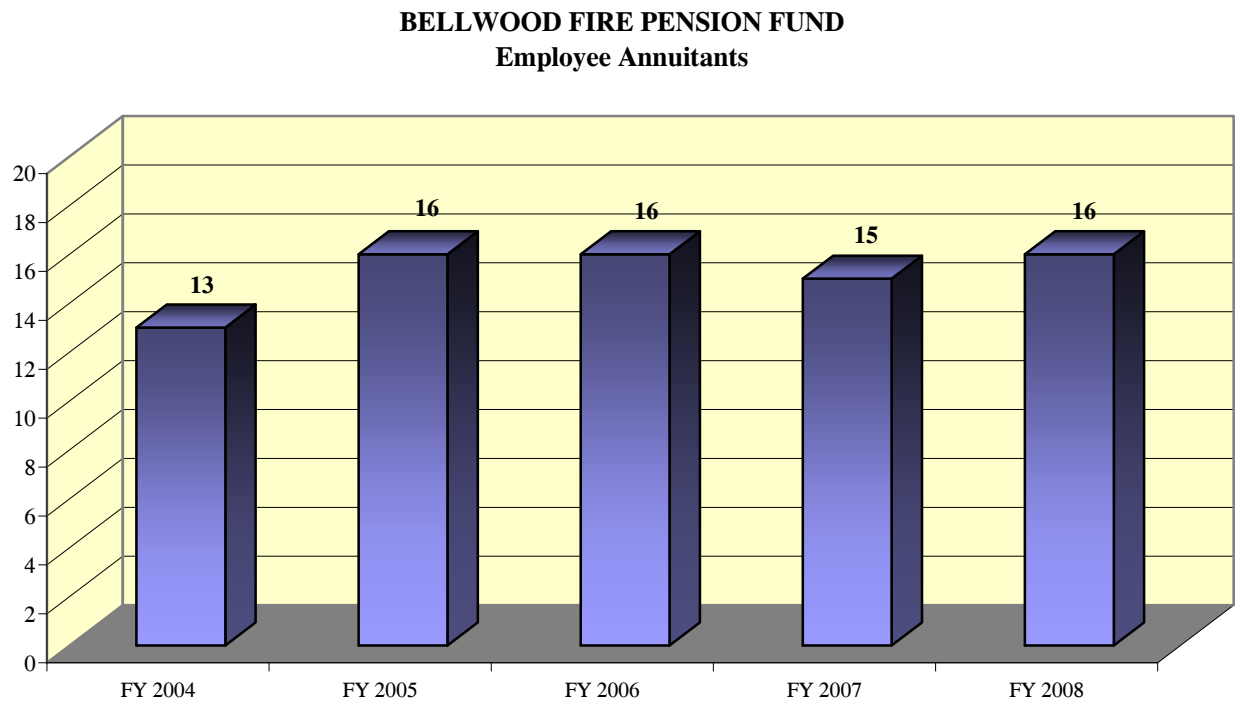


CHART 52

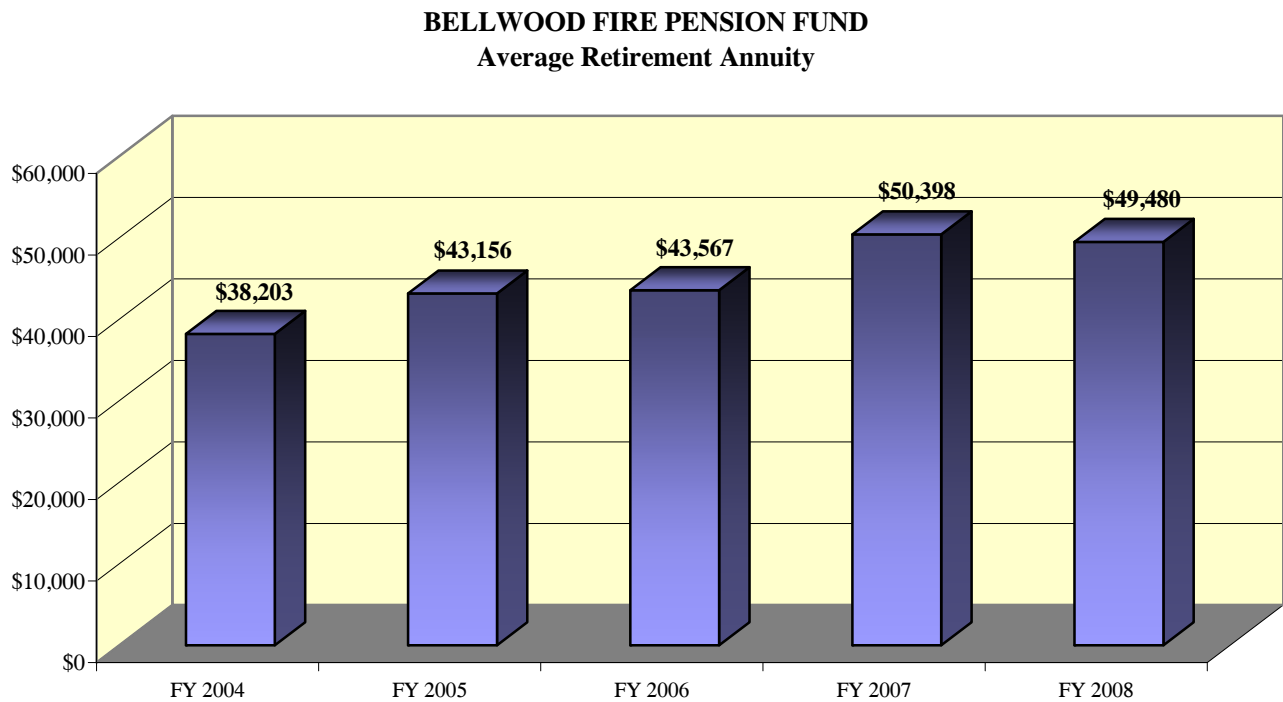


CHART 53

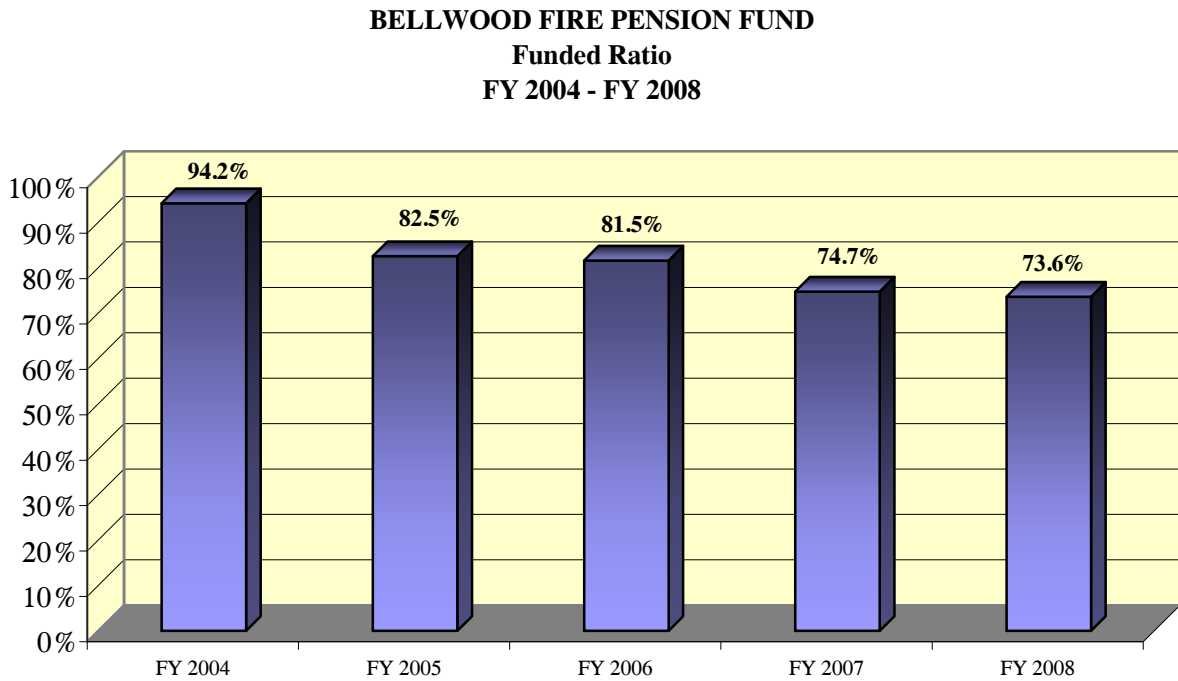
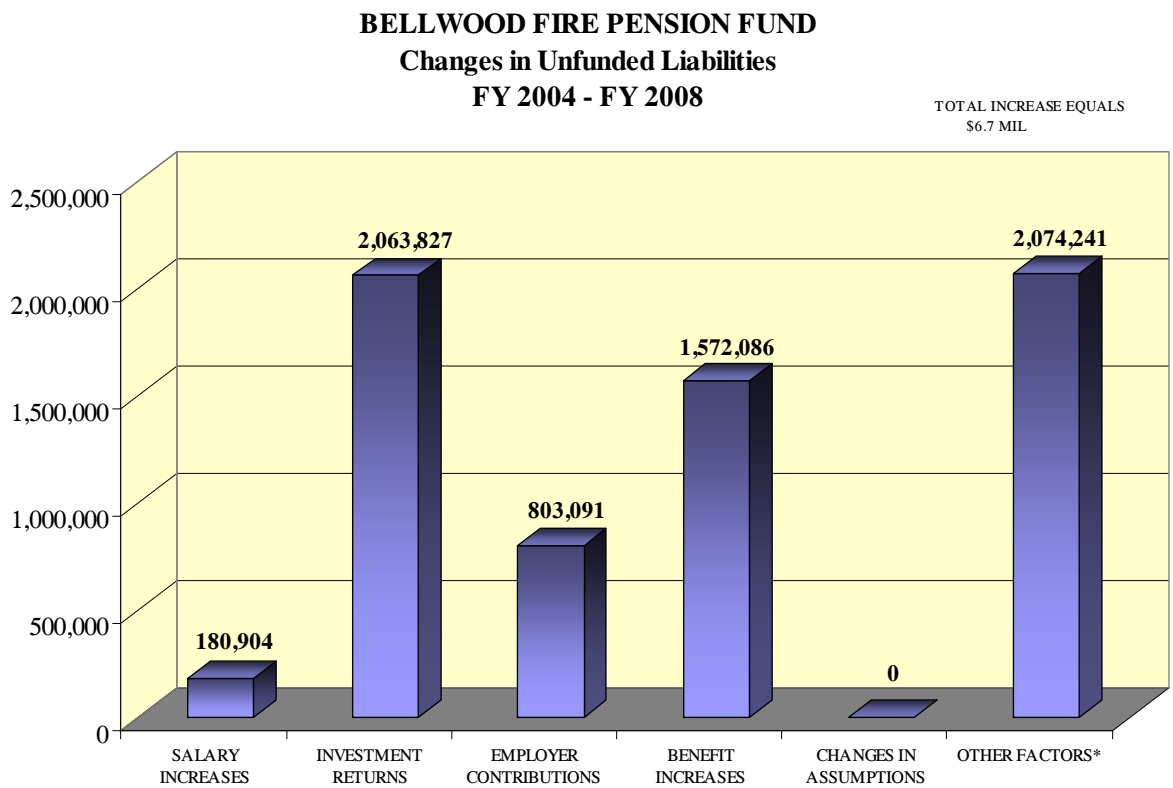


CHART 54



* Other factors: in 2003, two new active employees were added. The actuarial valuation does not take into account new employees that may be hired during the year; therefore the employer contribution does not take into account the cost of pensions earned by new employees.

In 2006, two new members began receiving survivor pensions.

CHART 55

BELLWOOD FIRE PENSION FUND
Employer Contribution History
FY 2004 - FY 2008

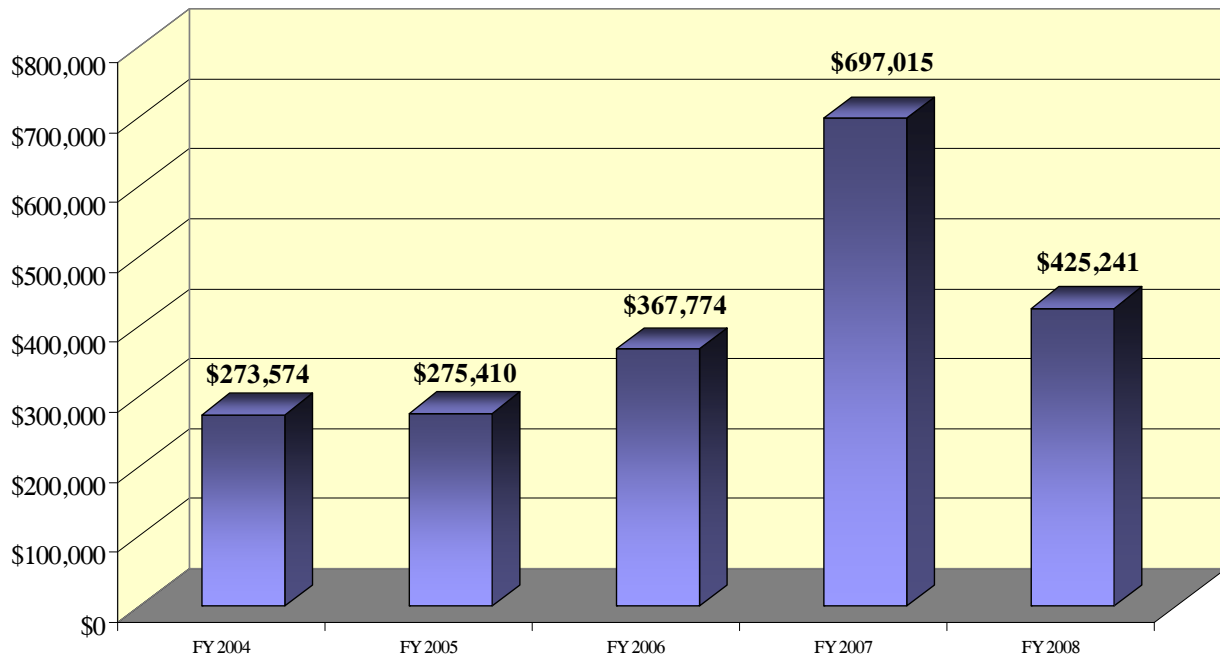


CHART 56

BELLWOOD FIRE PENSION FUND
Investment Rate of Return Earned FY 1999 - FY 2007
Actuarially Assumed Rate of Return : 7.25%
Average Return Earned For The Period Shown: 5.92%

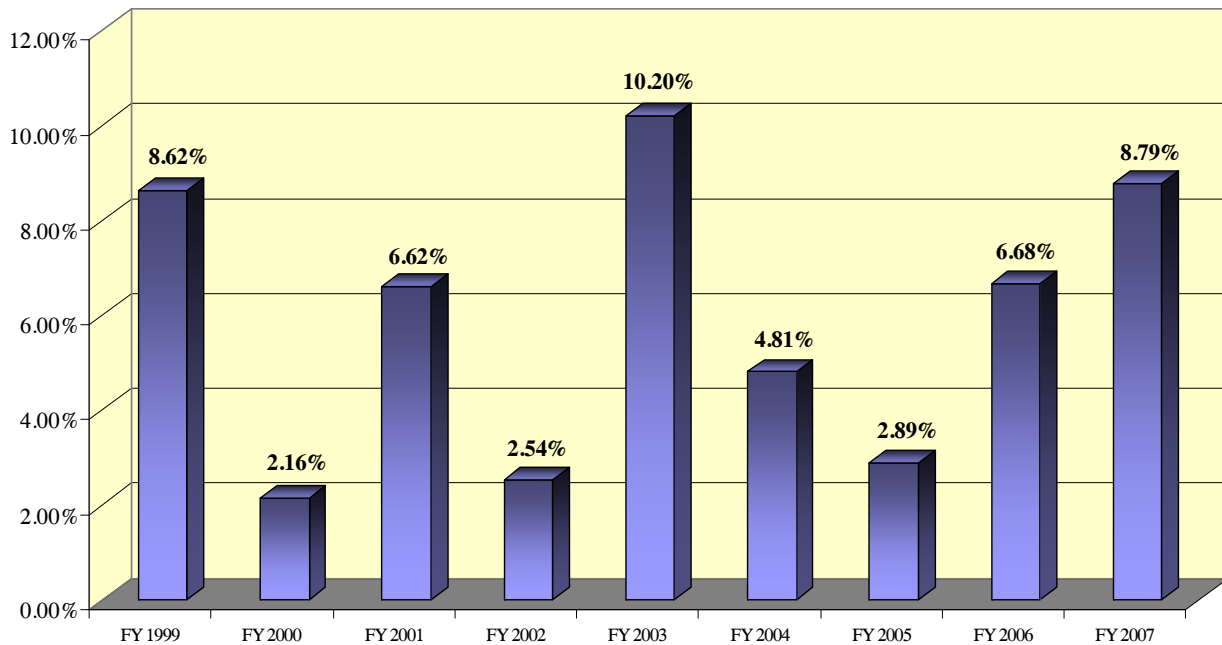


TABLE 7

BELLWOOD FIRE PENSION FUND SYSTEM EXPERIENCE FY 2004 - FY 2008					
FISCAL YEAR	ACTUARIAL VALUE OF ASSETS	TOTAL ACTUARIAL LIABILITY	UNFUNDED ACTUARIAL LIABILITY	FUNDED RATIO	COVERED PAYROLL
FY 2004	\$16,321,917	\$17,330,595	\$1,008,678	94.2%	\$1,892,741
FY 2005	\$16,610,603	\$20,127,080	\$3,516,477	82.5%	\$1,668,638
FY 2006	\$16,843,467	\$20,654,565	\$3,811,098	81.5%	\$1,676,162
FY 2007	\$17,425,591	\$23,318,568	\$5,892,977	74.7%	\$1,868,347
FY 2008	\$17,672,263	\$24,015,632	\$6,343,369	73.6%	\$1,854,699

Champaign Fire Pension Fund

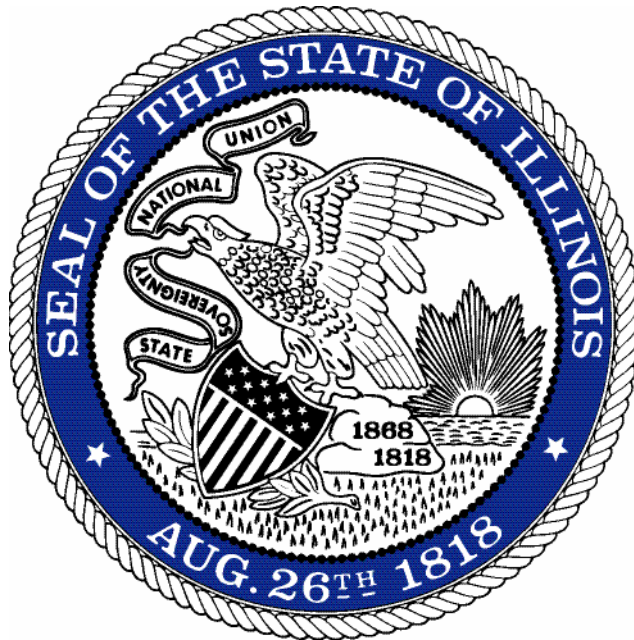


CHART 57

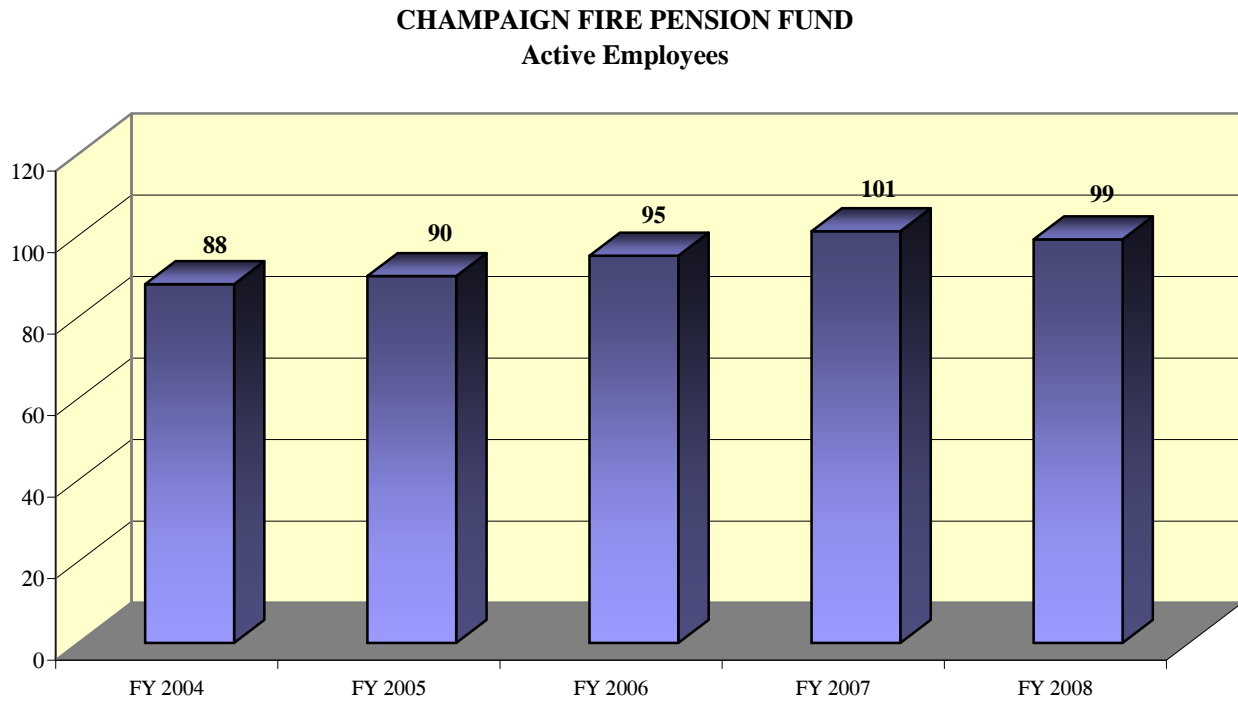


CHART 58

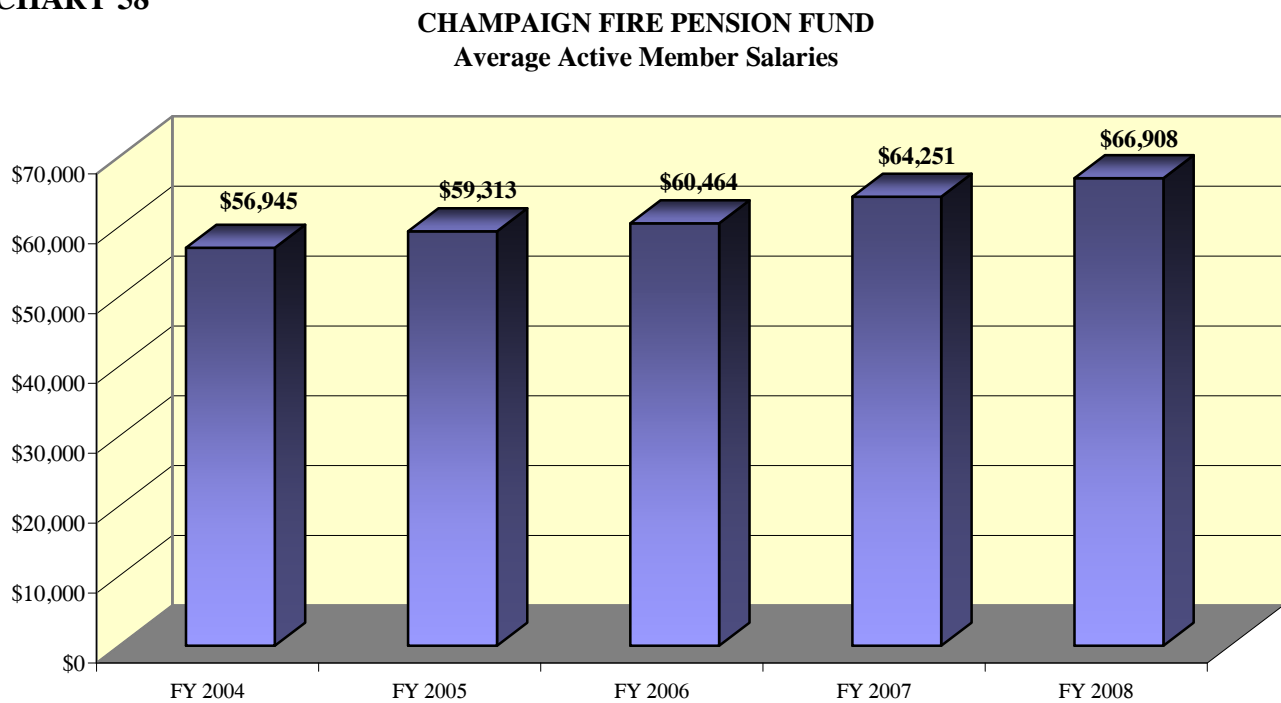


CHART 59

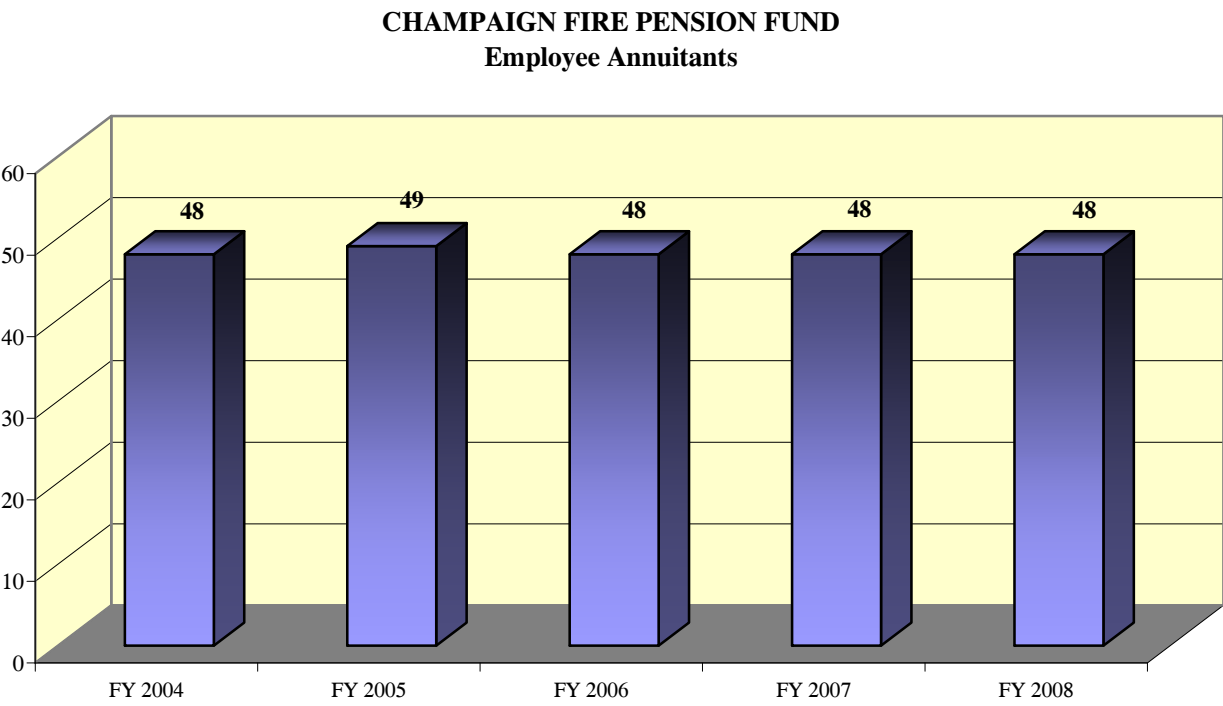


CHART 60

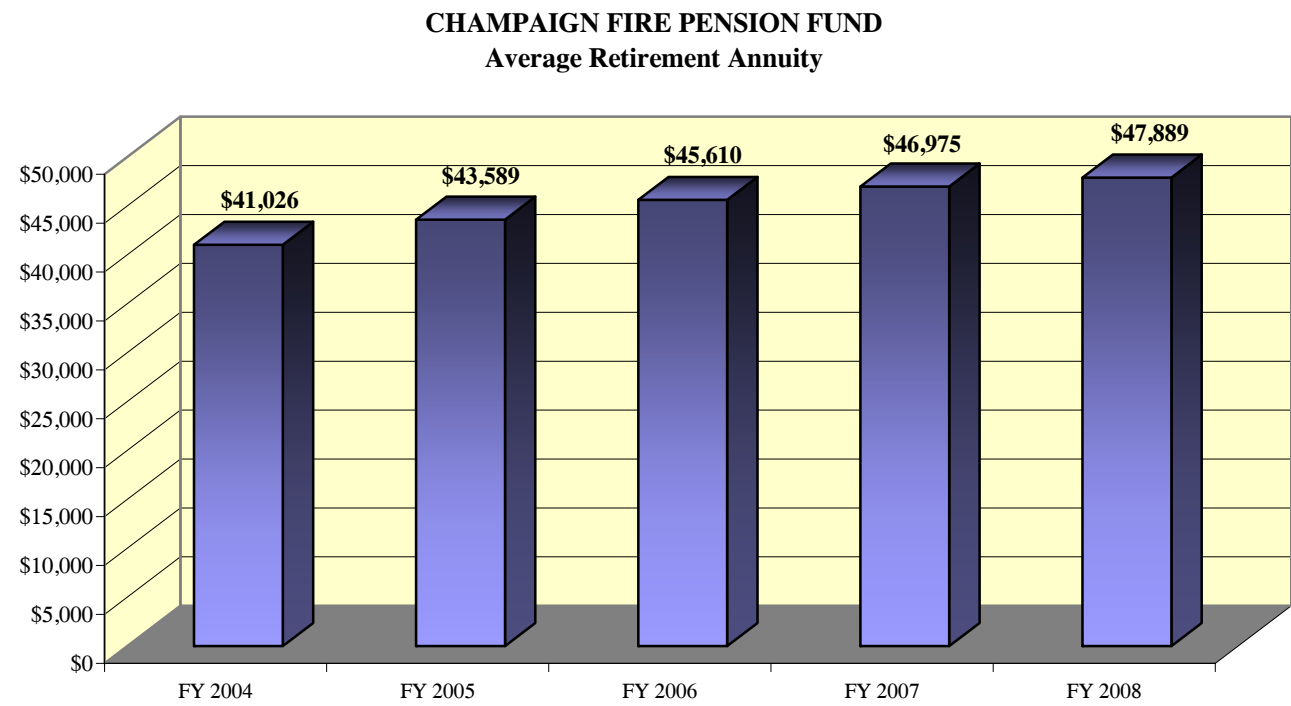


CHART 61

CHAMPAIGN FIRE PENSION FUND
Funded Ratio
FY 2004 - FY 2008

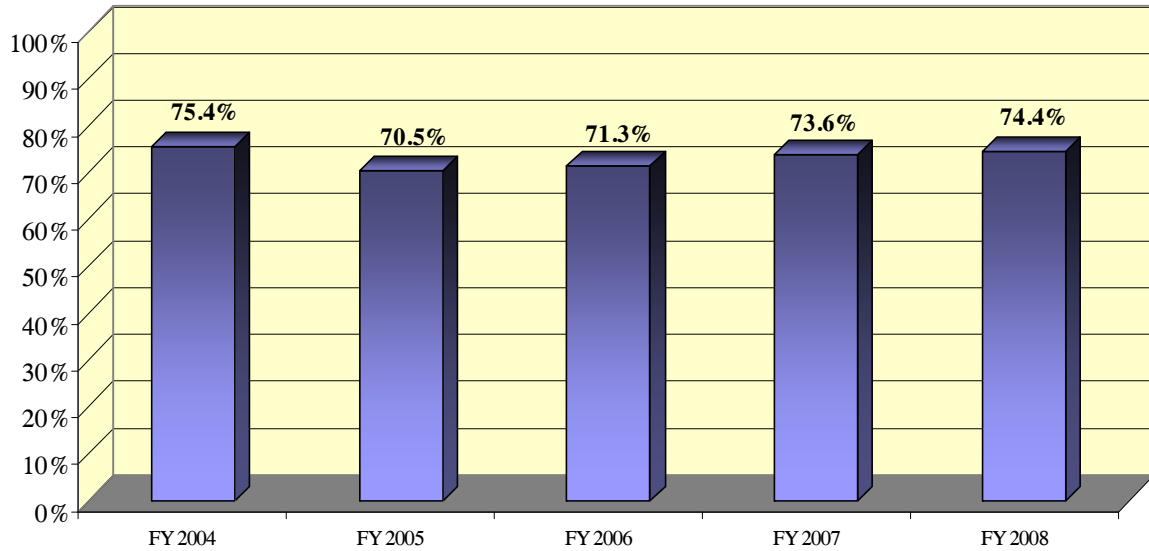


CHART 62

CHAMPAIGN FIRE PENSION FUND
Changes in Unfunded Liabilities
FY 2004 - FY 2008

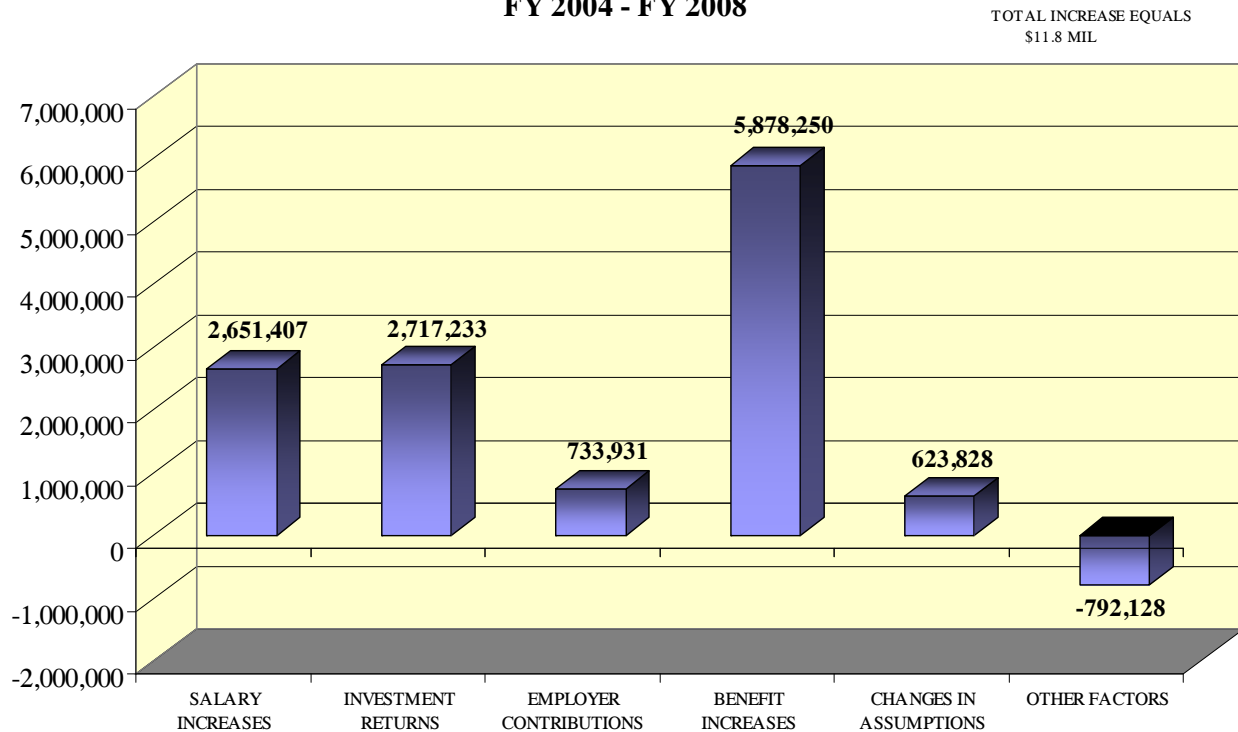
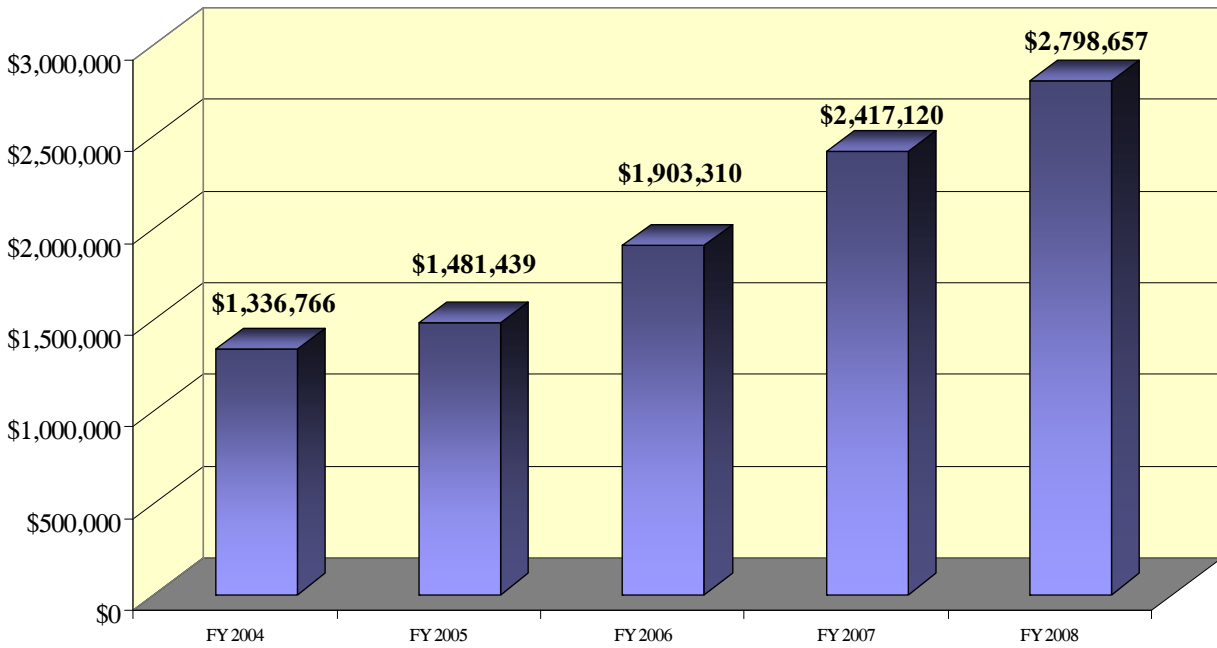
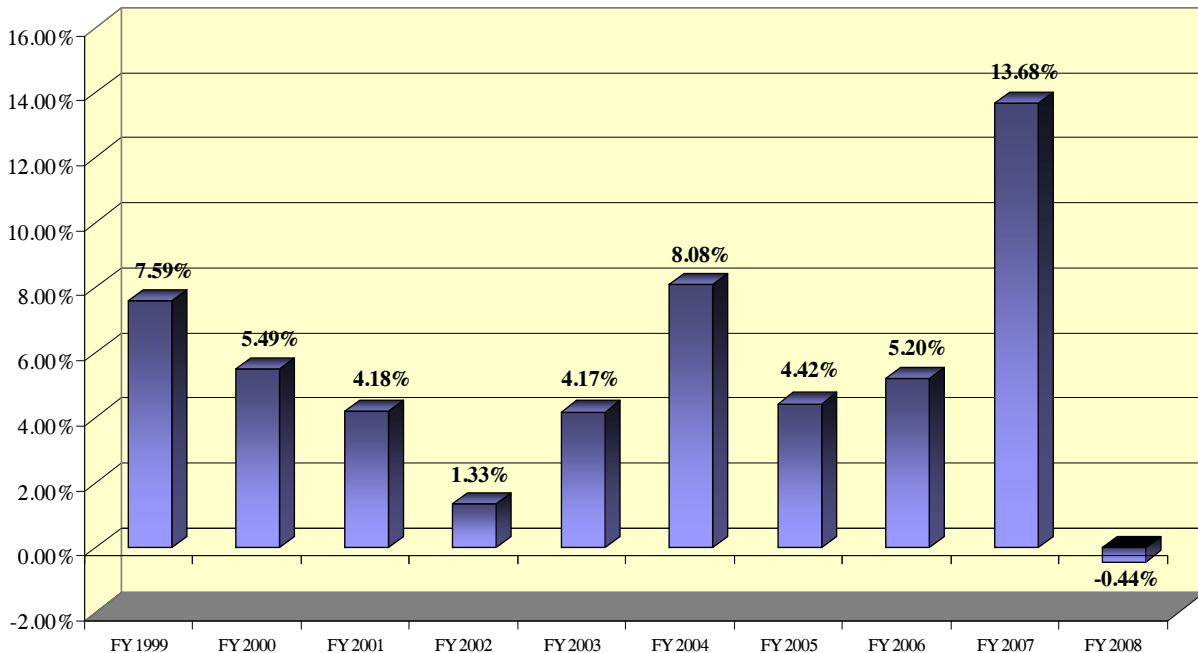


CHART 63

CHAMPAIGN FIRE PENSION FUND
Employer Contribution
FY 2004 - FY 2008

**CHART 64**

CHAMPAIGN FIRE PENSION FUND
Investment Rate of Return Earned FY 1999 - FY 2008
Average Actuarially Assumed Rate of Return : 6.94%*
Current Assumed Rate of Return: 7.00%
Average Return Earned For The Period Shown: 5.37%



* The investment return assumption was adjusted from 7.00% to 6.75% in FY 2006, and was adjusted from 6.75% to 7.00% in FY 2008.

TABLE 8

CHAMPAIGN FIRE PENSION FUND SYSTEM EXPERIENCE FY 2004 - FY 2008					
FISCAL YEAR	ACTUARIAL VALUE OF ASSETS	TOTAL ACTUARIAL LIABILITY	UNFUNDED ACTUARIAL LIABILITY	FUNDED RATIO	COVERED PAYROLL
FY 2004	\$41,279,474	\$54,712,535	\$13,433,061	75.4%	\$5,011,170
FY 2005	\$42,396,338	\$60,173,637	\$17,777,299	70.5%	\$5,338,139
FY 2006	\$44,065,639	\$61,773,778	\$17,708,139	71.3%	\$5,744,071
FY 2007	\$47,396,949	\$64,364,423	\$16,967,474	73.6%	\$6,489,359
FY 2008	\$50,393,274	\$67,687,588	\$17,294,314	74.4%	\$6,623,914

Springfield Fire Pension Fund



CHART 65

SPRINGFIELD FIRE PENSION FUND
Active Employees

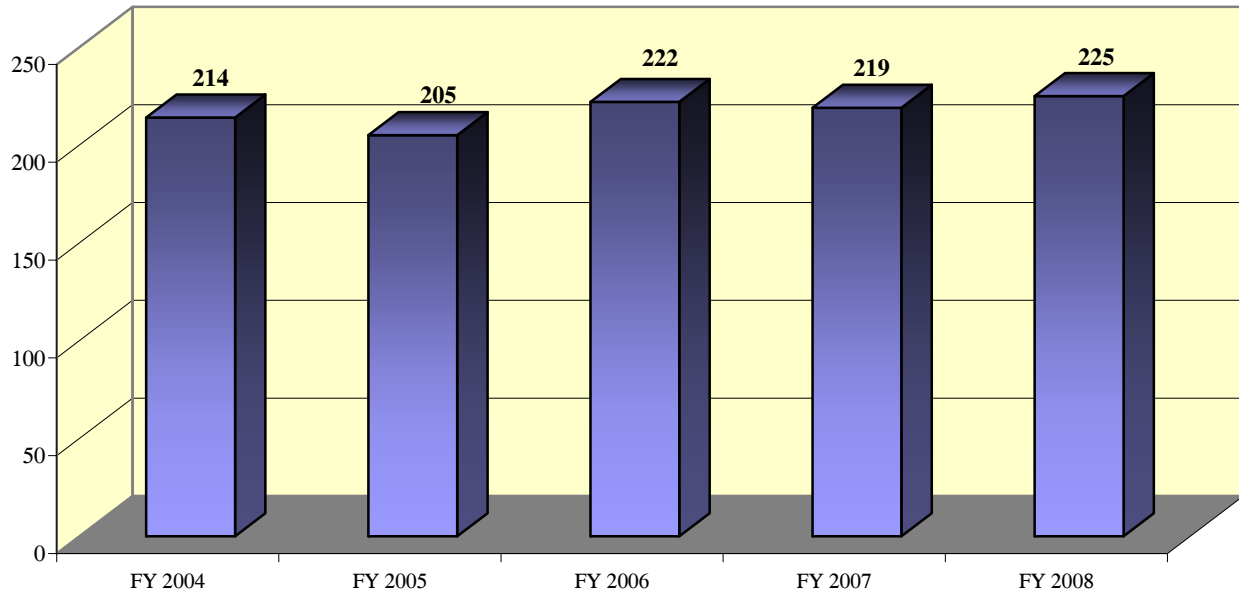


CHART 66

SPRINGFIELD FIRE PENSION FUND
Average Active Member Salaries

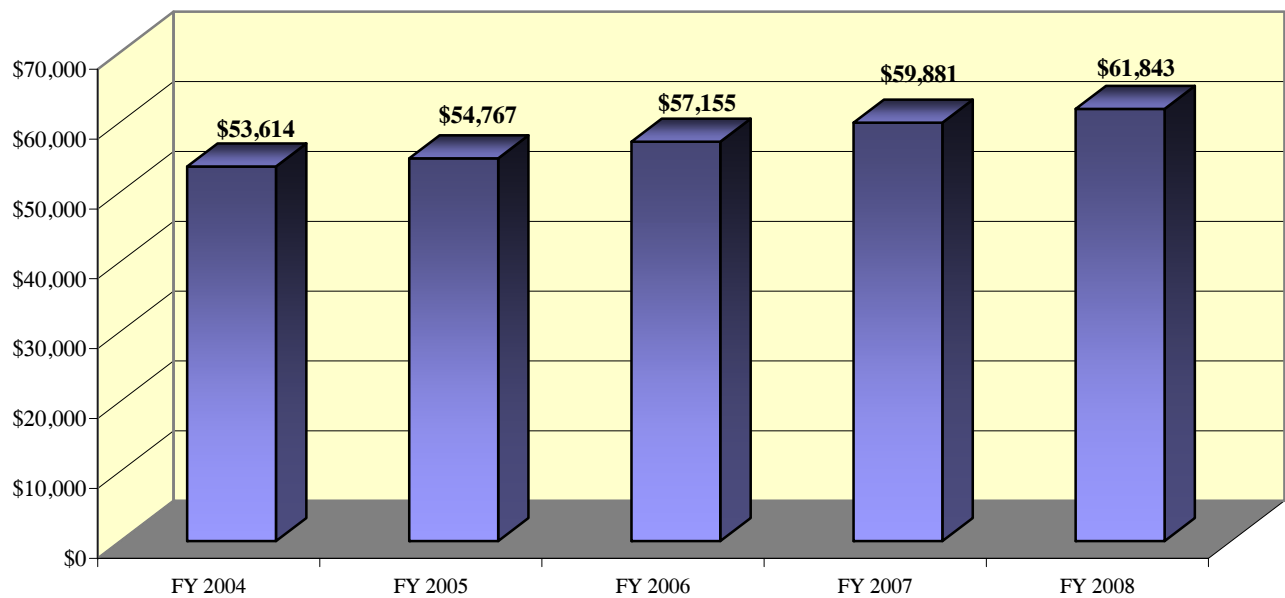


CHART 67

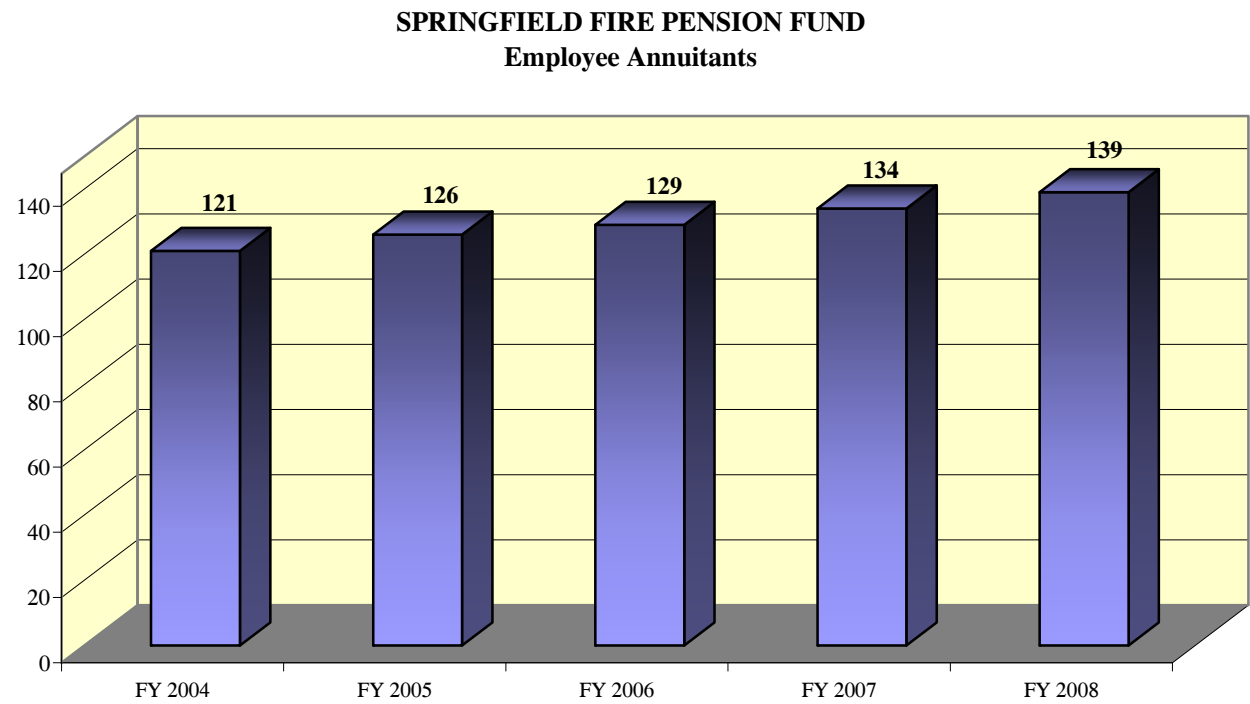


CHART 68

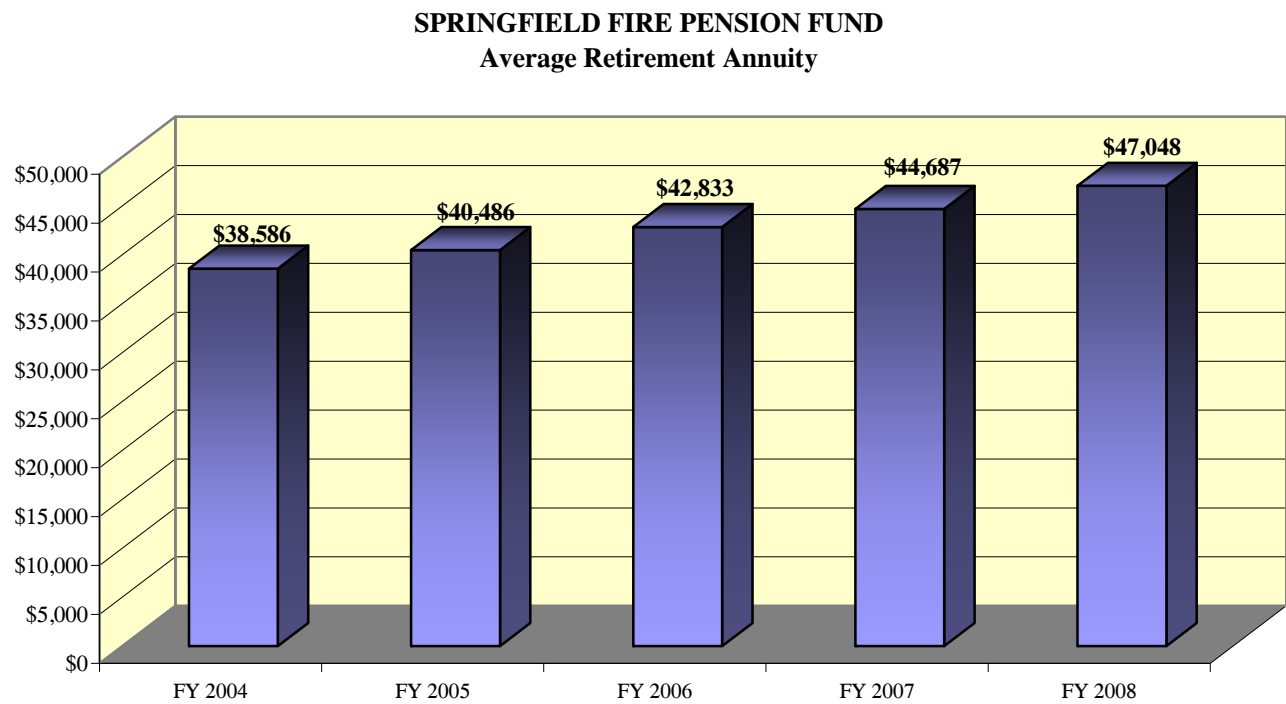


CHART 69

SPRINGFIELD FIRE PENSION FUND
Funded Ratio
FY 2004 - FY 2008

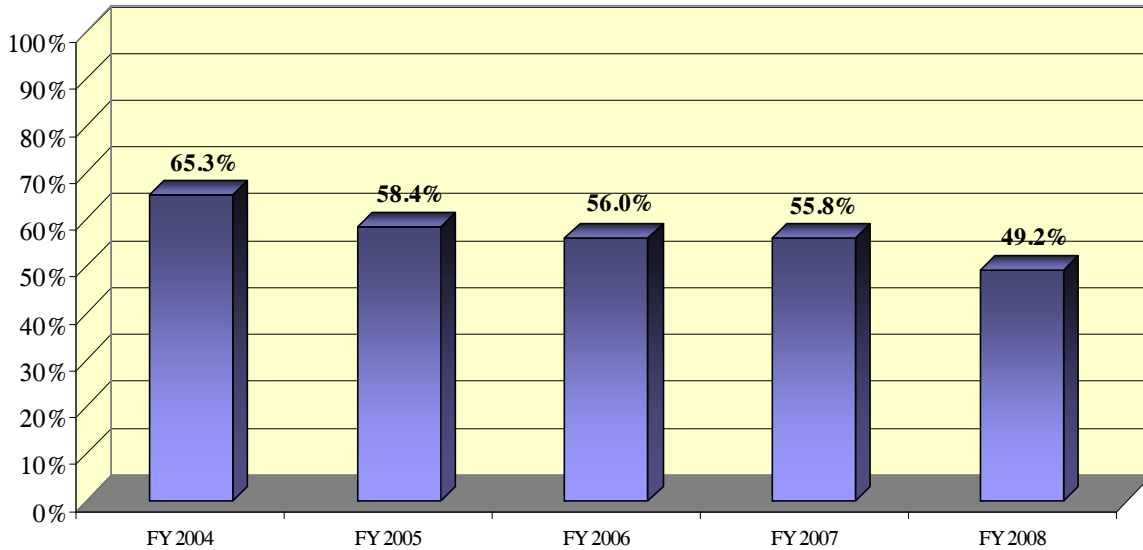
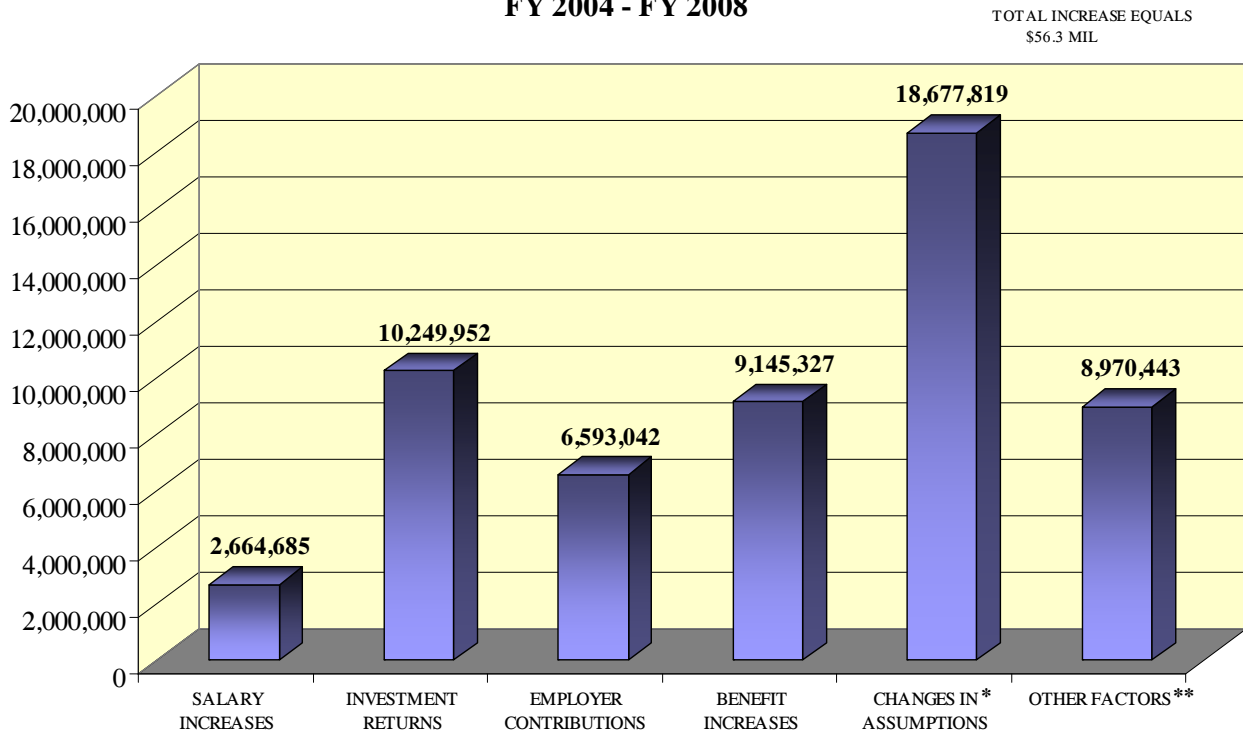


CHART 70

SPRINGFIELD FIRE PENSION FUND
Changes in Unfunded Liabilities
FY 2004 - FY 2008



* Changes in assumptions: in 2008, the interest rate assumption was reduced from 8.0% to 7.0%.

** Other factors: in 2004, more retirements occurred than expected and new active members were added to the fund. In 2007, more retirements occurred than expected.

CHART 71

SPRINGFIELD FIRE PENSION FUND
Employer Contribution
FY 2004 - FY 2008

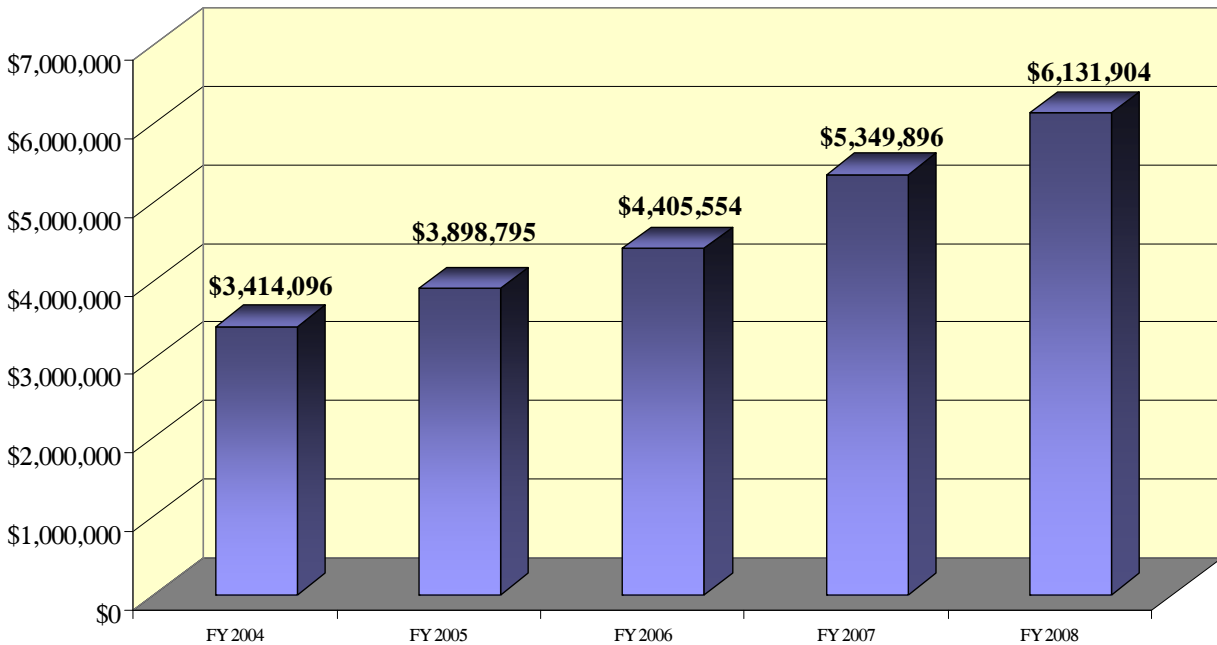


CHART 72

SPRINGFIELD FIRE PENSION FUND
Investment Rate of Return Earned FY 1999 - FY 2008
Actuarially Assumed Rate of Return : 7.00%
Average Return Earned For The Period Shown: 5.00%

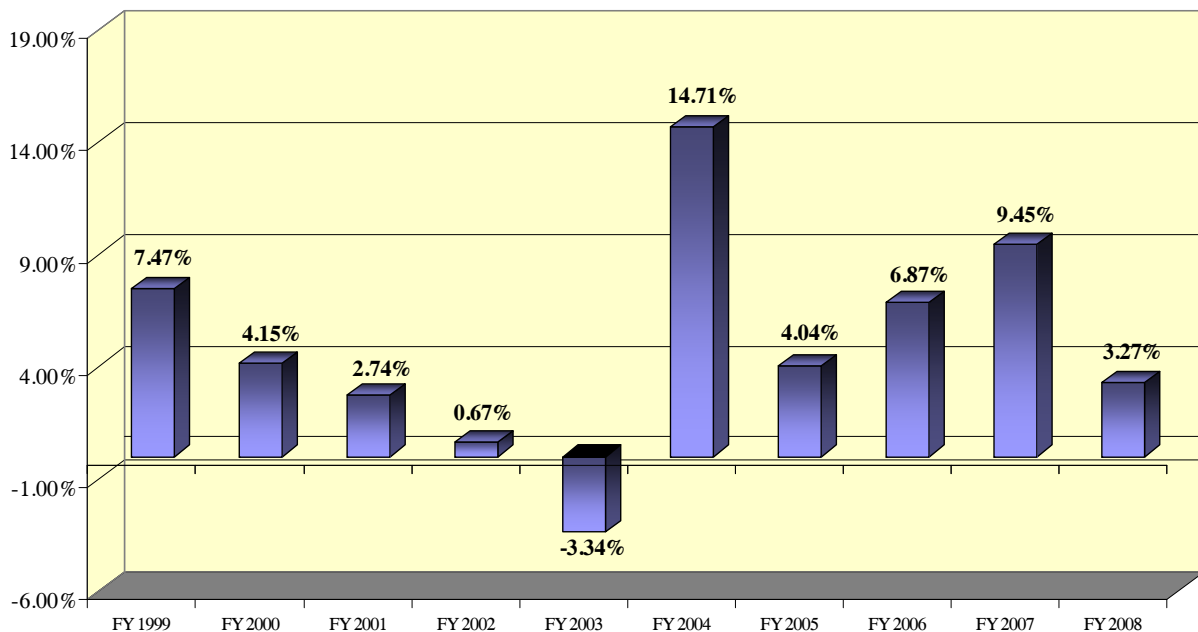


TABLE 9

SPRINGFIELD FIRE PENSION FUND SYSTEM EXPERIENCE FY 2004 - FY 2008					
FISCAL YEAR	ACTUARIAL VALUE OF ASSETS	TOTAL ACTUARIAL LIABILITY	UNFUNDED ACTUARIAL LIABILITY	FUNDED RATIO	COVERED PAYROLL
FY 2004	\$74,083,792	\$113,510,350	\$39,426,558	65.3%	\$11,473,368
FY 2005	\$75,179,787	\$128,659,500	\$53,479,713	58.4%	\$11,227,146
FY 2006	\$77,466,315	\$138,359,348	\$60,893,033	56.0%	\$12,688,471
FY 2007	\$82,567,784	\$147,916,182	\$65,348,398	55.8%	\$13,113,863
FY 2008	\$86,583,058	\$175,917,518	\$89,334,460	49.2%	\$13,914,657

Wilmette Fire Pension Fund

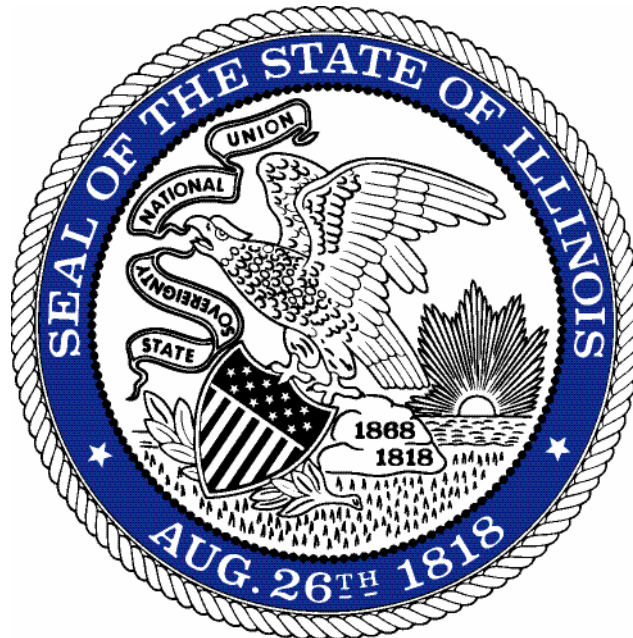


CHART 73

WILMETTE FIRE PENSION FUND
Active Employees

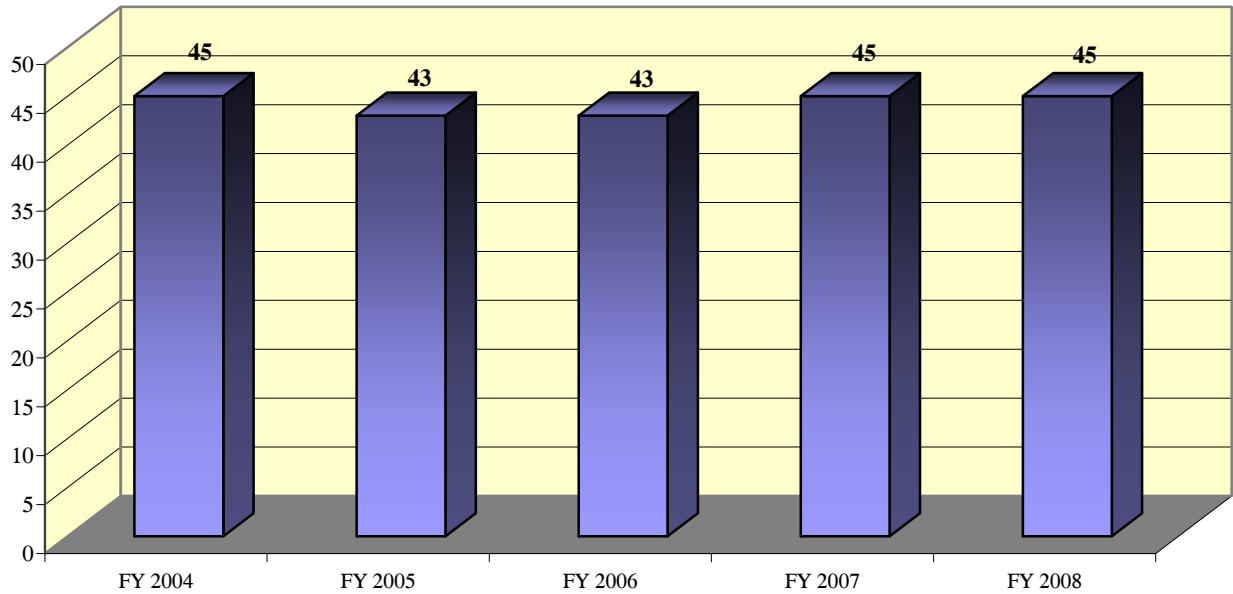


CHART 74

WILMETTE FIRE PENSION FUND
Average Active Member Salaries

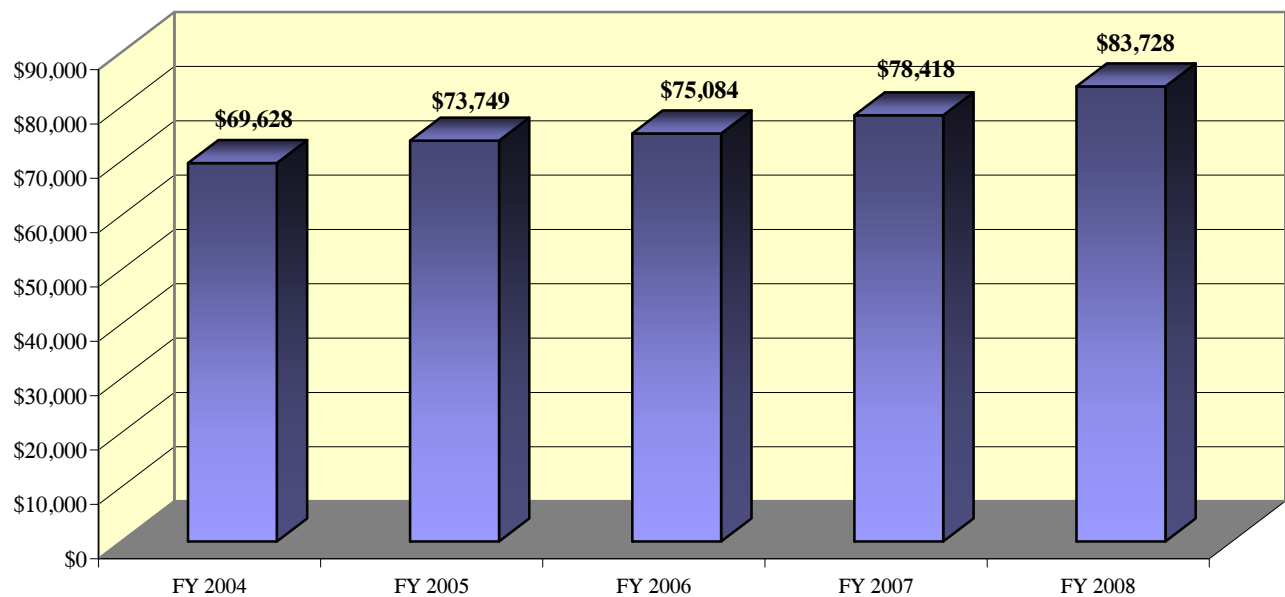


CHART 75

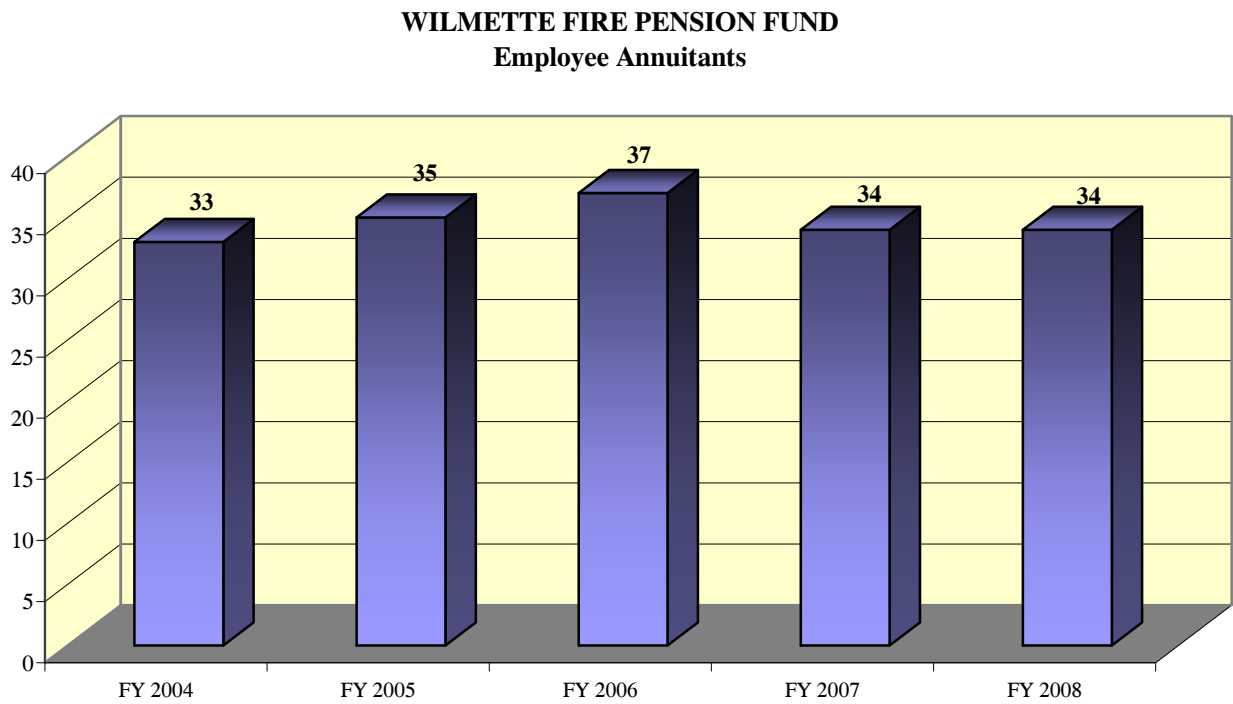


CHART 76

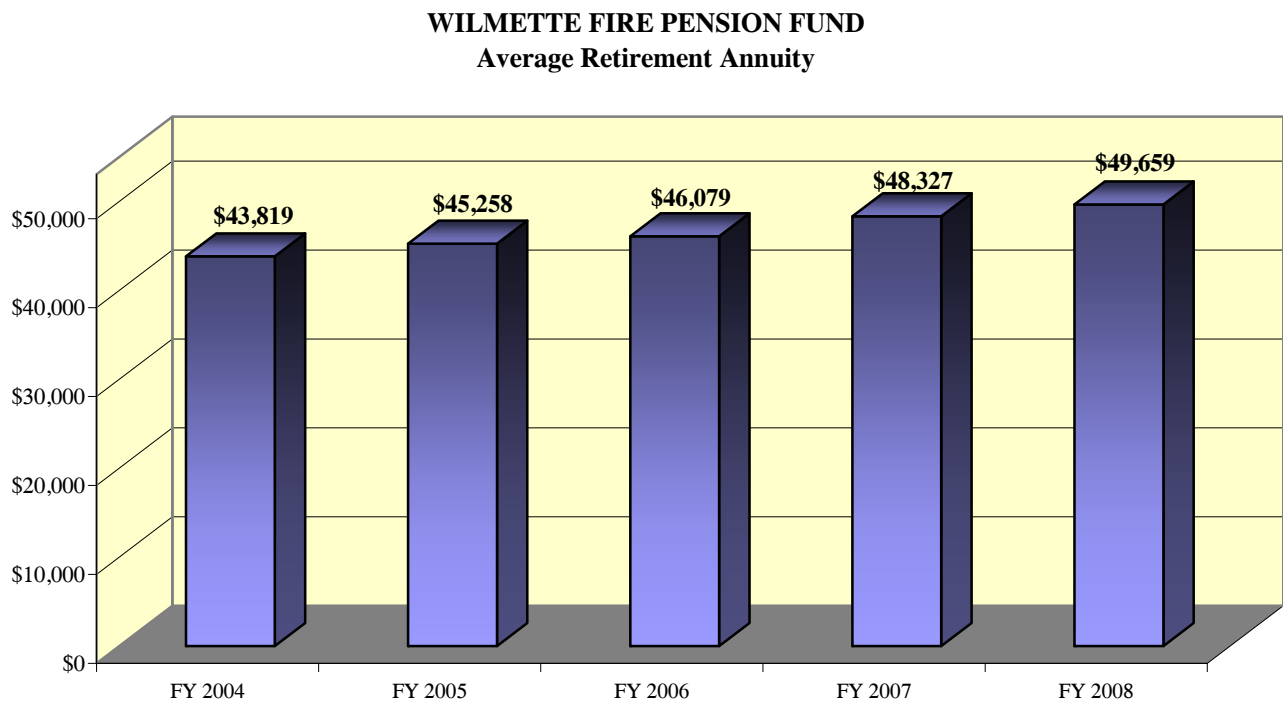


CHART 77

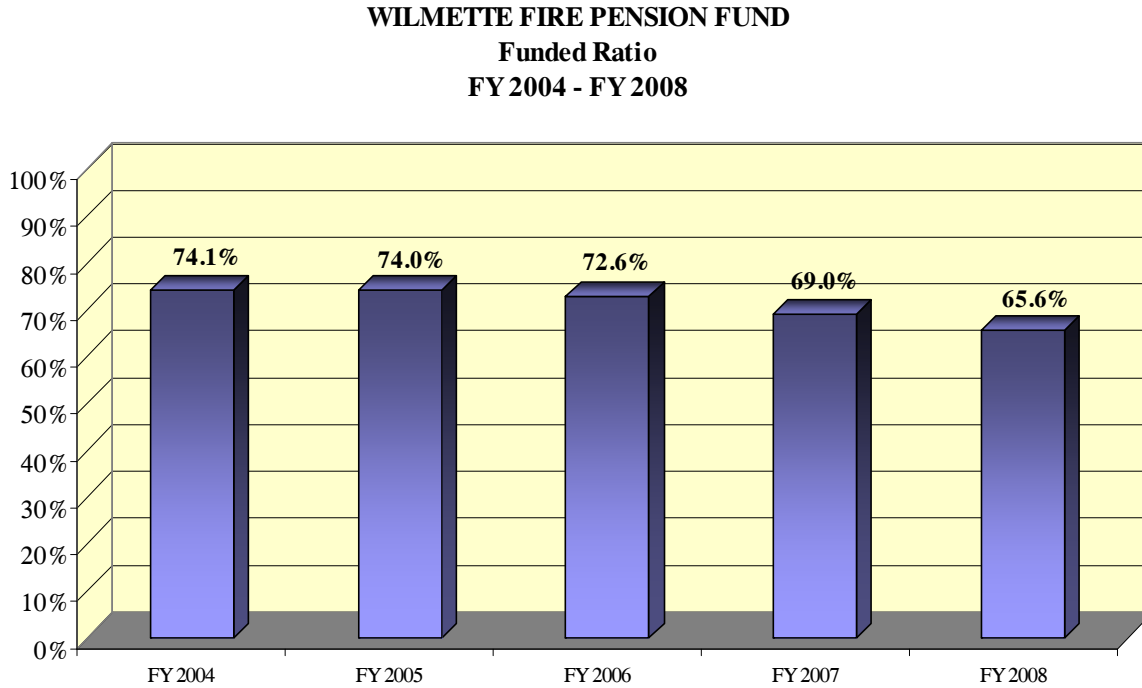
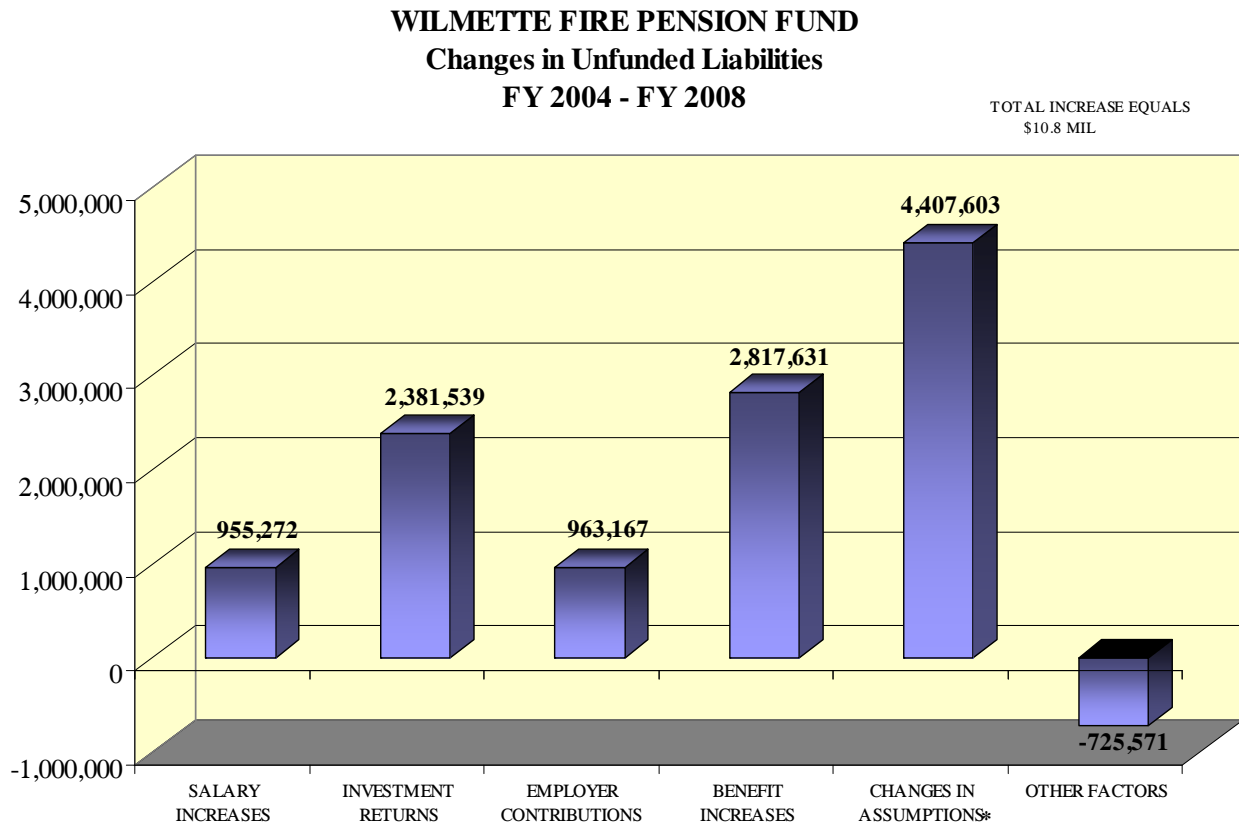


CHART 78



* Changes in assumptions: in 2007, the mortality assumption was changed from the UP-1984 mortality table to the UP-94 mortality table, which resulted in a significant increase in unfunded liabilities because the UP-94 mortality table is more current than the UP-1984 table and reflects longer life expectancies. Also in 2007, the retirement rate assumption increased to assume 50% of eligible employees would retire upon completion of 30 years of service.

CHART 79

WILMETTE FIRE PENSION FUND
Employer Contribution History
FY 2004 - FY 2008

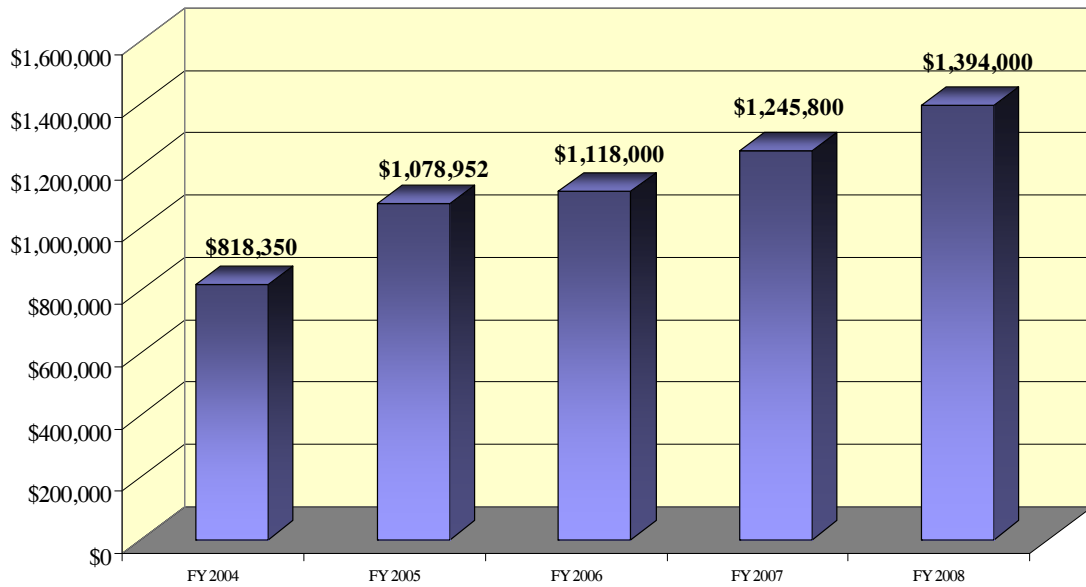


CHART 80

WILMETTE FIRE PENSION FUND
Investment Rate of Return Earned FY 1999 - FY 2008
Actuarially Assumed Rate of Return : 7.50%
Average Return Earned For The Period Shown: 3.30%

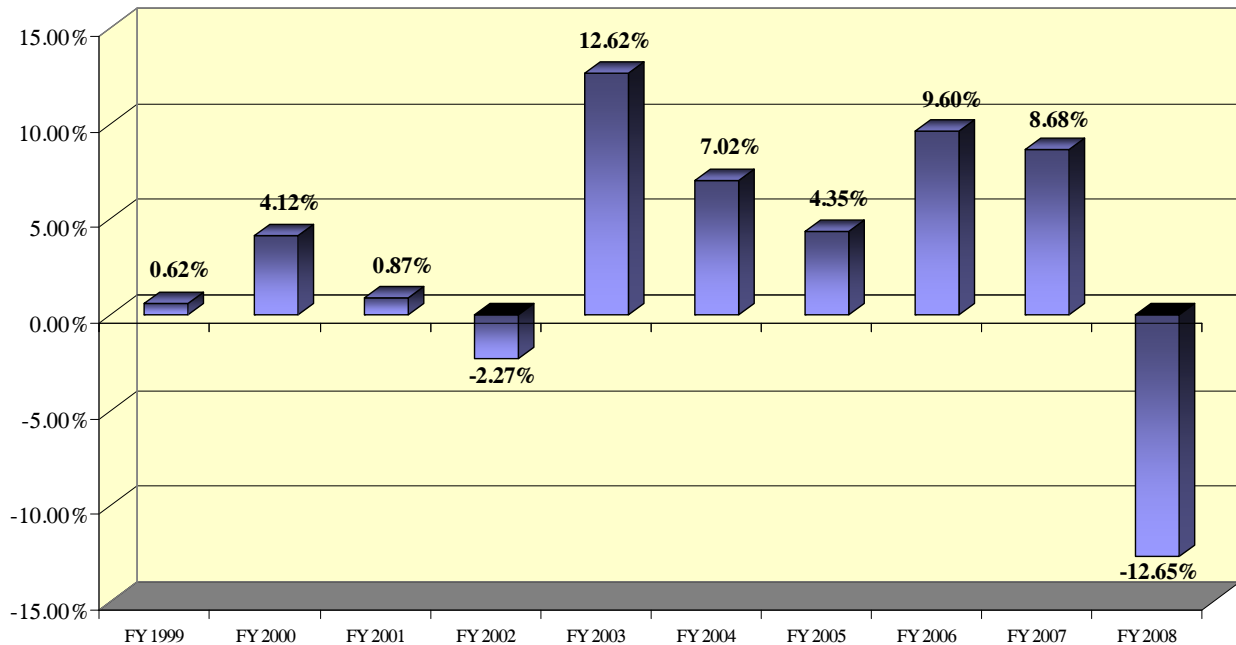


TABLE 10

WILMETTE FIRE PENSION FUND SYSTEM EXPERIENCE FY 2004 - FY 2008					
FISCAL YEAR	ACTUARIAL VALUE OF ASSETS	TOTAL ACTUARIAL LIABILITY	UNFUNDED ACTUARIAL LIABILITY	FUNDED RATIO	COVERED PAYROLL
FY 2004	\$26,087,672	\$35,218,576	\$9,130,904	74.1%	\$3,133,245
FY 2005	\$27,609,198	\$37,315,512	\$9,706,314	74.0%	\$3,171,222
FY 2006	\$28,922,152	\$39,835,805	\$10,913,653	72.6%	\$3,228,600
FY 2007	\$30,668,985	\$44,470,280	\$13,801,295	69.0%	\$3,528,817
FY 2008	\$30,969,840	\$47,209,466	\$16,239,626	65.6%	\$3,767,777

III. Public Act 91-0939



Fiscal Analysis of Public Act 91-0939

Public Act 91-0939 (Senate Bill 0851) became effective on February 1, 2001. PA 91-0939 made the following changes to the Downstate Police Article of the Illinois Pension Code:

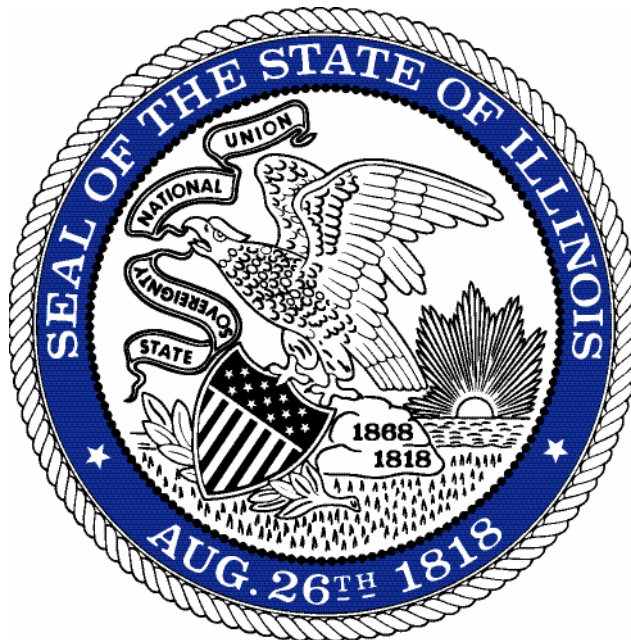
- Flat 2.5% Per Year Retirement Formula Allowing Maximum Pension of 75% Salary To Be Reached at 30 Years Instead of 35 Years
- Permit Receipt of Three Years of Creditable Service While on Disability
- Duty or Occupational Disease Disability Greater of 65% Salary or Pension
- Annuity of 100% Salary for Duty Death

The Commission's actuary performed a cost study on the Downstate Police Pension Funds to show the estimated impact of benefit increases under Public Act 91-0939 on annual required contribution for fiscal years 2004 – 2008. The actuary's findings can be seen in the table on the following page. The Commission will continue to analyze estimates of this Public Act on the selected pension funds in future reports.

TABLE 11

Downstate Police Pension Funds Estimate of Impact of Benefit Increases Under Public Act 91-0939 (Effective 2/1/2001) on Annual Required Contribution For FY 2004 - FY 2008			
	Annual Required Contribution	Estimated Annual Required Contribution Without Benefit Increases	Estimate of Increase in Annual Required Contribution Due to Benefit Increases
Arlington Heights Police			
5/1/2004	1,811,697	1,733,940	77,757
5/1/2005	2,064,339	1,985,876	78,463
5/1/2006	2,182,071	2,100,341	81,730
5/1/2007	2,730,049	2,647,070	82,979
5/1/2008	2,244,687	2,157,288	87,399
TOTAL	11,032,843	10,624,515	408,328
Bellwood Police			
12/31/2003	777,406	748,403	29,003
12/31/2004	871,522	839,806	31,716
12/31/2005	1,052,799	1,017,852	34,947
12/31/2006	1,045,597	1,009,168	36,429
12/31/2007	1,110,769	1,074,651	36,118
TOTAL	4,858,093	4,689,880	168,213
Champaign Police			
6/30/2004	3,095,408	3,002,006	93,402
6/30/2005	4,306,692	4,209,156	97,536
6/30/2006	4,610,624	4,509,177	101,447
6/30/2007	4,515,271	4,414,100	101,171
6/30/2008	4,717,039	4,604,004	113,035
TOTAL	21,245,034	20,738,443	506,591
Springfield Police			
2/29/2004	3,531,702	3,329,627	202,075
2/28/2005	3,953,059	3,753,884	199,175
2/28/2006	4,460,984	4,243,446	217,538
2/28/2007	4,801,235	4,577,879	223,356
2/29/2008	5,382,890	5,159,867	223,023
TOTAL	22,129,870	21,064,703	1,065,167
Wilmette Police			
12/31/2004	774,290	716,887	57,403
12/31/2005	789,384	728,850	60,534
12/31/2006	859,890	798,443	61,447
12/31/2007	1,016,367	950,415	65,952
12/31/2008	1,314,149	1,245,416	68,733
TOTAL	4,754,080	4,440,011	314,069

IV. Public Act 91-0466



Fiscal Analysis of Public Act 91-0466

Public Act 91-0466 (Senate Bill 0856) became effective on August 6, 1999. PA 91-0466 made the following changes to the Downstate Fire Article of the Illinois Pension Code:

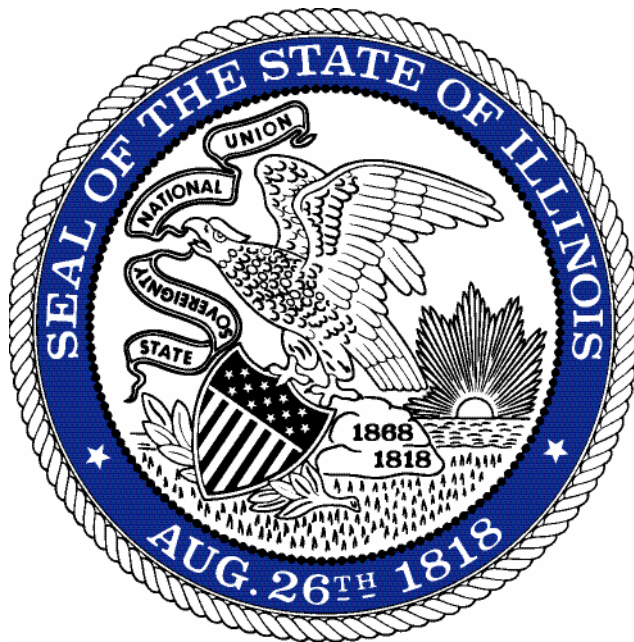
- Flat 2.5% Per Year Retirement Formula Allowing Maximum Pension of 75% Salary to Be Reached at 30 Years Instead of 35 Years
- Permit Receipt of Three Years of Creditable Service While on Disability
- Duty or Occupational Disease Disability Greater of 65% Salary or Pension
- Annuity of 100% Salary for Duty Death
- Increased Minimum Pension for Survivors from \$600 to \$1,000 Over Three Years.

The Commission's actuary performed a cost study on the Downstate Fire Pension Funds to show the estimated impact of benefit increases under Public Act 91-0466 on annual required contribution for fiscal years 2004 – 2008. The actuary's findings can be seen in the table on the following page. The Commission will continue to analyze estimates of this Public Act on the selected pension funds in future reports.

TABLE 12

Downstate Fire Pension Funds Estimate of Impact of Benefit Increases Under Public Act 91-0466 (Effective 8/6/1999) on Annual Required Contribution For FY 2004 - FY 2008			
	Annual Required Contribution	Estimated Annual Required Contribution Without Benefit Increases	Estimate of Increase in Annual Required Contribution Due to Benefit Increases
Arlington Heights Fire			
5/1/2004	1,881,179	1,778,417	102,762
5/1/2005	2,134,795	2,032,637	102,158
5/1/2006	2,554,228	2,446,374	107,854
5/1/2007	2,239,939	2,122,455	117,484
5/1/2008	2,977,176	2,854,769	122,407
TOTAL	11,787,317	11,234,652	552,665
Bellwood Fire			
12/31/2003	299,307	269,901	29,406
12/31/2004	407,490	381,566	25,924
12/31/2005	515,150	489,109	26,041
12/31/2006	534,668	505,641	29,027
12/31/2007	691,218	662,403	28,815
TOTAL	2,447,833	2,308,620	139,213
Champaign Fire			
6/30/2004	1,546,123	1,468,270	77,853
6/30/2005	2,306,764	2,223,831	82,933
6/30/2006	2,716,144	2,626,904	89,240
6/30/2007	2,827,252	2,726,434	100,818
6/30/2008	3,163,746	3,060,837	102,909
TOTAL	12,560,029	12,106,276	453,753
Springfield Fire			
2/29/2004	3,414,096	3,231,267	182,829
2/28/2005	3,898,795	3,719,890	178,905
2/28/2006	4,405,554	4,203,362	202,192
2/28/2007	5,349,896	5,140,926	208,970
2/29/2008	6,131,904	5,910,173	221,731
TOTAL	23,200,245	22,205,618	994,627
Wilmette Fire			
12/31/2004	818,345	767,844	50,501
12/31/2005	1,078,808	1,027,695	51,113
12/31/2006	1,117,035	1,064,997	52,038
12/31/2007	1,245,768	1,188,891	56,877
12/31/2008	1,601,398	1,540,669	60,729
TOTAL	5,861,354	5,590,096	271,258

V. Public Act 93-0689



Fiscal Analysis of Public Act 93-0689

Public Act 93-0689 (House Bill 0599) became effective on July 1, 2004. PA 93-0689 made the following changes to the Downstate Fire Article of the Illinois Pension Code:

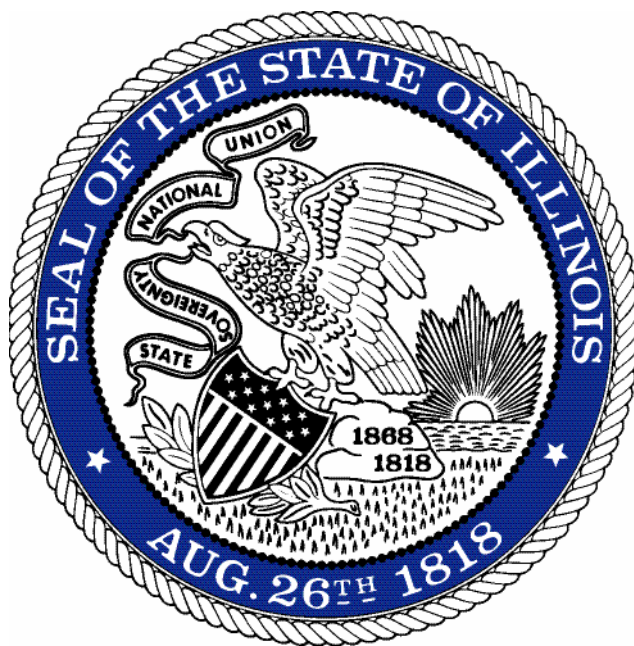
- Surviving Spouse Annuity of 100% of Pension Earned by Decedent, Retroactive to January 1, 2004
- Increased Minimum Pension for Survivors from \$1,030 in 2004 to \$1,159.27 by 2008
- Retroactively and Prospectively Increased Children's Annuity by 3% Annually Through 2008
- Reciprocity Between Downstate Fire Funds and the Ability to Transfer IMRF Service to a Downstate Fire Fund

The Commission's actuary performed a cost study on the Downstate Fire Pension Funds to show the estimated impact of benefit increases under Public Act 93-0689 on annual required contribution for fiscal years 2004 – 2008. The actuary's findings can be seen in the table on the following page. The Commission will continue to analyze estimates of this Public Act on the selected pension funds in future reports.

TABLE 13

Downstate Fire Pension Funds Estimate of Impact of Benefit Increases Under Public Act 93-0689 (Effective 7/1/2004) on Annual Required Contribution For FY 2004 - FY 2008			
	Annual Required Contribution	Estimated Annual Required Contribution Without Benefit Increases	Estimate of Increase in Annual Required Contribution Due to Benefit Increases
Arlington Heights Fire			
5/1/2004	N/A	N/A	N/A
5/1/2005	2,134,795	1,803,942	330,853
5/1/2006	2,554,228	2,204,926	349,302
5/1/2007	2,239,939	1,859,451	380,488
5/1/2008	2,977,176	2,580,742	396,434
TOTAL	9,906,138	8,449,061	1,457,077
Bellwood Fire			
12/31/2003	N/A	N/A	N/A
12/31/2004	407,490	312,115	95,375
12/31/2005	515,150	419,345	95,805
12/31/2006	534,668	427,878	106,790
12/31/2007	691,218	585,208	106,010
TOTAL	2,148,526	1,744,546	403,980
Champaign Fire			
6/30/2004	N/A	N/A	N/A
6/30/2005	2,306,764	1,974,014	332,750
6/30/2006	2,716,144	2,358,090	358,054
6/30/2007	2,827,252	2,422,741	404,511
6/30/2008	3,163,746	2,750,848	412,898
TOTAL	11,013,906	9,505,693	1,508,213
Springfield Fire			
2/29/2004	N/A	N/A	N/A
2/28/2005	3,898,795	3,245,692	653,103
2/28/2006	4,405,554	3,667,443	738,111
2/28/2007	5,349,896	4,587,039	762,857
2/29/2008	6,131,904	5,322,464	809,440
TOTAL	19,786,149	16,822,638	2,963,511
Wilmette Fire			
12/31/2004	818,345	643,334	175,011
12/31/2005	1,078,808	901,676	177,132
12/31/2006	1,117,035	936,698	180,337
12/31/2007	1,245,768	1,048,662	197,106
12/31/2008	1,601,398	1,390,944	210,454
TOTAL	5,861,354	4,921,314	940,040

Appendices



Appendix I Article 3 Pension Funds - Funding Ratio History						
FUND NAME	FISCAL YEAR					
	2002	2003	2004	2005	2006	2007
ADDISON POLICE PENSION FUND	69.96%	63.62%	67.26%	65.82%	68.83%	66.28%
ALGONQUIN POLICE PENSION FUND	53.01%	52.92%	55.60%	52.42%	53.43%	52.28%
ALSIP POLICE PENSION FUND	56.12%	49.64%	46.09%	46.19%	42.93%	45.52%
ALTON POLICE PENSION FUND	42.57%	34.35%	34.18%	34.46%	34.97%	34.56%
ANNA POLICE PENSION FUND	66.08%	67.01%	65.00%	58.22%	53.73%	52.33%
ANTIOCH POLICE PENSION FUND	42.76%	43.71%	DNA	39.03%	34.77%	33.93%
ARLINGTON HEIGHTS POLICE PENSION FUND	79.90%	76.71%	83.80%	83.10%	84.60%	86.70%
AURORA POLICE PENSION FUND	55.27%	59.15%	58.02%	54.45%	55.45%	54.71%
BARRINGTON HILLS POLICE PENSION FUND	DNA	DNA	DNA	9.94%	18.17%	25.94%
BARRINGTON POLICE PENSION FUND	67.58%	69.65%	70.39%	69.37%	71.00%	70.59%
BARTLETT POLICE PENSION FUND	69.62%	74.44%	71.79%	71.85%	76.29%	75.46%
BARTONVILLE POLICE PENSION FUND	105.14%	96.53%	95.38%	95.11%	89.35%	88.49%
BATAVIA POLICE PENSION FUND	56.37%	62.93%	63.20%	63.75%	64.14%	65.81%
BEARDSTOWN POLICE PENSION FUND	73.06%	70.40%	72.57%	72.45%	90.36%	65.87%
BELLEVILLE POLICE PENSION FUND	51.86%	49.73%	51.41%	50.72%	52.47%	54.61%
BELLWOOD POLICE PENSION FUND	71.44%	67.11%	66.60%	61.60%	66.70%	66.00%
BELVIDERE POLICE PENSION FUND	78.06%	69.42%	72.28%	70.85%	71.20%	71.68%
BENSENVILLE POLICE PENSION FUND	86.27%	77.83%	71.09%	65.81%	66.16%	66.37%
BENTON POLICE PENSION FUND	50.76%	48.32%	45.67%	43.09%	42.00%	44.05%
BERKELEY POLICE PENSION FUND	90.47%	77.01%	76.13%	73.37%	77.16%	DNA
BERWYN POLICE PENSION FUND	40.53%	45.25%	46.97%	46.55%	47.73%	50.74%
BETHALTO POLICE PENSION FUND	67.28%	61.02%	80.45%	70.92%	74.05%	74.38%
BLOOMINGDALE POLICE PENSION FUND	52.99%	53.43%	55.96%	56.47%	61.89%	63.33%
BLOOMINGTON POLICE PENSION FUND	57.34%	53.98%	58.53%	55.48%	56.77%	57.35%
BLUE ISLAND POLICE PENSION FUND	23.16%	27.51%	29.75%	30.49%	32.32%	DNA
BOLINGBROOK POLICE PENSION FUND	66.49%	64.94%	61.84%	62.24%	62.76%	62.86%
BOURBONNAIS POLICE PENSION FUND	83.24%	81.92%	83.15%	81.10%	78.58%	87.53%
BRADLEY POLICE PENSION FUND	82.06%	74.72%	72.72%	67.82%	69.90%	71.69%
BRAIDWOOD POLICE PENSION FUND	0.00%	28.05%	39.52%	34.85%	36.56%	41.86%
BRIDGEVIEW POLICE PENSION FUND	52.00%	48.80%	50.40%	50.37%	50.30%	50.94%
BROADVIEW POLICE PENSION FUND	79.49%	65.32%	69.23%	66.20%	67.13%	65.74%
BROOKFIELD POLICE PENSION FUND	49.07%	48.48%	48.61%	46.38%	47.46%	49.12%
BUFFALO GROVE POLICE PENSION FUND	69.12%	66.91%	65.83%	64.97%	64.97%	65.72%
BURBANK POLICE PENSION FUND	95.15%	91.62%	85.76%	83.59%	85.78%	83.21%
BURNHAM POLICE PENSION FUND	54.07%	25.01%	49.61%	47.51%	52.15%	64.94%
BURR RIDGE POLICE PENSION FUND	87.06%	74.44%	79.66%	75.49%	80.57%	DNA
CAHOKIA POLICE PENSION FUND	84.33%	75.22%	77.78%	77.84%	77.54%	78.43%
CAIRO POLICE PENSION FUND	52.99%	47.12%	44.70%	39.23%	37.61%	33.41%
CALUMET CITY POLICE PENSION FUND	68.43%	65.93%	64.72%	63.26%	65.15%	65.32%
CALUMET PARK POLICE PENSION FUND	58.52%	62.14%	50.15%	47.00%	51.08%	50.09%
CANTON POLICE PENSION FUND	85.14%	88.12%	98.50%	96.38%	103.08%	100.58%
CARBONDALE POLICE PENSION FUND	60.88%	57.78%	59.13%	57.72%	60.17%	59.98%
CARLINVILLE POLICE PENSION FUND	69.42%	71.80%	66.54%	67.95%	63.86%	68.78%
CARMI POLICE PENSION FUND	85.57%	76.70%	73.65%	68.57%	65.69%	65.17%

Appendix I Article 3 Pension Funds - Funding Ratio History						
FUND NAME	FISCAL YEAR					
	2002	2003	2004	2005	2006	2007
CAROL STREAM POLICE PENSION FUND	77.15%	66.63%	68.30%	66.32%	70.62%	72.31%
CARPENTERSVILLE POLICE PENSION FUND	55.43%	50.46%	50.79%	51.35%	53.62%	53.51%
CARY POLICE PENSION FUND	57.90%	47.02%	51.85%	49.82%	49.30%	DNA
CASEYVILLE POLICE PENSION FUND	66.32%	69.67%	62.91%	63.72%	60.57%	59.45%
CENTRALIA POLICE PENSION FUND	45.12%	48.10%	49.52%	50.75%	52.49%	52.53%
CENTREVILLE POLICE PENSION FUND	71.64%	70.09%	70.16%	66.17%	65.03%	62.91%
CHAMPAIGN POLICE PENSION FUND	64.27%	61.93%	57.60%	57.80%	61.50%	63.60%
CHANNAHON POLICE PENSION FUND	48.72%	50.94%	51.67%	51.63%	51.11%	DNA
CHARLESTON POLICE PENSION FUND	67.02%	61.59%	66.01%	59.42%	57.88%	59.86%
CHATHAM POLICE PENSION FUND	62.24%	62.64%	59.23%	59.99%	61.01%	62.47%
CHERRY VALLEY POLICE PENSION FUND	DNA	5.45%	10.10%	15.07%	18.58%	19.21%
CHESTER POLICE PENSION FUND	75.87%	73.96%	75.21%	67.69%	67.65%	69.16%
CHICAGO HEIGHTS POLICE PENSION FUND	78.50%	73.84%	78.00%	69.66%	58.55%	53.79%
CHICAGO RIDGE POLICE PENSION FUND	55.49%	55.52%	54.33%	55.00%	51.09%	51.00%
CHILlicothe POLICE PENSION FUND	80.99%	75.45%	72.69%	69.95%	69.91%	73.20%
CICERO POLICE PENSION FUND	DNA	48.38%	51.01%	49.93%	50.05%	50.07%
CLARENDON HILLS POLICE PENSION FUND	70.01%	63.98%	75.76%	65.06%	64.89%	68.03%
CLINTON POLICE PENSION FUND	113.76%	102.04%	96.84%	100.40%	99.87%	99.12%
COAL CITY POLICE PENSION FUND	DNA	DNA	DNA	12.52%	15.53%	19.37%
COLLINSVILLE POLICE PENSION FUND	78.61%	79.28%	79.62%	78.78%	75.86%	71.86%
COLONA POLICE PENSION FUND	8.04%	17.73%	27.79%	37.49%	44.95%	44.12%
COLUMBIA POLICE PENSION FUND	56.53%	56.43%	59.37%	61.96%	63.99%	65.84%
COUNTRY CLUB HILLS POLICE PENSION FUND	70.55%	70.06%	72.16%	60.10%	59.62%	63.26%
COUNTRYSIDE POLICE PENSION FUND	83.74%	69.47%	70.96%	67.51%	71.50%	60.61%
CREST HILL POLICE PENSION FUND	87.89%	73.07%	61.00%	65.50%	71.42%	71.75%
CRESTWOOD POLICE PENSION FUND	72.51%	64.91%	58.40%	49.86%	44.55%	40.33%
CRETE POLICE PENSION FUND	72.49%	74.17%	74.53%	121.80%	77.58%	79.62%
CREVE COEUR POLICE PENSION FUND	69.71%	68.10%	59.70%	63.90%	60.19%	68.51%
CRYSTAL LAKE POLICE PENSION FUND	63.99%	58.40%	57.58%	56.51%	59.08%	60.49%
DANVILLE POLICE PENSION FUND	42.33%	40.47%	39.70%	38.83%	39.95%	40.90%
DARIEN POLICE PENSION FUND	62.12%	58.67%	56.42%	54.22%	54.38%	56.37%
DECATUR POLICE PENSION FUND	67.06%	63.72%	62.76%	61.45%	61.88%	64.16%
DEERFIELD POLICE PENSION FUND	74.06%	72.99%	69.10%	70.99%	73.18%	70.70%
DEKALB POLICE PENSION FUND	55.55%	55.50%	56.77%	57.41%	58.00%	61.36%
DES PLAINES POLICE PENSION FUND	48.35%	50.49%	52.72%	50.95%	50.83%	50.29%
DIXON POLICE PENSION FUND	98.72%	82.63%	81.38%	81.72%	85.67%	84.73%
DOLTON POLICE PENSION FUND	86.19%	93.23%	93.36%	86.35%	92.78%	97.67%
DOWNERS GROVE POLICE PENSION FUND	57.93%	58.51%	60.05%	57.42%	56.67%	61.25%
DUQUOIN POLICE PENSION FUND	82.72%	91.78%	75.65%	75.06%	72.00%	70.21%
EAST ALTON POLICE PENSION FUND	53.29%	54.07%	52.58%	54.81%	52.37%	50.52%
EAST DUNDEE POLICE PENSION FUND	58.36%	61.09%	59.16%	60.99%	66.35%	67.42%
EAST MOLINE POLICE PENSION FUND	DNA	63.25%	68.34%	66.97%	71.63%	74.01%
EAST PEORIA POLICE PENSION FUND	76.10%	69.94%	73.09%	70.32%	71.69%	71.67%
EAST ST LOUIS POLICE PENSION FUND	38.61%	41.65%	41.63%	38.24%	40.76%	41.57%

Appendix I Article 3 Pension Funds - Funding Ratio History						
FUND NAME	FISCAL YEAR					
	2002	2003	2004	2005	2006	2007
EDWARDSVILLE POLICE PENSION FUND	73.48%	65.96%	69.86%	68.91%	71.24%	72.11%
EFFINGHAM POLICE PENSION FUND	86.38%	75.18%	76.75%	75.19%	80.81%	84.03%
ELDORADO POLICE PENSION FUND	80.32%	77.07%	80.63%	77.88%	77.25%	75.72%
ELGIN POLICE PENSION FUND	47.01%	49.89%	50.08%	49.00%	49.57%	46.99%
ELK GROVE VILLAGE POLICE PENSION FUND	73.71%	67.88%	71.83%	69.25%	67.89%	66.46%
ELMHURST POLICE PENSION FUND	65.96%	61.46%	65.02%	63.86%	66.11%	66.81%
ELMWOOD PARK POLICE PENSION FUND	40.27%	36.24%	38.87%	38.13%	39.29%	39.67%
EVANSTON POLICE PENSION FUND	46.97%	42.42%	45.67%	44.93%	45.28%	45.33%
EVERGREEN PARK POLICE PENSION FUND	83.54%	85.50%	87.02%	91.59%	91.96%	96.78%
FAIRFIELD POLICE PENSION FUND	48.63%	46.33%	43.38%	43.16%	40.80%	40.57%
FAIRVIEW HEIGHTS POLICE PENSION FUND	68.12%	66.43%	71.52%	71.76%	71.08%	72.39%
FLORA POLICE PENSION FUND	71.55%	58.44%	58.61%	60.43%	61.11%	63.22%
FLOSSMOOR POLICE PENSION FUND	DNA	73.13%	72.02%	70.01%	73.44%	76.55%
FOREST PARK POLICE PENSION FUND	83.64%	75.10%	73.00%	73.32%	73.88%	71.74%
FOREST VIEW POLICE PENSION FUND	77.44%	71.16%	68.16%	64.41%	59.86%	DNA
FOX LAKE POLICE PENSION FUND	54.07%	51.72%	56.20%	58.27%	55.63%	57.07%
FOX RIVER GROVE POLICE PENSION FUND	DNA	11.92%	21.67%	20.80%	19.43%	23.01%
FRANKFORT POLICE PENSION FUND	47.18%	47.64%	45.33%	44.54%	48.27%	49.38%
FRANKLIN PARK POLICE PENSION FUND	52.24%	52.14%	52.87%	52.43%	51.19%	52.46%
FREEPORT POLICE PENSION FUND	57.28%	52.18%	53.68%	52.91%	54.86%	52.93%
GALESBURG POLICE PENSION FUND	71.67%	64.38%	66.42%	63.22%	62.90%	64.76%
GENESEO POLICE PENSION FUND	80.40%	77.57%	77.74%	75.89%	75.42%	75.61%
GENEVA POLICE PENSION FUND	77.87%	67.52%	70.36%	66.47%	67.73%	67.04%
GILBERTS POLICE PENSION FUND	36.61%	46.04%	57.02%	58.03%	59.35%	64.41%
GLEN CARBON POLICE PENSION FUND	65.81%	66.17%	67.84%	61.86%	65.76%	67.36%
GLEN ELLYN POLICE PENSION FUND	78.68%	72.02%	71.67%	74.85%	75.75%	79.38%
GLENCOE POLICE PENSION FUND	61.39%	53.08%	58.94%	58.93%	60.35%	62.66%
GLENDALE HEIGHTS POLICE PENSION FUND	58.55%	60.17%	61.42%	59.42%	58.32%	60.52%
GLENVIEW POLICE PENSION FUND	34.17%	38.20%	67.92%	80.46%	54.15%	72.56%
GLENWOOD POLICE PENSION FUND	69.70%	61.80%	66.18%	64.68%	58.73%	56.50%
GRANITE CITY POLICE PENSION FUND	50.03%	44.00%	46.54%	44.04%	44.70%	44.62%
GRAYSLAKE POLICE PENSION FUND	79.07%	75.42%	74.28%	78.94%	74.42%	79.23%
GREENVILLE POLICE PENSION FUND	69.82%	68.15%	67.79%	67.93%	68.73%	66.00%
GURNEE POLICE PENSION FUND	76.55%	73.72%	73.97%	74.73%	68.49%	69.03%
HANOVER PARK POLICE PENSION FUND	53.09%	50.79%	49.85%	49.12%	53.84%	54.66%
HARRISBURG POLICE PENSION FUND	62.54%	54.31%	53.05%	51.24%	51.99%	55.36%
HARVARD POLICE PENSION FUND	70.09%	67.24%	66.26%	63.34%	65.34%	60.01%
HARVEY POLICE PENSION FUND	88.43%	78.84%	82.57%	82.21%	82.31%	82.33%
HARWOOD HEIGHTS POLICE PENSION FUND	71.53%	64.90%	69.95%	67.76%	65.97%	67.16%
HAWTHORN WOODS POLICE PENSION FUND	-6712.11%	127.46%	20.66%	27.70%	31.46%	37.04%
HAZEL CREST POLICE PENSION FUND	74.60%	74.74%	73.79%	68.51%	68.47%	61.93%
HERRIN POLICE PENSION FUND	67.83%	66.54%	60.24%	49.50%	48.84%	43.77%
HICKORY HILLS POLICE PENSION FUND	69.26%	68.12%	72.65%	71.49%	74.87%	73.52%
HIGHLAND PARK POLICE PENSION FUND	60.45%	53.44%	54.74%	53.43%	54.35%	55.18%

Appendix I Article 3 Pension Funds - Funding Ratio History						
FUND NAME	FISCAL YEAR					
	2002	2003	2004	2005	2006	2007
HIGHLAND POLICE PENSION FUND	77.58%	69.64%	75.07%	72.99%	78.01%	79.82%
HIGHWOOD POLICE PENSION FUND	39.77%	45.83%	47.36%	46.41%	46.52%	58.31%
HILLSBORO POLICE PENSION FUND	DNA	DNA	DNA	DNA	-67430.20%	33.61%
HILLSIDE POLICE PENSION FUND	47.53%	43.87%	45.33%	46.34%	44.55%	44.20%
HINSDALE POLICE PENSION FUND	76.57%	76.57%	74.32%	73.46%	76.94%	76.38%
HODGKINS POLICE PENSION FUND	52.00%	80.54%	55.76%	52.70%	56.41%	DNA
HOFFMAN ESTATES POLICE PENSION FUND	57.15%	64.38%	64.82%	63.00%	63.75%	63.23%
HOMETOWN POLICE PENSION FUND	DNA	DNA	DNA	DNA	DNA	DNA
HOMEWOOD POLICE PENSION FUND	79.80%	70.64%	76.90%	74.53%	73.51%	84.60%
HOOPESTON POLICE PENSION FUND	156.16%	163.90%	160.51%	150.08%	128.84%	144.01%
HUNTLEY POLICE PENSION FUND	21.77%	25.13%	32.89%	32.69%	37.19%	40.48%
ISLAND LAKE POLICE PENSION FUND	77.30%	68.52%	70.64%	66.50%	64.16%	65.54%
ITASCA POLICE PENSION FUND	64.16%	54.86%	54.79%	59.46%	63.57%	62.37%
JACKSONVILLE POLICE PENSION FUND	64.82%	68.62%	71.13%	70.73%	71.95%	71.85%
JERSEYVILLE POLICE PENSION FUND	51.45%	47.18%	47.59%	47.72%	48.51%	48.56%
JOHNSBURG POLICE PENSION FUND	50.56%	61.19%	71.13%	74.91%	76.97%	75.02%
JOLIET POLICE PENSION FUND	52.76%	54.06%	52.29%	53.51%	50.24%	52.57%
JUSTICE POLICE PENSION FUND	69.15%	83.94%	77.29%	68.64%	74.89%	DNA
KANKAKEE POLICE PENSION FUND	35.55%	31.82%	32.94%	31.87%	30.80%	31.63%
KENILWORTH POLICE PENSION FUND	66.96%	65.14%	65.60%	64.59%	63.82%	63.17%
KEWANEE POLICE PENSION FUND	78.24%	76.89%	79.26%	78.18%	82.53%	85.10%
KILDEER POLICE PENSION FUND	DNA	DNA	DNA	DNA	DNA	9.17%
LAGRANGE PARK POLICE PENSION FUND	66.96%	56.43%	58.88%	55.95%	59.39%	62.02%
LAGRANGE POLICE PENSION FUND	68.10%	60.85%	63.70%	62.53%	66.11%	65.70%
LAKE BLUFF POLICE PENSION FUND	61.68%	54.25%	57.70%	55.05%	58.70%	62.11%
LAKE FOREST POLICE PENSION FUND	62.50%	58.26%	60.24%	56.73%	56.57%	55.71%
LAKE IN THE HILLS POLICE PENSION FUND	74.95%	77.46%	81.12%	79.09%	79.37%	78.96%
LAKE VILLA POLICE PENSION FUND	35.61%	38.43%	31.45%	30.73%	32.27%	31.87%
LAKE ZURICH POLICE PENSION FUND	50.03%	41.93%	41.63%	40.01%	39.17%	40.16%
LANSING POLICE PENSION FUND	56.98%	55.04%	54.14%	53.40%	53.00%	53.58%
LASALLE POLICE PENSION FUND	58.88%	58.46%	53.15%	51.82%	51.30%	51.23%
LAWRENCEVILLE POLICE PENSION FUND	97.06%	96.82%	93.87%	94.04%	88.08%	90.88%
LEMONT POLICE PENSION FUND	65.23%	63.25%	61.84%	61.84%	62.68%	62.85%
LIBERTYVILLE POLICE PENSION FUND	59.20%	55.05%	57.11%	56.60%	57.56%	60.54%
LINCOLN POLICE PENSION FUND	64.49%	61.06%	65.13%	64.44%	67.22%	68.75%
LINCOLNSHIRE POLICE PENSION FUND	65.44%	65.89%	70.63%	62.17%	68.61%	77.37%
LINCOLNWOOD POLICE PENSION FUND	52.10%	48.96%	48.02%	47.15%	46.76%	46.94%
LINDENHURST POLICE PENSION FUND	94.59%	89.70%	93.08%	82.31%	89.11%	89.54%
LISLE POLICE PENSION FUND	83.60%	74.90%	73.35%	70.98%	71.46%	68.40%
LITCHFIELD POLICE PENSION FUND	64.42%	66.06%	63.03%	60.95%	58.65%	57.45%
LOCKPORT POLICE PENSION FUND	69.79%	65.89%	67.92%	66.40%	66.17%	DNA
LOMBARD POLICE PENSION FUND	63.31%	59.67%	62.73%	63.92%	66.51%	70.10%
LOVES PARK POLICE PENSION FUND	68.83%	63.70%	67.33%	62.75%	60.37%	60.05%
LYNWOOD POLICE PENSION FUND	69.22%	65.84%	70.24%	69.12%	65.95%	65.13%

Appendix I Article 3 Pension Funds - Funding Ratio History						
FUND NAME	FISCAL YEAR					
	2002	2003	2004	2005	2006	2007
LYONS POLICE PENSION FUND	63.50%	64.97%	60.37%	58.78%	63.46%	DNA
MACOMB POLICE PENSION FUND	86.72%	80.46%	78.52%	75.38%	76.67%	78.23%
MADISON POLICE PENSION FUND	23.81%	20.83%	21.44%	21.22%	21.57%	21.77%
MANTENO POLICE PENSION FUND	60.32%	60.65%	62.88%	63.66%	73.02%	85.91%
MARENGO POLICE PENSION FUND	90.61%	75.75%	65.67%	56.48%	61.61%	53.64%
MARION POLICE PENSION FUND	57.84%	54.75%	58.45%	58.96%	59.75%	61.42%
MARKHAM POLICE PENSION FUND	92.92%	88.09%	81.46%	82.84%	88.33%	DNA
MARSEILLES POLICE PENSION FUND	110.82%	94.45%	95.66%	89.74%	92.61%	86.14%
MARYVILLE POLICE PENSION FUND	DNA	DNA	DNA	DNA	27.19%	37.79%
MASCOUTAH POLICE PENSION FUND	89.37%	85.23%	93.68%	78.67%	73.79%	70.34%
MATTESON POLICE PENSION FUND	77.89%	71.39%	71.20%	68.84%	70.10%	71.01%
MATTOON POLICE PENSION FUND	59.45%	60.15%	60.61%	54.05%	55.63%	55.59%
MAYWOOD POLICE PENSION FUND	40.81%	35.88%	34.80%	33.46%	35.37%	36.94%
MCCOOK POLICE PENSION FUND	81.97%	83.30%	81.15%	81.81%	86.36%	87.30%
MCHENRY POLICE PENSION FUND	69.07%	63.26%	63.08%	61.81%	62.13%	64.01%
MELROSE PARK POLICE PENSION FUND	54.10%	53.82%	50.78%	47.39%	51.36%	48.56%
MENDOTA POLICE PENSION FUND	59.95%	54.91%	54.92%	51.63%	50.20%	49.11%
METROPOLIS POLICE PENSION FUND	73.77%	70.62%	63.85%	62.37%	64.25%	65.30%
MIDLOTHIAN POLICE PENSION FUND	93.78%	85.21%	85.54%	90.44%	94.43%	95.23%
MILAN POLICE PENSION FUND	95.54%	93.18%	92.54%	75.64%	79.30%	79.65%
MINOOKA POLICE PENSION FUND	17.78%	26.91%	33.10%	41.22%	51.50%	54.43%
MOKENA POLICE PENSION FUND	62.83%	64.60%	64.64%	63.26%	66.44%	68.18%
MOLINE POLICE PENSION FUND	47.77%	51.31%	51.58%	50.36%	49.75%	48.79%
MONMOUTH POLICE PENSION FUND	60.61%	53.08%	56.34%	53.43%	53.92%	54.80%
MONTGOMERY POLICE PENSION FUND	72.72%	74.15%	74.15%	74.32%	89.65%	86.13%
MONTICELLO POLICE PENSION FUND	24.05%	29.86%	36.74%	42.63%	44.13%	44.69%
MORRIS POLICE PENSION FUND	64.40%	61.31%	63.98%	63.69%	63.45%	69.93%
MORTON GROVE POLICE PENSION FUND	68.09%	65.28%	63.61%	60.93%	58.89%	57.49%
MORTON POLICE PENSION FUND	75.49%	65.59%	61.99%	62.70%	68.92%	68.93%
MT CARMEL POLICE PENSION FUND	77.32%	73.68%	71.40%	69.11%	71.37%	70.97%
MT PROSPECT POLICE PENSION FUND	62.66%	65.18%	62.71%	62.86%	63.87%	64.00%
MT VERNON POLICE PENSION FUND	66.92%	60.78%	66.26%	65.64%	73.72%	77.11%
MUNDELEIN POLICE PENSION FUND	63.89%	57.84%	59.51%	59.01%	60.18%	58.57%
MURPHYSBORO POLICE PENSION FUND	59.35%	55.77%	54.20%	53.43%	56.70%	55.23%
NAPERVILLE POLICE PENSION FUND	72.98%	67.07%	68.19%	67.43%	70.30%	DNA
NEW LENOX POLICE PENSION FUND	71.38%	68.08%	69.71%	65.70%	69.41%	67.94%
NILES POLICE PENSION FUND	61.80%	56.90%	54.91%	50.96%	51.66%	48.69%
NORMAL POLICE PENSION FUND	17.32%	61.37%	63.17%	65.40%	62.71%	63.82%
NORRIDGE POLICE PENSION FUND	61.59%	55.69%	57.32%	57.09%	60.93%	61.59%
NORTH AURORA POLICE PENSION FUND	69.03%	66.36%	64.93%	66.69%	64.16%	65.69%
NORTH CHICAGO POLICE PENSION FUND	71.14%	63.86%	65.97%	63.17%	62.47%	63.79%
NORTH RIVERSIDE POLICE PENSION FUND	63.01%	56.85%	58.86%	56.09%	55.70%	57.74%
NORTHBROOK POLICE PENSION FUND	64.13%	59.63%	59.19%	76.45%	76.34%	74.58%
NORTHFIELD POLICE PENSION FUND	65.07%	60.59%	62.17%	59.62%	62.51%	58.96%

Appendix I Article 3 Pension Funds - Funding Ratio History						
FUND NAME	FISCAL YEAR					
	2002	2003	2004	2005	2006	2007
NORTHLAKE POLICE PENSION FUND	72.18%	75.21%	73.14%	70.69%	72.37%	71.76%
OAK BROOK POLICE PENSION FUND	78.19%	81.95%	80.47%	79.46%	79.29%	77.30%
OAK FOREST POLICE PENSION FUND	67.01%	61.00%	64.11%	63.52%	64.31%	64.88%
OAK LAWN POLICE PENSION FUND	65.01%	65.81%	DNA	64.89%	66.42%	65.64%
OAK PARK POLICE PENSION FUND	65.86%	67.45%	67.14%	63.62%	64.80%	DNA
OAKBROOK TERRACE POLICE PENSION FUND	44.08%	44.52%	49.23%	53.99%	59.10%	58.45%
O'FALLON POLICE PENSION FUND	60.08%	58.62%	66.41%	69.90%	73.00%	76.47%
OGLESBY POLICE PENSION FUND	56.18%	52.43%	51.68%	48.65%	47.22%	54.57%
OLNEY POLICE PENSION FUND	68.42%	67.27%	62.39%	61.76%	61.85%	57.22%
OLYMPIA FIELDS POLICE PENSION FUND	45.58%	46.31%	44.23%	41.83%	44.44%	45.85%
ORLAND HILLS POLICE PENSION FUND	80.84%	87.10%	83.10%	88.91%	83.52%	72.89%
ORLAND PARK POLICE PENSION FUND	81.68%	75.44%	58.24%	82.61%	79.91%	82.18%
OSWEGO POLICE PENSION FUND	52.16%	47.32%	49.74%	48.58%	51.04%	57.52%
OTTAWA POLICE PENSION FUND	79.49%	69.37%	76.73%	80.30%	79.23%	84.36%
PALATINE POLICE PENSION FUND	57.63%	57.95%	57.75%	57.20%	54.97%	55.92%
PALOS HEIGHTS POLICE PENSION FUND	65.20%	64.23%	65.65%	61.89%	63.29%	59.31%
PALOS HILLS POLICE PENSION FUND	55.04%	53.56%	55.59%	56.40%	60.54%	62.89%
PALOS PARK POLICE PENSION FUND	DNA	10.99%	22.10%	25.20%	29.14%	31.34%
PANA POLICE PENSION FUND	62.83%	63.25%	60.90%	60.41%	60.97%	53.91%
PARIS POLICE PENSION FUND	82.60%	71.81%	72.59%	74.39%	75.46%	73.87%
PARK CITY POLICE PENSION FUND	DNA	15.32%	18.29%	18.67%	16.71%	16.50%
PARK FOREST POLICE PENSION FUND	70.60%	64.36%	68.89%	64.38%	65.15%	64.08%
PARK RIDGE POLICE PENSION FUND	68.50%	64.27%	63.70%	61.42%	61.80%	60.48%
PEKIN POLICE PENSION FUND	62.71%	58.48%	60.33%	58.25%	60.08%	61.72%
PEORIA HEIGHTS POLICE PENSION FUND	27.25%	29.18%	30.60%	32.02%	33.51%	34.36%
PEORIA POLICE PENSION FUND	68.71%	72.42%	70.73%	69.12%	70.87%	71.72%
PEOTONE POLICE PENSION FUND	DNA	DNA	DNA	DNA	DNA	DNA
PERU POLICE PENSION FUND	53.88%	48.73%	47.78%	46.81%	43.99%	43.14%
PINCKNEYVILLE POLICE PENSION FUND	DNA	33.78%	14.11%	18.92%	14.89%	16.70%
PLAINFIELD POLICE PENSION FUND	64.75%	65.01%	68.26%	63.32%	63.10%	66.57%
PLANO POLICE PENSION FUND	105.42%	100.59%	96.27%	73.19%	93.49%	DNA
PONTIAC POLICE PENSION FUND	93.97%	91.02%	97.23%	92.76%	91.06%	81.00%
PONTOON BEACH POLICE PENSION FUND	31.18%	32.46%	35.71%	34.86%	35.44%	38.86%
POSEN POLICE PENSION FUND	70.09%	70.71%	71.45%	73.06%	72.11%	73.62%
PRINCETON POLICE PENSION FUND	74.80%	81.88%	78.99%	86.48%	84.57%	85.57%
PROSPECT HEIGHTS POLICE PENSION FUND	33.33%	37.20%	38.41%	36.76%	43.97%	46.87%
QUINCY POLICE PENSION FUND	67.98%	64.19%	59.70%	59.67%	58.41%	59.00%
RANTOUL POLICE PENSION FUND	83.94%	74.04%	80.98%	77.97%	71.10%	70.07%
RIGHTON PARK POLICE PENSION FUND	76.96%	78.12%	DNA	68.98%	69.51%	66.96%
RIVER FOREST POLICE PENSION FUND	69.68%	63.49%	62.29%	60.55%	62.92%	65.20%
RIVER GROVE POLICE PENSION FUND	54.72%	51.15%	50.55%	51.25%	53.16%	50.79%
RIVERDALE POLICE PENSION FUND	73.94%	65.24%	68.28%	63.70%	61.68%	59.60%
RIVERSIDE POLICE PENSION FUND	57.54%	60.22%	56.56%	53.31%	54.67%	50.79%
ROBBINS POLICE PENSION FUND	81.60%	78.49%	77.73%	75.12%	75.64%	66.13%

Appendix I Article 3 Pension Funds - Funding Ratio History						
FUND NAME	FISCAL YEAR					
	2002	2003	2004	2005	2006	2007
ROBINSON POLICE PENSION FUND	107.04%	98.20%	91.82%	84.65%	72.18%	72.24%
ROCHELLE POLICE PENSION FUND	100.09%	95.13%	100.73%	94.75%	98.11%	95.25%
ROCK FALLS POLICE PENSION FUND	79.86%	74.53%	73.68%	73.46%	74.92%	74.70%
ROCK ISLAND POLICE PENSION FUND	46.12%	43.05%	45.44%	45.33%	43.28%	43.46%
ROCKFORD POLICE PENSION FUND	68.39%	74.18%	75.72%	73.00%	73.85%	DNA
ROCKTON POLICE PENSION FUND	14.03%	27.62%	39.45%	45.28%	50.01%	52.68%
ROLLING MEADOWS POLICE PENSION FUND	55.73%	55.56%	53.26%	51.29%	52.89%	51.82%
ROMEOVILLE POLICE PENSION FUND	70.52%	70.44%	70.44%	59.08%	61.49%	66.48%
ROSCOE POLICE PENSION FUND	47.97%	52.39%	55.64%	49.83%	53.29%	57.68%
ROSELLE POLICE PENSION FUND	58.15%	55.89%	57.77%	59.01%	66.96%	63.20%
ROUND LAKE BEACH POLICE PENSION FUND	69.54%	65.77%	63.99%	61.41%	63.73%	61.79%
ROUND LAKE PARK POLICE PENSION FUND	DNA	37.28%	DNA	18.03%	18.68%	16.28%
ROUND LAKE POLICE PENSION FUND	58.23%	72.84%	60.64%	57.46%	57.82%	65.91%
SALEM POLICE PENSION FUND	78.97%	71.86%	80.23%	70.87%	71.87%	73.32%
SANDWICH POLICE PENSION FUND	74.68%	81.92%	84.56%	78.50%	78.90%	DNA
SAUK VILLAGE POLICE PENSION FUND	80.98%	69.61%	72.88%	72.97%	70.90%	71.15%
SAVANNA POLICE PENSION FUND	60.93%	58.71%	55.35%	53.82%	53.00%	52.48%
SCHAUMBURG POLICE PENSION FUND	64.84%	63.40%	63.01%	61.71%	64.86%	64.86%
SCHILLER PARK POLICE PENSION FUND	49.96%	43.60%	47.44%	47.03%	49.00%	50.19%
SHELBYVILLE POLICE PENSION FUND	76.46%	74.12%	73.94%	71.83%	71.70%	78.49%
SHILOH POLICE PENSION FUND	30.46%	38.45%	42.37%	44.82%	49.77%	54.08%
SHOREWOOD POLICE PENSION FUND	84.04%	71.91%	74.11%	86.82%	74.99%	76.72%
SILVIS POLICE PENSION FUND	60.09%	57.60%	55.01%	55.09%	55.45%	57.78%
SKOKIE POLICE PENSION FUND	83.36%	76.84%	76.74%	76.14%	72.86%	72.77%
SOUTH BARRINGTON POLICE PENSION FUND	68.91%	61.97%	53.62%	48.80%	49.30%	47.88%
SOUTH BELOIT POLICE PENSION FUND	20.29%	42.46%	52.38%	60.28%	66.71%	67.29%
SOUTH CHICAGO HEIGHTS POLICE PENSION FUND	87.11%	81.27%	81.77%	78.88%	90.32%	DNA
SOUTH ELGIN POLICE PENSION FUND	47.93%	43.07%	45.71%	44.15%	48.29%	50.72%
SOUTH HOLLAND POLICE PENSION FUND	76.59%	67.82%	66.41%	65.23%	67.96%	67.77%
SPRING GROVE POLICE PENSION FUND	31.72%	35.37%	36.18%	40.71%	48.71%	49.01%
SPRING VALLEY POLICE PENSION FUND	86.27%	85.86%	78.34%	78.50%	66.94%	78.37%
SPRINGFIELD POLICE PENSION FUND	57.33%	50.77%	67.50%	66.00%	64.80%	65.20%
ST CHARLES POLICE PENSION FUND	62.96%	58.08%	63.58%	64.53%	64.75%	70.12%
STAUNTON POLICE PENSION FUND	10.28%	17.24%	25.24%	27.70%	27.72%	31.03%
STEGER POLICE PENSION FUND	91.60%	89.46%	79.16%	76.82%	77.47%	78.00%
STERLING POLICE PENSION FUND	70.12%	63.47%	67.27%	66.49%	71.28%	70.73%
STICKNEY POLICE PENSION FUND	49.98%	47.19%	45.88%	42.11%	41.42%	42.06%
STONE PARK POLICE PENSION FUND	DNA	0.88%	17.92%	15.08%	14.35%	DNA
STREAMWOOD POLICE PENSION FUND	65.48%	68.09%	71.15%	68.17%	70.36%	72.46%
STREATOR POLICE PENSION FUND	66.34%	59.08%	57.96%	52.05%	55.74%	53.02%
SUGAR GROVE POLICE PENSION FUND	DNA	DNA	DNA	24.11%	34.94%	38.57%
SUMMIT POLICE PENSION FUND	40.34%	40.79%	41.59%	40.05%	41.12%	40.22%
SWANSEA POLICE PENSION FUND	68.59%	60.29%	61.54%	62.04%	62.28%	65.01%
SYCAMORE POLICE PENSION FUND	67.80%	61.03%	84.39%	75.70%	83.08%	79.48%

Appendix I Article 3 Pension Funds - Funding Ratio History						
FUND NAME	FISCAL YEAR					
	2002	2003	2004	2005	2006	2007
TAYLORVILLE POLICE PENSION FUND	68.97%	60.43%	61.89%	59.11%	59.86%	57.22%
TINLEY PARK POLICE PENSION FUND	83.89%	77.34%	77.08%	75.06%	76.98%	77.97%
TROY POLICE PENSION FUND	74.84%	76.91%	74.67%	73.37%	76.96%	78.36%
UNIVERSITY PARK POLICEMENS PENSION FUND	89.65%	82.54%	93.39%	98.98%	96.68%	99.22%
URBANA POLICE PENSION FUND	65.94%	63.55%	66.55%	66.76%	65.55%	71.58%
VANDALIA POLICE PENSION FUND	97.04%	89.82%	94.70%	92.29%	96.58%	85.19%
VENICE POLICE PENSION FUND	62.49%	50.65%	56.45%	55.69%	56.34%	56.17%
VERNON HILLS POLICE PENSION FUND	78.26%	71.46%	76.83%	77.36%	79.10%	79.72%
VILLA PARK POLICE PENSION FUND	75.73%	69.41%	73.04%	70.49%	71.32%	DNA
WARRENVILLE POLICE PENSION FUND	65.18%	53.68%	55.12%	53.48%	58.86%	61.95%
WASHINGTON PARK POLICE PENSION FUND	94.84%	92.16%	104.43%	106.78%	109.60%	102.84%
WASHINGTON POLICE PENSION FUND	80.46%	83.02%	79.75%	86.37%	83.18%	83.26%
WATERLOO POLICE PENSION FUND	48.22%	50.80%	52.57%	53.66%	55.45%	56.24%
WATSEKA POLICE PENSION FUND	40.05%	37.28%	35.39%	32.51%	32.50%	32.53%
WAUCONDA POLICE PENSION FUND	52.99%	46.62%	48.45%	47.50%	48.03%	49.66%
WAUKEGAN POLICE PENSION FUND	53.01%	50.49%	49.63%	49.23%	53.36%	53.13%
WAYNE POLICE PENSION FUND	36.28%	31.03%	31.67%	30.96%	33.26%	36.65%
WEST CHICAGO POLICE PENSION FUND	48.72%	44.52%	51.34%	55.76%	61.03%	62.68%
WEST DUNDEE POLICE PENSION FUND	65.03%	65.66%	60.65%	58.89%	65.95%	DNA
WEST FRANKFORT POLICE PENSION FUND	91.41%	72.72%	71.39%	69.12%	69.91%	65.49%
WESTCHESTER POLICE PENSION FUND	77.49%	69.82%	75.06%	72.16%	76.70%	76.40%
WESTERN SPRINGS POLICE PENSION FUND	66.71%	67.44%	64.52%	63.10%	63.88%	62.84%
WESTMONT POLICE PENSION FUND	60.28%	55.89%	55.15%	52.18%	54.56%	53.93%
WHEATON POLICE PENSION FUND	66.75%	66.75%	65.58%	63.55%	65.88%	62.54%
WHEELING POLICE PENSION FUND	69.34%	64.74%	67.00%	65.90%	67.11%	71.87%
WILLOW SPRINGS POLICE PENSION FUND	7.23%	14.46%	17.63%	11.19%	12.77%	16.17%
WILLOWBROOK POLICE PENSION FUND	63.12%	57.76%	66.21%	65.69%	70.84%	75.31%
WILMETTE POLICE PENSION FUND	64.77%	70.58%	81.80%	81.40%	79.20%	74.30%
WILMINGTON POLICE PENSION FUND	38.10%	41.59%	46.57%	47.20%	50.68%	51.59%
WINFIELD POLICE PENSION FUND	78.10%	61.98%	54.58%	61.19%	53.61%	49.24%
WINNETKA POLICE PENSION FUND	89.06%	74.54%	80.61%	78.79%	78.85%	77.24%
WINTHROP HARBOR POLICE PENSION FUND	92.93%	95.63%	111.15%	106.71%	98.52%	90.34%
WOOD DALE POLICE PENSION FUND	66.01%	64.77%	69.83%	65.66%	68.25%	70.00%
WOOD RIVER POLICE PENSION FUND	84.00%	82.39%	71.05%	68.58%	70.44%	71.72%
WOODRIDGE POLICE PENSION FUND	54.37%	52.46%	55.29%	54.21%	56.15%	57.86%
WOODSTOCK POLICE PENSION FUND	60.57%	57.08%	66.37%	65.59%	69.72%	70.94%
WORTH POLICE PENSION FUND	81.24%	65.42%	77.93%	66.20%	58.72%	62.17%
YORKVILLE POLICE PENSION FUND	1.99%	16.16%	20.83%	26.52%	32.17%	36.76%
ZION POLICE PENSION FUND	63.68%	63.57%	68.09%	67.45%	71.77%	70.44%

Appendix II
Article 4 Pension Funds - Funding Ratio History

FUND NAME	FISCAL YEAR					
	2002	2003	2004	2005	2006	2007
ADDISON FIREFIGHTERS PENSION FUND	76.15%	72.30%	75.14%	74.35%	75.95%	75.24%
ALGONQUIN/LAKE IN THE HILLS FPD FIREFIGHTERS PENSION FUND	95.95%	83.81%	83.86%	80.91%	79.33%	76.04%
ALSIP FIREFIGHTERS PENSION FUND	60.25%	59.81%	59.25%	62.82%	67.92%	68.18%
ALTON FIREFIGHTERS PENSION FUND	51.44%	40.92%	44.86%	43.42%	38.94%	36.13%
ANNA FIREFIGHTERS PENSION FUND	77.46%	77.12%	75.47%	72.99%	71.08%	73.41%
ARLINGTON HEIGHTS FIREFIGHTERS PENSION FUND	70.15%	64.47%	77.70%	71.10%	71.30%	71.30%
ATWOOD FPD FIREFIGHTERS PENSION FUND	68.36%	56.56%	43.32%	29.09%	DNA	0.98%
AURORA FIREFIGHTERS PENSION FUND	60.35%	62.23%	60.59%	56.05%	56.96%	55.62%
BARRINGTON FIREFIGHTERS PENSION FUND	77.56%	73.86%	74.14%	95.23%	96.67%	91.20%
BARTLETT FPD FIREFIGHTERS PENSION FUND	92.75%	88.42%	86.05%	71.08%	71.67%	72.73%
BATAVIA FIREFIGHTERS PENSION FUND	62.15%	70.06%	70.22%	72.33%	68.09%	63.60%
BEACH PARK FPD PENSION FUND	DNA	DNA	-359.44%	144.03%	5.38%	DNA
BEARDSTOWN FIREFIGHTERS PENSION FUND	69.60%	74.15%	72.29%	77.15%	72.83%	69.18%
BELLEVILLE FIREFIGHTERS PENSION FUND	47.95%	42.33%	43.81%	43.13%	43.94%	44.65%
BELLWOOD FIREFIGHTERS PENSION FUND	88.20%	114.14%	94.20%	82.50%	81.50%	74.70%
BELVIDERE FIREFIGHTERS PENSION FUND	78.63%	69.11%	71.97%	68.95%	68.55%	68.72%
BEMENT FPD FIREFIGHTERS PENSION FUND	33.71%	32.81%	33.01%	34.87%	36.58%	37.02%
BENSENVILLE FIREFIGHTERS PENSION FUND	70.47%	64.27%	69.22%	66.23%	71.75%	68.79%
BENTON FIREFIGHTERS PENSION FUND	82.42%	78.88%	85.92%	81.60%	80.60%	77.97%
BERWYN FIREFIGHTERS PENSION FUND	DNA	33.43%	33.52%	33.41%	34.26%	33.76%
BLOOMINGDALE FPD FIREFIGHTERS PENSION FUND	89.91%	82.78%	87.19%	81.23%	88.32%	77.63%
BLOOMINGTON FIREFIGHTERS PENSION FUND	65.89%	59.94%	61.41%	59.45%	58.27%	64.11%
BLUE ISLAND FIREFIGHTERS PENSION FUND	57.44%	53.17%	55.70%	52.66%	53.41%	51.33%
BOLINGBROOK FIREFIGHTERS PENSION FUND	70.62%	67.28%	66.79%	66.31%	69.66%	70.31%
BOURBONNAIS FPD FIREFIGHTERS PENSION FUND	59.66%	61.13%	63.33%	60.71%	64.74%	93.02%
BRADLEY FIREFIGHTERS PENSION FUND	DNA	DNA	31.76%	32.81%	36.08%	37.34%
BRIDGEVIEW FIREFIGHTERS PENSION FUND	54.44%	47.82%	50.51%	51.32%	53.77%	52.87%
BROADVIEW FIREFIGHTERS PENSION FUND	70.66%	67.23%	60.53%	57.06%	59.37%	61.79%
BROOKFIELD FIREFIGHTERS PENSION FUND	67.72%	62.68%	65.45%	64.92%	69.35%	67.56%
BUFFALO GROVE FIREFIGHTERS PENSION FUND	72.96%	69.14%	74.32%	71.48%	73.85%	73.27%
BURBANK FIREFIGHTERS PENSION FUND	91.17%	94.52%	88.58%	85.11%	83.03%	79.73%
BYRON FPD FIREFIGHTERS PENSION FUND	109.97%	114.96%	117.11%	116.54%	112.80%	109.85%
CAIRO FIREFIGHTERS PENSION FUND	54.75%	49.45%	46.49%	41.45%	35.71%	28.15%
CALUMET CITY FIREFIGHTERS PENSION FUND	69.57%	62.06%	64.22%	64.83%	67.54%	67.27%
CANTON FIREFIGHTERS PENSION FUND	70.50%	64.10%	65.03%	64.48%	66.40%	63.80%
CARBONDALE FIREFIGHTERS PENSION FUND	68.85%	64.10%	63.68%	62.12%	64.11%	62.86%
CARBONDALE TOWNSHIP FIREFIGHTERS PENSION FUND	257.41%	269.03%	253.47%	237.95%	232.99%	188.20%
CAROL STREAM FPD FIREFIGHTERS PENSION FUND	79.72%	75.56%	77.25%	77.67%	77.72%	79.39%
CARPENTERSVILLE FIREFIGHTERS PENSION FUND	87.35%	77.86%	72.29%	73.03%	73.53%	83.74%
CARY FPD FIREFIGHTERS PENSION FUND	81.22%	68.31%	68.58%	65.79%	65.98%	71.74%

Appendix II
Article 4 Pension Funds - Funding Ratio History

FUND NAME	FISCAL YEAR					
	2002	2003	2004	2005	2006	2007
CENTRAL STICKNEY FPD FIREFIGHTERS PENSION FUND	57.84%	53.66%	53.80%	52.74%	42.84%	32.54%
CENTRALIA FIREFIGHTERS PENSION FUND	65.26%	72.22%	72.51%	72.14%	72.74%	68.56%
CENTRALIA FPD FIREFIGHTERS PENSION FUND	154.93%	142.04%	141.73%	137.78%	127.04%	115.42%
CHAMPAIGN FIREFIGHTERS PENSION FUND	84.50%	73.43%	75.40%	70.50%	71.30%	73.60%
CHANNAHON FPD FIREFIGHTERS PENSION FUND	1433.36%	7.00%	67.80%	72.67%	76.80%	176.97%
CHARLESTON FIREFIGHTERS PENSION FUND	74.39%	73.63%	77.11%	68.27%	70.45%	65.32%
CHATHAM FPD FIREFIGHTERS PENSION FUND	102.04%	80.72%	95.62%	81.37%	60.61%	90.35%
CHERRY VALLEY FPD FIREFIGHTERS PENSION FUND	DNA	DNA	DNA	DNA	-182.02%	232.00%
CHICAGO HEIGHTS FIREFIGHTERS PENSION FUND	76.24%	66.75%	77.66%	70.69%	64.86%	63.76%
CHICAGO RIDGE FIREFIGHTERS PENSION FUND	50.94%	55.63%	54.33%	54.39%	55.76%	55.55%
CICERO FIREFIGHTERS PENSION FUND	33.83%	34.52%	33.10%	31.29%	31.55%	30.48%
CLARENDON HILLS FIREFIGHTERS PENSION FUND	92.96%	92.50%	90.45%	90.19%	91.31%	85.67%
CLINTON FIREFIGHTERS PENSION FUND	82.49%	81.52%	75.18%	71.91%	68.18%	74.28%
COLLINSVILLE FIREFIGHTERS PENSION FUND	84.78%	91.84%	94.53%	94.64%	100.87%	92.39%
COUNTRY CLUB HILLS FIREFIGHTERS PENSION FUND	98.28%	97.27%	DNA	88.05%	91.95%	87.68%
COUNTRYSIDE FPD FIREFIGHTERS PENSION FUND	95.50%	91.35%	89.58%	91.39%	89.99%	85.40%
CRYSTAL LAKE FIREFIGHTERS PENSION FUND	72.71%	70.47%	68.21%	64.44%	67.93%	66.88%
DANVILLE FIREFIGHTERS PENSION FUND	34.26%	31.81%	32.23%	30.61%	30.39%	30.33%
DARIEN FIREFIGHTERS PENSION FUND	93.37%	84.47%	78.23%	76.20%	83.85%	83.90%
DECATUR FIREFIGHTERS PENSION FUND	65.76%	63.75%	64.45%	65.12%	62.29%	64.20%
DEERFIELD-BANNOCKBURN FDP FIREFIGHTERS PENSION FUND	84.79%	78.15%	83.88%	84.07%	87.22%	89.73%
DEKALB FIREFIGHTERS PENSION FUND	46.22%	45.79%	47.18%	47.36%	46.24%	44.81%
DES PLAINES FIREFIGHTERS PENSION FUND	57.30%	66.73%	66.31%	65.28%	65.65%	60.93%
DIXON COMMUNITY FPD FIREFIGHTER PENSION FUND	82.39%	75.05%	79.50%	77.27%	81.63%	81.71%
DIXON FIREFIGHTERS PENSION FUND	76.77%	72.28%	76.15%	72.30%	72.20%	69.65%
DOLTON FIREFIGHTERS PENSION FUND	98.59%	115.96%	79.63%	88.23%	88.19%	153.53%
DOWNERS GROVE FIREFIGHTERS PENSION FUND	47.00%	50.43%	51.53%	53.13%	73.06%	56.46%
DUQUOIN FIREFIGHTERS PENSION FUND	62.32%	59.39%	45.38%	45.00%	47.25%	49.49%
EAST ALTON FIREFIGHTERS PENSION FUND	61.94%	59.00%	63.51%	59.15%	52.15%	48.65%
EAST DUNDEE/COUNTRYSIDE FPD FIREFIGHTERS PENSION FUND	49.69%	50.78%	46.99%	43.01%	46.24%	46.72%
EAST JOLIET FPD FIREFIGHTERS PENSION FUND	118.92%	112.91%	138.38%	237.54%	332.45%	243.04%
EAST MOLINE FIREFIGHTERS PENSION FUND	90.21%	82.83%	88.31%	89.06%	94.19%	97.68%
EAST PEORIA FIREFIGHTERS PENSION FUND	64.30%	59.08%	62.17%	58.83%	62.19%	62.76%
EAST ST LOUIS FIREFIGHTERS PENSION FUND	29.01%	29.11%	26.30%	29.24%	26.75%	25.83%
EDWARDSVILLE FIREFIGHTERS PENSION FUND	103.48%	91.06%	95.34%	87.06%	91.85%	90.56%
EFFINGHAM FIREFIGHTERS PENSION FUND	90.04%	85.56%	87.57%	81.98%	83.13%	84.06%
ELBURN/COUNTRYSIDE FPD FIREFIGHTERS PENSION FUND	66.96%	71.33%	74.60%	75.92%	79.76%	58.03%
ELGIN FIREFIGHTERS PENSION FUND	56.37%	59.13%	58.91%	56.14%	57.22%	54.20%
ELK GROVE VILLAGE FIREFIGHTERS PENSION FUND	78.55%	72.07%	76.21%	80.79%	66.75%	69.51%
ELMHURST FIREFIGHTERS PENSION FUND	72.03%	66.39%	69.15%	68.05%	69.55%	69.62%

Appendix II
Article 4 Pension Funds - Funding Ratio History

FUND NAME	FISCAL YEAR					
	2002	2003	2004	2005	2006	2007
ELMWOOD PARK FIREFIGHTERS PENSION FUND	28.90%	30.67%	30.47%	31.17%	33.98%	36.98%
ELWOOD FPD FIREFIGHTERS PENSION FUND	126.29%	92.97%	90.53%	118.95%	109.99%	79.63%
EVANSTON FIREFIGHTERS PENSION FUND	47.95%	42.67%	44.24%	43.47%	43.67%	45.57%
EVERGREEN PARK FIREFIGHTERS PENSION FUND	75.21%	71.62%	67.47%	66.20%	63.71%	57.93%
FAIRFIELD FIREFIGHTERS PENSION FUND	88.21%	78.96%	80.43%	71.38%	67.82%	67.09%
FAIRVIEW/CASEYVILLE FPD FIREFIGHTERS PENSION FUND	90.84%	90.07%	91.46%	92.30%	94.10%	93.19%
FLOSSMOOR FIREFIGHTERS PENSION FUND	80.42%	80.17%	83.56%	82.26%	82.91%	84.14%
FOREST PARK FIREFIGHTERS PENSION FUND	75.24%	73.29%	73.40%	66.64%	66.35%	68.49%
FOREST VIEW FIREFIGHTERS PENSION FUND	72.81%	65.99%	65.78%	64.84%	62.12%	62.12%
FOSTERBURG FPD FIREFIGHTERS PENSION FUND	DNA	61.52%	60.22%	58.78%	61.47%	61.93%
FOX LAKE FIREFIGHTERS PENSION FUND	358.33%	358.13%	362.09%	359.60%	DNA	DNA
FOX RIVER GROVE FPD FIREFIGHTERS PENSION FUND	DNA	DNA	DNA	DNA	DNA	DNA
FRANKFORT FPD FIREFIGHTERS PENSION FUND	144.19%	191.68%	161.54%	160.39%	163.07%	167.93%
FRANKLIN PARK FIREFIGHTERS PENSION FUND	55.29%	50.40%	51.77%	52.06%	55.30%	54.30%
FREEPORT FIREFIGHTERS PENSION FUND	84.40%	79.07%	83.79%	83.30%	87.51%	87.18%
GALESBURG FIREFIGHTERS PENSION FUND	74.15%	65.04%	67.70%	66.71%	66.95%	60.90%
GENEVA FIREFIGHTERS PENSION FUND	82.71%	77.08%	78.00%	78.80%	83.70%	85.67%
GLENCOE FIREFIGHTERS PENSION FUND	DNA	63.21%	54.64%	74.17%	66.51%	49.03%
GLENSIDE FPD FIREFIGHTERS PENSION FUND	61.39%	53.20%	55.59%	52.29%	59.05%	61.07%
GLENVIEW FIREFIGHTERS PENSION FUND	64.53%	59.96%	76.44%	73.25%	71.12%	65.88%
GLENWOOD FIREFIGHTERS PENSION FUND	84.81%	72.91%	69.22%	73.95%	77.11%	74.58%
GODFREY FPD FIREFIGHTERS PENSION FUND	73.11%	68.90%	69.30%	74.99%	75.05%	75.00%
GRANITE CITY FIREFIGHTERS PENSION FUND	51.33%	48.90%	50.19%	48.89%	49.69%	48.24%
GRAYSLAKE FPD FIREFIGHTERS PENSION FUND	79.60%	77.29%	79.38%	66.80%	68.21%	69.69%
GREATER ROUND LAKE FPD FIREFIGHTERS PENSION FUND	71.48%	65.31%	66.00%	66.15%	70.07%	72.79%
GURNEE POLICE PENSION FUND	77.13%	74.76%	75.36%	76.51%	74.63%	76.24%
HAMPSHIRE FPD FIREFIGHTERS PENSION FUND	87.14%	91.37%	92.62%	97.60%	96.64%	109.31%
HANOVER PARK FIREFIGHTERS PENSION FUND	69.76%	64.72%	65.23%	63.89%	67.26%	65.20%
HARRISBURG FIREFIGHTERS PENSION FUND	73.51%	77.06%	73.31%	73.36%	62.34%	73.48%
HARVARD FPD FIREFIGHTERS PENSION FUND	DNA	DNA	DNA	186.85%	115.19%	86.02%
HARVEY FIREFIGHTERS PENSION FUND	75.85%	68.65%	62.87%	58.30%	57.68%	55.83%
HAZEL CREST FIREFIGHTERS PENSION FUND	109.76%	113.61%	84.15%	100.17%	99.69%	96.85%
HERRIN FIREFIGHTERS PENSION FUND	85.00%	82.73%	70.93%	56.30%	52.98%	52.26%
HIGHLAND PARK FIREFIGHTERS PENSION FUND	63.13%	58.28%	61.54%	58.39%	60.63%	62.50%
HIGHWOOD FIREFIGHTERS PENSION FUND	86.29%	89.01%	88.00%	91.24%	95.10%	93.28%
HILLSBORO FIREFIGHTERS PENSION FUND	DNA	DNA	DNA	DNA	24.20%	42.06%
HILLSIDE FIREFIGHTERS PENSION FUND	63.50%	61.80%	57.95%	55.88%	49.97%	50.84%
HINSDALE FIREFIGHTERS PENSION FUND	74.17%	68.22%	69.23%	66.28%	70.39%	67.65%
HOFFMAN ESTATES FIREFIGHTERS PENSION FUND	74.22%	80.65%	79.61%	77.07%	76.73%	73.10%
HOMER TOWNSHIP FPD FIREFIGHTERS PENSION FUND	104.10%	89.92%	154.81%	121.06%	112.27%	106.72%

Appendix II
Article 4 Pension Funds - Funding Ratio History

FUND NAME	FISCAL YEAR					
	2002	2003	2004	2005	2006	2007
HOMEWOOD FIREFIGHTERS PENSION FUND	93.40%	80.25%	86.63%	81.91%	86.22%	87.00%
HUNTLEY FPD FIREFIGHTERS PENSION FUND	72.72%	83.52%	86.90%	89.23%	84.37%	DNA
ITASCA FPD #1 FIREFIGHTERS PENSION FUND	47.83%	47.15%	49.89%	56.77%	53.04%	54.83%
IVESDALE FPD FIREFIGHTERS PENSION FUND	DNA	DNA	DNA	56.61%	52.83%	57.19%
JACKSONVILLE FIREFIGHTERS PENSION FUND	81.18%	82.56%	84.07%	76.63%	77.86%	73.15%
JEFFERSON FPD FIREFIGHTERS PENSION FUND	68.65%	65.21%	66.15%	70.95%	71.17%	72.58%
JERSEYVILLE FIREFIGHTERS PENSION FUND	DNA	DNA	DNA	DNA	DNA	34.03%
JOLIET FIREFIGHTERS PENSION FUND	44.99%	48.23%	47.67%	47.00%	46.40%	42.58%
JUSTICE FIREFIGHTERS PENSION FUND	73.64%	69.89%	DNA	82.40%	48.75%	DNA
KANKAKEE FIREFIGHTERS PENSION FUND	36.56%	31.61%	33.17%	31.25%	31.02%	26.23%
KEWANEE COMMUNITY FPD FIREFIGHTERS PENSION FUND	84.03%	84.09%	78.60%	73.48%	72.05%	68.03%
KEWANEE FIREFIGHTERS PENSION FUND	83.37%	79.17%	77.27%	72.77%	70.18%	81.26%
LAGRANGE FIREFIGHTERS PENSION FUND	60.09%	53.42%	57.50%	56.36%	57.47%	57.90%
LAKE EGYPT FPD FIREFIGHTERS PENSION FUND	95.04%	134.04%	132.29%	238.76%	206.13%	203.16%
LAKE FOREST FIREFIGHTERS PENSION FUND	88.18%	85.99%	86.29%	78.98%	79.27%	81.11%
LAKE ZURICH FIREFIGHTERS PENSION FUND	39.17%	38.65%	42.02%	41.11%	45.24%	44.78%
LANSING FIREFIGHTERS PENSION FUND	69.54%	65.11%	67.76%	62.54%	64.85%	67.45%
LASALLE FIREFIGHTERS PENSION FUND	96.49%	91.22%	85.08%	84.05%	77.81%	78.85%
LEMONT FPD FIREFIGHTERS PENSION FUND	70.53%	74.26%	66.43%	65.87%	68.52%	69.73%
LEYDEN FPD FIREFIGHTERS PENSION FUND	71.53%	76.46%	79.07%	70.73%	64.25%	57.91%
LIBERTYVILLE FIREFIGHTERS PENSION FUND	76.61%	71.22%	74.32%	73.48%	74.73%	75.90%
LINCOLN FIREFIGHTERS PENSION FUND	78.72%	69.97%	66.61%	62.38%	64.82%	58.24%
LINCOLN RURAL FPD FIREFIGHTERS PENSION FUND	148.10%	147.49%	181.45%	173.22%	165.12%	149.41%
LINCOLNSHIRE-RIVERWOOD FPD FIREFIGHTERS PENSION FUND	90.34%	89.39%	90.72%	91.89%	92.59%	94.49%
LISLE-WOODRIDGE FPD FIREFIGHTERS PENSION FUND	63.43%	69.84%	65.73%	63.96%	65.09%	60.15%
LITCHFIELD FIREFIGHTERS PENSION FUND	81.81%	81.71%	84.24%	95.93%	78.92%	75.78%
LOCKPORT TOWNSHIP FPD FIREFIGHTERS PENSION FUND	66.74%	63.87%	64.65%	63.72%	61.51%	64.89%
LOMBARD FIREFIGHTERS PENSION FUND	72.70%	69.21%	74.70%	77.00%	79.43%	85.55%
LONG CREEK FPD FIREFIGHTERS PENSION FUND	122.35%	124.05%	DNA	176.75%	154.66%	148.55%
LONG GROVE FIREFIGHTERS PENSION FUND	DNA	DNA	DNA	DNA	207.77%	84.99%
LYONS FIREFIGHTERS PENSION FUND	18.76%	8.25%	7.37%	9.22%	8.26%	DNA
MACOMB FIREFIGHTERS PENSION FUND	94.77%	92.99%	84.75%	82.72%	78.22%	72.74%
MANTENO COMMUNITY FPD FIREFIGHTERS PENSION FUND	125.38%	114.05%	105.31%	99.42%	92.77%	74.61%
MARION FIREFIGHTERS PENSION FUND	68.54%	63.96%	67.45%	65.49%	69.38%	70.73%
MARKHAM FIREFIGHTERS PENSION FUND	73.00%	82.27%	85.77%	91.92%	98.25%	88.99%
MARYVILLE FIREFIGHTERS PENSION FUND	DNA	DNA	DNA	DNA	25.92%	34.00%
MATTESON FIREFIGHTERS PENSION FUND	88.81%	DNA	84.14%	74.27%	77.32%	74.97%
MATTOON FIREFIGHTERS PENSION FUND	63.74%	61.81%	62.02%	57.37%	59.03%	58.93%
MAYWOOD FIREFIGHTERS PENSION FUND	53.89%	48.98%	49.79%	48.06%	48.83%	DNA
MCCOOK FIREFIGHTERS PENSION FUND	36.58%	34.77%	28.55%	28.37%	27.49%	29.22%

Appendix II
Article 4 Pension Funds - Funding Ratio History

FUND NAME	FISCAL YEAR					
	2002	2003	2004	2005	2006	2007
MELROSE PARK FIREFIGHTERS PENSION FUND	53.48%	52.64%	49.58%	46.11%	52.14%	47.94%
MENDOTA FIREFIGHTERS PENSION FUND	59.78%	60.62%	69.71%	68.76%	68.87%	62.83%
METROPOLIS FIREFIGHTERS PENSION FUND	61.80%	65.92%	58.59%	64.04%	69.06%	67.78%
MIDLOTHIAN FIREFIGHTERS PENSION FUND	84.26%	83.88%	80.25%	79.78%	77.36%	76.70%
MINOOKA FPD FIREFIGHTERS PENSION FUND	464.60%	23.84%	19.30%	23.09%	35.48%	48.11%
MOKENA FPD FIREFIGHTERS PENSION FUND	85.88%	87.86%	79.08%	82.26%	74.88%	76.39%
MOLINE FIREFIGHTERS PENSION FUND	50.71%	54.80%	53.21%	51.82%	50.60%	46.14%
MONMOUTH FIREFIGHTERS PENSION FUND	74.13%	61.04%	62.51%	57.38%	57.67%	55.59%
MONTGOMERY & COUNTRYSIDE FPD FIREFIGHTERS PENSION FUND	DNA	DNA	DNA	DNA	DNA	117.04%
MORTON GROVE FIREFIGHTERS PENSION FUND	55.30%	56.45%	57.28%	55.35%	56.88%	53.23%
MT CARMEL FIREFIGHTERS PENSION FUND	119.75%	110.54%	106.44%	98.11%	93.63%	91.47%
MT PROSPECT FIREFIGHTERS PENSION FUND	67.70%	68.16%	68.16%	67.26%	67.43%	65.59%
MT VERNON FIREFIGHTERS PENSION FUND	75.45%	71.15%	73.52%	67.26%	65.28%	62.92%
MT ZION FPD FIREFIGHTERS PENSION FUND	102.62%	104.11%	104.79%	100.92%	97.55%	97.13%
MUNDELEIN FIREFIGHTERS PENSION FUND	86.94%	86.29%	89.31%	86.13%	87.99%	87.71%
MURPHYSBORO FIREFIGHTERS PENSION FUND	61.69%	59.53%	59.56%	61.26%	60.78%	56.53%
NAPERVILLE FIREFIGHTERS PENSION FUND	82.44%	75.48%	73.92%	74.24%	76.78%	78.79%
NEW LENOX FPD FIREFIGHTERS PENSION FUND	126.68%	112.31%	116.37%	121.90%	119.87%	118.56%
NEWPORT TOWNSHIP FPD FIREFIGHTERS PENSION FUND	120.44%	125.36%	122.06%	67.31%	76.26%	69.35%
NILES FIREFIGHTERS PENSION FUND	78.55%	74.59%	71.67%	67.00%	65.35%	60.85%
NORMAL FIREFIGHTERS PENSION FUND	24.37%	61.67%	63.41%	64.72%	66.16%	68.31%
NORTH AURORA FPD FIREFIGHTERS PENSION FUND	95.33%	90.35%	82.33%	82.20%	80.21%	75.85%
NORTH CHICAGO FIREFIGHTERS PENSION FUND	66.04%	58.29%	59.67%	57.12%	54.73%	53.81%
NORTH MAINE FPD FIREFIGHTERS PENSION FUND	61.18%	60.26%	57.21%	55.31%	56.19%	DNA
NORTH PALOS FPD FIREFIGHTERS PENSION FUND	89.32%	91.76%	84.83%	79.60%	74.18%	DNA
NORTH RIVERSIDE FIREFIGHTERS PENSION FUND	74.90%	73.79%	68.84%	63.93%	60.45%	63.64%
NORTHBROOK FIREFIGHTERS PENSION FUND	79.34%	70.97%	70.77%	82.68%	83.27%	79.00%
NORTHLAKE FPD FIREFIGHTERS PENSION FUND	69.02%	64.82%	64.03%	62.05%	60.19%	DNA
NORTHWEST HOMER FPD FIREFIGHTERS PENSION FUND	99.08%	78.75%	91.87%	91.37%	88.79%	90.07%
NORTHWEST ST CLAIR COUNTY FPD FIREFIGHTERS PENSION FUND	87.40%	90.57%	92.27%	90.99%	92.11%	88.09%
NORWOOD PARK FPD FIREFIGHTERS PENSION FUND	66.15%	63.63%	62.98%	60.03%	58.09%	57.02%
NUNDA RURAL FPD FIREFIGHTERS PENSION FUND	5.61%	5.02%	4.08%	2.56%	2.09%	3.54%
OAK BROOK FIREFIGHTERS PENSION FUND	68.42%	74.74%	73.76%	73.14%	75.81%	69.93%
OAK FOREST FIREFIGHTERS PENSION FUND	75.66%	70.31%	77.21%	75.66%	78.64%	78.47%
OAK LAWN FIREFIGHTERS PENSION FUND	68.86%	72.67%	70.86%	71.40%	72.48%	67.94%
OAK PARK FIREFIGHTERS PENSION FUND	55.42%	57.10%	54.99%	51.70%	52.85%	50.45%
OAKBROOK TERRACE FPD FIREFIGHTERS PENSION FUND	36.76%	45.86%	48.31%	58.07%	59.65%	62.53%
OLNEY FIREFIGHTERS PENSION FUND	89.85%	89.04%	94.90%	86.29%	86.21%	87.36%
ORLAND FPD FIREFIGHTERS PENSION FUND	66.63%	78.87%	80.02%	82.74%	87.68%	80.51%
OSWEGO FPD FIREFIGHTERS PENSION FUND	66.37%	71.26%	67.62%	67.04%	70.05%	70.66%

Appendix II
Article 4 Pension Funds - Funding Ratio History

FUND NAME	FISCAL YEAR					
	2002	2003	2004	2005	2006	2007
OTTAWA FIREFIGHTERS PENSION FUND	69.95%	59.81%	81.08%	66.36%	68.02%	69.66%
PALATINE FIREFIGHTERS PENSION FUND	67.52%	70.47%	68.03%	66.38%	68.10%	67.78%
PALATINE RURAL FPD FIREFIGHTERS PENSION FUND	73.68%	76.57%	81.98%	76.36%	91.74%	78.88%
PALOS FPD PENSION FUND	77.13%	73.20%	82.65%	81.34%	89.29%	92.01%
PALOS HEIGHTS FPD PENSION FUND	79.31%	82.65%	77.76%	78.78%	85.34%	79.41%
PARIS FIREFIGHTERS PENSION FUND	80.89%	77.81%	75.51%	76.09%	74.05%	65.85%
PARK FOREST FIREFIGHTERS PENSION FUND	61.85%	60.00%	59.87%	53.17%	53.75%	55.18%
PARK RIDGE FIREFIGHTERS PENSION FUND	81.88%	78.87%	76.62%	72.36%	69.62%	69.88%
PEKIN FIREFIGHTERS PENSION FUND	36.31%	35.39%	36.36%	36.73%	38.83%	40.54%
PEORIA FIREFIGHTERS PENSION FUND	62.36%	68.86%	67.53%	68.22%	65.46%	65.54%
PEOTONE FPD FIREFIGHTERS PENSION FUND	94.50%	93.87%	94.17%	94.33%	106.86%	120.10%
PERU FIREFIGHTERS PENSION FUND	82.21%	79.08%	78.07%	76.02%	77.02%	78.51%
PINGREE GROVE & COUNTRYSIDE FPD FIREFIGHTERS PENSION FUND	-612.06%	185.97%	126.51%	106.01%	71.06%	82.19%
PLAINFIELD FPD FIREFIGHTERS PENSION FUND	116.18%	117.38%	112.24%	147.92%	101.26%	156.59%
PLEASANTVIEW FPD FIREFIGHTERS PENSION FUND	80.90%	77.66%	79.92%	80.16%	82.37%	88.36%
PONTIAC FIREFIGHTERS PENSION FUND	95.50%	86.57%	80.65%	78.65%	78.03%	78.00%
POSEN FIREFIGHTERS PENSION FUND	66.16%	65.37%	66.47%	72.46%	46.93%	46.63%
PRINCETON FIREFIGHTERS PENSION FUND	111.73%	101.31%	86.98%	93.04%	94.41%	88.95%
PROSPECT HEIGHTS FIREFIGHTERS PENSION FUND	475.48%	180.90%	134.29%	112.76%	121.09%	127.12%
QUINCY FIREFIGHTERS PENSION FUND	58.12%	55.02%	55.80%	51.51%	50.76%	50.18%
RIVER FOREST FIREFIGHTERS PENSION FUND	74.96%	67.59%	68.25%	62.53%	65.14%	67.61%
RIVERDALE FIREFIGHTERS PENSION FUND	113.64%	99.96%	101.64%	90.25%	91.51%	93.57%
ROBBINS FIREFIGHTERS PENSION FUND	104.73%	100.47%	103.55%	99.41%	97.46%	95.93%
ROBERTS PARK FPD FIREFIGHTERS PENSION FUND	116.18%	92.21%	93.29%	91.70%	93.30%	DNA
ROBINSON FIREFIGHTERS PENSION FUND	80.20%	79.32%	81.19%	81.65%	81.20%	83.58%
ROCHELLE FIREFIGHTERS PENSION FUND	87.69%	77.89%	82.20%	87.24%	91.78%	92.71%
ROCK FALLS FIREFIGHTERS PENSION FUND	94.10%	90.72%	94.18%	95.43%	100.68%	102.38%
ROCK ISLAND FIREFIGHTERS PENSION FUND	DNA	48.91%	52.64%	51.83%	48.66%	49.95%
ROCKFORD FIREFIGHTERS PENSION FUND	64.95%	69.16%	70.01%	68.04%	69.34%	DNA
ROLLING MEADOWS FIREFIGHTERS PENSION FUND	55.92%	53.86%	54.23%	52.76%	49.96%	47.45%
ROMEONVILLE FIREFIGHTERS PENSION FUND	68.14%	70.59%	66.78%	66.98%	65.30%	68.92%
ROSELLE FIREFIGHTERS PENSION FUND	83.41%	79.30%	90.07%	76.98%	76.78%	74.79%
RUTLAND/DUNDEE TWPS FPD FIREFIGHTERS PENSION FUND	73.31%	82.06%	82.53%	84.11%	69.63%	70.77%
SALEM FPD FIREFIGHTERS PENSION FUND	74.86%	72.88%	76.36%	75.58%	73.34%	72.08%
SAUK VILLAGE FIREFIGHTERS PENSION FUND	DNA	DNA	DNA	109.37%	76.25%	74.41%
SAVANNA FIREFIGHTERS PENSION FUND	73.55%	90.09%	82.27%	84.68%	82.08%	76.93%
SCHAUMBURG FIREFIGHTERS PENSION FUND	64.10%	64.19%	63.85%	62.35%	64.89%	64.17%
SCHILLER PARK FIREFIGHTERS PENSION FUND	60.61%	56.70%	57.87%	55.90%	62.53%	65.62%
SHELBYVILLE FPD FIREFIGHTERS PENSION FUND	110.71%	106.16%	102.54%	98.36%	81.38%	DNA
SIGNAL HILL FPD FIREFIGHTERS PENSION FUND	117.93%	114.93%	111.45%	108.88%	109.07%	92.81%

Appendix II
Article 4 Pension Funds - Funding Ratio History

FUND NAME	FISCAL YEAR					
	2002	2003	2004	2005	2006	2007
SILVIS FIREFIGHTERS PENSION FUND	136.73%	123.55%	102.05%	99.78%	97.90%	101.48%
SKOKIE FIREFIGHTERS PENSION FUND	76.86%	74.14%	71.27%	69.76%	63.95%	64.95%
SOUTH BELOIT FIREFIGHTERS PENSION FUND	20.14%	21.03%	25.79%	33.90%	41.73%	42.56%
SOUTH CHICAGO HEIGHTS FIREFIGHTERS PENSION FUND	71.39%	65.62%	59.82%	57.93%	54.07%	DNA
SOUTH ELGIN/COUNTRYSIDE FPD FIREFIGHTERS PENSION FUND	68.18%	60.63%	57.48%	57.04%	54.34%	59.09%
SOUTH HOLLAND FIREFIGHTERS PENSION FUND	75.01%	72.52%	71.78%	73.57%	80.68%	82.95%
SPRINGFIELD FIREFIGHTERS PENSION FUND	55.36%	48.14%	65.30%	58.40%	56.00%	55.80%
ST CHARLES FIREFIGHTERS PENSION FUND	94.40%	87.67%	83.66%	81.81%	85.34%	87.82%
STERLING FIREFIGHTERS PENSION FUND	82.83%	71.03%	75.33%	74.32%	77.24%	78.35%
STILLMAN FPD PENSION FUND	DNA	DNA	DNA	DNA	92.00%	DNA
STREAMWOOD FIREFIGHTERS PENSION FUND	70.86%	74.14%	77.20%	79.48%	82.17%	80.69%
STREATOR FIREFIGHTERS PENSION FUND	67.57%	62.90%	64.72%	62.43%	58.60%	57.90%
SUGAR GROVE FPD FIREFIGHTERS PENSION FUND	DNA	DNA	DNA	DNA	DNA	63.33%
SULLIVAN FPD FIREFIGHTERS PENSION FUND	115.53%	99.76%	97.14%	86.80%	76.96%	79.74%
SWANSEA FIREFIGHTERS PENSION FUND	93.86%	87.86%	80.51%	66.85%	63.83%	62.66%
SYCAMORE FIREFIGHTERS PENSION FUND	61.80%	57.74%	69.48%	66.39%	71.43%	71.76%
TAYLORVILLE FIREFIGHTERS PENSION FUND	82.34%	73.23%	77.36%	80.38%	73.15%	76.50%
TRI-STATE FPD FIREFIGHTERS PENSION FUND	86.75%	82.14%	84.31%	87.59%	85.87%	85.77%
TRI-TOWNSHIP FPD FIREFIGHTERS PENSION FUND	88.15%	83.13%	76.00%	71.46%	70.82%	67.64%
UNIVERSITY PARK FIREFIGHTERS PENSION FUND	74.81%	81.06%	73.33%	85.22%	75.78%	79.55%
URBANA FIREFIGHTERS PENSION FUND	79.54%	78.48%	85.94%	85.03%	85.61%	89.80%
VILLA PARK FIREFIGHTERS PENSION FUND	91.24%	85.75%	95.37%	84.92%	84.34%	84.86%
WARRENVILLE FPD FIREFIGHTERS PENSION FUND	188.13%	150.01%	184.17%	221.17%	185.77%	161.34%
WASHINGTON PARK FIREFIGHTERS PENSION FUND	54.33%	52.25%	49.56%	47.66%	46.72%	41.12%
WAUCONDA FPD FIREFIGHTERS PENSION FUND	DNA	DNA	DNA	DNA	DNA	24.60%
WAUKEGAN FIREFIGHTERS PENSION FUND	58.04%	55.78%	54.64%	54.23%	56.06%	54.14%
WEST CHICAGO FPD FIREFIGHTERS PENSION FUND	115.61%	103.52%	103.83%	108.71%	107.79%	111.65%
WEST DUNDEE FIREFIGHTERS PENSION FUND	67.81%	DNA	71.03%	65.43%	67.19%	DNA
WEST FRANKFORT FIREFIGHTERS PENSION FUND	112.59%	81.81%	82.01%	79.96%	85.70%	82.65%
WESTCHESTER FIREFIGHTERS PENSION FUND	91.14%	79.84%	82.70%	82.00%	82.12%	84.72%
WESTERN SPRINGS FIREFIGHTERS PENSION FUND	33.95%	35.16%	34.51%	42.62%	46.67%	91.27%
WHEATON FIREFIGHTERS PENSION FUND	71.36%	66.97%	69.59%	66.65%	73.08%	75.19%
WHEELING FIREFIGHTERS PENSION FUND	82.96%	73.40%	72.81%	70.98%	70.98%	68.43%
WILLIAMSON COUNTY FIREFIGHTERS PENSION FUND	92.62%	86.77%	86.10%	82.92%	86.77%	86.00%
WILLOW SPRINGS FIREFIGHTERS PENSION FUND	9.59%	11.94%	11.86%	8.63%	5.85%	6.17%
WILMETTE FIREFIGHTERS PENSION FUND	66.10%	70.76%	74.10%	74.00%	72.60%	69.00%
WILMINGTON FPD FIREFIGHTERS PENSION FUND	DNA	DNA	DNA	DNA	DNA	100.16%
WIN-BUR-SEW FPD FIREFIGHTERS PENSION FUND	93.16%	96.26%	95.51%	78.96%	74.67%	73.53%
WINFIELD FPD FIREFIGHTERS PENSION FUND	104.41%	97.46%	96.44%	94.15%	80.18%	91.83%
WINNETKA FIREFIGHTERS PENSION FUND	79.91%	70.10%	71.58%	69.15%	70.14%	69.54%

Appendix II
Article 4 Pension Funds - Funding Ratio History

FUND NAME	FISCAL YEAR					
	2002	2003	2004	2005	2006	2007
WOOD DALE FIREFIGHTERS PENSION FUND	79.16%	70.13 %	64.05 %	61.23 %	56.57 %	55.57 %
WOOD RIVER FIREFIGHTERS PENSION FUND	78.59 %	75.98%	71.95 %	70.13 %	70.94 %	71.89 %
WOODSTOCK FIRE/RESCUE DISTRICT FIREFIGHTERS PENSION FUND	44.90%	55.18%	57.02%	49.63%	55.56%	65.34%
WORTH FIREFIGHTERS PENSION FUND	79.46%	69.08%	72.39%	78.84%	83.58%	80.48%
YORK CENTER FIRE PROTECTION DISTRICT	41.82%	51.23%	59.02%	122.60%	156.84%	183.31%
ZION FIREFIGHTERS PENSION FUND	77.15%	64.64%	71.43%	71.21%	74.21%	77.11%

Appendix III Article 3 Pension Funds - Funding for Fiscal Year 2008				
FUND NAME	Accrued Liability	Assets	Unfunded Liability	Funded Ratio
ADDISON POLICE PENSION FUND	\$47,486,930.69	\$30,581,030.19	\$17,197,913.13	63.78%
ALGONQUIN POLICE PENSION FUND	\$17,199,193.52	\$8,968,446.08	\$8,356,072.32	51.42%
ALSIP POLICE PENSION FUND	\$37,843,223.54	\$14,442,626.26	\$23,400,597.28	38.16%
ALTON POLICE PENSION FUND	\$51,511,843.00	\$16,355,527.96	\$35,592,413.88	30.90%
ANNA POLICE PENSION FUND	\$3,070,003.44	\$1,553,617.99	\$1,524,834.98	50.33%
ANTIOCH POLICE PENSION FUND	\$12,279,463.03	\$4,240,727.21	\$8,075,172.30	34.24%
ARLINGTON HEIGHTS POLICE PENSION FUND	\$85,788,269.00	\$74,937,672.00	\$10,850,597.00	87.40%
BARRINGTON HILLS POLICE PENSION FUND	\$8,812,287.60	\$2,656,317.24	\$6,242,122.87	29.17%
BARRINGTON POLICE PENSION FUND	\$25,543,928.36	\$14,752,795.51	\$11,051,589.79	56.73%
BARTLETT POLICE PENSION FUND	\$23,691,033.40	\$17,894,176.00	\$6,372,181.40	73.10%
BARTONVILLE POLICE PENSION FUND	\$2,156,682.14	\$1,801,973.50	\$388,427.91	81.99%
BATAVIA POLICE PENSION FUND	\$28,545,850.26	\$15,803,262.10	\$13,310,238.64	53.37%
BEARDSTOWN POLICE PENSION FUND	\$2,140,130.89	\$1,397,562.76	\$742,568.13	65.30%
BELLEVILLE POLICE PENSION FUND	\$50,286,200.05	\$26,714,359.86	\$23,571,516.57	53.13%
BELLWOOD POLICE PENSION FUND	\$34,297,873.00	\$22,698,036.00	\$11,599,837.00	66.20%
BELVIDERE POLICE PENSION FUND	\$17,853,257.87	\$11,798,469.38	\$6,298,302.04	64.72%
BENSENVILLE POLICE PENSION FUND	\$22,257,692.81	\$13,065,169.42	\$9,236,574.86	58.50%
BENTON POLICE PENSION FUND	\$3,560,089.78	\$1,587,988.45	\$1,987,519.06	44.17%
BERKELEY POLICE PENSION FUND	\$9,122,291.76	\$6,878,096.00	\$2,433,053.76	73.33%
BERWYN POLICE PENSION FUND	\$68,377,414.21	\$30,474,442.76	\$39,504,762.15	42.23%
BETHALTO POLICE PENSION FUND	\$6,775,429.06	\$4,895,470.00	\$1,916,852.06	71.71%
BLOOMINGDALE POLICE PENSION FUND	\$30,970,614.42	\$19,247,900.21	\$11,945,855.92	61.43%
BLOOMINGTON POLICE PENSION FUND	\$77,092,448.97	\$43,124,752.13	\$34,447,634.56	55.32%
BLUE ISLAND POLICE PENSION FUND	\$23,968,381.73	\$7,666,243.55	\$16,404,015.40	31.56%
BOLINGBROOK POLICE PENSION FUND	\$65,855,626.50	\$39,347,603.81	\$27,324,429.90	58.51%
BOURBONNAIS POLICE PENSION FUND	\$8,668,490.44	\$7,537,709.23	\$1,130,781.21	86.96%
BRADLEY POLICE PENSION FUND	\$13,172,650.49	\$9,339,887.86	\$3,921,467.33	70.23%
BRAIDWOOD POLICE PENSION FUND	\$3,647,977.06	\$1,252,400.99	\$2,391,063.52	34.46%
BRIDGEVIEW POLICE PENSION FUND	\$27,717,703.24	\$13,550,444.11	\$14,827,629.28	46.50%
BROADVIEW POLICE PENSION FUND	\$28,493,910.27	\$18,928,282.95	\$9,907,987.91	65.23%
BROOKFIELD POLICE PENSION FUND	\$25,509,712.78	\$10,072,457.02	\$15,437,255.76	39.48%
BUFFALO GROVE POLICE PENSION FUND	\$54,880,775.10	\$33,736,412.26	\$22,905,648.68	58.26%
BURBANK POLICE PENSION FUND	\$29,387,839.24	\$23,406,106.85	\$6,860,715.94	76.65%
BURNHAM POLICE PENSION FUND	\$4,102,418.73	\$1,873,704.26	\$2,217,138.17	45.96%
BURR RIDGE POLICE PENSION FUND	\$13,105,885.45	\$9,337,971.00	\$3,767,885.45	71.25%
CAHOKIA POLICE PENSION FUND	\$17,410,092.47	\$13,049,134.42	\$4,484,459.92	74.24%
CAIRO POLICE PENSION FUND	\$4,394,904.37	\$1,362,525.17	\$3,043,937.79	30.74%
CALUMET CITY POLICE PENSION FUND	\$53,219,510.73	\$33,301,654.49	\$19,917,856.24	62.57%
CALUMET PARK POLICE PENSION FUND	\$10,704,110.98	\$5,300,038.71	\$5,503,146.99	48.59%
CAMPTON HILLS POLICE PENSION FUND	\$18.46	\$20,838.09	(\$20,819.63)	112882.39%
CANTON POLICE PENSION FUND	\$12,030,864.43	\$11,603,972.55	\$689,390.04	94.27%
CARBONDALE POLICE PENSION FUND	\$31,432,580.90	\$17,838,592.08	\$13,810,395.14	56.06%
CARLINVILLE POLICE PENSION FUND	\$4,189,704.93	\$2,993,774.81	\$1,199,320.82	71.37%
CARMI POLICE PENSION FUND	\$4,739,038.65	\$3,073,582.40	\$1,665,456.25	64.86%
CAROL STREAM POLICE PENSION FUND	\$35,892,052.24	\$25,543,030.04	\$11,291,284.17	68.54%

Appendix III Article 3 Pension Funds - Funding for Fiscal Year 2008				
FUND NAME	Accrued Liability	Assets	Unfunded Liability	Funded Ratio
CARPENTERSVILLE POLICE PENSION FUND	\$37,898,482.97	\$19,731,105.20	\$18,483,518.70	51.23%
CARY POLICE PENSION FUND	\$10,021,744.22	\$4,965,991.24	\$5,195,010.63	48.16%
CASEYVILLE POLICE PENSION FUND	\$2,967,689.21	\$1,835,322.20	\$1,135,189.87	61.75%
CENTRALIA POLICE PENSION FUND	\$15,851,523.23	\$6,997,352.85	\$9,177,938.89	42.10%
CENTREVILLE POLICE PENSION FUND	\$2,489,622.25	\$1,513,328.57	\$977,304.20	60.74%
CHAMPAIGN POLICE PENSION FUND	\$90,822,907.00	\$57,934,938.00	\$32,887,969.00	63.80%
CHANNAHON POLICE PENSION FUND	\$4,941,025.45	\$2,655,673.00	\$2,285,442.45	53.75%
CHARLESTON POLICE PENSION FUND	\$18,038,996.54	\$10,274,020.02	\$7,821,861.58	56.64%
CHATHAM POLICE PENSION FUND	\$4,684,274.86	\$2,970,824.04	\$1,713,450.82	63.42%
CHERRY VALLEY POLICE PENSION FUND	\$5,875,134.21	\$1,232,096.46	\$4,643,037.75	20.97%
CHESTER POLICE PENSION FUND	\$2,665,432.28	\$1,787,713.60	\$877,718.68	67.07%
CHICAGO HEIGHTS POLICE PENSION FUND	\$63,933,109.08	\$33,862,626.00	\$30,774,772.08	51.86%
CHICAGO RIDGE POLICE PENSION FUND	\$24,792,099.81	\$10,807,361.91	\$14,533,999.22	41.38%
CHILLICOTHE POLICE PENSION FUND	\$3,014,338.16	\$2,294,847.42	\$719,490.74	76.13%
CLARENDON HILLS POLICE PENSION FUND	\$10,130,442.31	\$6,469,291.00	\$3,730,499.31	63.18%
CLINTON POLICE PENSION FUND	\$3,723,859.12	\$3,659,883.43	\$64,288.69	98.27%
COAL CITY POLICE PENSION FUND	\$2,724,717.76	\$676,748.55	\$2,047,969.21	24.84%
COLLINSVILLE POLICE PENSION FUND	\$23,732,447.44	\$13,863,926.77	\$10,213,256.74	56.97%
COLONA POLICE PENSION FUND	\$1,850,580.98	\$851,681.39	\$987,887.18	46.62%
COLUMBIA POLICE PENSION FUND	\$4,945,040.95	\$3,281,242.31	\$1,663,798.64	66.35%
COUNTRY CLUB HILLS POLICE PENSION FUND	\$16,634,497.34	\$10,327,587.48	\$6,469,417.06	61.11%
COUNTRYSIDE POLICE PENSION FUND	\$23,764,939.69	\$13,861,885.55	\$9,903,054.14	58.33%
CREST HILL POLICE PENSION FUND	\$12,790,644.53	\$9,275,749.94	\$3,661,066.48	71.38%
CRESTWOOD POLICE PENSION FUND	\$839,630.52	\$290,144.22	\$549,486.30	34.56%
CRETE POLICE PENSION FUND	\$6,208,354.75	\$4,943,367.62	\$1,264,987.13	79.62%
CREVE COEUR POLICE PENSION FUND	\$2,935,117.91	\$1,451,050.25	\$1,508,494.93	48.61%
CRYSTAL LAKE POLICE PENSION FUND	\$36,059,147.69	\$21,079,158.15	\$15,061,998.90	58.23%
DANVILLE POLICE PENSION FUND	\$43,453,976.07	\$17,073,756.00	\$26,633,766.04	38.71%
DARIEN POLICE PENSION FUND	\$25,993,266.65	\$14,711,376.86	\$11,521,996.39	55.67%
DECATUR POLICE PENSION FUND	\$105,749,101.85	\$63,089,894.94	\$43,531,254.43	58.84%
DEERFIELD POLICE PENSION FUND	\$36,659,336.00	\$26,298,252.98	\$12,268,798.34	66.53%
DEKALB POLICE PENSION FUND	\$40,789,030.10	\$22,366,852.00	\$18,626,030.10	54.34%
DES PLAINES POLICE PENSION FUND	\$101,312,876.33	\$43,347,283.95	\$59,823,181.95	40.95%
DIXON POLICE PENSION FUND	\$14,679,665.24	\$11,937,107.08	\$2,777,952.09	81.08%
DOLTON POLICE PENSION FUND	\$24,910,899.41	\$23,272,446.48	\$1,884,985.90	92.43%
DOWNERS GROVE POLICE PENSION FUND	\$61,032,492.19	\$30,778,993.38	\$30,253,498.81	50.43%
DUQUOIN POLICE PENSION FUND	\$4,565,364.52	\$2,570,554.91	\$1,994,564.98	56.31%
EAST ALTON POLICE PENSION FUND	\$5,874,549.36	\$2,800,022.65	\$3,088,304.38	47.43%
EAST DUNDEE POLICE PENSION FUND	\$8,486,741.79	\$5,465,384.00	\$3,128,706.79	63.13%
EAST MOLINE POLICE PENSION FUND	\$23,656,818.39	\$17,091,500.40	\$7,307,248.22	69.11%
EAST PEORIA POLICE PENSION FUND	\$28,308,114.97	\$19,257,995.71	\$9,262,936.90	67.28%
EAST ST LOUIS POLICE PENSION FUND	\$39,811,643.05	\$16,766,661.37	\$23,591,149.24	40.74%
EDWARDSVILLE POLICE PENSION FUND	\$16,973,497.95	\$11,582,702.36	\$5,427,330.07	68.02%
EFFINGHAM POLICE PENSION FUND	\$13,753,075.83	\$11,367,194.75	\$2,417,346.03	82.42%
ELDORADO POLICE PENSION FUND	\$1,665,404.81	\$1,192,761.83	\$456,688.48	72.58%

Appendix III
Article 3 Pension Funds - Funding for Fiscal Year 2008

FUND NAME	Accrued Liability	Assets	Unfunded Liability	Funded Ratio
ELGIN POLICE PENSION FUND	\$126,933,561.88	\$48,478,615.00	\$80,795,128.77	36.35%
ELK GROVE VILLAGE POLICE PENSION FUND	\$73,262,690.43	\$46,773,240.00	\$28,097,932.43	61.65%
ELMHURST POLICE PENSION FUND	\$63,257,858.33	\$40,980,218.30	\$23,229,999.54	63.28%
ELMWOOD PARK POLICE PENSION FUND	\$29,634,839.55	\$11,557,317.45	\$18,253,367.63	38.41%
EVANSTON POLICE PENSION FUND	\$143,227,034.06	\$62,525,331.72	\$82,079,619.96	42.69%
EVERGREEN PARK POLICE PENSION FUND	\$42,607,242.05	\$31,247,512.07	\$11,359,729.98	73.34%
FAIRFIELD POLICE PENSION FUND	\$4,718,627.51	\$1,807,096.78	\$2,911,697.34	38.29%
FAIRVIEW HEIGHTS POLICE PENSION FUND	\$23,282,790.23	\$16,320,194.64	\$6,922,405.83	70.27%
FLORA POLICE PENSION FUND	\$6,394,564.26	\$3,806,034.53	\$2,588,529.73	59.52%
FLOSSMOOR POLICE PENSION FUND	\$13,977,830.17	\$10,080,893.00	\$3,896,938.17	72.12%
FOREST PARK POLICE PENSION FUND	\$27,309,744.45	\$18,080,807.50	\$9,025,270.28	66.95%
FOREST VIEW POLICE PENSION FUND	\$4,937,147.11	\$2,802,220.65	\$2,131,168.76	56.83%
FOX LAKE POLICE PENSION FUND	\$12,054,522.97	\$7,639,292.38	\$4,564,471.12	62.13%
FOX RIVER GROVE POLICE PENSION FUND	\$3,390,997.94	\$1,006,500.41	\$2,384,380.16	29.69%
FRANKFORT POLICE PENSION FUND	\$10,617,034.46	\$5,248,382.68	\$5,438,302.76	48.78%
FRANKLIN PARK POLICE PENSION FUND	\$37,894,385.34	\$19,373,665.44	\$18,523,411.27	51.12%
FREEPORT POLICE PENSION FUND	\$30,000,084.02	\$15,506,872.57	\$14,721,752.44	50.93%
GALESBURG POLICE PENSION FUND	\$34,880,019.16	\$19,868,259.39	\$16,267,332.71	53.36%
GENESEO POLICE PENSION FUND	\$5,745,091.61	\$3,994,866.29	\$1,750,225.32	69.54%
GENEVA POLICE PENSION FUND	\$21,540,396.98	\$13,573,366.63	\$8,124,254.12	62.28%
GILBERTS POLICE PENSION FUND	\$912,614.33	\$599,506.00	\$313,121.33	65.69%
GLEN CARBON POLICE PENSION FUND	\$4,032,063.03	\$2,485,755.93	\$1,552,915.90	61.49%
GLEN ELLYN POLICE PENSION FUND	\$26,879,090.89	\$20,423,465.03	\$7,489,577.79	72.14%
GLENCOE POLICE PENSION FUND	\$33,421,676.17	\$19,973,593.26	\$14,028,035.14	58.03%
GLENDALE HEIGHTS POLICE PENSION FUND	\$34,656,346.10	\$20,573,358.03	\$14,082,988.07	59.36%
GLENVIEW POLICE PENSION FUND	\$62,111,595.29	\$42,215,944.67	\$25,104,927.76	59.58%
GLENWOOD POLICE PENSION FUND	\$10,176,010.86	\$5,460,614.28	\$4,707,099.53	53.74%
GRANITE CITY POLICE PENSION FUND	\$39,273,365.91	\$16,167,902.50	\$23,603,364.52	39.90%
GRAYSLAKE POLICE PENSION FUND	\$10,215,893.28	\$7,432,184.61	\$2,793,791.14	72.65%
GREENVILLE POLICE PENSION FUND	\$3,564,568.47	\$2,323,714.45	\$1,241,083.27	65.18%
GURNEE POLICE PENSION FUND	\$29,623,010.12	\$19,592,937.96	\$10,439,655.36	64.76%
HANOVER PARK POLICE PENSION FUND	\$31,613,773.42	\$17,040,003.27	\$14,847,447.30	53.03%
HARRISBURG POLICE PENSION FUND	\$6,155,782.58	\$3,332,500.00	\$2,823,282.58	54.14%
HARVARD POLICE PENSION FUND	\$8,060,376.85	\$4,756,716.14	\$3,303,660.71	59.01%
HARVEY POLICE PENSION FUND	\$22,039,775.37	\$17,886,230.03	\$4,487,374.29	79.64%
HARWOOD HEIGHTS POLICE PENSION FUND	\$17,625,339.37	\$12,129,988.63	\$5,495,350.74	68.82%
HAWTHORN WOODS POLICE PENSION FUND	\$2,191,320.83	\$1,119,600.00	\$1,071,720.83	51.09%
HAZEL CREST POLICE PENSION FUND	\$18,416,502.88	\$11,586,670.65	\$6,829,832.23	62.91%
HERRIN POLICE PENSION FUND	\$7,372,022.77	\$2,784,286.21	\$4,578,570.11	37.89%
HICKORY HILLS POLICE PENSION FUND	\$20,818,592.41	\$15,365,838.00	\$5,752,723.96	72.37%
HIGHLAND PARK POLICE PENSION FUND	\$58,242,408.94	\$25,042,270.17	\$34,128,877.40	41.40%
HIGHLAND POLICE PENSION FUND	\$9,116,302.59	\$7,095,638.62	\$2,020,663.97	77.83%
HIGHWOOD POLICE PENSION FUND	\$2,508,551.78	\$1,504,144.00	\$1,045,884.78	58.31%
HILLSBORO POLICE PENSION FUND	\$1,197,346.48	\$470,608.97	\$726,737.51	39.30%
HILLSIDE POLICE PENSION FUND	\$27,753,377.58	\$11,770,563.85	\$15,982,813.73	42.41%

Appendix III
Article 3 Pension Funds - Funding for Fiscal Year 2008

FUND NAME	Accrued Liability	Assets	Unfunded Liability	Funded Ratio
HINSDALE POLICE PENSION FUND	\$24,200,582.86	\$17,434,315.51	\$7,141,870.01	70.49%
HODGKINS POLICE PENSION FUND	\$12,081,396.42	\$5,994,539.98	\$6,189,203.12	48.77%
HOFFMAN ESTATES POLICE PENSION FUND	\$76,814,834.09	\$40,439,193.00	\$37,752,499.00	50.85%
HOMETOWN POLICE PENSION FUND	\$0.00	\$62,705.41	(\$62,705.41)	100.00%
HOMEWOOD POLICE PENSION FUND	\$31,473,756.94	\$24,979,356.00	\$6,654,100.94	78.86%
HOOPESTON POLICE PENSION FUND	\$2,094,123.47	\$3,098,348.30	(\$1,009,162.73)	148.19%
HUNTLEY POLICE PENSION FUND	\$5,341,180.05	\$2,199,193.65	\$3,141,986.40	41.17%
ISLAND LAKE POLICE PENSION FUND	\$3,743,851.09	\$2,409,545.68	\$1,334,305.41	64.36%
ITASCA POLICE PENSION FUND	\$19,101,910.51	\$11,416,985.26	\$7,740,591.73	59.48%
JACKSONVILLE POLICE PENSION FUND	\$21,139,165.81	\$12,826,914.89	\$8,534,442.02	59.63%
JERSEYVILLE POLICE PENSION FUND	\$7,217,318.39	\$3,245,170.99	\$3,983,433.99	44.81%
JOHNSBURG POLICE PENSION FUND	\$1,462,090.98	\$1,119,988.37	\$342,102.61	76.60%
JOLIET POLICE PENSION FUND	\$206,819,812.25	\$96,923,937.00	\$109,898,919.25	46.86%
KANKAKEE POLICE PENSION FUND	\$42,301,042.39	\$12,940,098.52	\$29,430,501.38	30.43%
KENILWORTH POLICE PENSION FUND	\$9,009,500.77	\$5,273,685.00	\$3,776,627.77	58.08%
KEWANEE POLICE PENSION FUND	\$9,293,595.24	\$7,840,039.94	\$1,453,553.30	84.36%
KILDEER POLICE PENSION FUND	\$4,012,507.14	\$1,247,408.85	\$2,765,569.07	31.08%
LAGRANGE PARK POLICE PENSION FUND	\$18,414,469.56	\$10,728,872.70	\$7,776,920.10	57.77%
LAGRANGE POLICE PENSION FUND	\$25,060,201.68	\$15,482,324.63	\$9,734,577.03	61.16%
LAKE BLUFF POLICE PENSION FUND	\$10,692,030.05	\$6,503,242.25	\$4,231,056.34	60.43%
LAKE FOREST POLICE PENSION FUND	\$35,713,110.95	\$19,004,609.43	\$16,708,501.52	53.21%
LAKE IN THE HILLS POLICE PENSION FUND	\$17,010,990.20	\$11,227,340.00	\$2,356,730.20	86.15%
LAKE VILLA POLICE PENSION FUND	\$5,790,402.79	\$2,002,853.02	\$3,787,549.77	34.59%
LAKE ZURICH POLICE PENSION FUND	\$22,804,544.85	\$8,774,202.21	\$14,030,342.64	38.48%
LANSING POLICE PENSION FUND	\$49,294,832.41	\$25,022,320.10	\$24,040,786.65	51.23%
LASALLE POLICE PENSION FUND	\$11,918,639.27	\$6,038,288.53	\$5,880,350.74	50.66%
LAWRENCEVILLE POLICE PENSION FUND	\$3,654,744.16	\$3,201,752.84	\$445,289.22	87.82%
LEMONT POLICE PENSION FUND	\$11,031,834.55	\$7,317,949.53	\$3,607,019.00	67.30%
LIBERTYVILLE POLICE PENSION FUND	\$33,070,129.63	\$18,718,138.62	\$14,351,991.01	56.60%
LINCOLN POLICE PENSION FUND	\$16,163,371.59	\$9,833,776.71	\$6,329,594.88	60.84%
LINCOLNSHIRE POLICE PENSION FUND	\$14,783,220.75	\$10,028,743.44	\$5,036,556.44	65.93%
LINCOLNWOOD POLICE PENSION FUND	\$30,988,294.46	\$14,516,352.65	\$16,471,941.81	46.84%
LINDENHURST POLICE PENSION FUND	\$3,519,114.62	\$2,913,871.00	\$355,950.62	89.89%
LISLE POLICE PENSION FUND	\$22,471,797.36	\$15,645,570.47	\$6,826,226.89	69.62%
LITCHFIELD POLICE PENSION FUND	\$6,127,175.76	\$4,067,000.47	\$2,515,918.91	58.94%
LOCKPORT POLICE PENSION FUND	\$15,883,262.99	\$9,712,743.00	\$6,205,223.99	60.93%
LOMBARD POLICE PENSION FUND	\$61,436,143.35	\$40,590,521.24	\$21,383,472.91	65.19%
LOVES PARK POLICE PENSION FUND	\$15,174,922.53	\$8,809,495.89	\$6,365,426.64	58.05%
LYNWOOD POLICE PENSION FUND	\$4,000,124.25	\$2,681,736.06	\$1,347,048.69	66.32%
MACOMB POLICE PENSION FUND	\$14,642,520.54	\$11,032,271.40	\$3,610,249.14	75.34%
MADISON POLICE PENSION FUND	\$5,891,510.03	\$1,317,156.01	\$4,574,354.02	22.36%
MANHATTAN POLICE PENSION FUND	\$1,458,300.72	\$164,008.00	\$1,294,292.72	11.25%
MANTENO POLICE PENSION FUND	\$2,471,517.63	\$2,124,977.35	\$362,796.55	85.32%
MARENGO POLICE PENSION FUND	\$6,664,165.67	\$3,668,452.51	\$2,995,713.16	55.05%
MARION POLICE PENSION FUND	\$10,076,577.19	\$6,112,870.00	\$4,016,655.75	60.14%

Appendix III
Article 3 Pension Funds - Funding for Fiscal Year 2008

FUND NAME	Accrued Liability	Assets	Unfunded Liability	Funded Ratio
MARKHAM POLICE PENSION FUND	\$14,126,885.00	\$11,723,633.99	\$2,627,429.92	81.40%
MARSEILLES POLICE PENSION FUND	\$2,403,044.85	\$1,901,735.85	\$475,385.80	80.22%
MARYVILLE POLICE PENSION FUND	\$1,334,222.17	\$618,464.01	\$715,758.16	46.35%
MASCOUTAH POLICE PENSION FUND	\$3,010,196.83	\$2,053,953.09	\$952,376.74	68.36%
MATTESON POLICE PENSION FUND	\$28,834,298.38	\$19,285,732.34	\$9,704,259.56	66.34%
MATTOON POLICE PENSION FUND	\$27,532,024.65	\$14,332,879.78	\$13,141,558.57	52.27%
MAYWOOD POLICE PENSION FUND	\$37,519,255.45	\$12,793,956.82	\$25,010,694.57	33.34%
MCCOOK POLICE PENSION FUND	\$12,200,211.41	\$6,551,581.00	\$5,653,773.41	53.66%
MCHENRY POLICE PENSION FUND	\$25,690,756.80	\$16,303,753.07	\$9,392,798.76	63.44%
MELROSE PARK POLICE PENSION FUND	\$53,643,754.53	\$20,692,644.55	\$32,982,296.34	38.52%
MENDOTA POLICE PENSION FUND	\$5,870,675.20	\$2,969,952.06	\$2,996,427.29	48.96%
METROPOLIS POLICE PENSION FUND	\$4,682,076.37	\$3,007,323.88	\$1,674,809.19	64.23%
MIDLOTHIAN POLICE PENSION FUND	\$14,162,215.38	\$12,359,565.22	\$1,910,339.98	86.51%
MILAN POLICE PENSION FUND	\$7,256,456.33	\$5,339,476.64	\$2,040,466.82	71.88%
MINOOKA POLICE PENSION FUND	\$3,329,601.03	\$1,808,456.11	\$1,521,144.92	54.31%
MOKENA POLICE PENSION FUND	\$10,661,589.03	\$6,984,346.00	\$3,647,260.03	65.79%
MOLINE POLICE PENSION FUND	\$62,205,801.76	\$25,291,112.81	\$37,818,654.49	39.20%
MONMOUTH POLICE PENSION FUND	\$9,050,290.76	\$4,809,344.72	\$4,302,842.76	52.46%
MONTGOMERY POLICE PENSION FUND	\$6,389,402.01	\$4,795,938.00	\$1,147,078.39	82.05%
MONTICELLO POLICE PENSION FUND	\$1,274,725.01	\$603,277.39	\$671,447.62	47.33%
MORRIS POLICE PENSION FUND	\$12,947,209.32	\$8,622,560.68	\$4,527,693.43	65.03%
MORTON GROVE POLICE PENSION FUND	\$43,516,626.65	\$21,860,829.04	\$22,406,714.40	48.51%
MORTON POLICE PENSION FUND	\$8,638,217.18	\$6,165,572.48	\$2,492,432.61	71.15%
MT CARMEL POLICE PENSION FUND	\$4,986,108.46	\$3,520,840.83	\$1,465,267.63	70.61%
MT PROSPECT POLICE PENSION FUND	\$72,291,000.03	\$36,262,943.51	\$36,028,056.52	50.16%
MT VERNON POLICE PENSION FUND	\$17,938,703.90	\$12,642,011.56	\$4,396,689.84	75.49%
MUNDELEIN POLICE PENSION FUND	\$29,438,570.89	\$16,777,892.57	\$12,652,511.25	57.02%
MURPHYSBORO POLICE PENSION FUND	\$6,366,934.49	\$3,455,945.05	\$2,909,042.24	54.31%
NAPERVILLE POLICE PENSION FUND	\$111,495,204.94	\$76,793,650.85	\$37,066,453.57	66.76%
NEW LENOX POLICE PENSION FUND	\$14,225,049.50	\$8,752,105.09	\$5,439,599.29	61.76%
NILES POLICE PENSION FUND	\$55,187,606.40	\$25,906,267.79	\$29,216,260.54	47.06%
NORMAL POLICE PENSION FUND	\$37,521,582.23	\$23,318,336.34	\$14,375,616.69	61.69%
NORRIDGE POLICE PENSION FUND	\$28,142,477.16	\$17,501,891.76	\$11,441,019.17	59.35%
NORTH AURORA POLICE PENSION FUND	\$11,695,652.20	\$7,235,405.67	\$4,514,957.09	61.40%
NORTH CHICAGO POLICE PENSION FUND	\$31,672,442.25	\$18,859,427.59	\$13,814,776.66	56.38%
NORTH RIVERSIDE POLICE PENSION FUND	\$25,677,190.72	\$14,946,215.24	\$10,730,975.48	58.21%
NORTHFIELD POLICE PENSION FUND	\$20,187,807.81	\$11,646,697.80	\$8,962,284.23	55.61%
NORTHLAKE POLICE PENSION FUND	\$18,888,834.63	\$10,572,742.39	\$8,691,854.64	53.98%
OAK BROOK POLICE PENSION FUND	\$37,768,768.91	\$24,349,248.43	\$14,836,223.22	60.72%
OAK FOREST POLICE PENSION FUND	\$29,870,296.77	\$18,550,930.66	\$11,578,046.86	61.24%
OAK LAWN POLICE PENSION FUND	\$97,852,761.21	\$58,315,833.66	\$41,338,908.86	57.75%
OAK PARK POLICE PENSION FUND	\$112,766,014.99	\$57,176,170.74	\$56,990,966.62	49.46%
OAKBROOK TERRACE POLICE PENSION FUND	\$13,545,073.84	\$7,744,018.00	\$5,940,059.84	56.15%
O'FALLON POLICE PENSION FUND	\$15,401,744.62	\$12,132,688.50	\$3,560,098.93	76.89%
OGLESBY POLICE PENSION FUND	\$3,232,696.90	\$1,716,159.52	\$1,516,537.38	53.09%

Appendix III
Article 3 Pension Funds - Funding for Fiscal Year 2008

FUND NAME	Accrued Liability	Assets	Unfunded Liability	Funded Ratio
OLNEY POLICE PENSION FUND	\$6,012,451.35	\$3,420,288.47	\$2,592,486.29	56.88%
OLYMPIA FIELDS POLICE PENSION FUND	\$10,368,394.94	\$4,849,115.23	\$5,544,890.29	46.52%
ORLAND HILLS POLICE PENSION FUND	\$3,016,103.26	\$2,071,493.00	\$944,610.26	68.68%
ORLAND PARK POLICE PENSION FUND	\$58,991,722.77	\$41,038,480.99	\$17,877,599.17	69.69%
OSWEGO POLICE PENSION FUND	\$13,800,041.50	\$7,998,615.00	\$5,779,500.50	58.12%
OTTAWA POLICE PENSION FUND	\$15,464,191.53	\$12,294,875.30	\$3,169,316.23	79.51%
PALATINE POLICE PENSION FUND	\$69,303,510.72	\$32,586,865.03	\$36,716,645.69	47.02%
PALOS FPD PENSION FUND	\$7,342,627.32	\$6,512,765.00	\$850,651.32	88.41%
PALOS HEIGHTS POLICE PENSION FUND	\$21,594,913.97	\$11,607,209.00	\$9,987,704.97	53.75%
PALOS HILLS POLICE PENSION FUND	\$20,160,307.89	\$11,832,372.13	\$8,582,353.52	57.43%
PALOS PARK POLICE PENSION FUND	\$2,449,329.18	\$951,601.00	\$1,523,656.65	37.79%
PANA POLICE PENSION FUND	\$4,409,290.39	\$2,343,654.30	\$2,065,636.09	53.15%
PARIS POLICE PENSION FUND	\$6,019,611.33	\$4,074,319.68	\$1,945,501.34	67.68%
PARK CITY POLICE PENSION FUND	\$2,936,376.30	\$530,370.29	\$2,406,006.01	18.06%
PARK FOREST POLICE PENSION FUND	\$28,335,189.49	\$16,676,827.00	\$11,700,383.27	58.71%
PARK RIDGE POLICE PENSION FUND	\$50,122,628.69	\$31,204,839.04	\$22,017,964.20	56.07%
PEKIN POLICE PENSION FUND	\$33,647,826.97	\$20,969,339.73	\$12,678,487.24	62.32%
PEORIA HEIGHTS POLICE PENSION FUND	\$2,393,916.80	\$810,113.53	\$1,583,803.27	33.84%
PEORIA POLICE PENSION FUND	\$205,613,364.39	\$117,038,001.62	\$90,836,615.06	55.82%
PEOTONE POLICE PENSION FUND	\$1,722,580.45	\$272,121.51	\$1,450,458.94	15.80%
PERU POLICE PENSION FUND	\$11,873,297.31	\$5,341,535.17	\$6,531,762.14	44.99%
PINCKNEYVILLE POLICE PENSION FUND	\$1,602,544.66	\$378,705.20	\$1,223,839.46	23.63%
PLAINFIELD POLICE PENSION FUND	\$12,291,029.67	\$8,887,346.00	\$3,355,332.67	72.70%
PLANO POLICE PENSION FUND	\$3,070,354.59	\$2,404,068.78	\$666,974.54	78.28%
PONTIAC POLICE PENSION FUND	\$8,897,761.55	\$7,160,843.82	\$1,736,917.73	80.48%
PONTOON BEACH POLICE PENSION FUND	\$5,173,088.63	\$2,119,323.23	\$3,053,765.40	40.97%
POSEN POLICE PENSION FUND	\$2,948,006.27	\$2,063,957.00	\$887,286.27	69.90%
PRINCETON POLICE PENSION FUND	\$6,367,719.57	\$5,045,165.45	\$617,307.49	90.31%
PROSPECT HEIGHTS POLICE PENSION FUND	\$10,909,516.07	\$6,140,460.23	\$4,857,840.15	55.47%
QUINCY POLICE PENSION FUND	\$44,061,868.50	\$25,211,356.30	\$19,172,095.18	56.49%
RANTOUL POLICE PENSION FUND	\$16,580,432.41	\$13,496,706.00	\$3,406,183.41	79.46%
RICHTON PARK POLICE PENSION FUND	\$13,254,728.54	\$8,744,721.00	\$4,605,169.15	65.26%
RIVER FOREST POLICE PENSION FUND	\$28,100,500.78	\$17,471,716.55	\$10,628,784.22	62.18%
RIVER GROVE POLICE PENSION FUND	\$15,450,745.97	\$7,231,818.00	\$8,218,927.97	46.81%
RIVERDALE POLICE PENSION FUND	\$23,831,542.74	\$13,466,177.77	\$10,365,364.97	56.51%
RIVERSIDE POLICE PENSION FUND	\$17,953,864.41	\$6,967,011.18	\$11,325,009.66	36.92%
ROBBINS POLICE PENSION FUND	\$1,187,349.37	\$761,711.98	\$425,637.39	64.15%
ROBINSON POLICE PENSION FUND	\$3,681,582.74	\$2,538,283.13	\$1,143,299.61	68.95%
ROCHELLE POLICE PENSION FUND	\$11,846,794.46	\$11,161,527.26	\$685,267.20	94.22%
ROCK FALLS POLICE PENSION FUND	\$8,522,271.32	\$5,955,544.50	\$2,566,726.81	69.88%
ROCK ISLAND POLICE PENSION FUND	\$58,482,930.30	\$25,309,121.00	\$33,670,497.30	42.43%
ROCKFORD POLICE PENSION FUND	\$233,051,218.97	\$137,508,810.03	\$95,542,408.94	59.00%
ROCKTON POLICE PENSION FUND	\$1,939,780.69	\$1,064,094.01	\$812,724.43	58.10%
ROLLING MEADOWS POLICE PENSION FUND	\$45,931,372.23	\$19,743,989.18	\$26,631,076.01	42.02%
ROMEOVILLE POLICE PENSION FUND	\$28,310,592.84	\$17,480,365.88	\$10,830,226.96	61.74%

Appendix III
Article 3 Pension Funds - Funding for Fiscal Year 2008

FUND NAME	Accrued Liability	Assets	Unfunded Liability	Funded Ratio
ROSCOE POLICE PENSION FUND	\$3,683,529.29	\$1,472,355.28	\$2,211,174.01	39.97%
ROSELLE POLICE PENSION FUND	\$25,321,018.60	\$13,061,661.17	\$12,259,357.43	51.58%
ROUND LAKE BEACH POLICE PENSION FUND	\$18,135,057.43	\$10,890,412.47	\$7,245,004.46	60.05%
ROUND LAKE PARK POLICE PENSION FUND	\$3,744,005.59	\$745,757.70	\$3,009,633.72	19.61%
ROUND LAKE POLICE PENSION FUND	\$5,721,299.69	\$3,615,290.00	\$2,103,076.69	63.24%
SALEM POLICE PENSION FUND	\$7,013,077.01	\$4,741,506.39	\$2,252,383.78	67.88%
SANDWICH POLICE PENSION FUND	\$3,805,859.31	\$2,592,684.84	\$1,228,761.07	67.71%
SAUK VILLAGE POLICE PENSION FUND	\$7,147,832.05	\$4,953,540.75	\$2,194,291.30	69.30%
SAVANNA POLICE PENSION FUND	\$3,195,108.08	\$1,702,280.93	\$1,492,827.15	53.28%
SCHAUMBURG POLICE PENSION FUND	\$111,376,653.39	\$69,497,676.90	\$43,068,550.06	61.33%
SCHILLER PARK POLICE PENSION FUND	\$25,181,235.60	\$12,203,554.92	\$13,018,932.63	48.30%
SHELBYVILLE POLICE PENSION FUND	\$2,345,958.53	\$1,600,761.18	\$745,197.35	68.23%
SHILOH POLICE PENSION FUND	\$2,180,828.06	\$1,115,021.64	\$1,070,671.09	50.91%
SHOREWOOD POLICE PENSION FUND	\$6,314,888.63	\$4,907,082.00	\$1,547,522.63	75.49%
SILVIS POLICE PENSION FUND	\$7,604,027.39	\$4,202,677.05	\$3,442,189.41	54.73%
SKOKIE POLICE PENSION FUND	\$99,380,163.95	\$70,280,708.00	\$29,099,455.95	70.72%
SOUTH BARRINGTON POLICE PENSION FUND	\$7,016,482.62	\$3,529,490.84	\$3,514,014.47	49.92%
SOUTH BELOIT POLICE PENSION FUND	\$1,559,326.68	\$820,328.00	\$738,998.68	52.61%
SOUTH CHICAGO HEIGHTS POLICE PENSION FUND	\$3,847,809.68	\$3,351,547.13	\$547,112.51	85.78%
SOUTH ELGIN POLICE PENSION FUND	\$12,734,448.24	\$6,438,702.62	\$6,424,182.08	49.55%
SOUTH HOLLAND POLICE PENSION FUND	\$20,517,378.96	\$16,980,935.11	\$3,773,401.93	81.61%
SPRING GROVE POLICE PENSION FUND	\$2,547,814.47	\$1,271,010.86	\$1,276,803.61	49.89%
SPRING VALLEY POLICE PENSION FUND	\$2,680,822.39	\$2,348,861.80	\$331,990.59	87.62%
SPRINGFIELD POLICE PENSION FUND	\$172,067,154.00	\$99,114,641.00	\$72,952,513.00	57.60%
ST CHARLES POLICE PENSION FUND	\$36,157,974.22	\$23,161,215.28	\$13,291,398.58	63.24%
STAUNTON POLICE PENSION FUND	\$1,207,691.98	\$374,687.87	\$833,004.11	31.03%
STEGER POLICE PENSION FUND	\$5,705,618.96	\$4,280,054.28	\$1,422,221.28	75.07%
STERLING POLICE PENSION FUND	\$16,369,368.67	\$10,879,936.98	\$5,470,897.92	66.58%
STICKNEY POLICE PENSION FUND	\$12,253,862.84	\$4,634,527.04	\$7,619,335.80	37.82%
STONE PARK POLICE PENSION FUND	\$10,450,984.35	\$1,048,084.73	\$9,433,271.74	9.74%
STREAMWOOD POLICE PENSION FUND	\$38,762,825.53	\$22,644,916.40	\$16,483,788.01	57.48%
STREATOR POLICE PENSION FUND	\$13,165,283.90	\$6,947,808.61	\$6,458,213.32	50.95%
SUGAR GROVE POLICE PENSION FUND	\$1,881,555.84	\$1,029,586.52	\$851,969.32	54.72%
SUMMIT POLICE PENSION FUND	\$21,253,580.75	\$6,846,936.57	\$14,610,221.52	31.26%
SWANSEA POLICE PENSION FUND	\$7,207,670.41	\$4,970,743.82	\$2,236,926.59	68.96%
SYCAMORE POLICE PENSION FUND	\$9,702,457.86	\$7,630,466.00	\$2,328,050.86	76.01%
TAYLORVILLE POLICE PENSION FUND	\$8,002,224.90	\$4,515,890.60	\$3,493,476.18	56.34%
TINLEY PARK POLICE PENSION FUND	\$47,552,683.86	\$36,223,752.39	\$11,783,263.07	75.22%
TROY POLICE PENSION FUND	\$5,166,063.45	\$3,924,649.06	\$1,378,541.85	73.32%
UNIVERSITY PARK POLICEMENS PENSION FUND	\$6,001,292.40	\$5,440,049.38	(\$287,605.98)	104.79%
URBANA POLICE PENSION FUND	\$30,884,852.63	\$21,907,416.87	\$9,090,095.30	70.57%
VANDALIA POLICE PENSION FUND	\$4,897,851.49	\$3,906,988.72	\$990,862.77	79.77%
VENICE POLICE PENSION FUND	\$1,784,543.60	\$950,441.86	\$834,101.74	53.26%
VERNON HILLS POLICE PENSION FUND	\$30,287,018.57	\$22,655,478.04	\$7,214,036.67	76.18%
VILLA PARK POLICE PENSION FUND	\$35,002,953.64	\$22,637,862.00	\$12,365,091.64	64.67%

Appendix III
Article 3 Pension Funds - Funding for Fiscal Year 2008

FUND NAME	Accrued Liability	Assets	Unfunded Liability	Funded Ratio
WARRENVILLE POLICE PENSION FUND	\$12,058,164.22	\$7,221,375.00	\$5,062,727.22	58.01%
WASHINGTON PARK POLICE PENSION FUND	\$2,084,944.04	\$2,217,192.62	(\$122,933.82)	105.90%
WASHINGTON POLICE PENSION FUND	\$6,719,801.22	\$5,049,983.22	\$1,669,898.50	75.15%
WATERLOO POLICE PENSION FUND	\$4,111,765.85	\$2,211,100.00	\$1,900,665.85	53.77%
WATSEKA POLICE PENSION FUND	\$5,567,163.55	\$1,768,199.08	\$3,443,432.09	38.15%
WAUCONDA POLICE PENSION FUND	\$10,713,385.49	\$5,368,189.13	\$5,345,196.36	50.11%
WAUKEGAN POLICE PENSION FUND	\$113,168,300.39	\$56,355,071.87	\$56,813,228.52	49.80%
WAYNE POLICE PENSION FUND	\$2,100,667.07	\$812,554.00	\$1,288,113.07	38.68%
WEST CHICAGO POLICE PENSION FUND	\$28,325,725.08	\$14,612,372.58	\$14,426,957.42	49.07%
WEST DUNDEE POLICE PENSION FUND	\$11,902,621.99	\$7,653,897.28	\$4,218,553.66	64.56%
WEST FRANKFORT POLICE PENSION FUND	\$6,737,587.74	\$4,184,197.69	\$2,591,105.97	61.54%
WESTCHESTER POLICE PENSION FUND	\$28,178,558.20	\$20,605,237.07	\$7,724,208.28	72.59%
WESTERN SPRINGS POLICE PENSION FUND	\$18,097,442.23	\$9,421,410.00	\$8,676,032.23	52.06%
WESTMONT POLICE PENSION FUND	\$36,547,311.15	\$19,161,108.79	\$16,595,073.18	54.59%
WHEATON POLICE PENSION FUND	\$51,095,772.70	\$31,550,999.31	\$20,533,343.38	59.81%
WHEELING POLICE PENSION FUND	\$44,909,889.69	\$26,511,321.54	\$18,398,568.15	59.03%
WILLOW SPRINGS POLICE PENSION FUND	\$3,462,402.98	\$575,270.56	\$2,897,924.89	16.30%
WILLOWBROOK POLICE PENSION FUND	\$15,450,199.11	\$10,994,929.00	\$4,682,308.11	69.69%
WILMETTE POLICE PENSION FUND	\$43,578,850.00	\$30,449,896.00	\$13,128,954.00	69.90%
WILMINGTON POLICE PENSION FUND	\$3,845,914.04	\$2,039,324.94	\$1,800,471.05	53.18%
WINFIELD POLICE PENSION FUND	\$10,587,900.47	\$4,962,342.62	\$5,625,557.85	46.87%
WINNETKA POLICE PENSION FUND	\$24,758,377.99	\$18,205,126.33	\$7,192,242.80	70.95%
WINTHROP HARBOR POLICE PENSION FUND	\$2,850,877.63	\$2,535,647.82	\$386,858.63	86.43%
WOOD DALE POLICE PENSION FUND	\$24,421,638.53	\$16,039,226.67	\$8,589,628.73	64.83%
WOOD RIVER POLICE PENSION FUND	\$10,890,899.57	\$7,513,301.71	\$3,392,509.23	68.85%
WOODRIDGE POLICE PENSION FUND	\$37,496,037.60	\$21,639,971.22	\$15,856,066.38	57.71%
WOODSTOCK POLICE PENSION FUND	\$19,835,464.87	\$13,307,775.60	\$6,709,334.40	66.18%
WORTH POLICE PENSION FUND	\$17,661,241.10	\$9,770,907.54	\$7,985,572.57	54.78%
YORKVILLE POLICE PENSION FUND	\$7,153,053.26	\$2,631,594.31	\$4,577,811.86	36.00%
ZION POLICE PENSION FUND	\$31,920,504.04	\$21,928,635.72	\$9,991,868.32	68.70%

Appendix IV
Article 4 Pension Funds - Funding for Fiscal Year 2008

FUND NAME	Accrued Liability	Assets	Unfunded Liability	Funded Ratio
ADDISON FIREFIGHTERS PENSION FUND	\$48,553,527.99	\$32,534,962.20	\$15,978,375.88	67.09%
ALGONQUIN/LAKE IN THE HILLS FPD FIREFIGHTERS PENSION FUND	\$10,872,815.56	\$7,708,675.46	\$3,189,542.85	70.66%
ALSIP FIREFIGHTERS PENSION FUND	\$24,757,355.35	\$16,099,425.00	\$9,035,709.05	63.50%
ALTON FIREFIGHTERS PENSION FUND	\$52,681,566.32	\$17,251,053.33	\$35,865,787.04	31.92%
ANNA FIREFIGHTERS PENSION FUND	\$1,960,212.19	\$1,426,844.53	\$533,367.66	72.79%
ARLINGTON HEIGHTS FIREFIGHTERS PENSION FUND	\$80,785,619.00	\$58,541,413.00	\$22,244,206.00	72.50%
ATWOOD FPD FIREFIGHTERS PENSION FUND	\$146,127.29	\$11,276.79	\$134,850.50	7.72%
BARRINGTON FIREFIGHTERS PENSION FUND	\$8,969,352.88	\$6,791,615.56	\$2,223,975.92	75.20%
BARTLETT FPD FIREFIGHTERS PENSION FUND	\$8,958,806.44	\$4,850,724.69	\$4,337,309.54	51.59%
BATAVIA FIREFIGHTERS PENSION FUND	\$12,827,662.08	\$6,868,128.82	\$6,007,058.26	53.17%
BEACH PARK FPD PENSION FUND	\$488,177.80	\$78,446.08	\$409,731.72	16.07%
BEARDSTOWN FIREFIGHTERS PENSION FUND	\$910,901.82	\$607,087.70	\$303,814.12	66.65%
BELLEVILLE FIREFIGHTERS PENSION FUND	\$43,947,391.04	\$17,898,631.73	\$26,105,874.69	40.60%
BELLWOOD FIREFIGHTERS PENSION FUND	\$24,015,632.00	\$17,672,263.00	\$6,343,369.00	73.60%
BELVIDERE FIREFIGHTERS PENSION FUND	\$17,072,790.67	\$10,383,223.78	\$6,709,788.49	60.70%
BEMENT FPD FIREFIGHTERS PENSION FUND	\$592,113.31	\$214,026.84	\$378,086.47	36.15%
BENSENVILLE FIREFIGHTERS PENSION FUND	\$19,259,667.76	\$9,684,803.50	\$9,848,450.50	48.86%
BENTON FIREFIGHTERS PENSION FUND	\$3,531,937.50	\$2,769,575.77	\$799,368.45	77.37%
BLOOMINGDALE FPD FIREFIGHTERS PENSION FUND	\$25,110,839.49	\$19,005,134.56	\$6,401,773.10	74.51%
BLOOMINGTON FIREFIGHTERS PENSION FUND	\$67,939,032.76	\$35,599,602.44	\$34,804,211.86	48.77%
BLUE ISLAND FIREFIGHTERS PENSION FUND	\$14,321,184.91	\$5,397,549.00	\$8,011,151.91	44.06%
BOLINGBROOK FIREFIGHTERS PENSION FUND	\$55,133,062.53	\$35,625,638.43	\$19,922,437.64	63.86%
BOURBONNAIS FPD FIREFIGHTERS PENSION FUND	\$1,190,679.66	\$418,245.22	\$765,297.18	35.73%
BRADLEY FIREFIGHTER'S PENSION FUND	\$344,490.52	\$127,988.46	\$216,502.06	37.15%
BRIDGEVIEW FIREFIGHTERS PENSION FUND	\$31,219,193.91	\$14,981,275.50	\$16,955,231.34	45.69%
BROADVIEW FIREFIGHTERS PENSION FUND	\$30,386,023.70	\$18,169,112.83	\$12,031,088.07	60.41%
BROOKFIELD FIREFIGHTERS PENSION FUND	\$14,927,272.93	\$8,495,058.48	\$6,804,167.65	54.42%
BUFFALO GROVE FIREFIGHTERS PENSION FUND	\$39,997,896.74	\$24,553,283.21	\$16,049,393.67	59.87%
BURBANK FIREFIGHTERS PENSION FUND	\$21,373,219.84	\$15,874,698.78	\$6,072,177.46	71.59%
BYRON FPD FIREFIGHTERS PENSION FUND	\$8,308,618.24	\$8,483,180.62	(\$65,591.41)	100.79%
CAIRO FIREFIGHTERS PENSION FUND	\$3,188,730.71	\$857,114.58	\$2,043,455.65	35.92%
CALUMET CITY FIREFIGHTERS PENSION FUND	\$45,069,904.66	\$28,197,973.63	\$17,204,984.46	61.83%
CANTON FIREFIGHTERS PENSION FUND	\$11,724,903.86	\$6,363,098.10	\$5,403,521.35	53.91%
CARBONDALE FIREFIGHTERS PENSION FUND	\$20,144,232.09	\$11,588,608.89	\$8,694,916.76	56.84%
CARBONDALE TOWNSHIP FIREFIGHTERS PENSION FUND	\$379,340.16	\$678,335.49	(\$298,995.33)	178.82%
CAROL STREAM FPD FIREFIGHTERS PENSION FUND	\$26,602,458.02	\$19,173,660.76	\$7,766,779.55	70.80%
CARPENTERSVILLE FIREFIGHTERS PENSION FUND	\$13,086,645.87	\$10,050,745.79	\$3,300,238.53	74.78%
CARY FPD FIREFIGHTERS PENSION FUND	\$1,985,886.18	\$1,430,845.61	\$570,891.47	71.25%
CENTRAL STICKNEY FPD FIREFIGHTERS PENSION FUND	\$105,106.73	\$26,865.60	\$78,241.13	25.56%
CENTRALIA FIREFIGHTERS PENSION FUND	\$13,729,163.82	\$7,789,074.03	\$6,302,173.34	54.10%
CENTRALIA FPD FIREFIGHTERS PENSION FUND	\$453,677.75	\$483,896.42	(\$26,809.98)	105.91%
CHAMPAIGN FIREFIGHTERS PENSION FUND	\$67,687,588.00	\$50,393,274.00	\$17,294,314.00	74.40%
CHANNAHON FIRE PROTECTION DISTRICT FIREFIGHTERS PENSION FUND	\$427,209.51	\$607,743.81	(\$180,534.30)	142.26%
CHARLESTON FIREFIGHTERS PENSION FUND	\$21,843,608.49	\$12,920,202.58	\$8,983,790.31	58.87%
CHATHAM FPD FIREFIGHTER'S PENSION FUND	\$858,005.06	\$748,164.45	\$109,840.61	87.20%

Appendix IV
Article 4 Pension Funds - Funding for Fiscal Year 2008

FUND NAME	Accrued Liability	Assets	Unfunded Liability	Funded Ratio
CHERRY VALLEY FPD FIREFIGHTER'S PENSION FUND	\$316,247.15	\$527,620.05	(\$212,796.81)	167.29%
CHICAGO HEIGHTS FIREFIGHTERS PENSION FUND	\$59,933,006.35	\$33,723,913.00	\$26,763,238.35	55.34%
CHICAGO RIDGE FIREFIGHTERS PENSION FUND	\$10,199,650.74	\$5,059,044.26	\$5,132,988.02	49.67%
CICERO FIREFIGHTERS PENSION FUND	\$74,955,362.62	\$19,912,340.59	\$55,740,575.94	25.63%
CLARENDON HILLS FIREFIGHTERS PENSION FUND	\$876,254.08	\$729,995.00	\$148,168.08	83.09%
CLINTON FIREFIGHTERS PENSION FUND	\$1,482,018.06	\$1,100,341.22	\$383,109.34	74.15%
COLLINSVILLE FIREFIGHTERS PENSION FUND	\$19,944,574.48	\$13,721,833.90	\$6,308,930.54	68.37%
COUNTRY CLUB HILLS FIREFIGHTERS PENSION FUND	\$5,802,666.76	\$4,793,894.42	\$1,113,533.49	80.81%
COUNTRYSIDE FPD FIREFIGHTERS PENSION FUND	\$21,858,131.95	\$17,627,512.47	\$4,230,619.48	80.65%
CRYSTAL LAKE FIREFIGHTERS PENSION FUND	\$19,143,016.30	\$12,718,080.80	\$6,662,066.93	65.20%
DANVILLE FIREFIGHTERS PENSION FUND	\$44,859,465.64	\$12,335,284.68	\$32,678,629.59	27.15%
DARIEN WOODRIDGE FPD FIREFIGHTERS PENSION FUND	\$15,646,350.19	\$12,372,623.80	\$3,472,021.55	77.81%
DECATUR FIREFIGHTERS PENSION FUND	\$90,666,286.79	\$54,064,815.02	\$37,000,432.43	59.19%
DEERFIELD-BANNOCKBURN FPD FIREFIGHTERS PENSION FUND	\$28,404,921.74	\$23,330,155.62	\$5,390,672.19	81.02%
DEKALB FIREFIGHTERS PENSION FUND	\$44,633,477.13	\$17,579,036.73	\$27,289,100.62	38.86%
DES PLAINES FIREFIGHTERS PENSION FUND	\$98,279,283.26	\$47,701,104.06	\$52,909,648.16	46.16%
DIXON COMMUNITY FPD FIREFIGHTER PENSION FUND	\$5,300,534.02	\$3,762,134.13	\$1,514,431.59	71.43%
DIXON FIREFIGHTERS PENSION FUND	\$11,916,453.46	\$7,976,385.12	\$3,343,696.81	71.94%
DOWNERS GROVE FIREFIGHTERS PENSION FUND	\$53,611,170.81	\$25,404,028.81	\$28,207,142.00	47.39%
DUQUOIN FIREFIGHTERS PENSION FUND	\$3,886,037.59	\$2,070,174.27	\$1,912,242.12	50.79%
EAST ALTON FIREFIGHTERS PENSION FUND	\$4,411,755.27	\$2,017,180.78	\$2,426,401.35	45.00%
EAST DUNDEE/COUNTRYSIDE FPD FIREFIGHTERS PENSION FUND	\$1,786,060.44	\$883,590.97	\$902,469.47	49.47%
EAST JOLIET FPD FIREFIGHTERS PENSION FUND	\$327,142.81	\$800,816.00	(\$473,673.19)	244.79%
EAST MOLINE FIREFIGHTERS PENSION FUND	\$22,389,189.11	\$20,525,622.30	\$2,890,126.09	87.09%
EAST PEORIA FIREFIGHTERS PENSION FUND	\$22,694,310.79	\$13,170,790.92	\$9,702,629.15	57.25%
EAST ST LOUIS FIREFIGHTERS PENSION FUND	\$45,318,489.39	\$10,716,810.29	\$34,818,037.65	23.17%
EDWARDSVILLE FIREFIGHTERS PENSION FUND	\$12,878,975.13	\$10,090,242.35	\$2,929,252.63	77.26%
EFFINGHAM FIREFIGHTERS PENSION FUND	\$9,878,140.36	\$7,604,904.48	\$2,296,475.88	76.75%
ELBURN/COUNTRYSIDE FPD FIREFIGHTERS PENSION FUND	\$2,508,598.41	\$1,531,855.00	\$980,495.41	60.91%
ELGIN FIREFIGHTERS PENSION FUND	\$99,745,917.01	\$42,619,259.00	\$57,126,658.01	42.73%
ELK GROVE VILLAGE FIREFIGHTERS PENSION FUND	\$81,003,554.13	\$50,379,728.00	\$31,300,040.13	61.36%
ELMHURST FIREFIGHTERS PENSION FUND	\$39,153,925.82	\$24,988,691.30	\$14,718,292.68	62.41%
ELMWOOD PARK FIREFIGHTERS PENSION FUND	\$23,361,636.94	\$8,215,820.00	\$15,236,113.54	34.78%
ELWOOD FIRE PROTECTION DISTRICT FIREFIGHTERS PENSION FUND	\$427,098.20	\$335,645.40	\$91,452.80	78.59%
EVANSTON FIREFIGHTERS PENSION FUND	\$107,363,450.32	\$45,343,765.00	\$62,843,271.15	41.47%
EVERGREEN PARK FIREFIGHTERS PENSION FUND	\$2,456,359.25	\$1,335,313.92	\$1,121,045.33	54.36%
FAIRFIELD FIREFIGHTERS PENSION FUND	\$2,298,629.57	\$1,399,909.54	\$894,980.57	61.06%
FAIRVIEW/CASEYVILLE FPD FIREFIGHTERS PENSION FUND	\$1,754,721.78	\$1,564,306.05	\$190,415.73	89.15%
FLOSSMOOR FIREFIGHTERS PENSION FUND	\$2,366,874.81	\$1,926,427.90	\$470,948.07	80.10%
FOREST PARK FIREFIGHTERS PENSION FUND	\$23,416,509.99	\$14,479,167.23	\$8,937,342.76	61.83%
FOREST VIEW FIREFIGHTERS PENSION FUND	\$4,317,313.91	\$2,519,261.99	\$1,859,130.30	56.94%
FOSTERBURG FPD FIREFIGHTERS PENSION FUND	\$1,147,587.48	\$624,759.92	\$522,827.56	54.44%
FOX LAKE FIREFIGHTERS PENSION FUND	\$0.00	\$198,830.31	(\$198,830.31)	100.00%
FOX RIVER GROVE FPD FIREFIGHTERS PENSION FUND	\$0.00	\$5,582.96	(\$5,582.96)	100.00%
FRANKFORT FPD FIREFIGHTERS PENSION FUND	\$2,328,997.36	\$2,996,407.24	(\$608,722.82)	126.14%

Appendix IV
Article 4 Pension Funds - Funding for Fiscal Year 2008

FUND NAME	Accrued Liability	Assets	Unfunded Liability	Funded Ratio
FRANKLIN PARK FIREFIGHTERS PENSION FUND	\$38,844,202.88	\$20,186,235.07	\$18,864,168.77	51.44%
FREEPORT FIREFIGHTERS PENSION FUND	\$32,705,507.97	\$26,620,402.00	\$6,482,275.30	80.18%
GALESBURG FIREFIGHTERS PENSION FUND	\$36,543,856.80	\$18,194,608.00	\$18,901,321.72	48.28%
GENEVA FIREFIGHTERS PENSION FUND	\$9,675,002.76	\$8,094,161.75	\$2,168,368.06	77.59%
GLENCOE FIREFIGHTERS PENSION FUND	\$905,622.61	\$361,664.58	\$543,958.03	39.94%
GLENSIDE FPD FIREFIGHTERS PENSION FUND	\$9,810,056.35	\$5,858,639.31	\$3,951,417.04	59.72%
GLENVIEW FIREFIGHTERS PENSION FUND	\$78,024,480.63	\$44,062,172.40	\$33,962,308.23	56.47%
GLENWOOD FIREFIGHTERS PENSION FUND	\$2,354,312.04	\$1,827,759.81	\$552,595.69	76.53%
GODFREY FPD FIREFIGHTERS PENSION FUND	\$5,730,724.12	\$4,039,753.45	\$1,690,970.67	70.49%
GRANITE CITY FIREFIGHTERS PENSION FUND	\$43,281,974.82	\$18,787,843.44	\$24,546,967.87	43.29%
GRAYSLAKE FPD FIREFIGHTERS PENSION FUND	\$9,769,438.64	\$6,308,711.25	\$3,503,598.74	64.14%
GREATER ROUND LAKE FPD FIREFIGHTERS PENSION FUND	\$10,747,814.06	\$7,220,055.18	\$3,531,691.18	67.14%
GURNEE FIREFIGHTERS PENSION FUND	\$19,558,394.04	\$14,478,961.12	\$5,079,432.92	74.03%
HAMPSHIRE FPD FIREFIGHTERS PENSION FUND	\$655,928.75	\$639,372.00	\$16,556.75	97.48%
HANOVER PARK FIREFIGHTERS PENSION FUND	\$14,319,348.89	\$8,668,882.75	\$5,779,167.72	59.64%
HARRISBURG FIREFIGHTERS PENSION FUND	\$3,007,492.02	\$2,126,972.00	\$880,520.02	70.72%
HARVARD FPD FIREFIGHTER'S PENSION FUND	\$100,534.02	\$84,976.18	\$15,557.84	84.52%
HARVEY FIREFIGHTERS PENSION FUND	\$34,030,338.01	\$17,530,039.34	\$16,745,181.39	50.79%
HAZEL CREST FIREFIGHTERS PENSION FUND	\$5,890,136.64	\$4,720,248.65	\$1,169,887.99	80.14%
HERRIN FIREFIGHTERS PENSION FUND	\$8,074,638.39	\$4,019,677.39	\$3,526,426.82	56.33%
HIGHLAND PARK FIREFIGHTERS PENSION FUND	\$53,643,768.25	\$25,431,145.45	\$30,265,566.70	43.58%
HIGHWOOD FIREFIGHTERS PENSION FUND	\$1,926,053.62	\$1,653,853.00	\$272,200.62	85.87%
HILLSBORO FIREFIGHTER'S PENSION FUND	\$635,759.96	\$340,897.29	\$294,862.67	53.62%
HILLSIDE FIREFIGHTERS PENSION FUND	\$15,550,701.35	\$7,453,257.00	\$8,098,344.35	47.92%
HINSDALE FIREFIGHTERS PENSION FUND	\$19,657,775.07	\$12,452,680.60	\$7,259,652.82	63.07%
HOFFMAN ESTATES FIREFIGHTERS PENSION FUND	\$72,274,014.61	\$43,975,311.00	\$31,550,238.17	56.35%
HOMER TOWNSHIP FPD FIREFIGHTERS PENSION FUND	\$1,938,329.86	\$1,863,441.86	\$183,580.51	90.53%
HOMEWOOD FIREFIGHTERS PENSION FUND	\$10,691,111.86	\$8,404,563.00	\$2,286,548.86	78.61%
HUNTLEY FPD FIREFIGHTERS PENSION FUND	\$7,289,741.62	\$6,229,459.44	\$1,219,796.85	83.27%
ITASCA FPD #1 FIREFIGHTERS PENSION FUND	\$10,024,403.43	\$5,306,462.89	\$4,782,549.90	52.29%
IVESDALE FPD FIREFIGHTERS PENSION FUND	\$77,751.11	\$44,353.52	\$33,397.59	57.05%
JACKSONVILLE FIREFIGHTERS PENSION FUND	\$19,306,607.30	\$12,965,787.98	\$7,069,636.81	63.38%
JEFFERSON FPD FIREFIGHTERS PENSION FUND	\$1,566,465.35	\$1,100,445.84	\$466,019.51	70.25%
JERSEYVILLE FIREFIGHTER'S PENSION FUND	\$30,129.65	\$32,475.61	(\$2,345.96)	107.79%
JOLIET FIREFIGHTERS PENSION FUND	\$160,211,943.31	\$54,885,140.00	\$105,654,284.76	34.05%
JUSTICE FIREFIGHTERS PENSION FUND	\$736,195.81	\$287,669.13	\$448,526.68	39.08%
KANKAKEE FIREFIGHTERS PENSION FUND	\$39,580,522.04	\$8,905,675.51	\$30,799,214.74	22.19%
KEWANEE COMMUNITY FPD FIREFIGHTERS PENSION FUND	\$715,164.34	\$431,329.15	\$283,835.19	60.31%
KEWANEE FIREFIGHTERS PENSION FUND	\$10,884,413.05	\$7,564,117.47	\$3,320,295.58	69.49%
LAGRANGE FIREFIGHTERS PENSION FUND	\$17,991,711.75	\$8,994,330.82	\$8,973,277.93	50.13%
LAKE EGYPT FPD FIREFIGHTERS PENSION FUND	\$313,548.48	\$579,914.61	(\$266,366.13)	184.95%
LAKE FOREST FIREFIGHTERS PENSION FUND	\$30,018,353.53	\$22,957,713.42	\$7,700,056.19	74.35%
LAKE ZURICH FIREFIGHTERS PENSION FUND	\$21,505,504.48	\$9,203,095.38	\$12,467,907.15	42.02%
LANSING FIREFIGHTERS PENSION FUND	\$15,419,415.26	\$9,387,255.58	\$5,977,028.37	61.24%
LASALLE FIREFIGHTERS PENSION FUND	\$1,844,910.00	\$1,336,222.87	\$508,687.13	72.43%

Appendix IV
Article 4 Pension Funds - Funding for Fiscal Year 2008

FUND NAME	Accrued Liability	Assets	Unfunded Liability	Funded Ratio
LEMONT FPD FIREFIGHTERS PENSION FUND	\$15,444,527.35	\$9,101,482.42	\$6,747,169.70	56.31%
LEYDEN FPD FIREFIGHTERS PENSION FUND	\$11,733,532.01	\$5,617,430.19	\$6,283,030.73	46.45%
LIBERTYVILLE FIREFIGHTERS PENSION FUND	\$23,523,965.58	\$16,289,710.26	\$7,234,255.32	69.25%
LINCOLN FIREFIGHTERS PENSION FUND	\$14,499,421.32	\$7,511,237.00	\$6,988,184.32	51.80%
LINCOLNSHIRE-RIVERWOOD FPD FIREFIGHTERS PENSION FUND	\$20,765,278.24	\$18,457,128.34	\$2,874,078.21	86.16%
LISLE-WOODRIDGE FPD FIREFIGHTERS PENSION FUND	\$70,082,688.02	\$33,497,846.36	\$37,507,467.67	46.48%
LITCHFIELD FIREFIGHTERS PENSION FUND	\$4,989,052.55	\$4,415,441.95	\$1,294,185.56	74.06%
LOCKPORT TOWNSHIP FPD FIREFIGHTERS PENSION FUND	\$34,681,740.53	\$21,459,866.00	\$13,610,764.53	60.76%
LOMBARD FIREFIGHTERS PENSION FUND	\$43,200,721.23	\$34,439,959.45	\$9,155,747.35	78.81%
LONG CREEK FPD FIREFIGHTERS PENSION FUND	\$384,506.17	\$549,449.93	(\$132,155.72)	134.37%
LONG GROVE FIREFIGHTERS PENSION FUND	\$2,141,965.38	\$1,969,197.00	\$221,726.42	89.65%
LYONS FIREFIGHTERS PENSION FUND	\$297,921.02	\$22,108.68	\$275,812.34	7.42%
MACOMB FIREFIGHTERS PENSION FUND	\$14,319,749.39	\$9,699,103.87	\$4,620,645.52	67.73%
MANTENO COMMUNITY FPD FIREFIGHTERS PENSION FUND	\$2,757,934.03	\$1,996,785.35	\$761,148.68	72.40%
MARION FIREFIGHTERS PENSION FUND	\$8,968,501.07	\$6,137,208.85	\$2,916,505.04	67.48%
MARKHAM FIREFIGHTERS PENSION FUND	\$3,421,999.69	\$2,906,219.42	\$515,780.27	84.93%
MARYVILLE FIREFIGHTER'S PENSION FUND	\$435,115.61	\$177,448.90	\$257,666.71	40.78%
MATTESON FIREFIGHTERS PENSION FUND	\$19,510,228.40	\$14,418,900.20	\$5,389,504.08	72.38%
MATTOON FIREFIGHTERS PENSION FUND	\$30,844,230.15	\$15,884,877.02	\$15,054,828.03	51.19%
MAYWOOD FIREFIGHTERS PENSION FUND	\$32,225,446.82	\$14,289,629.64	\$17,935,817.18	44.34%
MCCOOK FIREFIGHTERS PENSION FUND	\$800,452.64	\$228,039.00	\$572,413.64	28.49%
MELROSE PARK FIREFIGHTERS PENSION FUND	\$58,857,719.82	\$20,703,934.52	\$38,706,420.92	34.24%
MENDOTA FIREFIGHTERS PENSION FUND	\$2,250,546.07	\$1,394,319.96	\$905,901.66	59.75%
METROPOLIS FIREFIGHTERS PENSION FUND	\$3,658,816.66	\$2,326,476.29	\$1,299,288.77	64.49%
MIDLOTHIAN FIREFIGHTERS PENSION FUND	\$10,316,478.90	\$7,214,790.00	\$3,101,688.90	69.93%
MINOOKA FPD FIREFIGHTERS PENSION FUND	\$1,520,942.65	\$841,107.21	\$719,219.47	52.71%
MOKENA FPD FIREFIGHTERS PENSION FUND	\$4,058,869.56	\$3,129,076.00	\$996,905.28	75.44%
MOLINE FIREFIGHTERS PENSION FUND	\$64,219,195.58	\$25,012,438.58	\$39,676,985.12	38.22%
MONMOUTH FIREFIGHTERS PENSION FUND	\$8,239,249.11	\$4,090,734.23	\$4,223,128.77	48.74%
MONTGOMERY & COUNTRYSIDE FPD FIREFIGHTER'S PENSION FUND	\$52,594.93	\$60,816.55	(\$8,221.62)	115.63%
MORTON GROVE FIREFIGHTERS PENSION FUND	\$41,734,153.26	\$18,762,323.50	\$23,678,818.93	43.26%
MT CARMEL FIREFIGHTERS PENSION FUND	\$1,511,126.17	\$1,277,723.92	\$233,402.25	84.55%
MT PROSPECT FIREFIGHTERS PENSION FUND	\$69,062,559.61	\$36,681,855.81	\$32,380,703.80	53.11%
MT VERNON FIREFIGHTERS PENSION FUND	\$18,802,250.44	\$10,852,947.71	\$9,019,881.68	52.03%
MT ZION FPD FIREFIGHTERS PENSION FUND	\$592,069.43	\$663,127.59	(\$71,058.16)	112.00%
MUNDELEIN FIREFIGHTERS PENSION FUND	\$14,480,165.04	\$12,108,972.70	\$2,558,230.24	82.33%
MURPHYSBORO FIREFIGHTERS PENSION FUND	\$5,351,579.84	\$2,868,712.04	\$2,505,761.44	53.18%
NAPERVILLE FIREFIGHTERS PENSION FUND	\$102,362,966.60	\$76,272,685.70	\$28,708,849.85	71.95%
NEW LENOX FPD FIREFIGHTERS PENSION FUND	\$807,896.33	\$1,324,047.02	(\$513,845.69)	163.60%
NEWPORT TOWNSHIP FPD FIREFIGHTERS PENSION FUND	\$393,206.83	\$311,184.73	\$82,022.10	79.14%
NILES FIREFIGHTERS PENSION FUND	\$49,284,749.21	\$27,442,486.42	\$21,776,699.87	55.81%
NORMAL FIREFIGHTERS PENSION FUND	\$32,360,913.63	\$20,592,012.70	\$11,894,936.63	63.24%
NORTH AURORA FPD FIREFIGHTERS PENSION FUND	\$2,078,850.32	\$1,342,278.00	\$736,572.32	64.57%
NORTH CHICAGO FIREFIGHTERS PENSION FUND	\$17,715,890.00	\$8,813,088.72	\$8,908,855.60	49.71%
NORTH MAINE FPD FIREFIGHTERS PENSION FUND	\$21,250,244.10	\$10,895,905.82	\$11,002,546.11	48.22%

Appendix IV
Article 4 Pension Funds - Funding for Fiscal Year 2008

FUND NAME	Accrued Liability	Assets	Unfunded Liability	Funded Ratio
NORTH PALOS FPD FIREFIGHTERS PENSION FUND	\$8,774,511.14	\$5,827,249.00	\$3,243,735.14	63.03%
NORTH PARK FPD FIREFIGHTER'S PENSION FUND	\$18,084.78	\$16,563.92	\$1,520.86	91.59%
NORTH RIVERSIDE FIREFIGHTERS PENSION FUND	\$16,120,287.36	\$9,246,925.54	\$6,873,361.82	57.36%
NORTHBROOK FIREFIGHTERS PENSION FUND	\$52,800,777.08	\$38,707,475.44	\$14,093,301.64	73.31%
NORTHLAKE FPD FIREFIGHTERS PENSION FUND	\$11,840,697.66	\$9,152,518.14	\$2,688,871.02	77.29%
NORTHWEST HOMER FPD FIREFIGHTERS PENSION FUND	\$2,342,409.35	\$1,993,065.08	\$339,129.81	85.52%
NORTHWEST ST CLAIR COUNTY FPD FIREFIGHTERS PENSION FUND	\$387,796.54	\$334,787.18	\$53,009.36	86.33%
NORWOOD PARK FPD FIREFIGHTERS PENSION FUND	\$19,738,673.73	\$10,131,083.69	\$9,621,900.34	51.25%
NUNDA RURAL FPD FIREFIGHTERS PENSION FUND	\$258,107.19	\$9,826.69	\$248,280.50	3.81%
OAK BROOK FIREFIGHTERS PENSION FUND	\$32,834,435.45	\$19,118,651.00	\$14,713,765.28	55.19%
OAK FOREST FIREFIGHTERS PENSION FUND	\$16,057,624.62	\$11,816,838.68	\$4,371,150.52	72.78%
OAK LAWN FIREFIGHTERS PENSION FUND	\$92,844,846.85	\$58,421,343.22	\$35,504,999.57	61.76%
OAK PARK FIREFIGHTERS PENSION FUND	\$80,503,241.87	\$33,369,253.03	\$47,133,988.84	41.45%
OAKBROOK TERRACE FPD FIREFIGHTER'S PENSION FUND	\$1,329,143.49	\$834,096.00	\$507,043.49	61.85%
OLNEY FIREFIGHTERS PENSION FUND	\$2,336,807.11	\$1,939,309.05	\$398,482.56	82.95%
OSWEGO FPD FIREFIGHTERS PENSION FUND	\$201,871.20	\$149,743.00	\$52,128.20	74.18%
OTTAWA FIREFIGHTERS PENSION FUND	\$19,057,993.77	\$11,710,986.37	\$7,364,922.53	61.36%
PALATINE FIREFIGHTERS PENSION FUND	\$68,164,436.76	\$37,612,570.87	\$30,551,865.89	55.18%
PALATINE RURAL FPD FIREFIGHTERS PENSION FUND	\$6,150,978.62	\$4,390,485.47	\$1,974,120.16	67.91%
PALOS FPD PENSION FUND	\$7,342,627.32	\$6,512,765.00	\$850,651.32	88.41%
PALOS HEIGHTS FPD PENSION FUND	\$7,217,665.78	\$4,271,883.77	\$2,945,782.01	59.19%
PARIS FIREFIGHTERS PENSION FUND	\$7,472,515.92	\$4,428,941.12	\$3,045,580.16	59.24%
PARK FOREST FIREFIGHTERS PENSION FUND	\$16,537,378.66	\$8,864,111.84	\$7,549,422.13	54.35%
PARK RIDGE FIREFIGHTERS PENSION FUND	\$45,823,126.72	\$30,761,348.08	\$18,425,233.19	59.79%
PEKIN FIREFIGHTERS PENSION FUND	\$39,302,791.07	\$15,707,222.35	\$23,595,568.72	39.96%
PEORIA FIREFIGHTERS PENSION FUND	\$175,857,654.81	\$96,465,166.84	\$80,347,816.64	54.31%
PEOTONE FPD FIREFIGHTERS PENSION FUND	\$433,064.99	\$579,049.49	(\$145,984.50)	133.71%
PERU FIREFIGHTERS PENSION FUND	\$1,989,350.37	\$1,549,855.99	\$439,494.38	77.91%
PINGREE GROVE & COUNTRYSIDE FPD FIREFIGHTER'S PENSION FUND	\$211,153.67	\$145,499.46	\$65,654.21	68.91%
PLAINFIELD FPD FIREFIGHTERS PENSION FUND	\$1,452,757.69	\$2,122,289.32	(\$669,531.63)	146.09%
PLEASANTVIEW FPD FIREFIGHTERS PENSION FUND	\$27,321,880.94	\$20,589,570.79	\$6,865,430.61	74.87%
PONTIAC FIREFIGHTERS PENSION FUND	\$4,832,802.58	\$3,431,181.57	\$1,401,621.01	71.00%
POSEN FIREFIGHTERS PENSION FUND	\$1,201,501.19	\$463,809.00	\$737,513.19	38.62%
PRINCETON FIREFIGHTERS PENSION FUND	\$5,579,674.89	\$4,939,302.45	\$639,648.82	88.54%
PROSPECT HEIGHTS FPD FIREFIGHTERS PENSION FUND	\$934,125.55	\$1,015,350.57	(\$81,225.02)	108.70%
QUINCY FIREFIGHTERS PENSION FUND	\$47,147,964.29	\$21,627,160.88	\$25,829,128.74	45.22%
RIVER FOREST FIREFIGHTERS PENSION FUND	\$20,018,563.74	\$13,492,048.09	\$6,526,516.76	67.40%
RIVERDALE FIREFIGHTERS PENSION FUND	\$5,107,944.83	\$4,167,781.78	\$940,163.04	81.59%
ROBBINS FIREFIGHTERS PENSION FUND	\$304,853.31	\$291,102.45	\$13,750.86	95.49%
ROBERTS PARK FPD FIREFIGHTERS PENSION FUND	\$11,857,971.00	\$9,770,623.96	\$2,087,347.04	82.40%
ROBINSON FIREFIGHTERS PENSION FUND	\$3,841,483.18	\$3,053,850.54	\$787,633.45	79.50%
ROCHELLE FIREFIGHTERS PENSION FUND	\$7,720,979.39	\$6,742,274.03	\$978,705.36	87.32%
ROCK FALLS FIREFIGHTERS PENSION FUND	\$6,472,728.57	\$5,910,859.78	\$685,183.38	89.41%
ROCK ISLAND FIREFIGHTERS PENSION FUND	\$53,118,651.88	\$21,355,526.48	\$32,194,691.40	39.39%
ROCKFORD FIREFIGHTERS PENSION FUND	\$236,464,224.49	\$127,654,608.97	\$114,160,905.24	51.72%

Appendix IV
Article 4 Pension Funds - Funding for Fiscal Year 2008

FUND NAME	Accrued Liability	Assets	Unfunded Liability	Funded Ratio
ROLLING MEADOWS FIREFIGHTERS PENSION FUND	\$43,698,406.90	\$16,308,657.80	\$27,389,749.10	37.32%
ROMEOVILLE FIREFIGHTERS PENSION FUND	\$3,053,823.78	\$2,215,720.21	\$838,103.57	72.56%
ROSELLE FIREFIGHTERS PENSION FUND	\$4,179,448.07	\$2,915,274.29	\$1,264,173.78	69.75%
RUTLAND/DUNDEE TWPS FPD FIREFIGHTER'S PENSION FUND	\$1,614,303.39	\$1,117,939.20	\$526,439.87	67.39%
SALEM FPD FIREFIGHTERS PENSION FUND	\$2,450,533.43	\$1,579,047.89	\$848,936.16	65.36%
SAUK VILLAGE FIREFIGHTERS PENSION FUND	\$128,086.18	\$84,680.21	\$43,405.97	66.11%
SAVANNA FIREFIGHTERS PENSION FUND	\$1,744,241.88	\$1,267,641.28	\$476,600.60	72.68%
SCHAUMBURG FIREFIGHTERS PENSION FUND	\$116,513,820.78	\$69,890,233.50	\$47,889,304.85	58.90%
SCHILLER PARK FIREFIGHTERS PENSION FUND	\$15,524,259.59	\$9,279,580.69	\$6,281,373.76	59.54%
SHELBYVILLE FPD FIREFIGHTERS PENSION FUND	\$1,155,930.99	\$882,487.29	\$273,443.70	76.34%
SIGNAL HILL FPD FIREFIGHTERS PENSION FUND	\$382,434.30	\$349,082.69	\$33,351.61	91.28%
SILVIS FIREFIGHTERS PENSION FUND	\$203,462.83	\$200,346.24	\$3,116.59	98.47%
SKOKIE FIREFIGHTERS PENSION FUND	\$107,565,789.06	\$61,891,667.00	\$45,674,122.06	57.54%
SOUTH BELOIT FIREFIGHTER'S PENSION FUND	\$1,161,383.00	\$505,824.00	\$655,559.00	43.55%
SOUTH ELGIN/COUNTRYSIDE FPD FIREFIGHTERS PENSION FUND	\$8,309,448.76	\$4,391,980.78	\$3,949,327.85	52.47%
SOUTH HOLLAND FIREFIGHTERS PENSION FUND	\$9,528,058.11	\$7,302,510.39	\$2,378,910.92	75.03%
SPRINGFIELD FIREFIGHTERS PENSION FUND	\$175,917,518.00	\$86,583,058.00	\$89,334,460.00	49.20%
ST CHARLES FIREFIGHTERS PENSION FUND	\$24,307,819.27	\$19,935,936.17	\$5,502,489.35	77.36%
STERLING FIREFIGHTERS PENSION FUND	\$15,472,010.71	\$11,001,971.23	\$4,391,175.50	71.62%
STILLMAN FPD PENSION FUND	\$107,185.07	\$69,708.69	\$37,476.38	65.04%
STREAMWOOD FIREFIGHTERS PENSION FUND	\$26,299,307.62	\$17,717,059.33	\$8,840,018.61	66.39%
STREATOR FIREFIGHTERS PENSION FUND	\$9,040,264.51	\$4,836,250.21	\$4,204,014.30	53.50%
SUGAR GROVE FPD FIREFIGHTER'S PENSION FUND	\$331,293.30	\$263,151.00	\$68,142.30	79.43%
SULLIVAN FPD FIREFIGHTERS PENSION FUND	\$3,534,944.83	\$2,511,728.51	\$933,901.12	73.58%
SWANSEA FIREFIGHTERS PENSION FUND	\$305,153.36	\$192,113.17	\$113,040.19	62.96%
SYCAMORE FIREFIGHTERS PENSION FUND	\$12,682,332.02	\$8,335,473.00	\$4,642,771.02	63.39%
TAYLORVILLE FIREFIGHTERS PENSION FUND	\$5,580,939.70	\$3,904,171.41	\$1,677,288.84	69.95%
TRI-STATE FPD FIREFIGHTERS PENSION FUND	\$22,303,996.71	\$19,148,415.00	\$3,983,122.71	82.14%
TRI-TOWNSHIP FPD FIREFIGHTERS PENSION FUND	\$3,245,925.37	\$2,018,976.49	\$1,212,026.18	62.66%
UNIVERSITY PARK FIREFIGHTERS PENSION FUND	\$4,181,527.68	\$3,761,120.46	\$420,407.22	89.95%
URBANA FIREFIGHTERS PENSION FUND	\$33,379,479.13	\$27,801,385.25	\$6,109,730.88	81.70%
VILLA PARK FIREFIGHTERS PENSION FUND	\$15,346,573.70	\$12,044,390.26	\$3,336,715.17	78.26%
WARRENVILLE FPD FIREFIGHTERS PENSION FUND	\$1,161,932.01	\$1,782,564.81	(\$560,785.77)	148.26%
WAUCONDA FPD FIREFIGHTER'S PENSION FUND	\$18,939,220.75	\$5,146,043.70	\$13,911,646.88	26.55%
WAUKEGAN FIREFIGHTERS PENSION FUND	\$85,127,903.18	\$44,580,636.27	\$41,303,800.52	51.48%
WEST CHICAGO FPD FIREFIGHTERS PENSION FUND	\$18,113,960.45	\$19,206,609.56	(\$1,002,140.69)	105.53%
WEST DUNDEE FIREFIGHTERS PENSION FUND	\$5,525,162.31	\$3,685,982.73	\$1,909,476.79	65.44%
WEST FRANKFORT FIREFIGHTERS PENSION FUND	\$6,111,085.15	\$4,306,186.54	\$1,853,013.23	69.68%
WESTCHESTER FIREFIGHTERS PENSION FUND	\$21,412,255.22	\$16,442,106.50	\$5,361,356.84	74.96%
WESTERN SPRINGS FIREFIGHTERS PENSION FUND	\$395,256.51	\$405,259.00	(\$10,002.49)	102.53%
WHEATON FIREFIGHTERS PENSION FUND	\$22,433,555.43	\$15,766,591.72	\$6,623,307.42	70.48%
WHEELING FIREFIGHTERS PENSION FUND	\$41,402,412.39	\$23,184,236.86	\$18,218,175.53	56.00%
WILLIAMSON COUNTY FIREFIGHTERS PENSION FUND	\$266,264.81	\$235,052.84	\$31,380.45	88.21%
WILMETTE FIREFIGHTERS PENSION FUND	\$47,209,466.00	\$30,969,840.00	\$16,239,626.00	65.60%
WILMINGTON FPD FIREFIGHTER'S PENSION FUND	\$43,573.13	\$40,136.30	\$3,436.83	92.11%

Appendix IV
Article 4 Pension Funds - Funding for Fiscal Year 2008

FUND NAME	Accrued Liability	Assets	Unfunded Liability	Funded Ratio
WIN-BUR-SEW FPD FIREFIGHTERS PENSION FUND	\$192,958.57	\$136,177.54	\$56,781.03	70.57%
WINFIELD FPD FIREFIGHTERS PENSION FUND	\$2,243,191.70	\$1,973,777.90	\$318,039.32	85.82%
WINNETKA FIREFIGHTERS PENSION FUND	\$26,345,296.04	\$17,004,652.04	\$9,574,049.54	63.66%
WOOD DALE FPD FIREFIGHTERS PENSION FUND	\$19,467,930.75	\$9,934,127.80	\$9,576,789.95	50.81%
WOOD RIVER FIREFIGHTERS PENSION FUND	\$6,367,101.62	\$4,231,615.83	\$2,137,291.12	66.43%
WOODSTOCK FIRE/RESCUE DISTRICT FIREFIGHTERS PENSION FUND	\$2,207,885.07	\$1,336,361.01	\$878,971.69	60.19%
WORTH FIREFIGHTERS PENSION FUND	\$3,020,292.55	\$2,406,415.68	\$581,101.13	80.76%
YORK CENTER FIRE PROTECTION DISTRICT	\$224,822.99	\$362,448.97	(\$137,625.98)	161.22%
ZION FIREFIGHTERS PENSION FUND	\$19,722,697.53	\$13,637,008.74	\$6,085,688.79	69.14%

BACKGROUND

The Commission on Government Forecasting and Accountability (CGFA), a bipartisan, joint legislative commission, provides the General Assembly with information relevant to the Illinois economy, taxes and other sources of revenue and debt obligations of the State. The Commission's specific responsibilities include:

- 1) Preparation of annual revenue estimates with periodic updates;
- 2) Analysis of the fiscal impact of revenue bills;
- 3) Preparation of "State Debt Impact Notes" on legislation which would appropriate bond funds or increase bond authorization;
- 4) Periodic assessment of capital facility plans;
- 5) Annual estimates of public pension funding requirements and preparation of pension impact notes;
- 6) Annual estimates of the liabilities of the State's group health insurance program and approval of contract renewals promulgated by the Department of Central Management Services;
- 7) Administration of the State Facility Closure Act.

The Commission also has a mandate to report to the General Assembly ". . . on economic trends in relation to long-range planning and budgeting; and to study and make such recommendations as it deems appropriate on local and regional economic and fiscal policies and on federal fiscal policy as it may affect Illinois. . . ." This results in several reports on various economic issues throughout the year.

The Commission publishes several reports each year. In addition to a Monthly Briefing, the Commission publishes the "Revenue Estimate and Economic Outlook" which describes and projects economic conditions and their impact on State revenues. The "Bonded Indebtedness Report" examines the State's debt position as well as other issues directly related to conditions in the financial markets. The "Financial Conditions of the Illinois Public Retirement Systems" provides an overview of the funding condition of the State's retirement systems. Also published are an Annual Fiscal Year Budget Summary; Report on the Liabilities of the State Employees' Group Insurance Program; and Report of the Cost and Savings of the State Employees' Early Retirement Incentive Program. The Commission also publishes each year special topic reports that have or could have an impact on the economic well being of Illinois. All reports are available on the Commission's website.

These reports are available from:

Commission on Government Forecasting and Accountability
703 Stratton Office Building
Springfield, Illinois 62706
(217) 782-5320 (217) 782-3513 (FAX)

http://www.ilga.gov/commission/cgfa/cgfa_home.html