THE VILLAGE OF HOMEWOOD, ILLINOIS

POLICE PENSION FUND

PUBLIC ACT 95-0950
MUNICIPAL COMPLIANCE REPORT

FOR THE FISCAL YEAR ENDED APRIL 30, 2026

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October 19, 2026

Members of the Pension Board of Trustees
Homewood Police Pension Fund
Homewood, Illinois

Enclosed please find a copy of your Municipal Compliance Report for the Homewood Police Pension Fund for the fiscal year ended April 30, 2026. We have prepared the report with the most recent information available at our office. Should you have more current information, or notice any inaccuracies, we are prepared to make any necessary revisions and return them to you.

The President and Secretary of the Pension Fund are required to sign the report on page 3. If not already included with the enclosed report, please also include a copy of the Pension Fund's most recent investment policy.

The signed Public Act 95-0950 - Municipal Compliance Report must be provided to the Municipality before the tax levy is filed on the last Tuesday in December. We are sending the report via email to promote an environmentally-friendly work atmosphere.

If you have any questions regarding this report, please contact your Client Manager or PSA.

Respectfully submitted,

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

THE VILLAGE OF HOMEWOOD, ILLINOIS
POLICE PENSION FUND

Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2026

The Pension Board certifies to the Board of Trustees of the Village of Homewood, Illinois on the condition of the Pension Fund at the end of its most recently completed fiscal year the following information:

1) The total cash and investments, including accrued interest, of the fund at market value and the total net position of the Pension Fund:

	Current Fiscal Year	Preceding Fiscal Year
Total Cash and Investments (including accrued interest)	$48,355,890	$39,333,214
Total Net Position	$48,363,564	$39,338,929

2) The estimated receipts during the next succeeding fiscal year from deductions from the salaries of police officers and from other sources:

Estimated Receipts - Employee Contributions	$507,700
Estimated Receipts - All Other Sources	
Investment Earnings	$3,288,200
Municipal Contribution	$3,213,908

3) The estimated amount required during the next succeeding fiscal year to (a) pay all pensions and other obligations provided in Article 3 of the Illinois Pension Code, and (b) to meet the annual requirements of the fund as provided in Sections 3-125 and 3-127:

(a) Pay all Pensions and Other Obligations	$5,108,200
(b) Annual Requirement of the Fund as Determined by:	
Illinois Police Officers' Pension Investment Fund	$3,213,908
Private Actuary	
Recommended Municipal Contribution	N/A
Statutory Municipal Contribution	N/A

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4) The total net income received from investment of assets along with the assumed investment return and actual investment return received by the fund during its most recently completed fiscal year compared to the total net income, assumed investment return, and actual investment return received during the preceding fiscal year:

	Current Fiscal Year	Preceding Fiscal Year
Net Income Received from Investment of Assets	$8,882,642	$3,501,063
Assumed Investment Return		
Illinois Police Officers' Pension Investment Fund	6.800%	6.800%
Private Actuary	N/A	N/A
Actual Investment Return	20.259%	9.253%

5) The total number of active employees who are financially contributing to the fund:

Number of Active Members	42

6) The total amount that was disbursed in benefits during the fiscal year, including the number of and total amount disbursed to (i) annuitants in receipt of a regular retirement pension, (ii) recipients being paid a disability pension, and (iii) survivors and children in receipt of benefits:

	Number of	Total Amount Disbursed
(i) Regular Retirement Pension	34	$3,111,528
(ii) Disability Pension	7	$494,480
(iii) Survivors and Child Benefits	8	$411,169
Totals	49	$4,017,177

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7) The funded ratio of the fund:

	Current Fiscal Year	Preceding Fiscal Year
Illinois Police Officers' Pension Investment Fund	92.76%	55.00%
Private Actuary	N/A	N/A

8) The unfunded liability carried by the fund, along with an actuarial explanation of the unfunded liability:
Unfunded Liability:

Illinois Police Officers' Pension Investment Fund	$33,420,821
Private Actuary	N/A

The accrued liability is the actuarial present value of the portion of the projected benefits that has been accrued as of the valuation date based upon the actuarial valuation method and the actuarial assumptions employed in the valuation. The unfunded accrued liability is the excess of the accrued liability over the actuarial value of assets.

9) Please see attached Investment/Cash Management policy if applicable

Please see Notes Page attached.

CERTIFICATION OF MUNICIPAL POLICE
PENSION FUND COMPLIANCE REPORT

The Board of Trustees of the Pension Fund, based upon information and belief, and to the best of our knowledge, hereby certify pursuant to §3-143 of the Illinois Pension Code 40 ILCS 5/3-143, that the preceding report is true and accurate.

Adopted this 21st day of October, 2026

President _____ Date 10/21/26

Secretary _____ Date 10-21-26