



Illinois Police Officers' Pension Investment Fund

Market Value Summary:

	Current Period	Year to Date
Beginning Balance	\$13,342,182.22	\$10,575,462.24
Contributions	\$40,900.00	\$1,774,600.00
Withdrawals	(\$90,000.00)	(\$900,000.00)
Transfers In/Out	\$0.00	\$0.00
Income	\$6,037.71	\$62,283.90
Administrative Expense	(\$108.08)	(\$2,078.19)
Investment Expense	(\$366.52)	(\$2,302.75)
Investment Manager Fees	(\$321.61)	(\$5,945.33)
IFA Loan Repayment	\$0.00	\$0.00
Adjustment	\$0.00	(\$776.58)
Realized Gain/Loss	\$9,013.05	\$250,150.03
Unrealized Gain/Loss	\$98,766.43	\$1,654,709.88
Ending Balance	<u>\$13,406,103.20</u>	<u>\$13,406,103.20</u>

Performance Summary:

	MTD	QTD	YTD	One Year	Three Years	Five Years	Ten Years	Inception to Date	Participant Inception Date
Net of Fees:	0.85%	3.07%	17.79%	17.79%	13.63%	N/A	N/A	15.16%	10/03/2022

Returns for periods greater than one year are annualized

Contact Information: Illinois Police Officers' Pension Investment Fund, 456 Fulton Street, Suite 402 Peoria, Illinois 61602 Phone: (309) 280-6464 Email: Info@ipopif.org

LAKE VILLA POLICE PENSION FUND

Fund Name: IPOPIF Pool

Month Ended: December 31, 2025



Illinois Police Officers' Pension Investment Fund

Market Value Summary:

	Current Period	Year to Date
Beginning Balance	\$13,342,182.22	\$10,575,462.24
Contributions	\$40,900.00	\$1,774,600.00
Withdrawals	(\$90,000.00)	(\$900,000.00)
Transfers In/Out	\$0.00	\$30.86
Income	\$6,037.71	\$62,253.04
Administrative Expense	(\$108.08)	(\$2,078.19)
Investment Expense	(\$366.52)	(\$2,302.75)
Investment Manager Fees	(\$321.61)	(\$5,945.33)
IFA Loan Repayment	\$0.00	\$0.00
Adjustment	\$0.00	(\$776.58)
Realized Gain/Loss	\$9,013.05	\$250,150.03
Unrealized Gain/Loss	\$98,766.43	\$1,654,709.88
Ending Balance	<u>\$13,406,103.20</u>	<u>\$13,406,103.20</u>

Unit Value Summary:

	Current Period	Year to Date
Beginning Units	968,045.967	896,206.967
Unit Purchases from Additions	2,942.493	138,341.928
Unit Sales from Withdrawals	(6,505.302)	(70,065.737)
Ending Units	<u>964,483.158</u>	<u>964,483.158</u>
Period Beginning Net Asset Value per Unit	\$13.782592	\$11.800246
Period Ending Net Asset Value per Unit	\$13.899779	\$13.899779

Performance Summary:

LAKE VILLA POLICE PENSION FUND

	MTD	QTD	YTD	One Year	Three Years	Five Years	Ten Years	Inception to Date	Participant Inception Date
Net of Fees:	0.85%	3.07%	17.79%	17.79%	13.63%	N/A	N/A	12.91%	11/22/2022

Returns for periods greater than one year are annualized

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Statement of Transaction Detail for the Month Ending 12/31/2025

LAKE VILLA POLICE PENSION FUND

Trade Date	Settle Date	Description	Amount	Unit Value	Units
IPOPIF Pool					
12/15/2025	12/16/2025	Redemptions	(90,000.00)	13.834868	(6,505.3024)
12/31/2025	01/02/2026	Contribution	40,900.00	13.899779	2,942.4928



December 2025 Statement Supplement

Cash Flows

Period	Contributions	Withdrawals
December 2025	\$43 million	\$67 million
CY 2025	\$705 million	\$763 million

Expenses Paid

Period	Administrative Expenses	Investment Expenses	Direct Investment Manager Fees
12/1/2025	\$119,382.80	\$404,841.68	\$355,238.34
CY 2025	\$2,379,897.06	\$2,621,283.81	\$6,776,357.07

- Expenses are paid from the IPOPIF Pool and allocated proportionately by member value.
- Investment expenses exclude investment manager fees.
- Direct Investment Manager Fee includes those fees invoiced and paid by IPOPIF. Other investment manager fees are tracked separately and reported to the Board and disclosed in the Fund’s Annual Comprehensive Financial Report.

Investment Pool Details

Date	Units	Value	Unit Price
11/30/2025	1,069,269,338.1205	14,737,302,597.15	13.782592
12/31/2025	1,067,559,052.0752	14,838,835,409.28	13.899779

A spreadsheet with complete unit and expense detail history is linked on the [Article 3 Fund Reports page](#) as [IPOPIF Unit and Expense Information.xlsx](#).

Resources

- Monthly statement overview: [Link to Statement Overview](#)
- Monthly financial reports: <https://www.ipopif.org/reports/monthly-financial-reports/>
- Monthly and quarterly investment reports: <https://www.ipopif.org/reports/investment-reports/>
- IPOPIF Board Meeting Calendar: <https://www.ipopif.org/meetings/calendar/>