

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations and
Schedule of Pension Amounts by Employer

As of and For the Year Ended December 31, 2014



Dave Yost • Auditor of State

Retirement Board
Ohio Police & Fire Pension Fund
140 East Town Street
Columbus, Ohio 43215-3746

We have reviewed the *Independent Auditor's Report* for the GASB 68 related schedules of the Ohio Police & Fire Pension Fund, Franklin County, prepared by McGladrey LLP, for the audit period January 1, 2014 through December 31, 2014. Based upon this review, we have accepted these reports. The Auditor of State did not audit the accompanying schedules and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Ohio Police & Fire Pension Fund is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

September 29, 2015

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Independent Auditor's Report

The Retirement Board
Ohio Police & Fire Pension Fund
and The Honorable Dave Yost
Columbus, Ohio

Report on the Schedules

We have audited the accompanying schedule of employer allocations of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2014, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, and total employer pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2014, and the related notes.

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independent Auditor's Report

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, and total employer pension expense for the total of all participating entities for Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2014, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2014, and our report thereon, dated June 26, 2015, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of Ohio Police & Fire Pension Fund management, and Ohio Police & Fire Pension Fund employers as of and for the year ended December 31, 2014 and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

McGladrey LLP

Columbus, Ohio
August 24, 2015

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year ended Dec. 31, 2014**

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0001P	\$ 14,515	0.0034684%
0002P	59,349	0.0141816%
0003P	9,552	0.0022825%
0006F	5,512,406	1.3172024%
0006P	5,690,561	1.3597730%
0009F	170,163	0.0406608%
0010F	401,554	0.0959523%
0010P	496,664	0.1186790%
0011P	272,383	0.0650866%
0012P	33,945	0.0081112%
0013P	267,262	0.0638629%
0014F	1,200,697	0.2869094%
0015P	22,912	0.0054749%
0016P	13,189	0.0031515%
0017P	12,274	0.0029329%
0019P	27,398	0.0065468%
0020F	13,019	0.0031109%
0020P	73,781	0.0176301%
0021P	44,741	0.0106910%
0022F	466,065	0.1113673%
0022P	326,199	0.0779460%
0023P	12,526	0.0029931%
0024F	354,407	0.0846864%
0024P	358,341	0.0856264%
0025F	234,416	0.0560143%
0026P	77,607	0.0185444%
0027F	363,312	0.0868143%
0027P	348,112	0.0831822%
0028P	5,202	0.0012430%
0029F	358,763	0.0857273%
0029P	397,348	0.0949472%
0030F	250,780	0.0599245%
0031F	613,396	0.1465724%
0031P	517,043	0.1235486%
0032F	556,406	0.1329545%
0032P	419,727	0.1002948%
0035P	25,591	0.0061150%
0036F	705,603	0.1686055%
0036P	492,065	0.1175801%
0037P	54,376	0.0129933%
0039P	21,806	0.0052106%
0040F	188,068	0.0449393%
0041F	436,684	0.1043467%
0041P	311,542	0.0744437%
0042F	135,505	0.0323792%
0045F	854,034	0.2040734%
0045P	694,375	0.1659225%

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year ended Dec. 31, 2014**

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0047P	728,373	0.1740464%
0048F	908,322	0.2170457%
0050F	586,256	0.1400873%
0050P	497,217	0.1188112%
0051F	516,101	0.1233235%
0051P	432,582	0.1033665%
0052P	44,921	0.0107340%
0053F	115,595	0.0276217%
0053P	174,707	0.0417466%
0054F	266,312	0.0636359%
0054P	279,871	0.0668758%
0055F	66,388	0.0158636%
0055P	138,608	0.0331207%
0056P	29,640	0.0070825%
0057P	98,627	0.0235672%
0058P	46,284	0.0110597%
0059F	417,737	0.0998192%
0059P	418,520	0.1000063%
0060P	6,596	0.0015761%
0061P	37,439	0.0089461%
0063P	19,135	0.0045724%
0064P	471,053	0.1125592%
0065P	48,731	0.0116444%
0066F	270,968	0.0647484%
0069F	503,302	0.1202652%
0069P	587,842	0.1404662%
0070P	62,326	0.0148929%
0071F	523,309	0.1250459%
0072P	47,103	0.0112554%
0073P	8,051	0.0019238%
0074F	799,051	0.1909351%
0074P	568,378	0.1358153%
0077P	154,082	0.0368183%
0078F	288,205	0.0688673%
0078P	418,498	0.1000011%
0080P	44,608	0.0106592%
0081P	23,754	0.0056761%
0083F	327,358	0.0782230%
0083P	448,891	0.1072636%
0084F	634,483	0.1516112%
0084P	601,500	0.1437298%
0085F	78,070	0.0186550%
0086F	491,841	0.1175266%
0086P	476,998	0.1139798%
0087P	196,073	0.0468521%
0089F	17,353	0.0041465%
0089P	128,563	0.0307204%

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year ended Dec. 31, 2014**

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0090F	468,177	0.1118720%
0090P	574,304	0.1372313%
0091F	53,873	0.0128731%
0091P	196,188	0.0468796%
0093P	15,920	0.0038041%
0094F	215,423	0.0514758%
0094P	185,117	0.0442341%
0095P	21,315	0.0050933%
0096F	173,620	0.0414869%
0098P	9,052	0.0021630%
0099P	45,995	0.0109906%
0101F	273,647	0.0653886%
0101P	247,982	0.0592559%
0102P	14,957	0.0035740%
0103F	49,651	0.0118642%
0103P	157,270	0.0375800%
0104P	113,753	0.0271815%
0106P	221,154	0.0528453%
0107F	2,214,122	0.5290697%
0107P	1,922,650	0.4594217%
0108F	175,145	0.0418513%
0109F	85,359	0.0203967%
0110P	32,362	0.0077330%
0111P	65,576	0.0156695%
0112F	59,867	0.0143054%
0113P	60,148	0.0143725%
0115P	46,853	0.0111956%
0116P	6,190	0.0014791%
0117P	33,938	0.0081096%
0118F	227,997	0.0544804%
0118P	163,839	0.0391497%
0120P	657,545	0.1571219%
0121P	168,308	0.0402176%
0122F	95,376	0.0227903%
0123P	170,317	0.0406976%
0126F	124,975	0.0298631%
0126P	118,330	0.0282752%
0127F	655,800	0.1567050%
0127P	489,827	0.1170453%
0128F	14,366,013	3.4327927%
0128P	14,345,638	3.4279241%
0129F	211,611	0.0505649%
0129P	249,044	0.0595097%
0130F	796,413	0.1903048%
0131F	12,752,636	3.0472724%
0131P	19,355,805	4.6251153%
0132F	1,300,098	0.3106615%

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year ended Dec. 31, 2014**

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0132P	989,594	0.2364658%
0133P	22,559	0.0053905%
0134F	104,059	0.0248651%
0135F	8,629	0.0020619%
0136P	153,311	0.0366340%
0137P	14,387	0.0034378%
0138P	638	0.0001525%
0139P	60,371	0.0144258%
0140F	1,056,095	0.2523564%
0141P	123,398	0.0294862%
0142F	30,344,442	7.2508760%
0142P	30,797,672	7.3591764%
0143P	19,557	0.0046732%
0144F	272,954	0.0652230%
0145F	318,128	0.0760174%
0146F	137,220	0.0327890%
0146P	184,009	0.0439694%
0147P	8,350	0.0019953%
0148F	295,770	0.0706749%
0150F	135,279	0.0323252%
0150P	102,950	0.0246001%
0152F	216,005	0.0516149%
0153F	263,344	0.0629267%
0154P	42,560	0.0101698%
0155F	75,656	0.0180782%
0155P	64,835	0.0154925%
0156P	12,322	0.0029444%
0157P	26,111	0.0062393%
0158P	13,291	0.0031759%
0160F	171,089	0.0408821%
0161F	1,241,794	0.2967296%
0161P	866,561	0.2070668%
0162F	334,670	0.0799702%
0162P	184,286	0.0440356%
0163P	12,009	0.0028696%
0164P	12,501	0.0029871%
0166F	4,569,617	1.0919207%
0166P	4,810,958	1.1495897%
0167P	134,071	0.0320366%
0168F	298,728	0.0713818%
0168P	318,064	0.0760021%
0169F	1,028,191	0.2456887%
0169P	777,352	0.1857501%
0170F	380,367	0.0908896%
0171F	60,979	0.0145711%
0171P	96,102	0.0229638%
0172P	47,902	0.0114463%

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year ended Dec. 31, 2014**

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0173F	28,767	0.0068739%
0173P	24,895	0.0059487%
0174P	11,919	0.0028481%
0176F	311,611	0.0744602%
0176P	250,661	0.0598960%
0177P	59,269	0.0141625%
0178P	14,241	0.0034029%
0179P	1,119,696	0.2675540%
0180P	14,393	0.0034392%
0181F	436,734	0.1043586%
0181P	343,836	0.0821604%
0182F	161,591	0.0386126%
0182P	188,458	0.0450325%
0183F	12,750	0.0030466%
0183P	57,957	0.0138490%
0184F	439,125	0.1049300%
0184P	322,645	0.0770968%
0185F	50,650	0.0121029%
0185P	153,160	0.0365979%
0186P	24,002	0.0057353%
0187P	15,038	0.0035934%
0188P	42,629	0.0101863%
0189P	7,963	0.0019028%
0190F	1,172,429	0.2801547%
0190P	1,242,564	0.2969136%
0191F	112,286	0.0268310%
0191P	279,865	0.0668744%
0192F	1,363,938	0.3259162%
0192P	1,323,767	0.3163172%
0193F	447,620	0.1069599%
0193P	316,379	0.0755995%
0194F	960,607	0.2295393%
0194P	616,255	0.1472556%
0195P	136,656	0.0326543%
0196F	547,618	0.1308546%
0196P	917,557	0.2192524%
0197F	252,649	0.0603711%
0197P	313,045	0.0748028%
0198F	31,059	0.0074216%
0198P	55,266	0.0132059%
0199F	477,836	0.1141800%
0199P	389,652	0.0931083%
0201P	19,365	0.0046273%
0202P	5,263	0.0012576%
0203F	960,708	0.2295634%
0203P	673,889	0.1610274%
0205F	419,035	0.1001294%

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year ended Dec. 31, 2014**

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0205P	577,678	0.1380375%
0206P	12,600	0.0030108%
0207P	17,444	0.0041683%
0208P	14,674	0.0035064%
0210F	268,748	0.0642180%
0210P	267,834	0.0639996%
0212F	122,087	0.0291730%
0212P	321,098	0.0767271%
0213F	578,036	0.1381231%
0215P	3,637	0.0008691%
0216P	34,340	0.0082056%
0217F	335,478	0.0801633%
0217P	346,748	0.0828563%
0218P	817,023	0.1952296%
0220F	238,820	0.0570666%
0220P	172,692	0.0412652%
0221F	7,485	0.0017886%
0221P	88,510	0.0211497%
0222F	751,150	0.1794891%
0222P	727,163	0.1737573%
0223P	52,967	0.0126566%
0224P	132,129	0.0315725%
0225F	62,044	0.0148256%
0225P	116,818	0.0279139%
0226P	30,895	0.0073824%
0227P	51,147	0.0122217%
0228P	114,872	0.0274489%
0229P	41,971	0.0100291%
0230F	195,866	0.0468026%
0230P	161,094	0.0384938%
0231P	85,576	0.0204486%
0232P	11,810	0.0028220%
0233F	71,959	0.0171948%
0233P	109,054	0.0260587%
0234P	33,851	0.0080888%
0236P	6,458	0.0015432%
0237F	341,777	0.0816684%
0237P	280,041	0.0669165%
0238P	97,850	0.0233815%
0239F	802,746	0.1918180%
0240F	818,903	0.1956788%
0241P	12,196	0.0029143%
0242P	76,625	0.0183097%
0243P	76,763	0.0183427%
0244F	284,021	0.0678675%
0244P	263,198	0.0628918%
0245P	16,960	0.0040526%

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year ended Dec. 31, 2014**

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0246P	1,123,318	0.2684195%
0247P	279,201	0.0667157%
0250F	1,681,249	0.4017384%
0250P	1,411,006	0.3371632%
0251F	408,599	0.0976357%
0252F	203,656	0.0486641%
0253P	15,857	0.0037891%
0254F	357,492	0.0854236%
0254P	293,705	0.0701815%
0255F	309,255	0.0738972%
0256F	177,618	0.0424422%
0257P	54,593	0.0130451%
0259F	288,382	0.0689096%
0259P	243,013	0.0580685%
0260F	44,615	0.0106609%
0260P	76,532	0.0182875%
0261P	51,673	0.0123474%
0263F	359,800	0.0859751%
0263P	367,392	0.0877892%
0264F	11,255	0.0026894%
0264P	64,974	0.0155257%
0265P	864,740	0.2066317%
0266F	5,315	0.0012700%
0266P	139,027	0.0332208%
0267P	16,096	0.0038462%
0269P	99,668	0.0238159%
0270F	24,964	0.0059652%
0271F	307,833	0.0735574%
0272P	136,847	0.0326999%
0273F	838,735	0.2004177%
0273P	776,874	0.1856359%
0274P	427,967	0.1022637%
0275P	164,250	0.0392479%
0276F	211,886	0.0506307%
0276P	161,896	0.0386854%
0277F	400,229	0.0956357%
0277P	515,310	0.1231345%
0278P	334,938	0.0800342%
0280F	166,656	0.0398228%
0280P	122,372	0.0292411%
0281P	155,056	0.0370510%
0282P	15,840	0.0037850%
0283F	1,427,312	0.3410596%
0284F	1,013,537	0.2421871%
0285P	36,000	0.0086023%
0286F	356,528	0.0851932%
0287F	221,602	0.0529523%

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year ended Dec. 31, 2014**

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0288P	41,554	0.0099294%
0289F	207,943	0.0496885%
0290P	70,613	0.0168731%
0291F	619,995	0.1481493%
0291P	586,612	0.1401723%
0292F	131,062	0.0313176%
0292P	124,995	0.0298678%
0293F	1,228,632	0.2935845%
0293P	1,427,987	0.3412209%
0296F	155,339	0.0371186%
0296P	115,006	0.0274810%
0297P	57,934	0.0138435%
0298F	5,874	0.0014036%
0300F	1,312,286	0.3135738%
0300P	1,368,415	0.3269860%
0301F	1,121,188	0.2679105%
0301P	821,955	0.1964081%
0303F	154,478	0.0369129%
0303P	405,270	0.0968402%
0304P	23,377	0.0055860%
0305P	18,319	0.0043774%
0306P	24,505	0.0058555%
0307F	13,322	0.0031833%
0308F	31,832	0.0076063%
0308P	25,609	0.0061193%
0309P	73,379	0.0175341%
0311F	554,430	0.1324824%
0312F	790,482	0.1888875%
0313F	262,049	0.0626172%
0314F	1,077,915	0.2575703%
0314P	872,087	0.2083872%
0315P	44,032	0.0105216%
0316P	23,116	0.0055236%
0317P	42,567	0.0101715%
0318P	19,131	0.0045714%
0319P	181,706	0.0434191%
0320F	297	0.0000710%
0320P	44,968	0.0107452%
0321F	119,646	0.0285897%
0321P	161,311	0.0385456%
0322F	160,727	0.0384061%
0322P	168,844	0.0403457%
0323F	1,197,665	0.2861849%
0323P	1,220,822	0.2917183%
0324F	42,731	0.0102107%
0324P	46,454	0.0111003%
0325F	2,029	0.0004848%

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year ended Dec. 31, 2014**

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0325P	139,272	0.0332794%
0326P	244,269	0.0583687%
0328P	27,690	0.0066166%
0329P	2,898	0.0006925%
0330F	496,808	0.1187134%
0330P	454,203	0.1085329%
0331F	260,066	0.0621434%
0331P	303,851	0.0726059%
0333P	189,203	0.0452105%
0334F	313,589	0.0749328%
0335F	214,678	0.0512978%
0336F	886,349	0.2117952%
0337F	160,102	0.0382568%
0338P	27,184	0.0064957%
0339P	14,477	0.0034593%
0342P	9,689	0.0023152%
0343F	1,235,603	0.2952502%
0343P	929,457	0.2220959%
0344P	10,260	0.0024517%
0345F	134,786	0.0322074%
0346F	554,616	0.1325268%
0346P	450,427	0.1076306%
0347P	27,228	0.0065062%
0348F	100,506	0.0240161%
0349F	16,496	0.0039418%
0349P	116,975	0.0279515%
0350F	485,479	0.1160064%
0350P	359,748	0.0859626%
0351F	687,561	0.1642943%
0351P	548,836	0.1311457%
0352F	350,054	0.0836462%
0354P	126,968	0.0303393%
0355F	638,702	0.1526193%
0355P	425,117	0.1015827%
0356F	752,571	0.1798286%
0356P	658,710	0.1574003%
0357F	663,886	0.1586371%
0357P	504,303	0.1205044%
0358P	578,134	0.1381465%
0359F	648,691	0.1550062%
0359P	620,450	0.1482580%
0360F	234,036	0.0559235%
0360P	298,803	0.0713997%
0361P	30,913	0.0073867%
0362P	6,166	0.0014734%
0364P	24,455	0.0058436%
0365P	54,101	0.0129276%

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year ended Dec. 31, 2014**

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0366P	23,260	0.0055580%
0367F	46,241	0.0110494%
0367P	524,608	0.1253563%
0369F	1,361,704	0.3253824%
0369P	1,262,264	0.3016210%
0370P	100,884	0.0241065%
0371F	37,670	0.0090013%
0371P	100,944	0.0241208%
0373F	860,406	0.2055960%
0375F	35,661	0.0085213%
0376P	560,078	0.1338320%
0377F	549,288	0.1312537%
0377P	538,982	0.1287910%
0378P	92,766	0.0221667%
0379P	32,095	0.0076692%
0380F	1,219,854	0.2914870%
0380P	1,053,676	0.2517784%
0381P	5,943	0.0014201%
0382F	1,410,789	0.3371114%
0383F	97,055	0.0231915%
0384P	19,607	0.0046851%
0385P	220,606	0.0527143%
0386P	54,727	0.0130771%
0388P	36,555	0.0087349%
0389P	78,479	0.0187527%
0390F	32,304	0.0077191%
0390P	30,126	0.0071987%
0391P	41,235	0.0098532%
0392F	15,804	0.0037764%
0392P	75,976	0.0181546%
0393P	37,243	0.0088993%
0394F	172,401	0.0411956%
0394P	330,585	0.0789941%
0395F	17,005	0.0040634%
0395P	56,362	0.0134678%
0396F	14,310	0.0034194%
0397F	480,242	0.1147550%
0397P	379,099	0.0905866%
0398P	178,797	0.0427240%
0399P	18,456	0.0044101%
0402F	11,957	0.0028572%
0402P	60,714	0.0145078%
0403F	11,253	0.0026889%
0403P	92,091	0.0220054%
0404F	524,304	0.1252837%
0404P	289,436	0.0691614%
0406F	20,927	0.0050006%

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
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Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0406P	76,544	0.0182904%
0408F	16,422	0.0039241%
0408P	64,123	0.0153223%
0409F	128,304	0.0306585%
0409P	176,703	0.0422236%
0410P	43,170	0.0103156%
0411F	35,344	0.0084455%
0411P	71,242	0.0170234%
0412P	272,724	0.0651680%
0413F	58,308	0.0139328%
0413P	42,089	0.0100573%
0414P	64,957	0.0155216%
0416P	26,215	0.0062641%
0418F	26,991	0.0064496%
0418P	65,327	0.0156100%
0419P	43,543	0.0104047%
0420P	36,448	0.0087093%
0421P	173	0.0000413%
0423P	6,404	0.0015303%
0424P	7,905	0.0018889%
0425F	368,040	0.0879440%
0425P	240,220	0.0574011%
0426F	25,476	0.0060876%
0426P	35,525	0.0084888%
0430P	5,042	0.0012048%
0431P	17,004	0.0040631%
0432F	1,137,426	0.2717906%
0432P	864,339	0.2065358%
0433P	69,972	0.0167200%
0434P	17,418	0.0041621%
0435P	46,466	0.0111032%
0437P	96,865	0.0231461%
0438F	446,131	0.1066041%
0438P	401,622	0.0959685%
0439P	43,165	0.0103144%
0441F	58,067	0.0138752%
0441P	267,462	0.0639107%
0442P	150,908	0.0360598%
0444P	35,360	0.0084494%
0445F	737,352	0.1761920%
0445P	692,450	0.1654626%
0446P	57,239	0.0136774%
0447F	624,947	0.1493326%
0447P	546,157	0.1305055%
0448F	617,118	0.1474618%
0448P	498,631	0.1191491%
0450P	101,371	0.0242228%

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
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Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0452P	223,692	0.0534517%
0453F	34,843	0.0083258%
0453P	171,605	0.0410054%
0454F	277,823	0.0663865%
0454P	254,796	0.0608841%
0455F	1,686,625	0.4030230%
0456F	922,614	0.2204608%
0456P	716,469	0.1712020%
0457P	43,650	0.0104303%
0458P	17,290	0.0041315%
0459P	528,114	0.1261941%
0460P	4,819	0.0011515%
0461P	133,709	0.0319501%
0462F	82,905	0.0198103%
0462P	222,197	0.0530945%
0463P	155,086	0.0370582%
0464F	129,565	0.0309599%
0464P	134,907	0.0322363%
0465F	219,323	0.0524077%
0466P	226,578	0.0541413%
0467F	799,886	0.1911346%
0468P	211,864	0.0506254%
0469F	221,921	0.0530285%
0469P	679,487	0.1623650%
0470F	21,441	0.0051234%
0470P	187,269	0.0447484%
0471P	39,339	0.0094001%
0472P	55,963	0.0133725%
0473P	132,943	0.0317670%
0474P	12,473	0.0029805%
0475P	10,186	0.0024340%
0476F	22,087	0.0052777%
0476P	382,061	0.0912944%
0477F	436,597	0.1043259%
0477P	478,372	0.1143081%
0478F	455,901	0.1089386%
0479P	14,012	0.0033482%
0480F	1,937,691	0.4630158%
0480P	1,583,528	0.3783877%
0481F	569,402	0.1360599%
0481P	501,368	0.1198031%
0482P	186,924	0.0446659%
0483P	31,898	0.0076221%
0484P	8,127	0.0019420%
0485P	10,099	0.0024132%
0486P	8,718	0.0020832%
0487P	26,032	0.0062204%

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year ended Dec. 31, 2014**

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0488F	139,207	0.0332638%
0488P	225,362	0.0538508%
0489F	312,089	0.0745744%
0492F	155,553	0.0371698%
0493P	40,135	0.0095904%
0494F	470,558	0.1124409%
0494P	437,923	0.1046427%
0495P	409,711	0.0979014%
0496F	203,719	0.0486791%
0497P	7,081	0.0016920%
0498P	22,128	0.0052875%
0499F	536,986	0.1283141%
0499P	428,946	0.1024977%
0500P	72,504	0.0173250%
0501F	617,326	0.1475115%
0502F	554,442	0.1324852%
0504F	155,066	0.0370534%
0505F	171,966	0.0410917%
0506P	30,716	0.0073397%
0507P	37,096	0.0088642%
0508P	21,015	0.0050216%
0509P	157,606	0.0376603%
0510F	459,662	0.1098373%
0510P	359,014	0.0857872%
0511P	274,244	0.0655312%
0512P	11,098	0.0026519%
0513F	554,463	0.1324902%
0516P	21,943	0.0052433%
0518F	266,939	0.0637857%
0518P	288,589	0.0689590%
0519F	47,891	0.0114437%
0520F	272,043	0.0650053%
0520P	288,413	0.0689170%
0521P	80,739	0.0192928%
0523P	901,789	0.2154846%
0524F	183,936	0.0439519%
0524P	248,841	0.0594611%
0526F	348,911	0.0833731%
0526P	260,532	0.0622547%
0528P	46,549	0.0111230%
0529P	594	0.0001419%
0530P	24,488	0.0058515%
0531P	87,690	0.0209537%
0532F	246,126	0.0588124%
0532P	357,425	0.0854075%
0533P	16,387	0.0039157%
0535P	14,464	0.0034562%

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
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Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0536F	574,872	0.1373670%
0536P	499,890	0.1194499%
0537P	9,238	0.0022074%
0538P	159,589	0.0381342%
0540P	31,498	0.0075265%
0541F	206,079	0.0492431%
0541P	201,013	0.0480325%
0542P	8,770	0.0020956%
0543F	764,761	0.1827414%
0543P	588,358	0.1405895%
0545F	97,467	0.0232900%
0547F	147,263	0.0351888%
0548P	11,344	0.0027107%
0549P	43,331	0.0103540%
0550P	246,958	0.0590112%
0551P	59,024	0.0141039%
0552P	41,845	0.0099990%
0553F	1,060,983	0.2535244%
0553P	1,028,918	0.2458624%
0555F	779,939	0.1863683%
0555P	633,966	0.1514877%
0556P	22,527	0.0053829%
0557F	335,487	0.0801654%
0559F	194,486	0.0464729%
0559P	85,231	0.0203661%
0560F	214,253	0.0511963%
0560P	139,938	0.0334385%
0561F	184,916	0.0441861%
0561P	183,285	0.0437964%
0563P	22,351	0.0053408%
0564F	652,341	0.1558784%
0564P	500,022	0.1194814%
0565P	87,797	0.0209793%
0566P	39,994	0.0095567%
0567P	25,126	0.0060039%
0568F	1,190,880	0.2845636%
0568P	768,774	0.1837004%
0569P	7,803	0.0018645%
0571F	565,098	0.1350315%
0571P	575,767	0.1375809%
0573P	8,661	0.0020696%
0574P	115,032	0.0274872%
0576P	19,159	0.0045781%
0577P	9,784	0.0023379%
0578P	16,042	0.0038333%
0579P	323,290	0.0772509%
0580F	443,503	0.1059761%

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
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Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0580P	519,834	0.1242156%
0581F	1,797,476	0.4295111%
0581P	1,436,145	0.3431702%
0582F	456,714	0.1091329%
0583F	156,717	0.0374479%
0584F	211,778	0.0506049%
0585F	441,105	0.1054031%
0585P	243,822	0.0582618%
0586P	81,171	0.0193960%
0587P	17,012	0.0040651%
0588F	193,265	0.0461811%
0588P	197,163	0.0471126%
0589P	13,777	0.0032920%
0590F	474,258	0.1133251%
0590P	417,211	0.0996936%
0591P	29,089	0.0069509%
0592P	9,418	0.0022505%
0593F	989,332	0.2364032%
0593P	607,739	0.1452207%
0594P	31,087	0.0074283%
0595P	8,260	0.0019737%
0596F	287,570	0.0687155%
0596P	372,459	0.0890000%
0597F	1,259,928	0.3010628%
0597P	1,154,503	0.2758712%
0598F	102,662	0.0245313%
0598P	141,307	0.0337656%
0599P	14,590	0.0034863%
0600P	43,502	0.0103949%
0601F	212,176	0.0507000%
0602P	114,494	0.0273586%
0603F	57,465	0.0137314%
0603P	53,092	0.0126865%
0604F	320,863	0.0766710%
0605P	5,880	0.0014050%
0606P	482,033	0.1151829%
0607F	978,029	0.2337023%
0608F	239,818	0.0573051%
0608P	329,664	0.0787740%
0609F	137,980	0.0329706%
0610P	72,351	0.0172884%
0612F	494,110	0.1180687%
0612P	311,975	0.0745472%
0613P	5,660	0.0013525%
0614P	259,832	0.0620875%
0615F	8,550,045	2.0430534%
0615P	8,643,943	2.0654905%

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Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
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Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0616F	73,785	0.0176311%
0616P	118,241	0.0282540%
0617P	172,851	0.0413032%
0618F	51,933	0.0124095%
0619F	388,531	0.0928404%
0619P	451,058	0.1077814%
0620F	687,409	0.1642580%
0620P	602,941	0.1440742%
0621F	767,142	0.1833104%
0622F	587,381	0.1403561%
0622P	494,338	0.1181232%
0623F	75,646	0.0180758%
0623P	64,686	0.0154569%
0624P	60,850	0.0145403%
0625P	13,183	0.0031501%
0626F	1,203,603	0.2876038%
0627F	916,713	0.2190507%
0628F	510,281	0.1219328%
0628P	447,855	0.1070160%
0629F	1,090,358	0.2605436%
0629P	897,633	0.2144915%
0630F	31,062	0.0074223%
0630P	133,661	0.0319386%
0631F	343,155	0.0819977%
0631P	260,155	0.0621647%
0632P	18,424	0.0044025%
0633F	259,036	0.0618973%
0633P	274,281	0.0655401%
0634P	6,297	0.0015047%
0635F	125,987	0.0301049%
0635P	485,483	0.1160073%
0636F	235,900	0.0563689%
0636P	194,815	0.0465515%
0637P	210,015	0.0501836%
0638P	57,797	0.0138107%
0640F	926,391	0.2213633%
0641F	148,535	0.0354928%
0641P	384,466	0.0918691%
0642P	64,331	0.0153720%
0643P	7,991	0.0019095%
0644P	47,147	0.0112659%
0645P	170,637	0.0407741%
0646F	202,023	0.0482739%
0646P	144,202	0.0344574%
0647F	820,942	0.1961660%
0647P	773,666	0.1848693%
0648F	10,236	0.0024459%

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Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
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Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0649P	91,963	0.0219748%
0650F	515,855	0.1232648%
0650P	479,312	0.1145327%
0652F	185,606	0.0443510%
0652P	210,025	0.0501860%
0653F	112,276	0.0268286%
0654F	2,069,394	0.4944866%
0655F	476,403	0.1138376%
0656F	13,470	0.0032187%
0656P	131,439	0.0314077%
0657F	13,160	0.0031446%
0657P	130,409	0.0311615%
0658F	25,135	0.0060061%
0658P	53,764	0.0128470%
0660P	7,419	0.0017728%
0661P	25,884	0.0061850%
0662P	57,944	0.0138459%
0663F	32,189	0.0076916%
0663P	54,245	0.0129620%
0664F	15,034	0.0035924%
0664P	67,965	0.0162404%
0665P	18,038	0.0043102%
0666F	118,106	0.0282217%
0666P	312,924	0.0747739%
0667P	109,110	0.0260721%
0668P	27,600	0.0065951%
0669P	19,195	0.0045867%
0670F	1,146,414	0.2739383%
0672P	87,768	0.0209724%
0673P	11,395	0.0027229%
0674P	25,927	0.0061953%
0675P	31,868	0.0076149%
0676F	1,677,332	0.4008024%
0676P	1,338,759	0.3198996%
0677F	831,029	0.1985763%
0677P	861,771	0.2059222%
0679F	849,932	0.2030933%
0679P	844,269	0.2017401%
0680F	154,529	0.0369251%
0680P	99,887	0.0238682%
0681F	59,584	0.0142377%
0682F	397,217	0.0949159%
0682P	462,642	0.1105494%
0684F	78,511	0.0187604%
0684P	143,664	0.0343289%
0685P	35,463	0.0084740%
0686F	778,122	0.1859341%

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Ohio Police & Fire Pension Fund

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Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0686P	695,715	0.1662427%
0687F	180,970	0.0432432%
0687P	271,726	0.0649296%
0688P	348,033	0.0831633%
0689F	231,148	0.0552334%
0689P	219,252	0.0523908%
0691P	11,658	0.0027857%
0692P	24,679	0.0058971%
0693P	70,295	0.0167972%
0694F	131,813	0.0314970%
0694P	177,381	0.0423856%
0695P	82,860	0.0197996%
0696P	31,088	0.0074286%
0697P	35,799	0.0085543%
0698F	743,394	0.1776357%
0698P	442,764	0.1057995%
0699F	90,113	0.0215327%
0700F	786,591	0.1879578%
0700P	554,026	0.1323858%
0701P	253,141	0.0604886%
0702F	694,287	0.1659015%
0702P	617,460	0.1475435%
0703F	30,310	0.0072426%
0704P	96,358	0.0230250%
0705P	9,939	0.0023749%
0706F	1,822,262	0.4354338%
0706P	1,828,881	0.4370154%
0707F	716,949	0.1713167%
0707P	591,105	0.1412459%
0709P	30,792	0.0073578%
0710P	6,210	0.0014839%
0711P	13,613	0.0032529%
0712F	463,778	0.1108208%
0712P	300,501	0.0718054%
0713P	21,222	0.0050710%
0714F	188,649	0.0450781%
0715F	175,450	0.0419242%
0717F	67,471	0.0161224%
0718F	31,997	0.0076458%
0719F	86,743	0.0207274%
0720F	468,294	0.1119000%
0721F	7,678	0.0018347%
0722F	25,321	0.0060505%
0723F	26,863	0.0064190%
0724F	122,760	0.0293338%
0725P	14,302	0.0034175%
0726F	18,230	0.0043561%

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Ohio Police & Fire Pension Fund

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Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0728F	299,205	0.0714957%
0732F	118,742	0.0283737%
0732P	102,625	0.0245225%
0734P	7,142	0.0017066%
0735P	13,516	0.0032297%
0736F	600,106	0.1433967%
0737P	12,574	0.0030046%
0738P	11,874	0.0028373%
0740P	6,257	0.0014951%
0741F	149,848	0.0358065%
0744F	16,728	0.0039972%
0745P	8,870	0.0021195%
0746F	36,404	0.0086988%
0747P	7,948	0.0018992%
0749P	31,678	0.0075695%
0754F	226,904	0.0542192%
0756P	59,355	0.0141830%
0757F	197,320	0.0471501%
0758F	49,172	0.0117498%
0759F	87,001	0.0207891%
0760P	5,836	0.0013945%
0761F	527,782	0.1261148%
0762F	21,281	0.0050851%
0765F	84,286	0.0201403%
0766F	28,740	0.0068675%
0768F	332,610	0.0794779%
0769F	38,504	0.0092006%
0770F	13,305	0.0031793%
0773F	45,974	0.0109856%
0774F	25,652	0.0061296%
0776F	107,942	0.0257930%
0777F	432,503	0.1033476%
0779F	67,410	0.0161078%
0781F	49,040	0.0117182%
0782F	27,410	0.0065497%
0783F	40,482	0.0096733%
0786F	25,365	0.0060610%
0787P	4,206	0.0010050%
0788F	210,492	0.0502976%
0788P	72,998	0.0174430%
0789F	83,284	0.0199009%
0790F	750	0.0001792%
0792F	8,373	0.0020007%
0794F	173,914	0.0415572%
0795F	15,394	0.0036784%
0796F	13,249	0.0031659%
0797F	62,314	0.0148901%

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year ended Dec. 31, 2014**

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
0798F	6,818	0.0016292%
0799F	14,208	0.0033950%
0801F	173,601	0.0414824%
0803P	7,160	0.0017109%
0805F	324,386	0.0775128%
0806F	66,082	0.0157904%
0807F	20,629	0.0049293%
0809F	11,318	0.0027045%
0810F	9,949	0.0023773%
0812F	41,359	0.0098828%
0813F	123,710	0.0295608%
0815F	13,502	0.0032263%
0816F	10,307	0.0024629%
0817P	14,656	0.0035021%
0818F	1,216,035	0.2905744%
0819P	88,072	0.0210450%
0820F	14,943	0.0035707%
0821F	9,342	0.0022323%
0822F	9,378	0.0022409%
0823F	13,856	0.0033109%
0824F	14,069	0.0033618%
0825F	16,658	0.0039805%
0826F	10,280	0.0024564%
0827F	8,537	0.0020399%
0828F	5,451	0.0013025%
0829F	2,359	0.0005637%
0830F	28,020	0.0066954%
0999	500,152	0.1195125%
<hr/>		
TOTAL	\$ 418,493,468	100.0000000%

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0001P	\$ 179,678	\$ -	\$ 7,744	\$ -	\$ -	\$ 7,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,527	\$ -	\$ 17,527
0002P	734,666	-	31,663	-	-	31,663	-	-	-	-	-	71,663	-	71,663
0003P	118,243	-	5,096	-	-	5,096	-	-	-	-	-	11,534	-	11,534
0006F	68,236,576	-	2,940,933	-	-	2,940,933	-	-	-	-	-	6,656,161	-	6,656,161
0006P	70,441,911	-	3,035,981	-	-	3,035,981	-	-	-	-	-	6,871,281	-	6,871,281
0009F	2,106,399	-	90,784	-	-	90,784	-	-	-	-	-	205,469	-	205,469
0010F	4,970,729	-	214,234	-	-	214,234	-	-	-	-	-	484,872	-	484,872
0010P	6,148,067	-	264,976	-	-	264,976	-	-	-	-	-	599,715	-	599,715
0011P	3,371,757	-	145,320	-	-	145,320	-	-	-	-	-	328,899	-	328,899
0012P	420,194	-	18,110	-	-	18,110	-	-	-	-	-	40,988	-	40,988
0013P	3,308,365	-	142,587	-	-	142,587	-	-	-	-	-	322,716	-	322,716
0014F	14,863,103	-	640,586	-	-	640,586	-	-	-	-	-	1,449,827	-	1,449,827
0015P	283,623	-	12,224	-	-	12,224	-	-	-	-	-	27,666	-	27,666
0016P	163,261	-	7,036	-	-	7,036	-	-	-	-	-	15,925	-	15,925
0017P	151,936	-	6,548	-	-	6,548	-	-	-	-	-	14,821	-	14,821
0019P	339,152	-	14,617	-	-	14,617	-	-	-	-	-	33,083	-	33,083
0020F	161,158	-	6,946	-	-	6,946	-	-	-	-	-	15,720	-	15,720
0020P	913,313	-	39,363	-	-	39,363	-	-	-	-	-	89,089	-	89,089
0021P	553,838	-	23,870	-	-	23,870	-	-	-	-	-	54,024	-	54,024
0022F	5,769,291	-	248,651	-	-	248,651	-	-	-	-	-	562,767	-	562,767
0022P	4,037,928	-	174,031	-	-	174,031	-	-	-	-	-	393,881	-	393,881
0023P	155,055	-	6,683	-	-	6,683	-	-	-	-	-	15,125	-	15,125
0024F	4,387,109	-	189,080	-	-	189,080	-	-	-	-	-	427,942	-	427,942
0024P	4,435,805	-	191,179	-	-	191,179	-	-	-	-	-	432,692	-	432,692
0025F	2,901,774	-	125,064	-	-	125,064	-	-	-	-	-	283,055	-	283,055
0026P	960,677	-	41,404	-	-	41,404	-	-	-	-	-	93,710	-	93,710
0027F	4,497,343	-	193,831	-	-	193,831	-	-	-	-	-	438,695	-	438,695
0027P	4,309,185	-	185,722	-	-	185,722	-	-	-	-	-	420,341	-	420,341
0028P	64,393	-	2,775	-	-	2,775	-	-	-	-	-	6,281	-	6,281
0029F	4,441,032	-	191,404	-	-	191,404	-	-	-	-	-	433,202	-	433,202
0029P	4,918,661	-	211,990	-	-	211,990	-	-	-	-	-	479,793	-	479,793
0030F	3,104,339	-	133,794	-	-	133,794	-	-	-	-	-	302,814	-	302,814
0031F	7,593,062	-	327,254	-	-	327,254	-	-	-	-	-	740,668	-	740,668
0031P	6,400,333	-	275,848	-	-	275,848	-	-	-	-	-	624,323	-	624,323
0032F	6,887,598	-	296,849	-	-	296,849	-	-	-	-	-	671,853	-	671,853
0032P	5,195,689	-	223,929	-	-	223,929	-	-	-	-	-	506,815	-	506,815
0035P	316,782	-	13,653	-	-	13,653	-	-	-	-	-	30,901	-	30,901
0036F	8,734,468	-	376,447	-	-	376,447	-	-	-	-	-	852,007	-	852,007
0036P	6,091,139	-	262,522	-	-	262,522	-	-	-	-	-	594,162	-	594,162
0037P	673,107	-	29,010	-	-	29,010	-	-	-	-	-	65,658	-	65,658
0039P	269,931	-	11,634	-	-	11,634	-	-	-	-	-	26,330	-	26,330
0040F	2,328,043	-	100,336	-	-	100,336	-	-	-	-	-	227,090	-	227,090
0041F	5,405,594	-	232,976	-	-	232,976	-	-	-	-	-	527,291	-	527,291

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0041P	3,856,494	-	166,211	-	-	166,211	-	-	-	-	-	376,183	-	376,183
0042F	1,677,378	-	72,293	-	-	72,293	-	-	-	-	-	163,620	-	163,620
0045F	10,571,853	-	455,637	-	-	455,637	-	-	-	-	-	1,031,235	-	1,031,235
0045P	8,595,477	-	370,457	-	-	370,457	-	-	-	-	-	838,449	-	838,449
0047P	9,016,329	-	388,595	-	-	388,595	-	-	-	-	-	879,501	-	879,501
0048F	11,243,872	-	484,600	-	-	484,600	-	-	-	-	-	1,096,788	-	1,096,788
0050F	7,257,106	-	312,775	-	-	312,775	-	-	-	-	-	707,897	-	707,897
0050P	6,154,916	-	265,271	-	-	265,271	-	-	-	-	-	600,383	-	600,383
0051F	6,388,672	-	275,346	-	-	275,346	-	-	-	-	-	623,185	-	623,185
0051P	5,354,816	-	230,788	-	-	230,788	-	-	-	-	-	522,337	-	522,337
0052P	556,066	-	23,966	-	-	23,966	-	-	-	-	-	54,242	-	54,242
0053F	1,430,919	-	61,671	-	-	61,671	-	-	-	-	-	139,580	-	139,580
0053P	2,162,648	-	93,208	-	-	93,208	-	-	-	-	-	210,956	-	210,956
0054F	3,296,605	-	142,081	-	-	142,081	-	-	-	-	-	321,569	-	321,569
0054P	3,464,445	-	149,314	-	-	149,314	-	-	-	-	-	337,941	-	337,941
0055F	821,801	-	35,419	-	-	35,419	-	-	-	-	-	80,163	-	80,163
0055P	1,715,790	-	73,949	-	-	73,949	-	-	-	-	-	167,367	-	167,367
0056P	366,903	-	15,813	-	-	15,813	-	-	-	-	-	35,790	-	35,790
0057P	1,220,879	-	52,619	-	-	52,619	-	-	-	-	-	119,091	-	119,091
0058P	572,939	-	24,693	-	-	24,693	-	-	-	-	-	55,887	-	55,887
0059F	5,171,051	-	222,867	-	-	222,867	-	-	-	-	-	504,412	-	504,412
0059P	5,180,743	-	223,285	-	-	223,285	-	-	-	-	-	505,357	-	505,357
0060P	81,649	-	3,519	-	-	3,519	-	-	-	-	-	7,964	-	7,964
0061P	463,445	-	19,974	-	-	19,974	-	-	-	-	-	45,207	-	45,207
0063P	236,869	-	10,209	-	-	10,209	-	-	-	-	-	23,106	-	23,106
0064P	5,831,036	-	251,312	-	-	251,312	-	-	-	-	-	568,790	-	568,790
0065P	603,228	-	25,999	-	-	25,999	-	-	-	-	-	58,842	-	58,842
0066F	3,354,237	-	144,564	-	-	144,564	-	-	-	-	-	327,190	-	327,190
0069F	6,230,239	-	268,517	-	-	268,517	-	-	-	-	-	607,731	-	607,731
0069P	7,276,735	-	313,620	-	-	313,620	-	-	-	-	-	709,812	-	709,812
0070P	771,514	-	33,252	-	-	33,252	-	-	-	-	-	75,258	-	75,258
0071F	6,477,899	-	279,191	-	-	279,191	-	-	-	-	-	631,889	-	631,889
0072P	583,077	-	25,130	-	-	25,130	-	-	-	-	-	56,876	-	56,876
0073P	99,661	-	4,295	-	-	4,295	-	-	-	-	-	9,721	-	9,721
0074F	9,891,234	-	426,303	-	-	426,303	-	-	-	-	-	964,844	-	964,844
0074P	7,035,799	-	303,236	-	-	303,236	-	-	-	-	-	686,310	-	686,310
0077P	1,907,341	-	82,205	-	-	82,205	-	-	-	-	-	186,052	-	186,052
0078F	3,567,613	-	153,761	-	-	153,761	-	-	-	-	-	348,004	-	348,004
0078P	5,180,474	-	223,274	-	-	223,274	-	-	-	-	-	505,331	-	505,331
0080P	552,191	-	23,799	-	-	23,799	-	-	-	-	-	53,864	-	53,864
0081P	294,046	-	12,673	-	-	12,673	-	-	-	-	-	28,683	-	28,683
0083F	4,052,278	-	174,649	-	-	174,649	-	-	-	-	-	395,281	-	395,281
0083P	5,556,702	-	239,489	-	-	239,489	-	-	-	-	-	542,030	-	542,030

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0084F	7,854,092	-	338,504	-	-	338,504	-	-	-	-	-	766,130	-	766,130
0084P	7,445,803	-	320,907	-	-	320,907	-	-	-	-	-	726,304	-	726,304
0085F	966,407	-	41,651	-	-	41,651	-	-	-	-	-	94,268	-	94,268
0086F	6,088,368	-	262,403	-	-	262,403	-	-	-	-	-	593,892	-	593,892
0086P	5,904,629	-	254,484	-	-	254,484	-	-	-	-	-	575,969	-	575,969
0087P	2,427,134	-	104,607	-	-	104,607	-	-	-	-	-	236,756	-	236,756
0089F	214,806	-	9,258	-	-	9,258	-	-	-	-	-	20,953	-	20,953
0089P	1,591,445	-	68,590	-	-	68,590	-	-	-	-	-	155,238	-	155,238
0090F	5,795,436	-	249,778	-	-	249,778	-	-	-	-	-	565,318	-	565,318
0090P	7,109,154	-	306,398	-	-	306,398	-	-	-	-	-	693,465	-	693,465
0091F	666,880	-	28,742	-	-	28,742	-	-	-	-	-	65,051	-	65,051
0091P	2,428,559	-	104,669	-	-	104,669	-	-	-	-	-	236,895	-	236,895
0093P	197,068	-	8,493	-	-	8,493	-	-	-	-	-	19,223	-	19,223
0094F	2,666,661	-	114,931	-	-	114,931	-	-	-	-	-	260,120	-	260,120
0094P	2,291,511	-	98,762	-	-	98,762	-	-	-	-	-	223,526	-	223,526
0095P	263,854	-	11,372	-	-	11,372	-	-	-	-	-	25,738	-	25,738
0096F	2,149,194	-	92,628	-	-	92,628	-	-	-	-	-	209,644	-	209,644
0098P	112,052	-	4,829	-	-	4,829	-	-	-	-	-	10,930	-	10,930
0099P	569,359	-	24,539	-	-	24,539	-	-	-	-	-	55,538	-	55,538
0101F	3,387,402	-	145,994	-	-	145,994	-	-	-	-	-	330,425	-	330,425
0101P	3,069,703	-	132,301	-	-	132,301	-	-	-	-	-	299,435	-	299,435
0102P	185,148	-	7,980	-	-	7,980	-	-	-	-	-	18,060	-	18,060
0103F	614,615	-	26,489	-	-	26,489	-	-	-	-	-	59,953	-	59,953
0103P	1,946,801	-	83,905	-	-	83,905	-	-	-	-	-	189,901	-	189,901
0104P	1,408,115	-	60,688	-	-	60,688	-	-	-	-	-	137,355	-	137,355
0106P	2,737,607	-	117,988	-	-	117,988	-	-	-	-	-	267,041	-	267,041
0107F	27,408,017	-	1,181,260	-	-	1,181,260	-	-	-	-	-	2,673,525	-	2,673,525
0107P	23,799,960	-	1,025,756	-	-	1,025,756	-	-	-	-	-	2,321,576	-	2,321,576
0108F	2,168,072	-	93,442	-	-	93,442	-	-	-	-	-	211,485	-	211,485
0109F	1,056,634	-	45,540	-	-	45,540	-	-	-	-	-	103,070	-	103,070
0110P	400,602	-	17,266	-	-	17,266	-	-	-	-	-	39,077	-	39,077
0111P	811,745	-	34,985	-	-	34,985	-	-	-	-	-	79,182	-	79,182
0112F	741,079	-	31,940	-	-	31,940	-	-	-	-	-	72,289	-	72,289
0113P	744,555	-	32,090	-	-	32,090	-	-	-	-	-	72,628	-	72,628
0115P	579,979	-	24,997	-	-	24,997	-	-	-	-	-	56,574	-	56,574
0116P	76,624	-	3,302	-	-	3,302	-	-	-	-	-	7,474	-	7,474
0117P	420,111	-	18,106	-	-	18,106	-	-	-	-	-	40,980	-	40,980
0118F	2,822,312	-	121,639	-	-	121,639	-	-	-	-	-	275,303	-	275,303
0118P	2,028,118	-	87,410	-	-	87,410	-	-	-	-	-	197,833	-	197,833
0120P	8,139,570	-	350,808	-	-	350,808	-	-	-	-	-	793,977	-	793,977
0121P	2,083,439	-	89,794	-	-	89,794	-	-	-	-	-	203,230	-	203,230
0122F	1,180,633	-	50,884	-	-	50,884	-	-	-	-	-	115,165	-	115,165
0123P	2,108,305	-	90,866	-	-	90,866	-	-	-	-	-	205,655	-	205,655

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0126F	1,547,033	-	66,676	-	-	66,676	-	-	-	-	-	150,906	-	150,906
0126P	1,464,773	-	63,130	-	-	63,130	-	-	-	-	-	142,882	-	142,882
0127F	8,117,972	-	349,877	-	-	349,877	-	-	-	-	-	791,871	-	791,871
0127P	6,063,435	-	261,328	-	-	261,328	-	-	-	-	-	591,460	-	591,460
0128F	177,832,976	-	7,664,437	-	-	7,664,437	-	-	-	-	-	17,346,781	-	17,346,781
0128P	177,580,762	-	7,653,566	-	-	7,653,566	-	-	-	-	-	17,322,179	-	17,322,179
0129F	2,619,473	-	112,897	-	-	112,897	-	-	-	-	-	255,517	-	255,517
0129P	3,082,851	-	132,868	-	-	132,868	-	-	-	-	-	300,718	-	300,718
0130F	9,858,582	-	424,896	-	-	424,896	-	-	-	-	-	961,659	-	961,659
0131F	157,861,416	-	6,803,681	-	-	6,803,681	-	-	-	-	-	15,398,648	-	15,398,648
0131P	239,600,258	-	10,326,549	-	-	10,326,549	-	-	-	-	-	23,371,893	-	23,371,893
0132F	16,093,561	-	693,617	-	-	693,617	-	-	-	-	-	1,569,852	-	1,569,852
0132P	12,249,915	-	527,960	-	-	527,960	-	-	-	-	-	1,194,922	-	1,194,922
0133P	279,250	-	12,035	-	-	12,035	-	-	-	-	-	27,240	-	27,240
0134F	1,288,116	-	55,517	-	-	55,517	-	-	-	-	-	125,650	-	125,650
0135F	106,815	-	4,604	-	-	4,604	-	-	-	-	-	10,419	-	10,419
0136P	1,897,794	-	81,793	-	-	81,793	-	-	-	-	-	185,121	-	185,121
0137P	178,092	-	7,676	-	-	7,676	-	-	-	-	-	17,372	-	17,372
0138P	7,900	-	340	-	-	340	-	-	-	-	-	771	-	771
0139P	747,317	-	32,209	-	-	32,209	-	-	-	-	-	72,897	-	72,897
0140F	13,073,114	-	563,439	-	-	563,439	-	-	-	-	-	1,275,222	-	1,275,222
0141P	1,527,508	-	65,834	-	-	65,834	-	-	-	-	-	149,001	-	149,001
0142F	375,625,612	-	16,189,115	-	-	16,189,115	-	-	-	-	-	36,640,535	-	36,640,535
0142P	381,236,024	-	16,430,918	-	-	16,430,918	-	-	-	-	-	37,187,805	-	37,187,805
0143P	242,091	-	10,434	-	-	10,434	-	-	-	-	-	23,615	-	23,615
0144F	3,378,823	-	145,624	-	-	145,624	-	-	-	-	-	329,589	-	329,589
0145F	3,938,018	-	169,725	-	-	169,725	-	-	-	-	-	384,135	-	384,135
0146F	1,698,607	-	73,208	-	-	73,208	-	-	-	-	-	165,691	-	165,691
0146P	2,277,798	-	98,171	-	-	98,171	-	-	-	-	-	222,189	-	222,189
0147P	103,365	-	4,455	-	-	4,455	-	-	-	-	-	10,083	-	10,083
0148F	3,661,255	-	157,797	-	-	157,797	-	-	-	-	-	357,138	-	357,138
0150F	1,674,580	-	72,173	-	-	72,173	-	-	-	-	-	163,348	-	163,348
0150P	1,274,388	-	54,925	-	-	54,925	-	-	-	-	-	124,311	-	124,311
0152F	2,673,867	-	115,241	-	-	115,241	-	-	-	-	-	260,823	-	260,823
0153F	3,259,865	-	140,497	-	-	140,497	-	-	-	-	-	317,985	-	317,985
0154P	526,838	-	22,706	-	-	22,706	-	-	-	-	-	51,391	-	51,391
0155F	936,526	-	40,363	-	-	40,363	-	-	-	-	-	91,354	-	91,354
0155P	802,576	-	34,590	-	-	34,590	-	-	-	-	-	78,288	-	78,288
0156P	152,532	-	6,574	-	-	6,574	-	-	-	-	-	14,879	-	14,879
0157P	323,222	-	13,931	-	-	13,931	-	-	-	-	-	31,529	-	31,529
0158P	164,525	-	7,091	-	-	7,091	-	-	-	-	-	16,049	-	16,049
0160F	2,117,863	-	91,278	-	-	91,278	-	-	-	-	-	206,588	-	206,588
0161F	15,371,831	-	662,512	-	-	662,512	-	-	-	-	-	1,499,451	-	1,499,451

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0161P	10,726,924	-	462,320	-	-	462,320	-	-	-	-	-	1,046,362	-	1,046,362
0162F	4,142,790	-	178,550	-	-	178,550	-	-	-	-	-	404,110	-	404,110
0162P	2,281,228	-	98,319	-	-	98,319	-	-	-	-	-	222,523	-	222,523
0163P	148,657	-	6,407	-	-	6,407	-	-	-	-	-	14,501	-	14,501
0164P	154,744	-	6,669	-	-	6,669	-	-	-	-	-	15,095	-	15,095
0166F	56,566,046	-	2,437,944	-	-	2,437,944	-	-	-	-	-	5,517,755	-	5,517,755
0166P	59,553,539	-	2,566,702	-	-	2,566,702	-	-	-	-	-	5,809,171	-	5,809,171
0167P	1,659,629	-	71,528	-	-	71,528	-	-	-	-	-	161,889	-	161,889
0168F	3,697,875	-	159,375	-	-	159,375	-	-	-	-	-	360,711	-	360,711
0168P	3,937,226	-	169,691	-	-	169,691	-	-	-	-	-	384,058	-	384,058
0169F	12,727,699	-	548,552	-	-	548,552	-	-	-	-	-	1,241,528	-	1,241,528
0169P	9,622,630	-	414,726	-	-	414,726	-	-	-	-	-	938,643	-	938,643
0170F	4,708,460	-	202,930	-	-	202,930	-	-	-	-	-	459,288	-	459,288
0171F	754,844	-	32,533	-	-	32,533	-	-	-	-	-	73,632	-	73,632
0171P	1,189,621	-	51,272	-	-	51,272	-	-	-	-	-	116,042	-	116,042
0172P	592,966	-	25,556	-	-	25,556	-	-	-	-	-	57,841	-	57,841
0173F	356,097	-	15,347	-	-	15,347	-	-	-	-	-	34,736	-	34,736
0173P	308,167	-	13,282	-	-	13,282	-	-	-	-	-	30,060	-	30,060
0174P	147,543	-	6,359	-	-	6,359	-	-	-	-	-	14,392	-	14,392
0176F	3,857,349	-	166,248	-	-	166,248	-	-	-	-	-	376,266	-	376,266
0176P	3,102,863	-	133,730	-	-	133,730	-	-	-	-	-	302,670	-	302,670
0177P	733,677	-	31,621	-	-	31,621	-	-	-	-	-	71,567	-	71,567
0178P	176,284	-	7,598	-	-	7,598	-	-	-	-	-	17,196	-	17,196
0179P	13,860,413	-	597,371	-	-	597,371	-	-	-	-	-	1,352,019	-	1,352,019
0180P	178,165	-	7,679	-	-	7,679	-	-	-	-	-	17,379	-	17,379
0181F	5,406,211	-	233,003	-	-	233,003	-	-	-	-	-	527,351	-	527,351
0181P	4,256,251	-	183,440	-	-	183,440	-	-	-	-	-	415,178	-	415,178
0182F	2,000,294	-	86,211	-	-	86,211	-	-	-	-	-	195,119	-	195,119
0182P	2,332,871	-	100,545	-	-	100,545	-	-	-	-	-	227,561	-	227,561
0183F	157,827	-	6,802	-	-	6,802	-	-	-	-	-	15,395	-	15,395
0183P	717,436	-	30,921	-	-	30,921	-	-	-	-	-	69,983	-	69,983
0184F	5,435,812	-	234,278	-	-	234,278	-	-	-	-	-	530,238	-	530,238
0184P	3,993,936	-	172,135	-	-	172,135	-	-	-	-	-	389,590	-	389,590
0185F	626,981	-	27,022	-	-	27,022	-	-	-	-	-	61,159	-	61,159
0185P	1,895,924	-	81,713	-	-	81,713	-	-	-	-	-	184,939	-	184,939
0186P	297,112	-	12,805	-	-	12,805	-	-	-	-	-	28,982	-	28,982
0187P	186,153	-	8,023	-	-	8,023	-	-	-	-	-	18,158	-	18,158
0188P	527,693	-	22,743	-	-	22,743	-	-	-	-	-	51,474	-	51,474
0189P	98,573	-	4,248	-	-	4,248	-	-	-	-	-	9,615	-	9,615
0190F	14,513,182	-	625,505	-	-	625,505	-	-	-	-	-	1,415,693	-	1,415,693
0190P	15,381,363	-	662,922	-	-	662,922	-	-	-	-	-	1,500,380	-	1,500,380
0191F	1,389,958	-	59,906	-	-	59,906	-	-	-	-	-	135,584	-	135,584
0191P	3,464,373	-	149,311	-	-	149,311	-	-	-	-	-	337,933	-	337,933

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0192F	16,883,818	-	727,677	-	-	727,677	-	-	-	-	-	1,646,938	-	1,646,938
0192P	16,386,550	-	706,245	-	-	706,245	-	-	-	-	-	1,598,432	-	1,598,432
0193F	5,540,969	-	238,811	-	-	238,811	-	-	-	-	-	540,496	-	540,496
0193P	3,916,369	-	168,792	-	-	168,792	-	-	-	-	-	382,024	-	382,024
0194F	11,891,093	-	512,495	-	-	512,495	-	-	-	-	-	1,159,921	-	1,159,921
0194P	7,628,454	-	328,779	-	-	328,779	-	-	-	-	-	744,120	-	744,120
0195P	1,691,629	-	72,908	-	-	72,908	-	-	-	-	-	165,011	-	165,011
0196F	6,778,814	-	292,161	-	-	292,161	-	-	-	-	-	661,242	-	661,242
0196P	11,358,189	-	489,527	-	-	489,527	-	-	-	-	-	1,107,939	-	1,107,939
0197F	3,127,475	-	134,791	-	-	134,791	-	-	-	-	-	305,071	-	305,071
0197P	3,875,097	-	167,013	-	-	167,013	-	-	-	-	-	377,998	-	377,998
0198F	384,470	-	16,570	-	-	16,570	-	-	-	-	-	37,503	-	37,503
0198P	684,121	-	29,485	-	-	29,485	-	-	-	-	-	66,733	-	66,733
0199F	5,915,000	-	254,931	-	-	254,931	-	-	-	-	-	576,981	-	576,981
0199P	4,823,398	-	207,884	-	-	207,884	-	-	-	-	-	470,500	-	470,500
0201P	239,713	-	10,331	-	-	10,331	-	-	-	-	-	23,383	-	23,383
0202P	65,149	-	2,808	-	-	2,808	-	-	-	-	-	6,355	-	6,355
0203F	11,892,341	-	512,549	-	-	512,549	-	-	-	-	-	1,160,043	-	1,160,043
0203P	8,341,891	-	359,528	-	-	359,528	-	-	-	-	-	813,713	-	813,713
0205F	5,187,120	-	223,560	-	-	223,560	-	-	-	-	-	505,980	-	505,980
0205P	7,150,918	-	308,198	-	-	308,198	-	-	-	-	-	697,539	-	697,539
0206P	155,972	-	6,722	-	-	6,722	-	-	-	-	-	15,214	-	15,214
0207P	215,935	-	9,307	-	-	9,307	-	-	-	-	-	21,063	-	21,063
0208P	181,646	-	7,829	-	-	7,829	-	-	-	-	-	17,719	-	17,719
0210F	3,326,760	-	143,380	-	-	143,380	-	-	-	-	-	324,510	-	324,510
0210P	3,315,446	-	142,893	-	-	142,893	-	-	-	-	-	323,406	-	323,406
0212F	1,511,283	-	65,135	-	-	65,135	-	-	-	-	-	147,419	-	147,419
0212P	3,974,784	-	171,309	-	-	171,309	-	-	-	-	-	387,722	-	387,722
0213F	7,155,353	-	308,389	-	-	308,389	-	-	-	-	-	697,971	-	697,971
0215P	45,023	-	1,940	-	-	1,940	-	-	-	-	-	4,392	-	4,392
0216P	425,084	-	18,321	-	-	18,321	-	-	-	-	-	41,465	-	41,465
0217F	4,152,793	-	178,982	-	-	178,982	-	-	-	-	-	405,086	-	405,086
0217P	4,292,302	-	184,994	-	-	184,994	-	-	-	-	-	418,694	-	418,694
0218P	10,113,707	-	435,891	-	-	435,891	-	-	-	-	-	986,545	-	986,545
0220F	2,956,288	-	127,413	-	-	127,413	-	-	-	-	-	288,372	-	288,372
0220P	2,137,709	-	92,133	-	-	92,133	-	-	-	-	-	208,524	-	208,524
0221F	92,657	-	3,993	-	-	3,993	-	-	-	-	-	9,038	-	9,038
0221P	1,095,643	-	47,221	-	-	47,221	-	-	-	-	-	106,875	-	106,875
0222F	9,298,284	-	400,747	-	-	400,747	-	-	-	-	-	907,004	-	907,004
0222P	9,001,353	-	387,950	-	-	387,950	-	-	-	-	-	878,040	-	878,040
0223P	655,665	-	28,259	-	-	28,259	-	-	-	-	-	63,957	-	63,957
0224P	1,635,587	-	70,492	-	-	70,492	-	-	-	-	-	159,544	-	159,544
0225F	768,028	-	33,101	-	-	33,101	-	-	-	-	-	74,918	-	74,918

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0225P	1,446,056	-	62,324	-	-	62,324	-	-	-	-	-	141,056	-	141,056
0226P	382,439	-	16,483	-	-	16,483	-	-	-	-	-	37,305	-	37,305
0227P	633,135	-	27,288	-	-	27,288	-	-	-	-	-	61,759	-	61,759
0228P	1,421,967	-	61,285	-	-	61,285	-	-	-	-	-	138,706	-	138,706
0229P	519,549	-	22,392	-	-	22,392	-	-	-	-	-	50,680	-	50,680
0230F	2,424,570	-	104,497	-	-	104,497	-	-	-	-	-	236,506	-	236,506
0230P	1,994,139	-	85,946	-	-	85,946	-	-	-	-	-	194,519	-	194,519
0231P	1,059,323	-	45,656	-	-	45,656	-	-	-	-	-	103,332	-	103,332
0232P	146,191	-	6,301	-	-	6,301	-	-	-	-	-	14,260	-	14,260
0233F	890,762	-	38,391	-	-	38,391	-	-	-	-	-	86,890	-	86,890
0233P	1,349,949	-	58,182	-	-	58,182	-	-	-	-	-	131,681	-	131,681
0234P	419,034	-	18,060	-	-	18,060	-	-	-	-	-	40,875	-	40,875
0236P	79,944	-	3,446	-	-	3,446	-	-	-	-	-	7,798	-	7,798
0237F	4,230,764	-	182,342	-	-	182,342	-	-	-	-	-	412,691	-	412,691
0237P	3,466,554	-	149,405	-	-	149,405	-	-	-	-	-	338,146	-	338,146
0238P	1,211,259	-	52,204	-	-	52,204	-	-	-	-	-	118,153	-	118,153
0239F	9,936,972	-	428,274	-	-	428,274	-	-	-	-	-	969,305	-	969,305
0240F	10,136,978	-	436,894	-	-	436,894	-	-	-	-	-	988,815	-	988,815
0241P	150,973	-	6,507	-	-	6,507	-	-	-	-	-	14,727	-	14,727
0242P	948,519	-	40,880	-	-	40,880	-	-	-	-	-	92,524	-	92,524
0243P	950,228	-	40,954	-	-	40,954	-	-	-	-	-	92,690	-	92,690
0244F	3,515,820	-	151,529	-	-	151,529	-	-	-	-	-	342,952	-	342,952
0244P	3,258,057	-	140,419	-	-	140,419	-	-	-	-	-	317,808	-	317,808
0245P	209,942	-	9,048	-	-	9,048	-	-	-	-	-	20,479	-	20,479
0246P	13,905,249	-	599,303	-	-	599,303	-	-	-	-	-	1,356,392	-	1,356,392
0247P	3,456,151	-	148,957	-	-	148,957	-	-	-	-	-	337,132	-	337,132
0250F	20,811,724	-	896,966	-	-	896,966	-	-	-	-	-	2,030,087	-	2,030,087
0250P	17,466,460	-	752,788	-	-	752,788	-	-	-	-	-	1,703,772	-	1,703,772
0251F	5,057,936	-	217,992	-	-	217,992	-	-	-	-	-	493,378	-	493,378
0252F	2,521,003	-	108,653	-	-	108,653	-	-	-	-	-	245,912	-	245,912
0253P	196,291	-	8,460	-	-	8,460	-	-	-	-	-	19,147	-	19,147
0254F	4,425,299	-	190,726	-	-	190,726	-	-	-	-	-	431,667	-	431,667
0254P	3,635,694	-	156,695	-	-	156,695	-	-	-	-	-	354,645	-	354,645
0255F	3,828,183	-	164,991	-	-	164,991	-	-	-	-	-	373,421	-	373,421
0256F	2,198,683	-	94,761	-	-	94,761	-	-	-	-	-	214,471	-	214,471
0257P	675,791	-	29,126	-	-	29,126	-	-	-	-	-	65,920	-	65,920
0259F	3,569,805	-	153,855	-	-	153,855	-	-	-	-	-	348,218	-	348,218
0259P	3,008,190	-	129,650	-	-	129,650	-	-	-	-	-	293,435	-	293,435
0260F	552,279	-	23,803	-	-	23,803	-	-	-	-	-	53,872	-	53,872
0260P	947,369	-	40,831	-	-	40,831	-	-	-	-	-	92,411	-	92,411
0261P	639,647	-	27,568	-	-	27,568	-	-	-	-	-	62,395	-	62,395
0263F	4,453,869	-	191,958	-	-	191,958	-	-	-	-	-	434,454	-	434,454
0263P	4,547,847	-	196,008	-	-	196,008	-	-	-	-	-	443,621	-	443,621

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0264F	139,322	-	6,005	-	-	6,005	-	-	-	-	-	13,590	-	13,590
0264P	804,296	-	34,664	-	-	34,664	-	-	-	-	-	78,455	-	78,455
0265P	10,704,384	-	461,349	-	-	461,349	-	-	-	-	-	1,044,163	-	1,044,163
0266F	65,791	-	2,836	-	-	2,836	-	-	-	-	-	6,418	-	6,418
0266P	1,720,976	-	74,172	-	-	74,172	-	-	-	-	-	167,873	-	167,873
0267P	199,249	-	8,587	-	-	8,587	-	-	-	-	-	19,436	-	19,436
0269P	1,233,763	-	53,174	-	-	53,174	-	-	-	-	-	120,348	-	120,348
0270F	309,022	-	13,319	-	-	13,319	-	-	-	-	-	30,144	-	30,144
0271F	3,810,580	-	164,232	-	-	164,232	-	-	-	-	-	371,704	-	371,704
0272P	1,693,991	-	73,009	-	-	73,009	-	-	-	-	-	165,241	-	165,241
0273F	10,382,473	-	447,475	-	-	447,475	-	-	-	-	-	1,012,762	-	1,012,762
0273P	9,616,714	-	414,471	-	-	414,471	-	-	-	-	-	938,066	-	938,066
0274P	5,297,686	-	228,325	-	-	228,325	-	-	-	-	-	516,765	-	516,765
0275P	2,033,205	-	87,629	-	-	87,629	-	-	-	-	-	198,330	-	198,330
0276F	2,622,881	-	113,044	-	-	113,044	-	-	-	-	-	255,850	-	255,850
0276P	2,004,065	-	86,373	-	-	86,373	-	-	-	-	-	195,487	-	195,487
0277F	4,954,328	-	213,527	-	-	213,527	-	-	-	-	-	483,272	-	483,272
0277P	6,378,881	-	274,924	-	-	274,924	-	-	-	-	-	622,230	-	622,230
0278P	4,146,105	-	178,693	-	-	178,693	-	-	-	-	-	404,433	-	404,433
0280F	2,062,987	-	88,913	-	-	88,913	-	-	-	-	-	201,235	-	201,235
0280P	1,514,811	-	65,287	-	-	65,287	-	-	-	-	-	147,763	-	147,763
0281P	1,919,396	-	82,724	-	-	82,724	-	-	-	-	-	187,228	-	187,228
0282P	196,079	-	8,451	-	-	8,451	-	-	-	-	-	19,127	-	19,127
0283F	17,668,310	-	761,488	-	-	761,488	-	-	-	-	-	1,723,462	-	1,723,462
0284F	12,546,302	-	540,734	-	-	540,734	-	-	-	-	-	1,223,833	-	1,223,833
0285P	445,635	-	19,206	-	-	19,206	-	-	-	-	-	43,470	-	43,470
0286F	4,413,363	-	190,212	-	-	190,212	-	-	-	-	-	430,503	-	430,503
0287F	2,743,150	-	118,227	-	-	118,227	-	-	-	-	-	267,582	-	267,582
0288P	514,384	-	22,169	-	-	22,169	-	-	-	-	-	50,176	-	50,176
0289F	2,574,072	-	110,940	-	-	110,940	-	-	-	-	-	251,089	-	251,089
0290P	874,097	-	37,673	-	-	37,673	-	-	-	-	-	85,264	-	85,264
0291F	7,674,752	-	330,775	-	-	330,775	-	-	-	-	-	748,636	-	748,636
0291P	7,261,510	-	312,964	-	-	312,964	-	-	-	-	-	708,327	-	708,327
0292F	1,622,382	-	69,923	-	-	69,923	-	-	-	-	-	158,256	-	158,256
0292P	1,547,277	-	66,686	-	-	66,686	-	-	-	-	-	150,930	-	150,930
0293F	15,208,901	-	655,489	-	-	655,489	-	-	-	-	-	1,483,558	-	1,483,558
0293P	17,676,666	-	761,848	-	-	761,848	-	-	-	-	-	1,724,277	-	1,724,277
0296F	1,922,898	-	82,875	-	-	82,875	-	-	-	-	-	187,570	-	187,570
0296P	1,423,630	-	61,357	-	-	61,357	-	-	-	-	-	138,869	-	138,869
0297P	717,151	-	30,909	-	-	30,909	-	-	-	-	-	69,955	-	69,955
0298F	72,712	-	3,134	-	-	3,134	-	-	-	-	-	7,093	-	7,093
0300F	16,244,430	-	700,120	-	-	700,120	-	-	-	-	-	1,584,569	-	1,584,569
0300P	16,939,238	-	730,065	-	-	730,065	-	-	-	-	-	1,652,344	-	1,652,344

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0301F	13,878,881	-	598,167	-	-	598,167	-	-	-	-	-	1,353,820	-	1,353,820
0301P	10,174,759	-	438,523	-	-	438,523	-	-	-	-	-	992,500	-	992,500
0303F	1,912,242	-	82,416	-	-	82,416	-	-	-	-	-	186,530	-	186,530
0303P	5,016,726	-	216,216	-	-	216,216	-	-	-	-	-	489,358	-	489,358
0304P	289,378	-	12,472	-	-	12,472	-	-	-	-	-	28,227	-	28,227
0305P	226,768	-	9,773	-	-	9,773	-	-	-	-	-	22,120	-	22,120
0306P	303,339	-	13,074	-	-	13,074	-	-	-	-	-	29,589	-	29,589
0307F	164,908	-	7,107	-	-	7,107	-	-	-	-	-	16,086	-	16,086
0308F	394,038	-	16,983	-	-	16,983	-	-	-	-	-	38,437	-	38,437
0308P	317,005	-	13,663	-	-	13,663	-	-	-	-	-	30,922	-	30,922
0309P	908,339	-	39,149	-	-	39,149	-	-	-	-	-	88,604	-	88,604
0311F	6,863,141	-	295,795	-	-	295,795	-	-	-	-	-	669,468	-	669,468
0312F	9,785,160	-	421,731	-	-	421,731	-	-	-	-	-	954,497	-	954,497
0313F	3,243,832	-	139,806	-	-	139,806	-	-	-	-	-	316,421	-	316,421
0314F	13,343,216	-	575,080	-	-	575,080	-	-	-	-	-	1,301,569	-	1,301,569
0314P	10,795,326	-	465,268	-	-	465,268	-	-	-	-	-	1,053,034	-	1,053,034
0315P	545,063	-	23,492	-	-	23,492	-	-	-	-	-	53,168	-	53,168
0316P	286,146	-	12,333	-	-	12,333	-	-	-	-	-	27,912	-	27,912
0317P	526,926	-	22,710	-	-	22,710	-	-	-	-	-	51,399	-	51,399
0318P	236,818	-	10,207	-	-	10,207	-	-	-	-	-	23,100	-	23,100
0319P	2,249,290	-	96,942	-	-	96,942	-	-	-	-	-	219,408	-	219,408
0320F	3,678	-	159	-	-	159	-	-	-	-	-	359	-	359
0320P	556,646	-	23,991	-	-	23,991	-	-	-	-	-	54,298	-	54,298
0321F	1,481,066	-	63,833	-	-	63,833	-	-	-	-	-	144,471	-	144,471
0321P	1,996,823	-	86,061	-	-	86,061	-	-	-	-	-	194,781	-	194,781
0322F	1,989,596	-	85,750	-	-	85,750	-	-	-	-	-	194,076	-	194,076
0322P	2,090,076	-	90,080	-	-	90,080	-	-	-	-	-	203,877	-	203,877
0323F	14,825,571	-	638,968	-	-	638,968	-	-	-	-	-	1,446,166	-	1,446,166
0323P	15,112,224	-	651,323	-	-	651,323	-	-	-	-	-	1,474,127	-	1,474,127
0324F	528,957	-	22,798	-	-	22,798	-	-	-	-	-	51,597	-	51,597
0324P	575,042	-	24,784	-	-	24,784	-	-	-	-	-	56,093	-	56,093
0325F	25,115	-	1,082	-	-	1,082	-	-	-	-	-	2,450	-	2,450
0325P	1,724,012	-	74,303	-	-	74,303	-	-	-	-	-	168,169	-	168,169
0326P	3,023,742	-	130,320	-	-	130,320	-	-	-	-	-	294,952	-	294,952
0328P	342,767	-	14,773	-	-	14,773	-	-	-	-	-	33,435	-	33,435
0329P	35,874	-	1,546	-	-	1,546	-	-	-	-	-	3,499	-	3,499
0330F	6,149,849	-	265,053	-	-	265,053	-	-	-	-	-	599,889	-	599,889
0330P	5,622,457	-	242,323	-	-	242,323	-	-	-	-	-	548,445	-	548,445
0331F	3,219,287	-	138,748	-	-	138,748	-	-	-	-	-	314,027	-	314,027
0331P	3,761,288	-	162,108	-	-	162,108	-	-	-	-	-	366,896	-	366,896
0333P	2,342,092	-	100,942	-	-	100,942	-	-	-	-	-	228,460	-	228,460
0334F	3,881,832	-	167,303	-	-	167,303	-	-	-	-	-	378,655	-	378,655
0335F	2,657,440	-	114,533	-	-	114,533	-	-	-	-	-	259,221	-	259,221

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0336F	10,971,875	-	472,878	-	-	472,878	-	-	-	-	-	1,070,255	-	1,070,255
0337F	1,981,862	-	85,416	-	-	85,416	-	-	-	-	-	193,321	-	193,321
0338P	336,504	-	14,503	-	-	14,503	-	-	-	-	-	32,824	-	32,824
0339P	179,206	-	7,724	-	-	7,724	-	-	-	-	-	17,481	-	17,481
0342P	119,937	-	5,169	-	-	5,169	-	-	-	-	-	11,699	-	11,699
0343F	15,295,192	-	659,209	-	-	659,209	-	-	-	-	-	1,491,975	-	1,491,975
0343P	11,505,494	-	495,876	-	-	495,876	-	-	-	-	-	1,122,307	-	1,122,307
0344P	127,008	-	5,474	-	-	5,474	-	-	-	-	-	12,389	-	12,389
0345F	1,668,478	-	71,910	-	-	71,910	-	-	-	-	-	162,752	-	162,752
0346F	6,865,441	-	295,894	-	-	295,894	-	-	-	-	-	669,692	-	669,692
0346P	5,575,714	-	240,308	-	-	240,308	-	-	-	-	-	543,885	-	543,885
0347P	337,048	-	14,526	-	-	14,526	-	-	-	-	-	32,877	-	32,877
0348F	1,244,134	-	53,621	-	-	53,621	-	-	-	-	-	121,360	-	121,360
0349F	204,202	-	8,801	-	-	8,801	-	-	-	-	-	19,919	-	19,919
0349P	1,448,004	-	62,408	-	-	62,408	-	-	-	-	-	141,246	-	141,246
0350F	6,009,615	-	259,009	-	-	259,009	-	-	-	-	-	586,210	-	586,210
0350P	4,453,221	-	191,930	-	-	191,930	-	-	-	-	-	434,391	-	434,391
0351F	8,511,130	-	366,822	-	-	366,822	-	-	-	-	-	830,221	-	830,221
0351P	6,793,894	-	292,811	-	-	292,811	-	-	-	-	-	662,713	-	662,713
0352F	4,333,222	-	186,758	-	-	186,758	-	-	-	-	-	422,686	-	422,686
0354P	1,571,702	-	67,739	-	-	67,739	-	-	-	-	-	153,312	-	153,312
0355F	7,906,316	-	340,755	-	-	340,755	-	-	-	-	-	771,224	-	771,224
0355P	5,262,407	-	226,805	-	-	226,805	-	-	-	-	-	513,323	-	513,323
0356F	9,315,871	-	401,505	-	-	401,505	-	-	-	-	-	908,720	-	908,720
0356P	8,153,992	-	351,429	-	-	351,429	-	-	-	-	-	795,384	-	795,384
0357F	8,218,063	-	354,191	-	-	354,191	-	-	-	-	-	801,634	-	801,634
0357P	6,242,630	-	269,052	-	-	269,052	-	-	-	-	-	608,940	-	608,940
0358P	7,156,565	-	308,441	-	-	308,441	-	-	-	-	-	698,090	-	698,090
0359F	8,029,968	-	346,084	-	-	346,084	-	-	-	-	-	783,286	-	783,286
0359P	7,680,383	-	331,017	-	-	331,017	-	-	-	-	-	749,186	-	749,186
0360F	2,897,071	-	124,861	-	-	124,861	-	-	-	-	-	282,596	-	282,596
0360P	3,698,802	-	159,415	-	-	159,415	-	-	-	-	-	360,801	-	360,801
0361P	382,662	-	16,492	-	-	16,492	-	-	-	-	-	37,327	-	37,327
0362P	76,328	-	3,290	-	-	3,290	-	-	-	-	-	7,445	-	7,445
0364P	302,723	-	13,047	-	-	13,047	-	-	-	-	-	29,529	-	29,529
0365P	669,704	-	28,864	-	-	28,864	-	-	-	-	-	65,326	-	65,326
0366P	287,928	-	12,409	-	-	12,409	-	-	-	-	-	28,086	-	28,086
0367F	572,405	-	24,670	-	-	24,670	-	-	-	-	-	55,835	-	55,835
0367P	6,493,979	-	279,884	-	-	279,884	-	-	-	-	-	633,457	-	633,457
0369F	16,856,165	-	726,485	-	-	726,485	-	-	-	-	-	1,644,241	-	1,644,241
0369P	15,625,226	-	673,433	-	-	673,433	-	-	-	-	-	1,524,168	-	1,524,168
0370P	1,248,817	-	53,823	-	-	53,823	-	-	-	-	-	121,816	-	121,816
0371F	466,305	-	20,097	-	-	20,097	-	-	-	-	-	45,486	-	45,486

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0371P	1,249,558	-	53,855	-	-	53,855	-	-	-	-	-	121,889	-	121,889
0373F	10,650,730	-	459,037	-	-	459,037	-	-	-	-	-	1,038,929	-	1,038,929
0375F	441,439	-	19,026	-	-	19,026	-	-	-	-	-	43,060	-	43,060
0376P	6,933,056	-	298,808	-	-	298,808	-	-	-	-	-	676,287	-	676,287
0377F	6,799,489	-	293,052	-	-	293,052	-	-	-	-	-	663,259	-	663,259
0377P	6,671,911	-	287,553	-	-	287,553	-	-	-	-	-	650,814	-	650,814
0378P	1,148,327	-	49,492	-	-	49,492	-	-	-	-	-	112,014	-	112,014
0379P	397,297	-	17,123	-	-	17,123	-	-	-	-	-	38,754	-	38,754
0380F	15,100,242	-	650,806	-	-	650,806	-	-	-	-	-	1,472,958	-	1,472,958
0380P	13,043,171	-	562,149	-	-	562,149	-	-	-	-	-	1,272,301	-	1,272,301
0381P	73,567	-	3,171	-	-	3,171	-	-	-	-	-	7,176	-	7,176
0382F	17,463,776	-	752,672	-	-	752,672	-	-	-	-	-	1,703,510	-	1,703,510
0383F	1,201,416	-	51,780	-	-	51,780	-	-	-	-	-	117,193	-	117,193
0384P	242,708	-	10,460	-	-	10,460	-	-	-	-	-	23,675	-	23,675
0385P	2,730,821	-	117,696	-	-	117,696	-	-	-	-	-	266,379	-	266,379
0386P	677,448	-	29,197	-	-	29,197	-	-	-	-	-	66,082	-	66,082
0388P	452,504	-	19,503	-	-	19,503	-	-	-	-	-	44,140	-	44,140
0389P	971,468	-	41,869	-	-	41,869	-	-	-	-	-	94,762	-	94,762
0390F	399,882	-	17,235	-	-	17,235	-	-	-	-	-	39,007	-	39,007
0390P	372,923	-	16,073	-	-	16,073	-	-	-	-	-	36,377	-	36,377
0391P	510,437	-	21,999	-	-	21,999	-	-	-	-	-	49,791	-	49,791
0392F	195,633	-	8,432	-	-	8,432	-	-	-	-	-	19,083	-	19,083
0392P	940,484	-	40,534	-	-	40,534	-	-	-	-	-	91,740	-	91,740
0393P	461,021	-	19,870	-	-	19,870	-	-	-	-	-	44,970	-	44,970
0394F	2,134,104	-	91,978	-	-	91,978	-	-	-	-	-	208,172	-	208,172
0394P	4,092,224	-	176,371	-	-	176,371	-	-	-	-	-	399,177	-	399,177
0395F	210,501	-	9,072	-	-	9,072	-	-	-	-	-	20,533	-	20,533
0395P	697,688	-	30,070	-	-	30,070	-	-	-	-	-	68,056	-	68,056
0396F	177,139	-	7,635	-	-	7,635	-	-	-	-	-	17,279	-	17,279
0397F	5,944,788	-	256,215	-	-	256,215	-	-	-	-	-	579,886	-	579,886
0397P	4,692,764	-	202,254	-	-	202,254	-	-	-	-	-	457,757	-	457,757
0398P	2,213,281	-	95,390	-	-	95,390	-	-	-	-	-	215,895	-	215,895
0399P	228,462	-	9,846	-	-	9,846	-	-	-	-	-	22,285	-	22,285
0402F	148,015	-	6,379	-	-	6,379	-	-	-	-	-	14,438	-	14,438
0402P	751,565	-	32,392	-	-	32,392	-	-	-	-	-	73,312	-	73,312
0403F	139,296	-	6,004	-	-	6,004	-	-	-	-	-	13,588	-	13,588
0403P	1,139,971	-	49,132	-	-	49,132	-	-	-	-	-	111,199	-	111,199
0404F	6,490,218	-	279,722	-	-	279,722	-	-	-	-	-	633,091	-	633,091
0404P	3,582,849	-	154,417	-	-	154,417	-	-	-	-	-	349,490	-	349,490
0406F	259,052	-	11,165	-	-	11,165	-	-	-	-	-	25,269	-	25,269
0406P	947,519	-	40,837	-	-	40,837	-	-	-	-	-	92,426	-	92,426
0408F	203,285	-	8,761	-	-	8,761	-	-	-	-	-	19,829	-	19,829
0408P	793,759	-	34,210	-	-	34,210	-	-	-	-	-	77,428	-	77,428

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0409F	1,588,238	-	68,452	-	-	68,452	-	-	-	-	-	154,925	-	154,925
0409P	2,187,359	-	94,273	-	-	94,273	-	-	-	-	-	213,367	-	213,367
0410P	534,391	-	23,032	-	-	23,032	-	-	-	-	-	52,127	-	52,127
0411F	437,512	-	18,856	-	-	18,856	-	-	-	-	-	42,677	-	42,677
0411P	881,883	-	38,008	-	-	38,008	-	-	-	-	-	86,024	-	86,024
0412P	3,375,974	-	145,501	-	-	145,501	-	-	-	-	-	329,311	-	329,311
0413F	721,777	-	31,108	-	-	31,108	-	-	-	-	-	70,406	-	70,406
0413P	521,010	-	22,455	-	-	22,455	-	-	-	-	-	50,822	-	50,822
0414P	804,084	-	34,655	-	-	34,655	-	-	-	-	-	78,435	-	78,435
0416P	324,507	-	13,986	-	-	13,986	-	-	-	-	-	31,654	-	31,654
0418F	334,116	-	14,400	-	-	14,400	-	-	-	-	-	32,591	-	32,591
0418P	808,663	-	34,853	-	-	34,853	-	-	-	-	-	78,881	-	78,881
0419P	539,007	-	23,231	-	-	23,231	-	-	-	-	-	52,578	-	52,578
0420P	451,178	-	19,445	-	-	19,445	-	-	-	-	-	44,010	-	44,010
0421P	2,140	-	92	-	-	92	-	-	-	-	-	209	-	209
0423P	79,276	-	3,417	-	-	3,417	-	-	-	-	-	7,733	-	7,733
0424P	97,853	-	4,217	-	-	4,217	-	-	-	-	-	9,545	-	9,545
0425F	4,555,866	-	196,354	-	-	196,354	-	-	-	-	-	444,404	-	444,404
0425P	2,973,616	-	128,160	-	-	128,160	-	-	-	-	-	290,062	-	290,062
0426F	315,363	-	13,592	-	-	13,592	-	-	-	-	-	30,762	-	30,762
0426P	439,755	-	18,953	-	-	18,953	-	-	-	-	-	42,896	-	42,896
0430P	62,414	-	2,690	-	-	2,690	-	-	-	-	-	6,088	-	6,088
0431P	210,486	-	9,072	-	-	9,072	-	-	-	-	-	20,532	-	20,532
0432F	14,079,886	-	606,830	-	-	606,830	-	-	-	-	-	1,373,428	-	1,373,428
0432P	10,699,416	-	461,135	-	-	461,135	-	-	-	-	-	1,043,678	-	1,043,678
0433P	866,166	-	37,331	-	-	37,331	-	-	-	-	-	84,490	-	84,490
0434P	215,614	-	9,293	-	-	9,293	-	-	-	-	-	21,032	-	21,032
0435P	575,192	-	24,790	-	-	24,790	-	-	-	-	-	56,107	-	56,107
0437P	1,199,064	-	51,679	-	-	51,679	-	-	-	-	-	116,963	-	116,963
0438F	5,522,537	-	238,016	-	-	238,016	-	-	-	-	-	538,698	-	538,698
0438P	4,971,568	-	214,270	-	-	214,270	-	-	-	-	-	484,953	-	484,953
0439P	534,329	-	23,029	-	-	23,029	-	-	-	-	-	52,121	-	52,121
0441F	718,793	-	30,979	-	-	30,979	-	-	-	-	-	70,115	-	70,115
0441P	3,310,841	-	142,694	-	-	142,694	-	-	-	-	-	322,957	-	322,957
0442P	1,868,048	-	80,511	-	-	80,511	-	-	-	-	-	182,219	-	182,219
0444P	437,714	-	18,865	-	-	18,865	-	-	-	-	-	42,697	-	42,697
0445F	9,127,480	-	393,386	-	-	393,386	-	-	-	-	-	890,343	-	890,343
0445P	8,571,653	-	369,430	-	-	369,430	-	-	-	-	-	836,125	-	836,125
0446P	708,546	-	30,538	-	-	30,538	-	-	-	-	-	69,115	-	69,115
0447F	7,736,051	-	333,417	-	-	333,417	-	-	-	-	-	754,616	-	754,616
0447P	6,760,729	-	291,381	-	-	291,381	-	-	-	-	-	659,478	-	659,478
0448F	7,639,136	-	329,240	-	-	329,240	-	-	-	-	-	745,162	-	745,162
0448P	6,172,420	-	266,026	-	-	266,026	-	-	-	-	-	602,091	-	602,091

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0450P	1,254,842	-	54,083	-	-	54,083	-	-	-	-	-	122,404	-	122,404
0452P	2,769,021	-	119,342	-	-	119,342	-	-	-	-	-	270,105	-	270,105
0453F	431,311	-	18,589	-	-	18,589	-	-	-	-	-	42,072	-	42,072
0453P	2,124,251	-	91,553	-	-	91,553	-	-	-	-	-	207,211	-	207,211
0454F	3,439,098	-	148,222	-	-	148,222	-	-	-	-	-	335,468	-	335,468
0454P	3,154,050	-	135,937	-	-	135,937	-	-	-	-	-	307,663	-	307,663
0455F	20,878,272	-	899,834	-	-	899,834	-	-	-	-	-	2,036,578	-	2,036,578
0456F	11,420,789	-	492,225	-	-	492,225	-	-	-	-	-	1,114,045	-	1,114,045
0456P	8,868,978	-	382,245	-	-	382,245	-	-	-	-	-	865,128	-	865,128
0457P	540,333	-	23,288	-	-	23,288	-	-	-	-	-	52,707	-	52,707
0458P	214,029	-	9,224	-	-	9,224	-	-	-	-	-	20,878	-	20,878
0459P	6,537,381	-	281,755	-	-	281,755	-	-	-	-	-	637,691	-	637,691
0460P	59,653	-	2,571	-	-	2,571	-	-	-	-	-	5,819	-	5,819
0461P	1,655,148	-	71,335	-	-	71,335	-	-	-	-	-	161,452	-	161,452
0462F	1,026,256	-	44,231	-	-	44,231	-	-	-	-	-	100,107	-	100,107
0462P	2,750,517	-	118,545	-	-	118,545	-	-	-	-	-	268,300	-	268,300
0463P	1,919,769	-	82,740	-	-	82,740	-	-	-	-	-	187,265	-	187,265
0464F	1,603,852	-	69,125	-	-	69,125	-	-	-	-	-	156,448	-	156,448
0464P	1,669,975	-	71,974	-	-	71,974	-	-	-	-	-	162,898	-	162,898
0465F	2,714,937	-	117,011	-	-	117,011	-	-	-	-	-	264,830	-	264,830
0466P	2,804,745	-	120,882	-	-	120,882	-	-	-	-	-	273,590	-	273,590
0467F	9,901,569	-	426,748	-	-	426,748	-	-	-	-	-	965,852	-	965,852
0468P	2,622,607	-	113,032	-	-	113,032	-	-	-	-	-	255,823	-	255,823
0469F	2,747,097	-	118,397	-	-	118,397	-	-	-	-	-	267,967	-	267,967
0469P	8,411,184	-	362,514	-	-	362,514	-	-	-	-	-	820,472	-	820,472
0470F	265,413	-	11,439	-	-	11,439	-	-	-	-	-	25,890	-	25,890
0470P	2,318,154	-	99,910	-	-	99,910	-	-	-	-	-	226,125	-	226,125
0471P	486,964	-	20,988	-	-	20,988	-	-	-	-	-	47,501	-	47,501
0472P	692,751	-	29,857	-	-	29,857	-	-	-	-	-	67,575	-	67,575
0473P	1,645,663	-	70,927	-	-	70,927	-	-	-	-	-	160,527	-	160,527
0474P	154,402	-	6,655	-	-	6,655	-	-	-	-	-	15,061	-	15,061
0475P	126,091	-	5,434	-	-	5,434	-	-	-	-	-	12,300	-	12,300
0476F	273,407	-	11,784	-	-	11,784	-	-	-	-	-	26,670	-	26,670
0476P	4,729,431	-	203,834	-	-	203,834	-	-	-	-	-	461,334	-	461,334
0477F	5,404,517	-	232,930	-	-	232,930	-	-	-	-	-	527,185	-	527,185
0477P	5,921,636	-	255,217	-	-	255,217	-	-	-	-	-	577,628	-	577,628
0478F	5,643,474	-	243,228	-	-	243,228	-	-	-	-	-	550,495	-	550,495
0479P	173,451	-	7,476	-	-	7,476	-	-	-	-	-	16,919	-	16,919
0480F	23,986,149	-	1,033,781	-	-	1,033,781	-	-	-	-	-	2,339,737	-	2,339,737
0480P	19,602,061	-	844,831	-	-	844,831	-	-	-	-	-	1,912,090	-	1,912,090
0481F	7,048,470	-	303,782	-	-	303,782	-	-	-	-	-	687,546	-	687,546
0481P	6,206,300	-	267,486	-	-	267,486	-	-	-	-	-	605,396	-	605,396
0482P	2,313,880	-	99,726	-	-	99,726	-	-	-	-	-	225,708	-	225,708

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0483P	394,857	-	17,018	-	-	17,018	-	-	-	-	-	38,516	-	38,516
0484P	100,604	-	4,336	-	-	4,336	-	-	-	-	-	9,813	-	9,813
0485P	125,014	-	5,388	-	-	5,388	-	-	-	-	-	12,195	-	12,195
0486P	107,918	-	4,651	-	-	4,651	-	-	-	-	-	10,527	-	10,527
0487P	322,243	-	13,888	-	-	13,888	-	-	-	-	-	31,433	-	31,433
0488F	1,723,204	-	74,268	-	-	74,268	-	-	-	-	-	168,091	-	168,091
0488P	2,789,696	-	120,233	-	-	120,233	-	-	-	-	-	272,122	-	272,122
0489F	3,863,265	-	166,503	-	-	166,503	-	-	-	-	-	376,844	-	376,844
0492F	1,925,551	-	82,989	-	-	82,989	-	-	-	-	-	187,829	-	187,829
0493P	496,823	-	21,413	-	-	21,413	-	-	-	-	-	48,463	-	48,463
0494F	5,824,907	-	251,048	-	-	251,048	-	-	-	-	-	568,193	-	568,193
0494P	5,420,928	-	233,637	-	-	233,637	-	-	-	-	-	528,786	-	528,786
0495P	5,071,701	-	218,586	-	-	218,586	-	-	-	-	-	494,721	-	494,721
0496F	2,521,780	-	108,686	-	-	108,686	-	-	-	-	-	245,988	-	245,988
0497P	87,653	-	3,778	-	-	3,778	-	-	-	-	-	8,550	-	8,550
0498P	273,915	-	11,805	-	-	11,805	-	-	-	-	-	26,719	-	26,719
0499F	6,647,205	-	286,488	-	-	286,488	-	-	-	-	-	648,404	-	648,404
0499P	5,309,808	-	228,848	-	-	228,848	-	-	-	-	-	517,947	-	517,947
0500P	897,507	-	38,682	-	-	38,682	-	-	-	-	-	87,548	-	87,548
0501F	7,641,711	-	329,351	-	-	329,351	-	-	-	-	-	745,413	-	745,413
0502F	6,863,286	-	295,801	-	-	295,801	-	-	-	-	-	669,482	-	669,482
0504F	1,919,521	-	82,730	-	-	82,730	-	-	-	-	-	187,240	-	187,240
0505F	2,128,721	-	91,746	-	-	91,746	-	-	-	-	-	207,647	-	207,647
0506P	380,227	-	16,387	-	-	16,387	-	-	-	-	-	37,089	-	37,089
0507P	459,203	-	19,791	-	-	19,791	-	-	-	-	-	44,793	-	44,793
0508P	260,140	-	11,212	-	-	11,212	-	-	-	-	-	25,375	-	25,375
0509P	1,950,961	-	84,085	-	-	84,085	-	-	-	-	-	190,307	-	190,307
0510F	5,690,030	-	245,235	-	-	245,235	-	-	-	-	-	555,036	-	555,036
0510P	4,444,135	-	191,538	-	-	191,538	-	-	-	-	-	433,505	-	433,505
0511P	3,394,789	-	146,312	-	-	146,312	-	-	-	-	-	331,146	-	331,146
0512P	137,379	-	5,921	-	-	5,921	-	-	-	-	-	13,401	-	13,401
0513F	6,863,545	-	295,812	-	-	295,812	-	-	-	-	-	669,507	-	669,507
0516P	271,625	-	11,707	-	-	11,707	-	-	-	-	-	26,496	-	26,496
0518F	3,304,365	-	142,415	-	-	142,415	-	-	-	-	-	322,325	-	322,325
0518P	3,572,364	-	153,966	-	-	153,966	-	-	-	-	-	348,467	-	348,467
0519F	592,831	-	25,550	-	-	25,550	-	-	-	-	-	57,828	-	57,828
0520F	3,367,546	-	145,138	-	-	145,138	-	-	-	-	-	328,488	-	328,488
0520P	3,570,188	-	153,872	-	-	153,872	-	-	-	-	-	348,255	-	348,255
0521P	999,447	-	43,075	-	-	43,075	-	-	-	-	-	97,491	-	97,491
0523P	11,163,001	-	481,115	-	-	481,115	-	-	-	-	-	1,088,899	-	1,088,899
0524F	2,276,892	-	98,132	-	-	98,132	-	-	-	-	-	222,100	-	222,100
0524P	3,080,333	-	132,759	-	-	132,759	-	-	-	-	-	300,472	-	300,472
0526F	4,319,074	-	186,148	-	-	186,148	-	-	-	-	-	421,306	-	421,306

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0526P	3,225,053	-	138,997	-	-	138,997	-	-	-	-	-	314,589	-	314,589
0528P	576,218	-	24,834	-	-	24,834	-	-	-	-	-	56,207	-	56,207
0529P	7,351	-	317	-	-	317	-	-	-	-	-	717	-	717
0530P	303,132	-	13,065	-	-	13,065	-	-	-	-	-	29,569	-	29,569
0531P	1,085,489	-	46,784	-	-	46,784	-	-	-	-	-	105,884	-	105,884
0532F	3,046,728	-	131,311	-	-	131,311	-	-	-	-	-	297,194	-	297,194
0532P	4,424,465	-	190,690	-	-	190,690	-	-	-	-	-	431,586	-	431,586
0533P	202,850	-	8,743	-	-	8,743	-	-	-	-	-	19,787	-	19,787
0535P	179,046	-	7,717	-	-	7,717	-	-	-	-	-	17,465	-	17,465
0536F	7,116,183	-	306,701	-	-	306,701	-	-	-	-	-	694,151	-	694,151
0536P	6,188,003	-	266,697	-	-	266,697	-	-	-	-	-	603,611	-	603,611
0537P	114,353	-	4,928	-	-	4,928	-	-	-	-	-	11,155	-	11,155
0538P	1,975,511	-	85,143	-	-	85,143	-	-	-	-	-	192,702	-	192,702
0540P	389,904	-	16,805	-	-	16,805	-	-	-	-	-	38,033	-	38,033
0541F	2,550,998	-	109,946	-	-	109,946	-	-	-	-	-	248,838	-	248,838
0541P	2,488,284	-	107,243	-	-	107,243	-	-	-	-	-	242,721	-	242,721
0542P	108,561	-	4,679	-	-	4,679	-	-	-	-	-	10,590	-	10,590
0543F	9,466,767	-	408,009	-	-	408,009	-	-	-	-	-	923,439	-	923,439
0543P	7,283,122	-	313,896	-	-	313,896	-	-	-	-	-	710,435	-	710,435
0545F	1,206,519	-	52,000	-	-	52,000	-	-	-	-	-	117,690	-	117,690
0547F	1,822,927	-	78,566	-	-	78,566	-	-	-	-	-	177,818	-	177,818
0548P	140,426	-	6,052	-	-	6,052	-	-	-	-	-	13,698	-	13,698
0549P	536,380	-	23,117	-	-	23,117	-	-	-	-	-	52,321	-	52,321
0550P	3,057,026	-	131,755	-	-	131,755	-	-	-	-	-	298,199	-	298,199
0551P	730,641	-	31,490	-	-	31,490	-	-	-	-	-	71,271	-	71,271
0552P	517,990	-	22,325	-	-	22,325	-	-	-	-	-	50,528	-	50,528
0553F	13,133,621	-	566,047	-	-	566,047	-	-	-	-	-	1,281,124	-	1,281,124
0553P	12,736,698	-	548,940	-	-	548,940	-	-	-	-	-	1,242,406	-	1,242,406
0555F	9,654,655	-	416,107	-	-	416,107	-	-	-	-	-	941,767	-	941,767
0555P	7,847,695	-	338,228	-	-	338,228	-	-	-	-	-	765,506	-	765,506
0556P	278,857	-	12,018	-	-	12,018	-	-	-	-	-	27,201	-	27,201
0557F	4,152,902	-	178,986	-	-	178,986	-	-	-	-	-	405,096	-	405,096
0559F	2,407,490	-	103,761	-	-	103,761	-	-	-	-	-	234,839	-	234,839
0559P	1,055,049	-	45,472	-	-	45,472	-	-	-	-	-	102,915	-	102,915
0560F	2,652,182	-	114,307	-	-	114,307	-	-	-	-	-	258,708	-	258,708
0560P	1,732,254	-	74,659	-	-	74,659	-	-	-	-	-	168,973	-	168,973
0561F	2,289,024	-	98,655	-	-	98,655	-	-	-	-	-	223,284	-	223,284
0561P	2,268,836	-	97,785	-	-	97,785	-	-	-	-	-	221,314	-	221,314
0563P	276,676	-	11,924	-	-	11,924	-	-	-	-	-	26,988	-	26,988
0564F	8,075,151	-	348,031	-	-	348,031	-	-	-	-	-	787,693	-	787,693
0564P	6,189,635	-	266,767	-	-	266,767	-	-	-	-	-	603,770	-	603,770
0565P	1,086,815	-	46,841	-	-	46,841	-	-	-	-	-	106,014	-	106,014
0566P	495,077	-	21,337	-	-	21,337	-	-	-	-	-	48,292	-	48,292

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0567P	311,027	-	13,405	-	-	13,405	-	-	-	-	-	30,339	-	30,339
0568F	14,741,581	-	635,348	-	-	635,348	-	-	-	-	-	1,437,973	-	1,437,973
0568P	9,516,447	-	410,150	-	-	410,150	-	-	-	-	-	928,285	-	928,285
0569P	96,589	-	4,163	-	-	4,163	-	-	-	-	-	9,422	-	9,422
0571F	6,995,195	-	301,486	-	-	301,486	-	-	-	-	-	682,349	-	682,349
0571P	7,127,264	-	307,178	-	-	307,178	-	-	-	-	-	695,232	-	695,232
0573P	107,214	-	4,621	-	-	4,621	-	-	-	-	-	10,458	-	10,458
0574P	1,423,952	-	61,371	-	-	61,371	-	-	-	-	-	138,900	-	138,900
0576P	237,165	-	10,222	-	-	10,222	-	-	-	-	-	23,134	-	23,134
0577P	121,113	-	5,220	-	-	5,220	-	-	-	-	-	11,814	-	11,814
0578P	198,581	-	8,559	-	-	8,559	-	-	-	-	-	19,371	-	19,371
0579P	4,001,919	-	172,479	-	-	172,479	-	-	-	-	-	390,369	-	390,369
0580F	5,490,004	-	236,614	-	-	236,614	-	-	-	-	-	535,524	-	535,524
0580P	6,434,886	-	277,338	-	-	277,338	-	-	-	-	-	627,693	-	627,693
0581F	22,250,466	-	958,974	-	-	958,974	-	-	-	-	-	2,170,430	-	2,170,430
0581P	17,777,647	-	766,200	-	-	766,200	-	-	-	-	-	1,734,127	-	1,734,127
0582F	5,653,539	-	243,662	-	-	243,662	-	-	-	-	-	551,477	-	551,477
0583F	1,939,957	-	83,610	-	-	83,610	-	-	-	-	-	189,234	-	189,234
0584F	2,621,545	-	112,986	-	-	112,986	-	-	-	-	-	255,720	-	255,720
0585F	5,460,320	-	235,335	-	-	235,335	-	-	-	-	-	532,629	-	532,629
0585P	3,018,204	-	130,082	-	-	130,082	-	-	-	-	-	294,412	-	294,412
0586P	1,004,794	-	43,306	-	-	43,306	-	-	-	-	-	98,013	-	98,013
0587P	210,589	-	9,076	-	-	9,076	-	-	-	-	-	20,542	-	20,542
0588F	2,392,374	-	103,109	-	-	103,109	-	-	-	-	-	233,365	-	233,365
0588P	2,440,629	-	105,189	-	-	105,189	-	-	-	-	-	238,072	-	238,072
0589P	170,539	-	7,350	-	-	7,350	-	-	-	-	-	16,635	-	16,635
0590F	5,870,713	-	253,022	-	-	253,022	-	-	-	-	-	572,661	-	572,661
0590P	5,164,544	-	222,587	-	-	222,587	-	-	-	-	-	503,777	-	503,777
0591P	360,086	-	15,519	-	-	15,519	-	-	-	-	-	35,125	-	35,125
0592P	116,585	-	5,025	-	-	5,025	-	-	-	-	-	11,372	-	11,372
0593F	12,246,672	-	527,820	-	-	527,820	-	-	-	-	-	1,194,606	-	1,194,606
0593P	7,523,038	-	324,236	-	-	324,236	-	-	-	-	-	733,837	-	733,837
0594P	384,817	-	16,585	-	-	16,585	-	-	-	-	-	37,537	-	37,537
0595P	102,246	-	4,407	-	-	4,407	-	-	-	-	-	9,974	-	9,974
0596F	3,559,749	-	153,422	-	-	153,422	-	-	-	-	-	347,237	-	347,237
0596P	4,610,571	-	198,711	-	-	198,711	-	-	-	-	-	449,740	-	449,740
0597F	15,596,308	-	672,186	-	-	672,186	-	-	-	-	-	1,521,347	-	1,521,347
0597P	14,291,279	-	615,941	-	-	615,941	-	-	-	-	-	1,394,048	-	1,394,048
0598F	1,270,824	-	54,771	-	-	54,771	-	-	-	-	-	123,963	-	123,963
0598P	1,749,199	-	75,389	-	-	75,389	-	-	-	-	-	170,626	-	170,626
0599P	180,605	-	7,784	-	-	7,784	-	-	-	-	-	17,617	-	17,617
0600P	538,499	-	23,209	-	-	23,209	-	-	-	-	-	52,528	-	52,528
0601F	2,626,471	-	113,198	-	-	113,198	-	-	-	-	-	256,200	-	256,200

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0602P	1,417,290	-	61,084	-	-	61,084	-	-	-	-	-	138,250	-	138,250
0603F	711,344	-	30,658	-	-	30,658	-	-	-	-	-	69,388	-	69,388
0603P	657,214	-	28,325	-	-	28,325	-	-	-	-	-	64,108	-	64,108
0604F	3,971,878	-	171,184	-	-	171,184	-	-	-	-	-	387,438	-	387,438
0605P	72,785	-	3,137	-	-	3,137	-	-	-	-	-	7,100	-	7,100
0606P	5,966,955	-	257,170	-	-	257,170	-	-	-	-	-	582,049	-	582,049
0607F	12,106,754	-	521,790	-	-	521,790	-	-	-	-	-	1,180,958	-	1,180,958
0608F	2,968,643	-	127,946	-	-	127,946	-	-	-	-	-	289,577	-	289,577
0608P	4,080,822	-	175,880	-	-	175,880	-	-	-	-	-	398,065	-	398,065
0609F	1,708,015	-	73,614	-	-	73,614	-	-	-	-	-	166,609	-	166,609
0610P	895,611	-	38,600	-	-	38,600	-	-	-	-	-	87,363	-	87,363
0612F	6,116,451	-	263,613	-	-	263,613	-	-	-	-	-	596,631	-	596,631
0612P	3,861,856	-	166,442	-	-	166,442	-	-	-	-	-	376,706	-	376,706
0613P	70,065	-	3,020	-	-	3,020	-	-	-	-	-	6,835	-	6,835
0614P	3,216,391	-	138,623	-	-	138,623	-	-	-	-	-	313,744	-	313,744
0615F	105,838,685	-	4,561,550	-	-	4,561,550	-	-	-	-	-	10,324,072	-	10,324,072
0615P	107,001,020	-	4,611,645	-	-	4,611,645	-	-	-	-	-	10,437,453	-	10,437,453
0616F	913,365	-	39,365	-	-	39,365	-	-	-	-	-	89,094	-	89,094
0616P	1,463,675	-	63,083	-	-	63,083	-	-	-	-	-	142,775	-	142,775
0617P	2,139,678	-	92,218	-	-	92,218	-	-	-	-	-	208,716	-	208,716
0618F	642,864	-	27,707	-	-	27,707	-	-	-	-	-	62,708	-	62,708
0619F	4,809,520	-	207,286	-	-	207,286	-	-	-	-	-	469,146	-	469,146
0619P	5,583,526	-	240,645	-	-	240,645	-	-	-	-	-	544,647	-	544,647
0620F	8,509,249	-	366,741	-	-	366,741	-	-	-	-	-	830,038	-	830,038
0620P	7,463,644	-	321,676	-	-	321,676	-	-	-	-	-	728,044	-	728,044
0621F	9,496,243	-	409,279	-	-	409,279	-	-	-	-	-	926,314	-	926,314
0622F	7,271,031	-	313,375	-	-	313,375	-	-	-	-	-	709,255	-	709,255
0622P	6,119,274	-	263,735	-	-	263,735	-	-	-	-	-	596,907	-	596,907
0623F	936,402	-	40,358	-	-	40,358	-	-	-	-	-	91,342	-	91,342
0623P	800,732	-	34,511	-	-	34,511	-	-	-	-	-	78,108	-	78,108
0624P	753,248	-	32,464	-	-	32,464	-	-	-	-	-	73,476	-	73,476
0625P	163,188	-	7,033	-	-	7,033	-	-	-	-	-	15,918	-	15,918
0626F	14,899,076	-	642,136	-	-	642,136	-	-	-	-	-	1,453,336	-	1,453,336
0627F	11,347,740	-	489,077	-	-	489,077	-	-	-	-	-	1,106,919	-	1,106,919
0628F	6,316,628	-	272,241	-	-	272,241	-	-	-	-	-	616,158	-	616,158
0628P	5,543,875	-	238,936	-	-	238,936	-	-	-	-	-	540,779	-	540,779
0629F	13,497,245	-	581,719	-	-	581,719	-	-	-	-	-	1,316,594	-	1,316,594
0629P	11,111,554	-	478,898	-	-	478,898	-	-	-	-	-	1,083,881	-	1,083,881
0630F	384,506	-	16,572	-	-	16,572	-	-	-	-	-	37,507	-	37,507
0630P	1,654,553	-	71,310	-	-	71,310	-	-	-	-	-	161,394	-	161,394
0631F	4,247,823	-	183,077	-	-	183,077	-	-	-	-	-	414,355	-	414,355
0631P	3,220,391	-	138,796	-	-	138,796	-	-	-	-	-	314,134	-	314,134
0632P	228,068	-	9,830	-	-	9,830	-	-	-	-	-	22,247	-	22,247

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0633F	3,206,538	-	138,199	-	-	138,199	-	-	-	-	-	312,783	-	312,783
0633P	3,395,250	-	146,332	-	-	146,332	-	-	-	-	-	331,191	-	331,191
0634P	77,950	-	3,360	-	-	3,360	-	-	-	-	-	7,604	-	7,604
0635F	1,559,559	-	67,216	-	-	67,216	-	-	-	-	-	152,128	-	152,128
0635P	6,009,662	-	259,011	-	-	259,011	-	-	-	-	-	586,215	-	586,215
0636F	2,920,144	-	125,855	-	-	125,855	-	-	-	-	-	284,846	-	284,846
0636P	2,411,562	-	103,936	-	-	103,936	-	-	-	-	-	235,237	-	235,237
0637P	2,599,720	-	112,045	-	-	112,045	-	-	-	-	-	253,591	-	253,591
0638P	715,452	-	30,835	-	-	30,835	-	-	-	-	-	69,789	-	69,789
0640F	11,467,542	-	494,240	-	-	494,240	-	-	-	-	-	1,118,605	-	1,118,605
0641F	1,838,675	-	79,245	-	-	79,245	-	-	-	-	-	179,354	-	179,354
0641P	4,759,202	-	205,117	-	-	205,117	-	-	-	-	-	464,238	-	464,238
0642P	796,334	-	34,321	-	-	34,321	-	-	-	-	-	77,679	-	77,679
0643P	98,920	-	4,263	-	-	4,263	-	-	-	-	-	9,649	-	9,649
0644P	583,621	-	25,154	-	-	25,154	-	-	-	-	-	56,929	-	56,929
0645P	2,112,268	-	91,037	-	-	91,037	-	-	-	-	-	206,042	-	206,042
0646F	2,500,789	-	107,782	-	-	107,782	-	-	-	-	-	243,940	-	243,940
0646P	1,785,037	-	76,933	-	-	76,933	-	-	-	-	-	174,122	-	174,122
0647F	10,162,217	-	437,982	-	-	437,982	-	-	-	-	-	991,277	-	991,277
0647P	9,577,001	-	412,760	-	-	412,760	-	-	-	-	-	934,192	-	934,192
0648F	126,708	-	5,461	-	-	5,461	-	-	-	-	-	12,360	-	12,360
0649P	1,138,386	-	49,063	-	-	49,063	-	-	-	-	-	111,044	-	111,044
0650F	6,385,631	-	275,215	-	-	275,215	-	-	-	-	-	622,889	-	622,889
0650P	5,933,271	-	255,718	-	-	255,718	-	-	-	-	-	578,763	-	578,763
0652F	2,297,567	-	99,023	-	-	99,023	-	-	-	-	-	224,117	-	224,117
0652P	2,599,844	-	112,051	-	-	112,051	-	-	-	-	-	253,603	-	253,603
0653F	1,389,833	-	59,901	-	-	59,901	-	-	-	-	-	135,572	-	135,572
0654F	25,616,468	-	1,104,046	-	-	1,104,046	-	-	-	-	-	2,498,767	-	2,498,767
0655F	5,897,262	-	254,167	-	-	254,167	-	-	-	-	-	575,251	-	575,251
0656F	166,742	-	7,186	-	-	7,186	-	-	-	-	-	16,265	-	16,265
0656P	1,627,050	-	70,124	-	-	70,124	-	-	-	-	-	158,711	-	158,711
0657F	162,903	-	7,021	-	-	7,021	-	-	-	-	-	15,890	-	15,890
0657P	1,614,296	-	69,575	-	-	69,575	-	-	-	-	-	157,467	-	157,467
0658F	311,141	-	13,410	-	-	13,410	-	-	-	-	-	30,350	-	30,350
0658P	665,528	-	28,684	-	-	28,684	-	-	-	-	-	64,919	-	64,919
0660P	91,838	-	3,958	-	-	3,958	-	-	-	-	-	8,958	-	8,958
0661P	320,409	-	13,809	-	-	13,809	-	-	-	-	-	31,254	-	31,254
0662P	717,275	-	30,914	-	-	30,914	-	-	-	-	-	69,967	-	69,967
0663F	398,457	-	17,173	-	-	17,173	-	-	-	-	-	38,868	-	38,868
0663P	671,486	-	28,940	-	-	28,940	-	-	-	-	-	65,500	-	65,500
0664F	186,101	-	8,021	-	-	8,021	-	-	-	-	-	18,153	-	18,153
0664P	841,320	-	36,260	-	-	36,260	-	-	-	-	-	82,067	-	82,067
0665P	223,286	-	9,623	-	-	9,623	-	-	-	-	-	21,781	-	21,781

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0666F	1,462,002	-	63,011	-	-	63,011	-	-	-	-	-	142,611	-	142,611
0666P	3,873,600	-	166,949	-	-	166,949	-	-	-	-	-	377,852	-	377,852
0667P	1,350,644	-	58,211	-	-	58,211	-	-	-	-	-	131,749	-	131,749
0668P	341,654	-	14,725	-	-	14,725	-	-	-	-	-	33,327	-	33,327
0669P	237,610	-	10,241	-	-	10,241	-	-	-	-	-	23,178	-	23,178
0670F	14,191,146	-	611,625	-	-	611,625	-	-	-	-	-	1,384,280	-	1,384,280
0672P	1,086,458	-	46,825	-	-	46,825	-	-	-	-	-	105,979	-	105,979
0673P	141,058	-	6,079	-	-	6,079	-	-	-	-	-	13,760	-	13,760
0674P	320,942	-	13,832	-	-	13,832	-	-	-	-	-	31,306	-	31,306
0675P	394,484	-	17,002	-	-	17,002	-	-	-	-	-	38,480	-	38,480
0676F	20,763,236	-	894,876	-	-	894,876	-	-	-	-	-	2,025,357	-	2,025,357
0676P	16,572,133	-	714,244	-	-	714,244	-	-	-	-	-	1,616,535	-	1,616,535
0677F	10,287,080	-	443,364	-	-	443,364	-	-	-	-	-	1,003,457	-	1,003,457
0677P	10,667,629	-	459,765	-	-	459,765	-	-	-	-	-	1,040,578	-	1,040,578
0679F	10,521,080	-	453,449	-	-	453,449	-	-	-	-	-	1,026,282	-	1,026,282
0679P	10,450,978	-	450,427	-	-	450,427	-	-	-	-	-	1,019,444	-	1,019,444
0680F	1,912,874	-	82,443	-	-	82,443	-	-	-	-	-	186,592	-	186,592
0680P	1,236,472	-	53,291	-	-	53,291	-	-	-	-	-	120,612	-	120,612
0681F	737,572	-	31,789	-	-	31,789	-	-	-	-	-	71,947	-	71,947
0682F	4,917,039	-	211,920	-	-	211,920	-	-	-	-	-	479,634	-	479,634
0682P	5,726,920	-	246,825	-	-	246,825	-	-	-	-	-	558,634	-	558,634
0684F	971,867	-	41,887	-	-	41,887	-	-	-	-	-	94,801	-	94,801
0684P	1,778,380	-	76,647	-	-	76,647	-	-	-	-	-	173,473	-	173,473
0685P	438,989	-	18,920	-	-	18,920	-	-	-	-	-	42,821	-	42,821
0686F	9,632,162	-	415,137	-	-	415,137	-	-	-	-	-	939,573	-	939,573
0686P	8,612,065	-	371,172	-	-	371,172	-	-	-	-	-	840,067	-	840,067
0687F	2,240,178	-	96,550	-	-	96,550	-	-	-	-	-	218,519	-	218,519
0687P	3,363,624	-	144,969	-	-	144,969	-	-	-	-	-	328,106	-	328,106
0688P	4,308,206	-	185,680	-	-	185,680	-	-	-	-	-	420,245	-	420,245
0689F	2,861,320	-	123,320	-	-	123,320	-	-	-	-	-	279,109	-	279,109
0689P	2,714,062	-	116,974	-	-	116,974	-	-	-	-	-	264,744	-	264,744
0691P	144,311	-	6,220	-	-	6,220	-	-	-	-	-	14,077	-	14,077
0692P	305,494	-	13,167	-	-	13,167	-	-	-	-	-	29,800	-	29,800
0693P	870,165	-	37,503	-	-	37,503	-	-	-	-	-	84,881	-	84,881
0694F	1,631,676	-	70,324	-	-	70,324	-	-	-	-	-	159,162	-	159,162
0694P	2,195,751	-	94,635	-	-	94,635	-	-	-	-	-	214,185	-	214,185
0695P	1,025,702	-	44,207	-	-	44,207	-	-	-	-	-	100,052	-	100,052
0696P	384,832	-	16,586	-	-	16,586	-	-	-	-	-	37,539	-	37,539
0697P	443,148	-	19,099	-	-	19,099	-	-	-	-	-	43,227	-	43,227
0698F	9,202,270	-	396,609	-	-	396,609	-	-	-	-	-	897,639	-	897,639
0698P	5,480,855	-	236,220	-	-	236,220	-	-	-	-	-	534,632	-	534,632
0699F	1,115,484	-	48,076	-	-	48,076	-	-	-	-	-	108,810	-	108,810
0700F	9,736,998	-	419,656	-	-	419,656	-	-	-	-	-	949,799	-	949,799

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0700P	6,858,136	-	295,579	-	-	295,579	-	-	-	-	-	668,979	-	668,979
0701P	3,133,562	-	135,054	-	-	135,054	-	-	-	-	-	305,664	-	305,664
0702F	8,594,390	-	370,410	-	-	370,410	-	-	-	-	-	838,343	-	838,343
0702P	7,643,369	-	329,422	-	-	329,422	-	-	-	-	-	745,575	-	745,575
0703F	375,197	-	16,171	-	-	16,171	-	-	-	-	-	36,599	-	36,599
0704P	1,192,791	-	51,408	-	-	51,408	-	-	-	-	-	116,351	-	116,351
0705P	123,030	-	5,302	-	-	5,302	-	-	-	-	-	12,001	-	12,001
0706F	22,557,287	-	972,198	-	-	972,198	-	-	-	-	-	2,200,359	-	2,200,359
0706P	22,639,220	-	975,729	-	-	975,729	-	-	-	-	-	2,208,351	-	2,208,351
0707F	8,874,919	-	382,501	-	-	382,501	-	-	-	-	-	865,707	-	865,707
0707P	7,317,127	-	315,361	-	-	315,361	-	-	-	-	-	713,752	-	713,752
0709P	381,165	-	16,428	-	-	16,428	-	-	-	-	-	37,181	-	37,181
0710P	76,872	-	3,313	-	-	3,313	-	-	-	-	-	7,499	-	7,499
0711P	168,514	-	7,263	-	-	7,263	-	-	-	-	-	16,438	-	16,438
0712F	5,740,980	-	247,431	-	-	247,431	-	-	-	-	-	560,006	-	560,006
0712P	3,719,819	-	160,321	-	-	160,321	-	-	-	-	-	362,851	-	362,851
0713P	262,699	-	11,322	-	-	11,322	-	-	-	-	-	25,625	-	25,625
0714F	2,335,234	-	100,646	-	-	100,646	-	-	-	-	-	227,791	-	227,791
0715F	2,171,848	-	93,605	-	-	93,605	-	-	-	-	-	211,854	-	211,854
0717F	835,208	-	35,997	-	-	35,997	-	-	-	-	-	81,471	-	81,471
0718F	396,084	-	17,071	-	-	17,071	-	-	-	-	-	38,636	-	38,636
0719F	1,073,766	-	46,278	-	-	46,278	-	-	-	-	-	104,741	-	104,741
0720F	5,796,887	-	249,840	-	-	249,840	-	-	-	-	-	565,459	-	565,459
0721F	95,045	-	4,096	-	-	4,096	-	-	-	-	-	9,271	-	9,271
0722F	313,441	-	13,509	-	-	13,509	-	-	-	-	-	30,575	-	30,575
0723F	332,531	-	14,332	-	-	14,332	-	-	-	-	-	32,437	-	32,437
0724F	1,519,613	-	65,494	-	-	65,494	-	-	-	-	-	148,231	-	148,231
0725P	177,041	-	7,630	-	-	7,630	-	-	-	-	-	17,270	-	17,270
0726F	225,664	-	9,726	-	-	9,726	-	-	-	-	-	22,012	-	22,012
0728F	3,703,775	-	159,629	-	-	159,629	-	-	-	-	-	361,286	-	361,286
0732F	1,469,876	-	63,350	-	-	63,350	-	-	-	-	-	143,380	-	143,380
0732P	1,270,368	-	54,752	-	-	54,752	-	-	-	-	-	123,918	-	123,918
0734P	88,409	-	3,810	-	-	3,810	-	-	-	-	-	8,624	-	8,624
0735P	167,312	-	7,211	-	-	7,211	-	-	-	-	-	16,321	-	16,321
0736F	7,428,547	-	320,163	-	-	320,163	-	-	-	-	-	724,620	-	724,620
0737P	155,651	-	6,708	-	-	6,708	-	-	-	-	-	15,183	-	15,183
0738P	146,984	-	6,335	-	-	6,335	-	-	-	-	-	14,338	-	14,338
0740P	77,452	-	3,338	-	-	3,338	-	-	-	-	-	7,555	-	7,555
0741F	1,854,926	-	79,946	-	-	79,946	-	-	-	-	-	180,939	-	180,939
0744F	207,072	-	8,925	-	-	8,925	-	-	-	-	-	20,199	-	20,199
0745P	109,799	-	4,732	-	-	4,732	-	-	-	-	-	10,710	-	10,710
0746F	450,634	-	19,422	-	-	19,422	-	-	-	-	-	43,957	-	43,957
0747P	98,386	-	4,240	-	-	4,240	-	-	-	-	-	9,597	-	9,597

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0749P	392,132	-	16,901	-	-	16,901	-	-	-	-	-	38,251	-	38,251
0754F	2,808,781	-	121,056	-	-	121,056	-	-	-	-	-	273,984	-	273,984
0756P	734,739	-	31,667	-	-	31,667	-	-	-	-	-	71,670	-	71,670
0757F	2,442,572	-	105,273	-	-	105,273	-	-	-	-	-	238,262	-	238,262
0758F	608,689	-	26,234	-	-	26,234	-	-	-	-	-	59,375	-	59,375
0759F	1,076,962	-	46,416	-	-	46,416	-	-	-	-	-	105,053	-	105,053
0760P	72,241	-	3,114	-	-	3,114	-	-	-	-	-	7,047	-	7,047
0761F	6,533,273	-	281,578	-	-	281,578	-	-	-	-	-	637,290	-	637,290
0762F	263,429	-	11,354	-	-	11,354	-	-	-	-	-	25,696	-	25,696
0765F	1,043,352	-	44,967	-	-	44,967	-	-	-	-	-	101,774	-	101,774
0766F	355,765	-	15,333	-	-	15,333	-	-	-	-	-	34,703	-	34,703
0768F	4,117,287	-	177,451	-	-	177,451	-	-	-	-	-	401,622	-	401,622
0769F	476,629	-	20,542	-	-	20,542	-	-	-	-	-	46,493	-	46,493
0770F	164,701	-	7,098	-	-	7,098	-	-	-	-	-	16,066	-	16,066
0773F	569,100	-	24,528	-	-	24,528	-	-	-	-	-	55,513	-	55,513
0774F	317,539	-	13,686	-	-	13,686	-	-	-	-	-	30,974	-	30,974
0776F	1,336,185	-	57,588	-	-	57,588	-	-	-	-	-	130,339	-	130,339
0777F	5,353,837	-	230,745	-	-	230,745	-	-	-	-	-	522,242	-	522,242
0779F	834,451	-	35,964	-	-	35,964	-	-	-	-	-	81,397	-	81,397
0781F	607,052	-	26,163	-	-	26,163	-	-	-	-	-	59,215	-	59,215
0782F	339,302	-	14,624	-	-	14,624	-	-	-	-	-	33,097	-	33,097
0783F	501,117	-	21,598	-	-	21,598	-	-	-	-	-	48,882	-	48,882
0786F	313,985	-	13,532	-	-	13,532	-	-	-	-	-	30,628	-	30,628
0787P	52,063	-	2,244	-	-	2,244	-	-	-	-	-	5,079	-	5,079
0788F	2,605,625	-	112,300	-	-	112,300	-	-	-	-	-	254,167	-	254,167
0788P	903,620	-	38,945	-	-	38,945	-	-	-	-	-	88,144	-	88,144
0789F	1,030,950	-	44,433	-	-	44,433	-	-	-	-	-	100,564	-	100,564
0790F	9,283	-	400	-	-	400	-	-	-	-	-	906	-	906
0792F	103,645	-	4,467	-	-	4,467	-	-	-	-	-	10,110	-	10,110
0794F	2,152,836	-	92,785	-	-	92,785	-	-	-	-	-	209,999	-	209,999
0795F	190,556	-	8,213	-	-	8,213	-	-	-	-	-	18,588	-	18,588
0796F	164,007	-	7,069	-	-	7,069	-	-	-	-	-	15,998	-	15,998
0797F	771,369	-	33,245	-	-	33,245	-	-	-	-	-	75,243	-	75,243
0798F	84,399	-	3,638	-	-	3,638	-	-	-	-	-	8,233	-	8,233
0799F	175,875	-	7,580	-	-	7,580	-	-	-	-	-	17,156	-	17,156
0801F	2,148,961	-	92,618	-	-	92,618	-	-	-	-	-	209,621	-	209,621
0803P	88,632	-	3,820	-	-	3,820	-	-	-	-	-	8,646	-	8,646
0805F	4,015,486	-	173,064	-	-	173,064	-	-	-	-	-	391,692	-	391,692
0806F	818,009	-	35,255	-	-	35,255	-	-	-	-	-	79,793	-	79,793
0807F	255,358	-	11,006	-	-	11,006	-	-	-	-	-	24,909	-	24,909
0809F	140,104	-	6,038	-	-	6,038	-	-	-	-	-	13,667	-	13,667
0810F	123,154	-	5,308	-	-	5,308	-	-	-	-	-	12,013	-	12,013
0812F	511,970	-	22,065	-	-	22,065	-	-	-	-	-	49,940	-	49,940

See Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year ended Dec. 31, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0813F	1,531,373	-	66,001	-	-	66,001	-	-	-	-	-	149,378	-	149,378
0815F	167,136	-	7,203	-	-	7,203	-	-	-	-	-	16,303	-	16,303
0816F	127,588	-	5,499	-	-	5,499	-	-	-	-	-	12,446	-	12,446
0817P	181,423	-	7,819	-	-	7,819	-	-	-	-	-	17,697	-	17,697
0818F	15,052,966	-	648,769	-	-	648,769	-	-	-	-	-	1,468,347	-	1,468,347
0819P	1,090,219	-	46,987	-	-	46,987	-	-	-	-	-	106,346	-	106,346
0820F	184,977	-	7,972	-	-	7,972	-	-	-	-	-	18,044	-	18,044
0821F	115,642	-	4,984	-	-	4,984	-	-	-	-	-	11,280	-	11,280
0822F	116,088	-	5,003	-	-	5,003	-	-	-	-	-	11,324	-	11,324
0823F	171,518	-	7,392	-	-	7,392	-	-	-	-	-	16,731	-	16,731
0824F	174,155	-	7,506	-	-	7,506	-	-	-	-	-	16,988	-	16,988
0825F	206,206	-	8,887	-	-	8,887	-	-	-	-	-	20,114	-	20,114
0826F	127,252	-	5,484	-	-	5,484	-	-	-	-	-	12,413	-	12,413
0827F	105,675	-	4,555	-	-	4,555	-	-	-	-	-	10,308	-	10,308
0828F	67,475	-	2,908	-	-	2,908	-	-	-	-	-	6,582	-	6,582
0829F	29,202	-	1,259	-	-	1,259	-	-	-	-	-	2,849	-	2,849
0830F	346,850	-	14,949	-	-	14,949	-	-	-	-	-	33,834	-	33,834
0999	6,191,246	-	266,837	-	-	266,837	-	-	-	-	-	603,927	-	603,927
TOTAL	\$ 5,180,417,001	\$ -	\$ 223,271,146	\$ -	\$ -	\$ 223,271,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 505,325,619	\$ -	\$ 505,325,619

Ohio Police & Fire Pension Fund

Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Note 1. Nature of Entity

The Ohio Police & Fire Pension Fund (OP&F) is a cost-sharing, multiple employer public employee retirement system and was created by the Ohio General Assembly in 1965, replacing 454 separate local police and firefighter relief and pension funds in Ohio. OP&F began operating as a statewide retirement fund on January 1, 1967. On that date, local pension funds transferred their assets and liabilities to OP&F. Assets transferred to OP&F totaled approximately \$75 million, while OP&F actuary computed the liabilities accrued to 1966 at approximately \$490 million, which resulted in a receivable of \$415 million. Employers are paying the remaining unfunded accrued liability which began in 1969 over a 67-year period. As of December 31, 2014 the balance of the receivable from the employers totaled \$25.3 million.

OP&F is governed by Chapter 742 of the Ohio Revised Code. These statutes assign the authority to establish and amend the benefit provisions of the plan to the State Legislature. The operation of OP&F and the direction of its policies are the responsibility of the Board of Trustees of OP&F. The OP&F Board is responsible for the general administration and management of OP&F. The Board of Trustees is composed of nine members: two active representatives of police departments, two active representatives of fire departments, one retired police officer and one retired firefighter. The Board also includes three statutory members. Each statutory member – one appointed by the Governor of Ohio, one by the Ohio Treasurer of State, and one appointed jointly by the Ohio Senate President and Ohio Speaker of the House of Representatives – must have professional investment expertise.

Defined benefit plan: A traditional defined benefit plan was established in 1965 (the Plan). A summary of the benefit provisions can be found in OP&F's comprehensive annual financial report (CAFR) Notes to the Financial Statements. OP&F's CAFR can be accessed on their website at www.op-f.org.

Note 2. Summary of Significant Accounting Policies

Nature of schedules: Employers participating in a cost-sharing pension plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective pension amounts for pension benefits provided to members through the OP&F plan. State retirement law requires contributions by covered employees and their employers, and limits the maximum rate of contributions. The Board of Trustees sets contribution rates within the allowable limits. The adequacy of employer contribution rates is determined annually by actuarial valuation using the entry age normal cost method. During fiscal year 2014, employees were required to contribute 10.75% of member payroll from January 1 through July 1, 2014 and 11.5% from July 2 through December 31, 2014. The Police employers were required to contribute 19.5% of member payroll while the fire employers contributed 24% of member payroll. OP&F does have one special funding situation that is included in the required calculations.

The Schedule of Employer Allocations presents the fiscal year 2014 contributions for each employer and the respective allocation percentage. The Schedule of Pension Amounts by Employer presents the proportionate share of total net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for all OP&F employers. The pension expense includes the amortization of the differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, and the impact of changes of assumptions about future economic or demographic factors or other inputs.

Measurement focus and basis of accounting: The financial transactions are recorded using the economic resources measurement focus and the accrual basis of accounting. Employer contributions are recognized as revenue when due pursuant to statutory or contractual requirements.

Ohio Police & Fire Pension Fund

Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Note 2. Summary of Significant Accounting Policies (Continued)

Use of estimates: The preparation of the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer (Schedules) in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts, and changes therein, and disclosures. Actual results could differ from those estimates and differences could be material.

Basis of allocation: In determining the proportionate share of the net pension liability and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those to separately finance specific liabilities of an individual employer. OP&F has determined that the actual contributions made to the Plan during fiscal year 2014 are appropriate as the allocation basis because they are representative of future contributions.

Note 3. Contributions and Net Pension Liability

The fiscal year 2014 actual employer pension contribution total used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to OP&F's fiscal year 2014 CAFR as follows:

Defined Benefit Plan Employer Contributions	\$ 417,993,316
Special Funding entity	500,152
Total Contributions - Schedule of Employer Allocations	<u>\$ 418,493,468</u>

In addition to the \$418,493,468 of pension contributions, \$9,895,274 of contributions were paid by employers and allocated to the Post-employment Health Care Fund of OP&F.

The net pension liability (NPL) is the portion of the actuarial present value of projected benefit payments related to past periods. The NPL for the employers is based on the allocation percentages from the Schedule of Employer Allocations.

Note 4. Deferred Outflows and Deferred Inflows

Deferred outflows of resources are the consumption of net position by OP&F that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through OP&F (active and inactive), determined as of the beginning of the measurement period. Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed five year period.

Ohio Police & Fire Pension Fund

Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Note 4. Deferred Outflows and Deferred Inflows (Continued)

The amortization of deferred outflows and inflows at December 31, 2014 is as follows:

	Deferred Outflows	Deferred Inflows
2015	\$ 55,817,787	\$ -
2016	55,817,787	-
2017	55,817,787	-
2018	55,817,785	-
	<u>\$ 223,271,146</u>	<u>\$ -</u>

Note 5. Pension Expense

The components of pension expense are:

Service Cost	\$ 260,581,196
Interest on the Total Pension Liability	1,463,046,388
Employee contributions	(223,989,055)
Projected earnings on plan investments	(1,065,611,384)
Pension plan administrative expenses	15,480,687
Recognition of Outflow (Inflow) of current period differences in expected and actual experience liabilities	-
Recognition of Outflow (Inflow) of current period differences in expected and actual earnings of plan investments	55,817,787
Total Pension Expense - Schedule of Pension Amounts by Employer	<u><u>\$ 505,325,619</u></u>

The average of the expected remaining service lives of all members for fiscal year 2014 is 6.25 years.

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Dave Yost • Auditor of State

OHIO POLICE AND FIRE PENSION FUND

FRANKLIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 13, 2015**