

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations and
Schedule of OPEB Amounts by Employer

As of and For the Year Ended December 31, 2019

OHIO AUDITOR OF STATE
KEITH FABER



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Board of Trustees
Ohio Police and Fire Pension Fund
140 East Town Street
Columbus, OH 43215

We have reviewed the *Independent Auditor's Report* of the GASB 75 (OPEB) related schedules of the Ohio Police and Fire Pension Fund, Franklin County, prepared by RSM US LLP, for the audit period January 1, 2019 through December 31, 2019. Based upon this review, we have accepted these reports. The Auditor of State did not audit the accompanying financial statements 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 and Fire Pension Fund is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

August 20, 2020

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RSM US LLP

Independent Auditor's Report

The Retirement Board
Ohio Police & Fire Pension Fund
and The Honorable Keith Faber

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, 2019, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the Ohio Police & Fire Pension Plan as of and for the year ended December 31, 2019, and the related notes.

Management's Responsibility for the Schedules

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 OPEB 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 OPEB 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 OPEB 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 OPEB 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 OPEB 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 OPEB amounts by employer.

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

Independent Auditor's Report (Continued)

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations, net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for all participating entities of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2019, 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, 2019, and our report thereon, dated June 30, 2020, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the Ohio Police & Fire Pension Fund's management and Ohio Police & Fire Pension Fund's employers and their auditors as of and for the year ended December 31, 2019, and it is not intended to be, and should not be, used by anyone other than these specified parties.

RSM US LLP

Cleveland, Ohio
August 6, 2020

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2019

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0001P	\$ 20,754	0.0040356%
0002P	71,515	0.0139059%
0003P	11,169	0.0021718%
0006F	6,748,476	1.3122261%
0006P	6,560,891	1.2757506%
0009F	221,844	0.0431371%
0010F	461,371	0.0897126%
0010P	515,240	0.1001873%
0011P	373,603	0.0726463%
0012P	53,850	0.0104710%
0013P	315,500	0.0613483%
0014F	1,412,383	0.2746347%
0015P	25,408	0.0049405%
0016P	21,387	0.0041587%
0017P	14,557	0.0028306%
0018P	24,726	0.0048079%
0019P	33,937	0.0065990%
0020F	56,070	0.0109027%
0020P	97,327	0.0189250%
0022F	607,952	0.1182149%
0022P	409,367	0.0796005%
0023P	13,688	0.0026616%
0024F	386,031	0.0750629%
0024P	433,801	0.0843516%
0025F	233,255	0.0453559%
0026P	80,487	0.0156505%
0027F	430,028	0.0836180%
0027P	459,480	0.0893449%
0028P	118	0.0000229%
0029F	432,736	0.0841446%
0029P	468,163	0.0910333%
0030F	374,107	0.0727443%
0031F	754,726	0.1467548%
0031P	676,397	0.1315239%
0032F	662,331	0.1287888%
0032P	512,029	0.0995629%
0033F	158,976	0.0309125%
0035P	27,132	0.0052758%
0036F	833,107	0.1619958%
0036P	582,095	0.1131871%
0037P	64,622	0.0125656%
0039P	54,048	0.0105095%
0040F	242,506	0.0471548%
0041F	546,871	0.1063378%
0041P	394,561	0.0767215%
0042F	158,190	0.0307597%
0045F	1,143,594	0.2223693%
0045P	850,845	0.1654449%

See Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer.

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2019

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0047P	930,659	0.1809646%
0048F	1,605,363	0.3121593%
0050F	603,927	0.1174323%
0050P	564,878	0.1098393%
0051F	519,567	0.1010286%
0051P	475,440	0.0924482%
0052P	58,600	0.0113946%
0053F	144,285	0.0280559%
0053P	178,952	0.0347968%
0054F	308,562	0.0599992%
0054P	398,512	0.0774898%
0055F	61,159	0.0118922%
0055P	133,490	0.0259568%
0056P	44,895	0.0087297%
0057P	122,919	0.0239013%
0058P	59,209	0.0115131%
0059F	562,645	0.1094051%
0059P	511,844	0.0995269%
0060P	7,605	0.0014788%
0061P	40,091	0.0077956%
0062P	(997)	-0.0001939%
0063P	22,729	0.0044196%
0064P	638,412	0.1241378%
0065P	62,163	0.0120875%
0066F	352,326	0.0685090%
0069F	641,762	0.1247892%
0069P	631,445	0.1227831%
0070P	86,750	0.0168683%
0071F	579,683	0.1127181%
0072P	67,076	0.0130428%
0073P	16,968	0.0032994%
0074F	972,125	0.1890275%
0074P	665,362	0.1293782%
0077P	209,985	0.0408311%
0078F	344,020	0.0668939%
0078P	515,428	0.1002238%
0080P	64,408	0.0125240%
0081P	38,658	0.0075170%
0083F	434,962	0.0845774%
0083P	530,373	0.1031298%
0084F	753,917	0.1465975%
0084P	662,628	0.1288465%
0085F	87,111	0.0169385%
0086F	506,933	0.0985720%
0086P	536,783	0.1043763%
0087P	241,784	0.0470144%
0089F	20,818	0.0040480%
0089P	155,349	0.0302073%

See Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer.

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0090F	542,762	0.1055389%
0090P	671,042	0.1304826%
0091F	85,735	0.0166710%
0091P	181,199	0.0352337%
0093P	26,444	0.0051420%
0094F	241,421	0.0469438%
0094P	246,427	0.0479172%
0095P	35,091	0.0068234%
0096F	299,664	0.0582690%
0098P	16,085	0.0031277%
0099P	68,171	0.0132557%
0101F	328,811	0.0639366%
0101P	302,987	0.0589151%
0102P	31,032	0.0060341%
0103F	54,667	0.0106299%
0103P	132,234	0.0257126%
0104P	129,076	0.0250985%
0106P	282,737	0.0549776%
0107F	2,405,507	0.4677455%
0107P	2,120,858	0.4123961%
0108F	220,659	0.0429067%
0109F	149,221	0.0290157%
0110P	40,943	0.0079613%
0111P	132,689	0.0258011%
0112F	65,890	0.0128122%
0113P	79,015	0.0153643%
0115P	73,128	0.0142196%
0117P	37,567	0.0073048%
0118F	271,350	0.0527634%
0118P	207,363	0.0403213%
0120P	720,712	0.1401408%
0121P	224,543	0.0436619%
0122F	110,520	0.0214904%
0123P	207,023	0.0402552%
0126F	158,102	0.0307426%
0126P	177,860	0.0345845%
0127F	785,982	0.1528324%
0127P	664,269	0.1291656%
0128F	17,901,812	3.4809675%
0128P	18,179,798	3.5350212%
0129F	262,776	0.0510962%
0129P	269,185	0.0523424%
0130F	1,085,631	0.2110985%
0131F	15,030,648	2.9226760%
0131P	23,506,405	4.5707681%
0132F	1,602,645	0.3116307%
0132P	1,149,679	0.2235525%
0133P	64,662	0.0125734%

See Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer.

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0134F	210,874	0.0410040%
0135F	9,780	0.0019017%
0136P	219,031	0.0425901%
0137P	28,144	0.0054725%
0139P	77,314	0.0150335%
0140F	1,539,732	0.2993975%
0141P	156,919	0.0305125%
0142F	39,187,947	7.6200090%
0142P	38,722,454	7.5294949%
0143P	22,803	0.0044340%
0144F	370,681	0.0720781%
0145F	373,272	0.0725819%
0146F	158,410	0.0308025%
0146P	228,791	0.0444879%
0147P	9,383	0.0018245%
0148F	376,817	0.0732712%
0150F	147,214	0.0286254%
0150P	114,494	0.0222631%
0152F	263,086	0.0511565%
0153F	292,321	0.0568412%
0154P	54,571	0.0106112%
0155F	67,796	0.0131828%
0155P	88,316	0.0171728%
0156P	27,626	0.0053718%
0157P	34,779	0.0067627%
0158P	20,907	0.0040653%
0159F	46,212	0.0089858%
0160F	270,928	0.0526813%
0161F	1,536,717	0.2988112%
0161P	1,092,837	0.2124997%
0162F	311,957	0.0606593%
0162P	233,399	0.0453839%
0163P	34,741	0.0067553%
0164P	25,019	0.0048649%
0166F	5,492,161	1.0679385%
0166P	5,731,695	1.1145153%
0167P	156,237	0.0303799%
0168F	493,261	0.0959135%
0168P	416,579	0.0810029%
0169F	1,337,584	0.2600902%
0169P	967,567	0.1881412%
0170F	627,820	0.1220782%
0171F	93,188	0.0181202%
0171P	126,133	0.0245263%
0172P	55,508	0.0107934%
0173F	34,364	0.0066820%
0173P	33,554	0.0065245%
0174P	17,637	0.0034295%

See Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer.

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2019

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0176F	446,032	0.0867299%
0176P	288,183	0.0560365%
0177P	55,240	0.0107413%
0178P	22,596	0.0043937%
0179P	1,414,244	0.2749966%
0180P	23,024	0.0044770%
0181F	424,502	0.0825435%
0181P	414,972	0.0806904%
0182F	195,051	0.0379272%
0182P	242,295	0.0471137%
0183F	13,763	0.0026762%
0183P	68,124	0.0132466%
0184F	534,261	0.1038859%
0184P	349,238	0.0679086%
0185F	65,833	0.0128011%
0185P	179,789	0.0349596%
0186P	30,901	0.0060086%
0187P	10,483	0.0020384%
0188P	38,205	0.0074289%
0189P	47,831	0.0093006%
0190F	1,320,194	0.2567088%
0190P	1,350,918	0.2626830%
0191F	221,998	0.0431670%
0191P	323,579	0.0629192%
0192F	1,622,725	0.3155353%
0192P	1,503,615	0.2923746%
0193F	524,856	0.1020571%
0193P	365,578	0.0710858%
0194F	1,116,453	0.2170918%
0194P	806,466	0.1568155%
0195P	167,532	0.0325762%
0196F	810,030	0.1575085%
0196P	1,123,477	0.2184576%
0197F	323,372	0.0628790%
0197P	393,728	0.0765595%
0198F	48,162	0.0093650%
0198P	63,372	0.0123225%
0199F	526,744	0.1024242%
0199P	456,136	0.0886946%
0201P	35,561	0.0069148%
0202P	-	0.0000000%
0203F	1,078,289	0.2096709%
0203P	860,717	0.1673645%
0205F	544,276	0.1058333%
0205P	632,900	0.1230660%
0206P	22,764	0.0044264%
0207P	19,812	0.0038524%
0208P	21,246	0.0041312%

See Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer.

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2019

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0210F	309,038	0.0600918%
0210P	308,023	0.0598944%
0212F	167,141	0.0325002%
0212P	402,149	0.0781970%
0213F	712,149	0.1384758%
0215P	14,015	0.0027252%
0216P	53,644	0.0104310%
0217F	372,992	0.0725275%
0217P	403,306	0.0784220%
0218P	1,113,119	0.2164435%
0220F	272,822	0.0530496%
0220P	215,763	0.0419546%
0221F	8,381	0.0016297%
0221P	105,935	0.0205988%
0222F	805,759	0.1566780%
0222P	837,648	0.1628788%
0223P	50,760	0.0098702%
0224P	156,898	0.0305085%
0225F	68,491	0.0133179%
0225P	128,094	0.0249076%
0226P	46,239	0.0089911%
0227F	39,363	0.0076540%
0227P	68,649	0.0133486%
0228P	142,348	0.0276793%
0229P	43,264	0.0084126%
0230F	197,701	0.0384425%
0230P	197,755	0.0384530%
0231F	11,864	0.0023069%
0231P	108,727	0.0211417%
0232P	12,398	0.0024108%
0233F	-	0.0000000%
0233P	128,956	0.0250752%
0234P	46,869	0.0091136%
0236P	6,692	0.0013012%
0237F	437,007	0.0849750%
0237P	397,550	0.0773027%
0238P	121,808	0.0236853%
0239F	907,720	0.1765041%
0240F	1,057,401	0.2056093%
0241P	17,510	0.0034048%
0242P	84,287	0.0163894%
0243P	113,563	0.0220821%
0244F	291,376	0.0566574%
0244P	334,847	0.0651103%
0245P	31,978	0.0062181%
0246P	1,257,310	0.2444811%
0247P	405,462	0.0788412%
0248P	-	0.0000000%

See Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer.

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0250F	1,900,258	0.3695009%
0250P	1,703,516	0.3312449%
0251F	493,563	0.0959722%
0252F	345,386	0.0671595%
0253P	21,010	0.0040853%
0254F	511,873	0.0995326%
0254P	334,667	0.0650753%
0255F	354,322	0.0688971%
0256F	218,809	0.0425469%
0257P	88,527	0.0172139%
0259F	336,390	0.0654103%
0259P	288,319	0.0560630%
0260F	107,219	0.0208485%
0260P	90,890	0.0176734%
0261P	73,037	0.0142019%
0262P	2,652	0.0005157%
0263F	445,172	0.0865627%
0263P	444,593	0.0864501%
0264F	11,874	0.0023089%
0264P	81,145	0.0157785%
0265P	1,171,190	0.2277353%
0266P	153,420	0.0298322%
0267P	24,242	0.0047138%
0269P	111,764	0.0217323%
0270F	81,480	0.0158436%
0271F	369,005	0.0717522%
0272P	173,017	0.0336428%
0273F	1,098,669	0.2136337%
0273P	903,415	0.1756670%
0274P	491,415	0.0955546%
0275P	193,718	0.0376680%
0276F	257,930	0.0501539%
0276P	181,170	0.0352281%
0277F	502,804	0.0977691%
0277P	651,868	0.1267543%
0278P	424,673	0.0825767%
0280F	189,559	0.0368593%
0280P	139,024	0.0270329%
0281P	120,173	0.0233674%
0282P	21,721	0.0042236%
0283F	1,767,377	0.3436625%
0284F	1,215,757	0.2364012%
0285P	49,349	0.0095958%
0286F	515,229	0.1001851%
0287F	213,436	0.0415022%
0288P	53,662	0.0104345%
0289F	287,554	0.0559142%
0290P	87,351	0.0169852%

See Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer.

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0291F	779,874	0.1516448%
0291P	723,483	0.1406797%
0292F	155,384	0.0302141%
0292P	151,377	0.0294349%
0293F	1,932,486	0.3757676%
0293P	1,729,087	0.3362171%
0296F	181,425	0.0352777%
0296P	146,799	0.0285447%
0297P	68,584	0.0133360%
0298F	12,650	0.0024598%
0298P	33,336	0.0064821%
0300F	1,610,024	0.3130656%
0300P	1,589,364	0.3090483%
0301F	1,305,963	0.2539416%
0301P	990,139	0.1925303%
0303F	307,493	0.0597913%
0303P	488,720	0.0950305%
0304P	21,898	0.0042580%
0305P	21,756	0.0042304%
0306P	32,189	0.0062591%
0307F	5,263	0.0010234%
0308F	35,066	0.0068185%
0308P	38,591	0.0075039%
0309P	120,390	0.0234096%
0311F	784,240	0.1524937%
0312F	979,631	0.1904871%
0313F	257,193	0.0500106%
0314F	1,230,022	0.2391750%
0314P	1,061,693	0.2064438%
0316P	37,515	0.0072947%
0317P	67,146	0.0130564%
0318P	23,931	0.0046533%
0319P	185,924	0.0361525%
0320F	33,839	0.0065799%
0320P	76,741	0.0149221%
0321F	137,481	0.0267329%
0321P	203,093	0.0394910%
0322F	358,018	0.0696158%
0322P	239,356	0.0465422%
0323F	1,117,550	0.2173051%
0323P	1,385,365	0.2693811%
0324F	31,495	0.0061241%
0324P	58,565	0.0113878%
0325F	22,611	0.0043967%
0325P	193,021	0.0375325%
0326P	301,714	0.0586676%
0328P	15,659	0.0030449%
0329P	15,022	0.0029210%

See Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer.

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0330F	568,128	0.1104712%
0330P	535,392	0.1041058%
0331F	446,926	0.0869038%
0331P	341,446	0.0663934%
0333P	252,890	0.0491739%
0334F	449,558	0.0874156%
0335F	226,208	0.0439856%
0336F	1,143,908	0.2224304%
0337F	213,300	0.0414757%
0338P	56,572	0.0110003%
0339P	8,112	0.0015774%
0343F	1,547,707	0.3009482%
0343P	1,063,116	0.2067205%
0344P	11,138	0.0021658%
0345F	153,368	0.0298221%
0346F	596,503	0.1159887%
0346P	438,168	0.0852008%
0347P	39,988	0.0077756%
0348F	145,823	0.0283550%
0349F	18,763	0.0036484%
0349P	177,381	0.0344913%
0350F	574,646	0.1117386%
0350P	389,180	0.0756752%
0351F	881,766	0.1714574%
0351P	811,859	0.1578642%
0352F	340,393	0.0661887%
0354P	168,268	0.0327193%
0355F	855,502	0.1663505%
0355P	617,193	0.1200118%
0356F	1,087,426	0.2114476%
0356P	837,828	0.1629138%
0357F	850,126	0.1653051%
0357P	607,511	0.1181292%
0358P	642,320	0.1248977%
0359F	871,374	0.1694367%
0359P	758,719	0.1475312%
0360F	376,498	0.0732092%
0360P	395,052	0.0768170%
0361P	31,807	0.0061848%
0362P	7,370	0.0014331%
0364P	31,691	0.0061622%
0365P	55,220	0.0107374%
0366P	46,448	0.0090317%
0367F	56,348	0.0109567%
0367P	626,719	0.1218641%
0369F	1,625,685	0.3161108%
0369P	1,407,752	0.2737342%
0370P	105,410	0.0204967%

See Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer.

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0371F	69,510	0.0135161%
0371P	115,869	0.0225305%
0373F	1,226,115	0.2384153%
0374F	-	0.0000000%
0375F	68,442	0.0133084%
0376P	620,724	0.1206984%
0377F	643,519	0.1251308%
0377P	595,199	0.1157351%
0378P	120,075	0.0233483%
0379P	35,169	0.0068385%
0380F	1,319,800	0.2566322%
0380P	1,044,003	0.2030041%
0381P	9,746	0.0018951%
0382F	1,660,583	0.3228967%
0383F	99,292	0.0193071%
0384P	33,489	0.0065119%
0385P	327,780	0.0637361%
0386P	74,939	0.0145717%
0388P	96,286	0.0187226%
0389P	101,234	0.0196847%
0390F	62,428	0.0121390%
0390P	43,017	0.0083646%
0391P	71,014	0.0138085%
0392F	19,445	0.0037810%
0392P	97,331	0.0189258%
0393P	43,893	0.0085349%
0394F	329,591	0.0640882%
0394P	410,697	0.0798591%
0395F	15,686	0.0030501%
0395P	79,705	0.0154985%
0396F	18,479	0.0035932%
0397F	549,786	0.1069047%
0397P	442,708	0.0860836%
0398P	242,252	0.0471054%
0399P	23,974	0.0046617%
0402F	15,556	0.0030248%
0402P	58,852	0.0114436%
0403F	13,064	0.0025403%
0403P	187,998	0.0365558%
0404F	654,147	0.1271974%
0404P	383,172	0.0745069%
0406F	54,794	0.0106546%
0406P	84,468	0.0164246%
0408F	36,474	0.0070923%
0408P	85,248	0.0165763%
0409F	134,611	0.0261748%
0409P	192,732	0.0374763%
0410P	57,773	0.0112338%

See Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer.

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0411F	34,205	0.0066511%
0411P	77,856	0.0151389%
0412P	440,643	0.0856820%
0413F	77,483	0.0150664%
0413P	60,524	0.0117688%
0414P	87,363	0.0169875%
0416P	39,070	0.0075971%
0418F	19,546	0.0038007%
0418P	92,829	0.0180504%
0419P	47,903	0.0093146%
0420P	45,954	0.0089357%
0423P	30,577	0.0059456%
0424P	14,926	0.0029023%
0425F	513,084	0.0997680%
0425P	295,317	0.0574237%
0426F	63,019	0.0122539%
0426P	53,526	0.0104080%
0429P	3,182	0.0006187%
0430P	8,385	0.0016304%
0431P	20,185	0.0039249%
0432F	1,267,732	0.2465077%
0432P	932,797	0.1813803%
0433F	14,351	0.0027905%
0433P	95,987	0.0186645%
0434P	45,962	0.0089372%
0435P	57,046	0.0110925%
0437P	122,298	0.0237806%
0438F	484,964	0.0943002%
0438P	457,034	0.0888692%
0439P	44,885	0.0087278%
0441F	193,357	0.0375978%
0441P	355,137	0.0690556%
0442F	29,530	0.0057420%
0442P	212,653	0.0413499%
0444P	45,705	0.0088872%
0445F	824,242	0.1602720%
0445P	837,219	0.1627954%
0446F	5,100	0.0009917%
0446P	102,711	0.0199719%
0447F	756,129	0.1470276%
0447P	667,407	0.1297758%
0448F	753,504	0.1465172%
0448P	611,287	0.1188634%
0450F	46,479	0.0090377%
0450P	183,866	0.0357523%
0452P	248,763	0.0483714%
0453F	134,174	0.0260898%
0453P	244,504	0.0475433%

See Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer.

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0454F	324,878	0.0631718%
0454P	363,479	0.0706777%
0455F	2,055,193	0.3996277%
0456F	1,023,170	0.1989531%
0456P	700,228	0.1361578%
0457P	58,409	0.0113575%
0458P	18,771	0.0036500%
0459P	637,417	0.1239443%
0460P	12,282	0.0023882%
0461P	207,377	0.0403240%
0462F	98,039	0.0190635%
0462P	254,256	0.0494395%
0463P	287,031	0.0558125%
0464F	151,372	0.0294339%
0464P	144,052	0.0280106%
0465F	257,591	0.0500880%
0466P	280,248	0.0544936%
0467F	1,046,267	0.2034443%
0468P	294,371	0.0572398%
0469F	280,918	0.0546239%
0469P	837,109	0.1627740%
0470F	20,537	0.0039934%
0470P	240,876	0.0468378%
0471P	39,681	0.0077159%
0472P	73,844	0.0143588%
0473P	185,411	0.0360528%
0474P	14,963	0.0029095%
0475P	14,355	0.0027913%
0476F	199,167	0.0387276%
0476P	493,920	0.0960416%
0477F	531,546	0.1033579%
0477P	583,838	0.1135260%
0478F	544,593	0.1058949%
0479P	17,413	0.0033859%
0480F	2,033,290	0.3953687%
0480P	1,917,867	0.3729250%
0481F	600,502	0.1167663%
0481P	529,554	0.1029706%
0482P	252,931	0.0491819%
0483P	44,067	0.0085687%
0484P	9,360	0.0018200%
0485P	11,511	0.0022383%
0486P	9,390	0.0018259%
0487P	28,642	0.0055694%
0488F	163,676	0.0318264%
0488P	303,399	0.0589953%
0489F	373,451	0.0726167%
0492F	250,683	0.0487448%

See Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer.

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0493P	52,183	0.0101469%
0494F	590,517	0.1148247%
0494P	513,265	0.0998032%
0495P	525,692	0.1022196%
0496F	301,303	0.0585877%
0497P	41,210	0.0080132%
0498P	31,570	0.0061387%
0499F	635,321	0.1235368%
0499P	528,603	0.1027857%
0500P	109,367	0.0212662%
0501F	845,289	0.1643646%
0502F	765,787	0.1489056%
0504F	224,445	0.0436428%
0505F	266,817	0.0518820%
0506P	36,848	0.0071650%
0507P	59,920	0.0116513%
0508P	17,286	0.0033612%
0509P	221,253	0.0430222%
0510F	587,997	0.1143347%
0510P	450,653	0.0876285%
0511P	362,313	0.0704510%
0512P	7,817	0.0015200%
0513F	638,399	0.1241353%
0516P	47,724	0.0092798%
0518F	326,259	0.0634403%
0518P	344,383	0.0669645%
0519F	71,110	0.0138272%
0520F	297,035	0.0577578%
0520P	337,352	0.0655973%
0521P	104,648	0.0203486%
0523P	1,216,542	0.2365539%
0524F	246,421	0.0479160%
0524P	278,379	0.0541302%
0526F	393,603	0.0765352%
0526P	383,254	0.0745229%
0528P	61,753	0.0120077%
0529P	17,757	0.0034528%
0530P	29,848	0.0058039%
0531F	31,255	0.0060775%
0531P	121,625	0.0236497%
0532F	307,306	0.0597550%
0532P	463,935	0.0902111%
0533P	31,328	0.0060917%
0535P	17,908	0.0034822%
0536F	652,969	0.1269684%
0536P	599,836	0.1166368%
0537P	15,664	0.0030458%
0538P	203,375	0.0395458%

See Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer.

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0540P	38,123	0.0074129%
0541F	249,756	0.0485645%
0541P	259,401	0.0504399%
0542P	13,385	0.0026027%
0543F	839,360	0.1632117%
0543P	667,910	0.1298736%
0545F	99,764	0.0193989%
0547F	214,560	0.0417207%
0548P	14,565	0.0028321%
0549P	50,911	0.0098995%
0550P	280,322	0.0545080%
0551P	88,789	0.0172648%
0552P	40,167	0.0078104%
0553F	1,151,773	0.2239597%
0553P	1,034,317	0.2011206%
0555F	971,984	0.1890001%
0555P	781,412	0.1519438%
0556F	-	0.0000000%
0556P	36,652	0.0071269%
0557F	382,825	0.0744395%
0559F	224,146	0.0435847%
0559P	139,308	0.0270881%
0560F	270,697	0.0526364%
0560P	170,511	0.0331555%
0561F	211,211	0.0410695%
0561P	211,470	0.0411199%
0563P	17,442	0.0033916%
0564F	744,488	0.1447640%
0564P	585,139	0.1137790%
0565P	85,745	0.0166729%
0567P	36,269	0.0070524%
0568F	1,434,995	0.2790316%
0568P	929,442	0.1807279%
0569P	17,248	0.0033538%
0571F	706,381	0.1373542%
0571P	645,237	0.1254649%
0573P	36,178	0.0070347%
0574P	138,238	0.0268801%
0576P	16,908	0.0032877%
0577P	-	0.0000000%
0578P	33,521	0.0065181%
0579P	420,599	0.0817845%
0580F	626,414	0.1218048%
0580P	603,302	0.1173107%
0581F	2,128,142	0.4138125%
0581P	1,522,915	0.2961274%
0582F	664,437	0.1291983%
0583F	228,143	0.0443619%

See Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer.

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2019

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0584F	234,111	0.0455224%
0585F	439,246	0.0854104%
0585P	244,014	0.0474480%
0586P	101,553	0.0197468%
0587P	27,194	0.0052878%
0588F	207,101	0.0402703%
0588P	201,248	0.0391322%
0589P	24,617	0.0047867%
0590F	509,812	0.0991318%
0590P	489,728	0.0952265%
0591P	50,541	0.0098276%
0592P	25,109	0.0048824%
0593F	1,020,885	0.1985088%
0593P	667,485	0.1297910%
0594P	37,883	0.0073663%
0595P	9,795	0.0019046%
0596F	359,576	0.0699188%
0596P	445,483	0.0866232%
0597F	1,452,958	0.2825244%
0597P	1,380,158	0.2683686%
0598F	119,347	0.0232068%
0598P	189,325	0.0368138%
0599P	21,218	0.0041258%
0600P	51,242	0.0099639%
0601F	246,540	0.0479392%
0602P	118,598	0.0230611%
0603F	115,405	0.0224402%
0603P	72,913	0.0141778%
0604F	749,688	0.1457752%
0606P	532,305	0.1035055%
0607F	1,247,613	0.2425956%
0608F	348,279	0.0677221%
0608P	406,017	0.0789491%
0609F	166,026	0.0322834%
0610P	100,199	0.0194835%
0612F	632,757	0.1230382%
0612P	361,102	0.0702155%
0613P	12,843	0.0024973%
0614F	30,489	0.0059285%
0614P	339,915	0.0660957%
0615F	10,071,971	1.9584723%
0615P	9,715,795	1.8892147%
0616F	85,162	0.0165596%
0616P	135,326	0.0263138%
0617P	250,909	0.0487887%
0618F	69,022	0.0134212%
0619F	379,244	0.0737432%
0619P	449,460	0.0873965%

See Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer.

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0620F	786,831	0.1529975%
0620P	711,082	0.1382683%
0621F	943,809	0.1835216%
0622F	655,559	0.1274720%
0622P	632,834	0.1230532%
0623F	99,233	0.0192956%
0623P	85,498	0.0166249%
0624P	112,955	0.0219638%
0625P	20,259	0.0039393%
0626F	1,563,141	0.3039493%
0627F	1,164,291	0.2263938%
0628F	664,042	0.1291215%
0628P	521,670	0.1014376%
0629F	1,394,522	0.2711617%
0629P	1,032,524	0.2007720%
0630F	38,865	0.0075572%
0630P	151,724	0.0295024%
0631F	350,778	0.0682080%
0631P	255,668	0.0497141%
0632P	30,059	0.0058449%
0633F	302,345	0.0587903%
0633P	315,714	0.0613899%
0635F	192,345	0.0374011%
0635P	551,244	0.1071882%
0636F	280,030	0.0544512%
0636P	229,958	0.0447148%
0637P	252,894	0.0491747%
0638P	65,690	0.0127733%
0640F	1,372,116	0.2668049%
0641F	202,261	0.0393292%
0641P	465,822	0.0905780%
0642P	85,327	0.0165916%
0643P	9,175	0.0017841%
0644P	44,862	0.0087233%
0645P	168,951	0.0328521%
0646F	229,532	0.0446320%
0646P	173,142	0.0336671%
0647F	846,473	0.1645948%
0647P	814,153	0.1583102%
0648F	11,484	0.0022330%
0649P	107,561	0.0209150%
0650F	607,485	0.1181241%
0650P	533,496	0.1037371%
0652F	202,344	0.0393453%
0652P	281,114	0.0546620%
0653F	82,741	0.0160888%
0654F	2,336,917	0.4544083%
0655F	1,422,014	0.2765075%

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**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
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Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0656F	17,860	0.0034728%
0656P	139,363	0.0270988%
0657F	209,077	0.0406546%
0657P	156,673	0.0304647%
0658F	26,913	0.0052332%
0658P	102,817	0.0199925%
0660P	10,685	0.0020777%
0661P	38,472	0.0074808%
0662P	95,490	0.0185678%
0663F	35,114	0.0068278%
0663P	64,415	0.0125254%
0664F	22,993	0.0044709%
0664P	63,117	0.0122730%
0665P	14,193	0.0027598%
0666F	172,596	0.0335609%
0666P	379,803	0.0738518%
0667P	160,195	0.0311496%
0668P	35,666	0.0069352%
0669P	33,458	0.0065058%
0670F	1,545,648	0.3005478%
0672P	111,030	0.0215895%
0673P	7,396	0.0014381%
0674P	26,923	0.0052351%
0675P	38,825	0.0075494%
0676F	1,981,998	0.3853951%
0676P	1,496,363	0.2909645%
0677F	934,034	0.1816208%
0677P	1,039,479	0.2021244%
0679F	1,007,247	0.1958569%
0679P	1,056,908	0.2055134%
0680F	199,256	0.0387449%
0680P	138,056	0.0268447%
0681F	102,537	0.0199381%
0682F	456,149	0.0886972%
0682P	517,126	0.1005540%
0684F	107,466	0.0208965%
0684P	176,409	0.0343023%
0685P	49,500	0.0096252%
0686F	875,580	0.1702546%
0686P	802,639	0.1560714%
0687F	240,689	0.0468014%
0687P	342,600	0.0666178%
0688P	384,581	0.0747809%
0689F	254,183	0.0494253%
0689P	256,784	0.0499311%
0691P	11,051	0.0021488%
0692P	38,071	0.0074028%
0693P	73,385	0.0142695%

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**Ohio Police & Fire Pension Fund
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Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0694F	226,205	0.0439851%
0694P	191,561	0.0372486%
0695F	12,488	0.0024283%
0695P	105,142	0.0204446%
0696P	40,319	0.0078399%
0697P	45,778	0.0089014%
0698F	888,725	0.1728106%
0698P	613,133	0.1192223%
0699F	79,752	0.0155076%
0700F	916,177	0.1781486%
0700P	612,783	0.1191543%
0701P	335,789	0.0652934%
0702F	843,758	0.1640669%
0702P	698,748	0.1358700%
0703F	34,287	0.0066670%
0704P	114,384	0.0222417%
0705P	18,193	0.0035376%
0706F	1,853,790	0.3604653%
0706P	1,919,113	0.3731672%
0707F	814,704	0.1584174%
0707P	710,247	0.1381059%
0709P	39,865	0.0077517%
0711P	3,985	0.0007749%
0712F	742,542	0.1443856%
0712P	498,931	0.0970160%
0713P	21,288	0.0041394%
0714F	244,345	0.0475123%
0715F	242,473	0.0471483%
0717F	81,608	0.0158685%
0718F	36,111	0.0070217%
0719F	103,103	0.0200481%
0720F	648,897	0.1261766%
0721F	20,431	0.0039728%
0722F	30,554	0.0059412%
0723F	49,048	0.0095373%
0724F	316,267	0.0614974%
0725P	15,703	0.0030534%
0726F	23,799	0.0046277%
0728F	388,525	0.0755478%
0732F	195,602	0.0380344%
0732P	157,331	0.0305927%
0735P	11,834	0.0023011%
0736F	892,783	0.1735997%
0737P	16,700	0.0032473%
0738P	13,538	0.0026324%
0740P	8,316	0.0016170%
0741F	155,593	0.0302547%
0744F	19,428	0.0037777%

See Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer.

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0745P	9,014	0.0017528%
0746F	66,585	0.0129473%
0749P	28,429	0.0055280%
0753P	27,209	0.0052907%
0754F	330,576	0.0642798%
0756P	55,009	0.0106964%
0757F	261,946	0.0509348%
0758F	125,232	0.0243511%
0759F	96,663	0.0187959%
0760P	7,374	0.0014339%
0761F	688,024	0.1337847%
0762F	27,269	0.0053024%
0765F	158,920	0.0309016%
0766F	26,994	0.0052489%
0768F	459,283	0.0893066%
0769F	61,112	0.0118831%
0770F	17,080	0.0033212%
0771F	21,030	0.0040892%
0773F	79,381	0.0154355%
0774F	31,151	0.0060572%
0776F	120,800	0.0234893%
0777F	476,905	0.0927331%
0779F	95,179	0.0185073%
0780F	997	0.0001939%
0781F	63,272	0.0123031%
0782F	64,058	0.0124559%
0783F	102,993	0.0200268%
0786F	73,665	0.0143240%
0787P	4,399	0.0008554%
0788F	223,881	0.0435332%
0788P	117,199	0.0227891%
0789F	142,400	0.0276894%
0790F	23,474	0.0045645%
0791F	85,211	0.0165691%
0792F	25,169	0.0048941%
0794F	223,856	0.0435283%
0795F	61,477	0.0119541%
0796F	14,775	0.0028730%
0797F	58,911	0.0114551%
0798F	3,113	0.0006053%
0801F	227,047	0.0441488%
0803P	7,202	0.0014004%
0805F	357,313	0.0694787%
0806F	89,162	0.0173374%
0807F	16,946	0.0032951%
0809F	16,087	0.0031281%
0810F	20,923	0.0040684%
0812F	55,941	0.0108776%

See Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer.

Ohio Police & Fire Pension Fund
 Schedule of Employer Allocations
 As of and for the Year Ended December 31, 2019

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
0813F	281,800	0.0547954%
0815F	12,854	0.0024994%
0816F	14,618	0.0028424%
0817P	19,316	0.0037560%
0818F	1,307,977	0.2543332%
0819P	38,030	0.0073948%
0820F	15,611	0.0030355%
0821F	12,720	0.0024734%
0823F	29,127	0.0056637%
0824F	31,115	0.0060502%
0827F	217,386	0.0422702%
0828F	18,607	0.0036181%
0829F	3,196	0.0006215%
0830F	42,189	0.0082036%
0832F	18,657	0.0036278%
0833F	13,030	0.0025337%
0834F	9,718	0.0018896%
0835F	149,926	0.0291528%
0836P	13,142	0.0025554%
0837F	16,807	0.0032681%
0838F	8,160	0.0015867%
0839F	13,523	0.0026295%
0840F	84,496	0.0164301%
0841F	24,129	0.0046918%
0842F	52,143	0.0101391%
0843F	5,569	0.0010829%
0844F	3,000	0.0005833%
0999	260,477	0.0506486%
Total	\$ 514,276,914	100.0000000%

See Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer.

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0001P	\$ 39,863	\$ -	\$ -	\$ 7,518	\$ 392	\$ 7,910	\$ 3,471	\$ 2,861	\$ -	\$ -	\$ 6,332	\$ 2,410	\$ 60	\$ 2,470
0002P	137,359	-	-	25,904	-	25,904	11,960	9,860	-	2,426	24,246	8,305	(371)	7,934
0003P	21,452	-	-	4,046	-	4,046	1,868	1,540	-	231	3,639	1,297	(35)	1,262
0006F	12,961,815	-	-	2,444,415	-	2,444,415	1,128,579	930,428	-	326,669	2,385,676	783,690	(49,949)	733,741
0006P	12,601,520	-	-	2,376,468	-	2,376,468	1,097,208	904,565	-	241,247	2,243,020	761,906	(36,888)	725,018
0009F	426,097	-	-	80,356	-	80,356	37,100	30,586	-	25,006	92,692	25,762	(3,824)	21,938
0010F	886,157	-	-	167,117	-	167,117	77,157	63,610	-	33,455	174,222	53,578	(5,115)	48,463
0010P	989,623	-	-	186,629	-	186,629	86,166	71,037	-	50,519	207,722	59,834	(7,724)	52,110
0011P	717,581	-	-	135,326	-	135,326	62,479	51,510	-	18,315	132,304	43,386	(2,800)	40,586
0012P	103,430	-	-	19,505	5,980	25,485	9,006	7,424	-	-	16,430	6,254	914	7,168
0013P	605,982	-	-	114,280	6,779	121,059	52,763	43,499	-	-	96,262	36,639	1,037	37,676
0014F	2,712,767	-	-	511,590	-	511,590	236,199	194,728	-	33,200	464,127	164,018	(5,077)	158,941
0015P	48,801	-	-	9,203	-	9,203	4,249	3,503	-	1,370	9,122	2,951	(210)	2,741
0016P	41,079	-	-	7,747	290	8,037	3,577	2,949	-	-	6,526	2,484	44	2,528
0017P	27,960	-	-	5,273	-	5,273	2,434	2,007	-	19	4,460	1,690	(3)	1,687
0018P	47,491	-	-	8,956	-	8,956	4,135	3,409	-	95,631	103,175	2,871	(14,623)	(11,752)
0019P	65,183	-	-	12,293	-	12,293	5,675	4,679	-	5,380	15,734	3,941	(822)	3,119
0020F	107,694	-	-	20,310	-	20,310	9,377	7,731	-	189,557	206,665	6,511	(28,984)	(22,473)
0020P	186,936	-	-	35,253	9,225	44,478	16,276	13,419	-	-	29,695	11,302	1,411	12,713
0022F	1,167,695	-	-	220,211	4,517	224,728	101,671	83,820	-	-	185,491	70,600	691	71,291
0022P	786,272	-	-	148,280	-	148,280	68,460	56,440	-	33,550	158,450	47,539	(5,130)	42,409
0023P	26,291	-	-	4,958	3,678	8,636	2,289	1,887	-	-	4,176	1,590	562	2,152
0024F	741,451	-	-	139,827	-	139,827	64,558	53,223	-	19,116	136,897	44,829	(2,923)	41,906
0024P	833,202	-	-	157,130	-	157,130	72,546	59,809	-	4,901	137,256	50,377	(749)	49,628
0025F	448,013	-	-	84,489	-	84,489	39,008	32,159	-	18,074	89,241	27,088	(2,763)	24,325
0026P	154,591	-	-	29,154	-	29,154	13,460	11,097	-	2,050	26,607	9,347	(313)	9,034
0027F	825,956	-	-	155,764	-	155,764	71,916	59,289	-	23,989	155,194	49,938	(3,668)	46,270
0027P	882,525	-	-	166,432	90,346	256,778	76,841	63,350	-	-	140,191	53,359	13,814	67,173
0028P	226	-	-	43	-	43	20	16	-	10,103	10,139	14	(1,545)	(1,531)
0029F	831,158	-	-	156,745	-	156,745	72,368	59,662	-	27,025	159,055	50,253	(4,132)	46,121
0029P	899,202	-	-	169,577	-	169,577	78,293	64,547	-	27,588	170,428	54,367	(4,218)	50,149
0030F	718,549	-	-	135,508	9,244	144,752	62,564	51,579	-	-	114,143	43,444	1,413	44,857
0031F	1,449,604	-	-	273,375	5,362	278,737	126,216	104,056	-	-	230,272	87,645	820	88,465
0031P	1,299,158	-	-	245,003	39,232	284,235	113,117	93,256	-	-	206,373	78,549	5,999	84,548
0032F	1,272,141	-	-	239,908	-	239,908	110,765	91,317	-	23,682	225,764	76,915	(3,621)	73,294
0032P	983,455	-	-	185,466	-	185,466	85,629	70,595	-	20,719	176,943	59,461	(3,168)	56,293
0033F	305,345	-	-	57,584	37,041	94,625	26,586	21,918	-	-	48,504	18,462	5,664	24,126
0035P	52,113	-	-	9,828	-	9,828	4,537	3,741	-	4,638	12,916	3,151	(709)	2,442
0036F	1,600,151	-	-	301,766	-	301,766	139,324	114,862	-	73,784	327,970	96,747	(11,282)	85,465
0036P	1,118,032	-	-	210,845	-	210,845	97,346	80,255	-	45,093	222,694	67,598	(6,895)	60,703
0037P	124,120	-	-	23,407	18,409	41,816	10,807	8,910	-	-	19,717	7,504	2,815	10,319
0039P	103,810	-	-	19,577	10,984	30,561	9,039	7,452	-	-	16,491	6,277	1,679	7,956
0040F	465,782	-	-	87,840	3,585	91,425	40,555	33,435	-	-	73,990	28,162	548	28,710
0041F	1,050,376	-	-	198,086	2,020	200,106	91,456	75,398	-	-	166,854	63,507	309	63,816

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between 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 Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0041P	757,834	-	-	142,917	-	142,917	65,984	54,399	-	9,016	129,399	45,820	(1,379)	44,441
0042F	303,836	-	-	57,299	-	57,299	26,455	21,810	-	1,834	50,099	18,370	(281)	18,089
0045F	2,196,504	-	-	414,230	23,335	437,565	191,248	157,670	-	-	348,918	132,804	3,568	136,372
0045P	1,634,220	-	-	308,191	2,938	311,129	142,291	117,308	-	-	259,599	98,807	449	99,256
0047P	1,787,519	-	-	337,101	12,674	349,775	155,638	128,312	-	-	283,950	108,076	1,938	110,014
0048F	3,083,425	-	-	581,490	119,527	701,017	268,472	221,335	-	-	489,807	186,428	18,276	204,704
0050F	1,159,965	-	-	218,753	-	218,753	100,998	83,265	-	1,830	186,093	70,133	(280)	69,853
0050P	1,084,963	-	-	204,609	-	204,609	94,467	77,881	-	8,165	180,513	65,598	(1,248)	64,350
0051F	997,933	-	-	188,196	-	188,196	86,890	71,634	-	33,620	192,144	60,336	(5,141)	55,195
0051P	913,178	-	-	172,213	-	172,213	79,510	65,550	-	46,665	191,725	55,212	(7,135)	48,077
0052P	112,553	-	-	21,226	1,110	22,336	9,800	8,079	-	-	17,879	6,805	170	6,975
0053F	277,129	-	-	52,263	5,812	58,075	24,129	19,893	-	-	44,022	16,756	889	17,645
0053P	343,713	-	-	64,819	-	64,819	29,927	24,673	-	28,706	83,306	20,781	(4,389)	16,392
0054F	592,656	-	-	111,767	-	111,767	51,602	42,542	-	6,065	100,209	35,833	(927)	34,906
0054P	765,423	-	-	144,348	-	144,348	66,645	54,944	-	5,476	127,065	46,279	(837)	45,442
0055F	117,468	-	-	22,153	-	22,153	10,228	8,432	-	25,101	43,761	7,102	(3,838)	3,264
0055P	256,394	-	-	48,352	-	48,352	22,324	18,405	-	29,772	70,501	15,502	(4,552)	10,950
0056P	86,230	-	-	16,262	3,939	20,201	7,508	6,190	-	-	13,698	5,214	602	5,816
0057P	236,091	-	-	44,523	1,124	45,647	20,556	16,947	-	-	37,503	14,274	172	14,446
0058P	113,723	-	-	21,447	-	21,447	9,902	8,163	-	860	18,925	6,876	(132)	6,744
0059F	1,080,674	-	-	203,800	-	203,800	94,094	77,573	-	2,092	173,759	65,339	(320)	65,019
0059P	983,100	-	-	185,399	5,283	190,682	85,598	70,569	-	-	156,167	59,440	808	60,248
0060P	14,607	-	-	2,755	-	2,755	1,272	1,049	-	152	2,473	883	(23)	860
0061P	77,003	-	-	14,522	-	14,522	6,705	5,527	-	9,600	21,832	4,656	(1,468)	3,188
0062P	(1,915)	-	-	(361)	-	(361)	(167)	(137)	-	57,811	57,507	(116)	(8,839)	(8,955)
0063P	43,656	-	-	8,233	-	8,233	3,801	3,134	-	4	6,939	2,639	-	2,639
0064P	1,226,200	-	-	231,244	27,929	259,173	106,765	88,019	-	-	194,784	74,138	4,270	78,408
0065P	119,397	-	-	22,517	-	22,517	10,396	8,571	-	8,645	27,612	7,219	(1,322)	5,897
0066F	676,713	-	-	127,619	-	127,619	58,921	48,576	-	19,352	126,849	40,915	(2,959)	37,956
0069F	1,232,634	-	-	232,457	-	232,457	107,325	88,481	-	48,196	244,002	74,527	(7,370)	67,157
0069P	1,212,818	-	-	228,720	-	228,720	105,599	87,059	-	81,894	274,552	73,329	(12,522)	60,807
0070P	166,621	-	-	31,422	4,481	35,903	14,508	11,960	-	-	26,468	10,074	685	10,759
0071F	1,113,399	-	-	209,971	-	209,971	96,943	79,922	-	92,194	269,059	67,318	(14,097)	53,221
0072P	128,833	-	-	24,296	9,153	33,449	11,217	9,248	-	-	20,465	7,789	1,400	9,189
0073P	32,591	-	-	6,146	-	6,146	2,838	2,339	-	368	5,545	1,970	(56)	1,914
0074F	1,867,163	-	-	352,120	-	352,120	162,573	134,029	-	25,501	322,103	112,891	(3,899)	108,992
0074P	1,277,963	-	-	241,006	-	241,006	111,272	91,735	-	45,148	248,155	77,267	(6,903)	70,364
0077P	403,319	-	-	76,060	-	76,060	35,117	28,951	-	15,189	79,257	24,385	(2,322)	22,063
0078F	660,760	-	-	124,610	-	124,610	57,532	47,431	-	7,031	111,994	39,950	(1,075)	38,875
0078P	989,984	-	-	186,697	-	186,697	86,197	71,063	-	16,802	174,062	59,856	(2,569)	57,287
0080P	123,709	-	-	23,330	11,595	34,925	10,771	8,880	-	-	19,651	7,480	1,773	9,253
0081P	74,251	-	-	14,003	-	14,003	6,465	5,330	-	1,762	13,557	4,489	(269)	4,220
0083F	835,433	-	-	157,551	-	157,551	72,741	59,969	-	19,736	152,446	50,511	(3,018)	47,493
0083P	1,018,688	-	-	192,110	-	192,110	88,697	73,124	-	6,613	168,434	61,591	(1,011)	60,580

**Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019**

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		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 Share of Proportionate	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 Share of Proportionate	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0084F	1,448,051	-	-	273,082	-	273,082	126,081	103,944	-	31,686	261,711	87,551	(4,845)	82,706
0084P	1,272,711	-	-	240,015	-	240,015	110,814	91,358	-	35,889	238,061	76,950	(5,487)	71,463
0085F	167,314	-	-	31,553	7,634	39,187	14,568	12,010	-	-	26,578	10,116	1,167	11,283
0086F	973,668	-	-	183,620	-	183,620	84,777	69,892	-	18,467	173,136	58,869	(2,824)	56,045
0086P	1,031,001	-	-	194,432	-	194,432	89,769	74,008	-	45,171	208,948	62,336	(6,907)	55,429
0087P	464,396	-	-	87,578	6,970	94,548	40,435	33,335	-	-	73,770	28,078	1,066	29,144
0089F	39,985	-	-	7,541	-	7,541	3,481	2,870	-	854	7,205	2,418	(130)	2,288
0089P	298,380	-	-	56,270	-	56,270	25,980	21,418	-	33,173	80,571	18,040	(5,072)	12,968
0090F	1,042,485	-	-	196,598	-	196,598	90,769	74,832	-	24,471	190,072	63,030	(3,742)	59,288
0090P	1,288,872	-	-	243,063	-	243,063	112,221	92,518	-	31,662	236,401	77,927	(4,841)	73,086
0091F	164,672	-	-	31,055	-	31,055	14,338	11,820	-	4,487	30,645	9,956	(686)	9,270
0091P	348,029	-	-	65,633	-	65,633	30,303	24,982	-	36,084	91,369	21,042	(5,517)	15,525
0093P	50,791	-	-	9,579	17,946	27,525	4,422	3,646	-	-	8,068	3,071	2,744	5,815
0094F	463,698	-	-	87,447	-	87,447	40,374	33,285	-	333	73,992	28,036	(51)	27,985
0094P	473,313	-	-	89,260	10,633	99,893	41,211	33,975	-	-	75,186	28,617	1,626	30,243
0095P	67,400	-	-	12,711	7,886	20,597	5,868	4,838	-	-	10,706	4,075	1,206	5,281
0096F	575,565	-	-	108,543	3,626	112,169	50,114	41,315	-	-	91,429	34,800	554	35,354
0098P	30,895	-	-	5,826	-	5,826	2,690	2,218	-	2,665	7,573	1,868	(407)	1,461
0099P	130,936	-	-	24,693	-	24,693	11,401	9,399	-	2,119	22,919	7,917	(324)	7,593
0101F	631,548	-	-	119,101	-	119,101	54,989	45,334	-	14,584	114,907	38,184	(2,230)	35,954
0101P	581,947	-	-	109,747	-	109,747	50,670	41,773	-	8,245	100,688	35,185	(1,261)	33,924
0102P	59,603	-	-	11,240	6,210	17,450	5,190	4,278	-	-	9,468	3,604	949	4,553
0103F	104,999	-	-	19,801	-	19,801	9,142	7,537	-	11,612	28,291	6,348	(1,776)	4,572
0103P	253,982	-	-	47,897	-	47,897	22,114	18,231	-	30,524	70,869	15,356	(4,667)	10,689
0104P	247,916	-	-	46,753	651	47,404	21,586	17,796	-	-	39,382	14,989	100	15,089
0106P	543,054	-	-	102,412	21,545	123,957	47,283	38,982	-	-	86,265	32,834	3,294	36,128
0107F	4,620,264	-	-	871,316	-	871,316	402,284	331,653	-	43,194	777,131	279,348	(6,605)	272,743
0107P	4,073,537	-	-	768,211	-	768,211	354,681	292,407	-	34,904	681,992	246,292	(5,337)	240,955
0108F	423,821	-	-	79,927	8,299	88,226	36,902	30,423	-	-	67,325	25,625	1,269	26,894
0109F	286,609	-	-	54,050	18,560	72,610	24,955	20,573	-	-	45,528	17,329	2,838	20,167
0110P	78,640	-	-	14,830	2,815	17,645	6,847	5,645	-	-	12,492	4,755	430	5,185
0111P	254,856	-	-	48,062	19,772	67,834	22,190	18,294	-	-	40,484	15,409	3,023	18,432
0112F	126,555	-	-	23,867	9,859	33,726	11,019	9,084	-	-	20,103	7,652	1,508	9,160
0113P	151,764	-	-	28,621	9,868	38,489	13,214	10,894	-	-	24,108	9,176	1,509	10,685
0115P	140,457	-	-	26,488	7,074	33,562	12,230	10,082	-	-	22,312	8,492	1,082	9,574
0117P	72,155	-	-	13,607	-	13,607	6,282	5,179	-	4,726	16,187	4,363	(722)	3,641
0118F	521,183	-	-	98,288	-	98,288	45,379	37,412	-	8,757	91,548	31,511	(1,339)	30,172
0118P	398,283	-	-	75,111	-	75,111	34,678	28,590	-	7,991	71,259	24,081	(1,222)	22,859
0120P	1,384,273	-	-	261,054	-	261,054	120,528	99,366	-	27,150	247,044	83,695	(4,151)	79,544
0121P	431,280	-	-	81,333	1,468	82,801	37,551	30,958	-	-	68,509	26,076	225	26,301
0122F	212,276	-	-	40,032	2,404	42,436	18,483	15,238	-	-	33,721	12,835	368	13,203
0123P	397,630	-	-	74,987	8,106	83,093	34,621	28,543	-	-	63,164	24,041	1,239	25,280
0126F	303,667	-	-	57,267	-	57,267	26,440	21,798	-	754	48,992	18,360	(115)	18,245
0126P	341,616	-	-	64,424	28,984	93,408	29,744	24,522	-	-	54,266	20,655	4,432	25,087

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0163P	66,727	-	-	12,584	13,044	25,628	5,810	4,790	-	-	10,600	4,034	1,994	6,028
0164P	48,054	-	-	9,062	-	9,062	4,184	3,449	-	3,587	11,220	2,905	(548)	2,357
0166F	10,548,808	-	-	1,989,356	-	1,989,356	918,479	757,217	-	11,828	1,687,524	637,796	(1,809)	635,987
0166P	11,008,881	-	-	2,076,119	36,566	2,112,685	958,538	790,242	-	-	1,748,780	665,613	5,591	671,204
0167P	300,084	-	-	56,592	-	56,592	26,128	21,541	-	10,514	58,183	18,144	(1,608)	16,536
0168F	947,408	-	-	178,668	138,856	317,524	82,490	68,007	-	-	150,497	57,282	21,232	78,514
0168P	800,125	-	-	150,892	22,542	173,434	69,666	57,435	-	-	127,101	48,377	3,447	51,824
0169F	2,569,101	-	-	484,496	134,454	618,950	223,690	184,416	-	-	408,106	155,331	20,559	175,890
0169P	1,858,408	-	-	350,469	11,360	361,829	161,811	133,401	-	-	295,212	112,362	1,737	114,099
0170F	1,205,856	-	-	227,407	101,643	329,050	104,993	86,559	-	-	191,552	72,908	15,542	88,450
0171F	178,986	-	-	33,754	-	33,754	15,584	12,848	-	15,646	44,078	10,822	(2,392)	8,430
0171P	242,264	-	-	45,688	-	45,688	21,094	17,390	-	13,188	51,672	14,648	(2,017)	12,631
0172P	106,614	-	-	20,106	5,019	25,125	9,283	7,653	-	-	16,936	6,446	767	7,213
0173F	66,003	-	-	12,447	-	12,447	5,747	4,738	-	3,207	13,692	3,991	(490)	3,501
0173P	64,447	-	-	12,154	-	12,154	5,611	4,626	-	2,484	12,721	3,897	(380)	3,517
0174P	33,876	-	-	6,388	-	6,388	2,950	2,432	-	6,995	12,377	2,048	(1,069)	979
0176F	856,695	-	-	161,560	35,646	197,206	74,592	61,495	-	-	136,087	51,797	5,451	57,248
0176P	553,513	-	-	104,385	-	104,385	48,194	39,732	-	12,350	100,276	33,466	(1,888)	31,578
0177P	106,100	-	-	20,009	1,851	21,860	9,238	7,616	-	-	16,854	6,415	283	6,698
0178P	43,400	-	-	8,185	2,375	10,560	3,779	3,115	-	-	6,894	2,624	363	2,987
0179P	2,716,342	-	-	512,264	-	512,264	236,511	194,985	-	95,033	526,529	164,234	(14,531)	149,703
0180P	44,223	-	-	8,340	6,011	14,351	3,850	3,174	-	-	7,024	2,674	919	3,593
0181F	815,342	-	-	153,762	15,968	169,730	70,991	58,527	-	-	129,518	49,297	2,441	51,738
0181P	797,038	-	-	150,310	69,781	220,091	69,398	57,213	-	-	126,611	48,190	10,670	58,860
0182F	374,635	-	-	70,651	33,263	103,914	32,619	26,892	-	-	59,511	22,651	5,086	27,737
0182P	465,376	-	-	87,763	-	87,763	40,520	33,406	-	19,457	93,383	28,137	(2,975)	25,162
0183F	26,435	-	-	4,985	-	4,985	2,302	1,898	-	883	5,083	1,598	(135)	1,463
0183P	130,846	-	-	24,676	-	24,676	11,393	9,392	-	4,079	24,864	7,911	(624)	7,287
0184F	1,026,157	-	-	193,519	-	193,519	89,347	73,660	-	1,415	164,422	62,043	(216)	61,827
0184P	670,783	-	-	126,500	8,765	135,265	58,405	48,150	-	-	106,555	40,556	1,340	41,896
0185F	126,446	-	-	23,846	-	23,846	11,010	9,077	-	4,770	24,857	7,645	(729)	6,916
0185P	345,321	-	-	65,123	-	65,123	30,067	24,788	-	25,050	79,905	20,879	(3,830)	17,049
0186P	59,351	-	-	11,193	8,196	19,389	5,168	4,260	-	-	9,428	3,588	1,253	4,841
0187P	20,135	-	-	3,797	-	3,797	1,753	1,445	-	7,382	10,580	1,217	(1,129)	88
0188P	73,381	-	-	13,839	6,397	20,236	6,389	5,267	-	-	11,656	4,437	978	5,415
0189P	91,869	-	-	17,325	7,959	25,284	7,999	6,595	-	-	14,594	5,555	1,217	6,772
0190F	2,535,700	-	-	478,197	-	478,197	220,782	182,018	-	16,518	419,318	153,312	(2,526)	150,786
0190P	2,594,712	-	-	489,326	-	489,326	225,920	186,254	-	37,756	449,930	156,880	(5,773)	151,107
0191F	426,392	-	-	80,411	11,153	91,564	37,126	30,607	-	-	67,733	25,780	1,705	27,485
0191P	621,499	-	-	117,206	3,153	120,359	54,114	44,613	-	-	98,727	37,577	482	38,059
0192F	3,116,773	-	-	587,779	-	587,779	271,376	223,729	-	55,241	550,346	188,444	(8,447)	179,997
0192P	2,887,997	-	-	544,635	-	544,635	251,456	207,307	-	23,724	482,487	174,612	(3,627)	170,985
0193F	1,008,093	-	-	190,112	-	190,112	87,774	72,363	-	15,915	176,052	60,951	(2,434)	58,517
0193P	702,166	-	-	132,419	-	132,419	61,137	50,403	-	28,840	140,380	42,454	(4,410)	38,044

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0194F	2,144,374	-	-	404,399	-	404,399	186,710	153,928	-	25,863	366,501	129,652	(3,954)	125,698
0194P	1,548,981	-	-	292,116	9,072	301,188	134,869	111,189	-	-	246,058	93,654	1,387	95,041
0195P	321,779	-	-	60,683	10,096	70,779	28,017	23,098	-	-	51,115	19,455	1,544	20,999
0196F	1,555,826	-	-	293,407	25,312	318,719	135,465	111,681	-	-	247,146	94,067	3,870	97,937
0196P	2,157,865	-	-	406,943	-	406,943	187,884	154,896	-	75,769	418,549	130,468	(11,585)	118,883
0197F	621,102	-	-	117,131	-	117,131	54,079	44,584	-	34,913	133,576	37,553	(5,338)	32,215
0197P	756,234	-	-	142,615	-	142,615	65,845	54,284	-	12,207	132,336	45,723	(1,867)	43,856
0198F	92,505	-	-	17,445	16,634	34,079	8,054	6,640	-	-	14,694	5,593	2,544	8,137
0198P	121,718	-	-	22,954	-	22,954	10,598	8,737	-	1,821	21,156	7,359	(278)	7,081
0199F	1,011,719	-	-	190,796	-	190,796	88,090	72,623	-	26,230	186,943	61,170	(4,011)	57,159
0199P	876,101	-	-	165,220	-	165,220	76,282	62,888	-	13,131	152,301	52,970	(2,008)	50,962
0201P	68,303	-	-	12,881	8,134	21,015	5,947	4,903	-	-	10,850	4,130	1,244	5,374
0202P	-	-	-	-	-	-	-	-	-	371	371	-	(57)	(57)
0203F	2,071,073	-	-	390,575	-	390,575	180,327	148,666	-	57,149	386,142	125,220	(8,738)	116,482
0203P	1,653,181	-	-	311,767	-	311,767	143,942	118,669	-	110,839	373,450	99,954	(16,948)	83,006
0205F	1,045,393	-	-	197,146	-	197,146	91,022	75,041	-	42,169	208,232	63,206	(6,448)	56,758
0205P	1,215,613	-	-	229,247	-	229,247	105,843	87,259	-	29,044	222,146	73,498	(4,441)	69,057
0206P	43,723	-	-	8,245	-	8,245	3,807	3,139	-	2,012	8,958	2,644	(307)	2,337
0207P	38,053	-	-	7,176	1,552	8,728	3,313	2,732	-	-	6,045	2,301	237	2,538
0208P	40,807	-	-	7,696	3,951	11,647	3,553	2,929	-	-	6,482	2,467	604	3,071
0210F	593,571	-	-	111,939	-	111,939	51,682	42,608	-	1,352	95,642	35,888	(207)	35,681
0210P	591,621	-	-	111,571	-	111,571	51,512	42,468	-	18,061	112,041	35,770	(2,762)	33,008
0212F	321,028	-	-	60,541	22,900	83,441	27,952	23,044	-	-	50,996	19,410	3,502	22,912
0212P	772,409	-	-	145,665	-	145,665	67,253	55,445	-	15,909	138,607	46,701	(2,432)	44,269
0213F	1,367,827	-	-	257,953	24,738	282,691	119,096	98,186	-	-	217,282	82,701	3,782	86,483
0215P	26,919	-	-	5,077	-	5,077	2,344	1,932	-	1,775	6,051	1,628	(272)	1,356
0216P	103,035	-	-	19,431	1,225	20,656	8,971	7,396	-	-	16,367	6,230	187	6,417
0217F	716,407	-	-	135,104	-	135,104	62,377	51,425	-	7,010	120,812	43,315	(1,072)	42,243
0217P	774,631	-	-	146,085	-	146,085	67,447	55,605	-	7,780	130,832	46,835	(1,190)	45,645
0218P	2,137,971	-	-	403,191	1,639	404,830	186,152	153,468	-	-	339,620	129,265	251	129,516
0220F	524,010	-	-	98,821	-	98,821	45,625	37,615	-	25,042	108,282	31,682	(3,829)	27,853
0220P	414,416	-	-	78,153	1,893	80,046	36,083	29,748	-	-	65,831	25,056	289	25,345
0221F	16,098	-	-	3,036	-	3,036	1,402	1,156	-	271	2,829	973	(41)	932
0221P	203,469	-	-	38,371	-	38,371	17,716	14,605	-	2,466	34,787	12,302	(377)	11,925
0222F	1,547,623	-	-	291,860	24,613	316,473	134,751	111,092	-	-	245,843	93,571	3,763	97,334
0222P	1,608,873	-	-	303,411	14,240	317,651	140,084	115,488	-	-	255,572	97,275	2,177	99,452
0223P	97,495	-	-	18,386	665	19,051	8,489	6,998	-	-	15,487	5,895	102	5,997
0224P	301,355	-	-	56,831	2,808	59,639	26,239	21,632	-	-	47,871	18,220	429	18,649
0225F	131,551	-	-	24,809	-	24,809	11,454	9,443	-	3,247	24,144	7,954	(497)	7,457
0225P	246,031	-	-	46,398	-	46,398	21,422	17,661	-	8,281	47,364	14,875	(1,266)	13,609
0226P	88,812	-	-	16,749	-	16,749	7,733	6,375	-	1,207	15,315	5,370	(185)	5,185
0227F	75,604	-	-	14,258	60,457	74,715	6,583	5,427	-	-	12,010	4,571	9,244	13,815
0227P	131,854	-	-	24,866	-	24,866	11,480	9,465	-	1,267	22,212	7,972	(194)	7,778
0228P	273,409	-	-	51,561	-	51,561	23,806	19,626	-	8,457	51,889	16,531	(1,293)	15,238

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0229P	83,097	-	-	15,671	-	15,671	7,235	5,965	-	5,722	18,922	5,024	(875)	4,149
0230F	379,725	-	-	71,611	-	71,611	33,062	27,257	-	72,460	132,779	22,959	(11,079)	11,880
0230P	379,828	-	-	71,630	7,899	79,529	33,071	27,265	-	-	60,336	22,965	1,208	24,173
0231F	22,787	-	-	4,297	-	4,297	1,984	1,636	-	253	3,873	1,378	(39)	1,339
0231P	208,832	-	-	39,383	-	39,383	18,183	14,990	-	4,923	38,096	12,626	(753)	11,873
0232P	23,813	-	-	4,491	-	4,491	2,073	1,709	-	4,693	8,475	1,440	(718)	722
0233F	-	-	-	-	-	-	-	-	-	2,520	2,520	-	(385)	(385)
0233P	247,686	-	-	46,710	3,493	50,203	21,566	17,779	-	-	39,345	14,975	534	15,509
0234P	90,022	-	-	16,977	-	16,977	7,838	6,462	-	6,188	20,488	5,443	(946)	4,497
0236P	12,853	-	-	2,424	-	2,424	1,119	923	-	464	2,506	777	(71)	706
0237F	839,360	-	-	158,291	2,860	161,151	73,083	60,251	-	-	133,334	50,749	437	51,186
0237P	763,575	-	-	143,999	45,139	189,138	66,484	54,811	-	-	121,295	46,167	6,902	53,069
0238P	233,957	-	-	44,121	-	44,121	20,371	16,794	-	4,098	41,263	14,145	(626)	13,519
0239F	1,743,460	-	-	328,792	-	328,792	151,802	125,149	-	10,757	287,708	105,412	(1,645)	103,767
0240F	2,030,953	-	-	383,009	119,558	502,567	176,834	145,786	-	-	322,620	122,794	18,281	141,075
0241P	33,632	-	-	6,342	1,002	7,344	2,928	2,414	-	-	5,342	2,033	153	2,186
0242P	161,890	-	-	30,530	-	30,530	14,096	11,621	-	8,946	34,663	9,788	(1,368)	8,420
0243P	218,121	-	-	41,135	6,683	47,818	18,992	15,657	-	-	34,649	13,188	1,022	14,210
0244F	559,647	-	-	105,541	6,765	112,306	48,728	40,173	-	-	88,901	33,837	1,034	34,871
0244P	643,142	-	-	121,287	-	121,287	55,998	46,166	-	9,547	111,711	38,885	(1,460)	37,425
0245P	61,421	-	-	11,583	-	11,583	5,348	4,409	-	3,680	13,437	3,714	(563)	3,151
0246P	2,414,918	-	-	455,419	-	455,419	210,266	173,348	-	84,382	467,996	146,009	(12,902)	133,107
0247P	778,772	-	-	146,865	-	146,865	67,807	55,902	-	10,954	134,663	47,086	(1,675)	45,411
0248P	-	-	-	-	-	-	-	-	-	4,778	4,778	-	(731)	(731)
0250F	3,649,830	-	-	688,306	-	688,306	317,789	261,993	-	34,100	613,882	220,674	(5,214)	215,460
0250P	3,271,948	-	-	617,043	-	617,043	284,887	234,868	-	31,075	550,830	197,827	(4,751)	193,076
0251F	947,988	-	-	178,777	-	178,777	82,541	68,049	-	15,765	166,355	57,317	(2,410)	54,907
0252F	663,383	-	-	125,105	45,548	170,653	57,760	47,619	-	-	105,379	40,109	6,965	47,074
0253P	40,353	-	-	7,610	-	7,610	3,514	2,897	-	2,944	9,355	2,440	(450)	1,990
0254F	983,156	-	-	185,409	-	185,409	85,603	70,573	-	21,930	178,106	59,443	(3,353)	56,090
0254P	642,796	-	-	121,222	-	121,222	55,968	46,141	-	11,111	113,220	38,864	(1,699)	37,165
0255F	680,547	-	-	128,342	507	128,849	59,255	48,851	-	-	108,106	41,147	77	41,224
0256F	420,267	-	-	79,256	-	79,256	36,592	30,168	-	21,825	88,585	25,410	(3,337)	22,073
0257P	170,034	-	-	32,066	11,113	43,179	14,805	12,205	-	-	27,010	10,281	1,699	11,980
0259F	646,105	-	-	121,846	15,508	137,354	56,256	46,379	-	-	102,635	39,064	2,371	41,435
0259P	553,775	-	-	104,434	7,457	111,891	48,217	39,751	-	-	87,968	33,482	1,140	34,622
0260F	205,936	-	-	38,837	8,345	47,182	17,931	14,783	-	-	32,714	12,451	1,276	13,727
0260P	174,573	-	-	32,922	-	32,922	15,200	12,531	-	9,436	37,167	10,555	(1,443)	9,112
0261P	140,283	-	-	26,455	4,186	30,641	12,214	10,070	-	-	22,284	8,482	640	9,122
0262P	5,094	-	-	961	-	961	444	366	-	1,701	2,511	308	(260)	48
0263F	855,043	-	-	161,249	6,206	167,455	74,448	61,377	-	-	135,825	51,697	949	52,646
0263P	853,931	-	-	161,039	12,694	173,733	74,351	61,297	-	-	135,648	51,630	1,941	53,571
0264F	22,807	-	-	4,301	-	4,301	1,986	1,637	-	6,525	10,148	1,379	(998)	381
0264P	155,856	-	-	29,392	-	29,392	13,570	11,188	-	8,393	33,151	9,423	(1,283)	8,140

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0265P	2,249,508	-	-	424,225	-	424,225	195,863	161,475	-	17,399	374,737	136,008	(2,660)	133,348
0266P	294,674	-	-	55,571	-	55,571	25,657	21,152	-	24,018	70,827	17,816	(3,673)	14,143
0267P	46,562	-	-	8,781	5,251	14,032	4,054	3,342	-	-	7,396	2,815	803	3,618
0269P	214,666	-	-	40,483	5,389	45,872	18,691	15,409	-	-	34,100	12,979	824	13,803
0270F	156,499	-	-	29,513	-	29,513	13,626	11,234	-	612	25,472	9,462	(93)	9,369
0271F	708,749	-	-	133,660	-	133,660	61,710	50,876	-	63,592	176,178	42,852	(9,723)	33,129
0272P	332,315	-	-	62,670	10,322	72,992	28,934	23,854	-	-	52,788	20,092	1,578	21,670
0273F	2,110,216	-	-	397,957	2,344	400,301	183,735	151,476	-	-	335,211	127,587	358	127,945
0273P	1,735,191	-	-	327,233	-	327,233	151,082	124,556	-	14,415	290,053	104,912	(2,204)	102,708
0274P	943,863	-	-	177,999	32,350	210,349	82,182	67,753	-	-	149,935	57,067	4,947	62,014
0275P	372,074	-	-	70,168	-	70,168	32,396	26,708	-	2,606	61,710	22,496	(399)	22,097
0276F	495,407	-	-	93,427	35,520	128,947	43,135	35,561	-	-	78,696	29,953	5,431	35,384
0276P	347,974	-	-	65,623	-	65,623	30,298	24,978	-	7,779	63,055	21,039	(1,190)	19,849
0277F	965,737	-	-	182,124	3,365	185,489	84,086	69,323	-	-	153,409	58,390	515	58,905
0277P	1,252,045	-	-	236,118	-	236,118	109,015	89,875	-	12,904	211,794	75,700	(1,973)	73,727
0278P	815,670	-	-	153,824	-	153,824	71,020	58,551	-	7,104	136,675	49,317	(1,086)	48,231
0280F	364,086	-	-	68,662	-	68,662	31,701	26,135	-	25,116	82,952	22,013	(3,840)	18,173
0280P	267,024	-	-	50,357	-	50,357	23,250	19,168	-	15,490	57,908	16,145	(2,369)	13,776
0281P	230,817	-	-	43,529	-	43,529	20,097	16,569	-	79,845	116,511	13,956	(12,209)	1,747
0282P	41,720	-	-	7,868	-	7,868	3,633	2,995	-	454	7,082	2,522	(69)	2,453
0283F	3,394,605	-	-	640,175	-	640,175	295,567	243,672	-	100,239	639,478	205,243	(15,327)	189,916
0284F	2,335,107	-	-	440,368	-	440,368	203,317	167,619	-	63,765	434,701	141,184	(9,750)	131,434
0285P	94,785	-	-	17,875	-	17,875	8,253	6,804	-	10,712	25,769	5,731	(1,638)	4,093
0286F	989,601	-	-	186,625	8,041	194,666	86,164	71,036	-	-	157,200	59,833	1,230	61,063
0287F	409,948	-	-	77,310	-	77,310	35,694	29,427	-	51,901	117,022	24,786	(7,936)	16,850
0288P	103,069	-	-	19,437	9,301	28,738	8,974	7,399	-	-	16,373	6,232	1,422	7,654
0289F	552,305	-	-	104,157	46,588	150,745	48,089	39,646	-	-	87,735	33,393	7,124	40,517
0290P	167,775	-	-	31,640	-	31,640	14,608	12,043	-	7,321	33,972	10,144	(1,119)	9,025
0291F	1,497,906	-	-	282,484	-	282,484	130,422	107,523	-	12,995	250,940	90,566	(1,987)	88,579
0291P	1,389,596	-	-	262,058	-	262,058	120,991	99,748	-	34,820	255,559	84,017	(5,324)	78,693
0292F	298,447	-	-	56,283	12,236	68,519	25,986	21,423	-	-	47,409	18,045	1,871	19,916
0292P	290,750	-	-	54,831	-	54,831	25,315	20,871	-	3,816	50,002	17,579	(583)	16,996
0293F	3,711,731	-	-	699,980	32,745	732,725	323,179	266,436	-	-	589,615	224,417	5,007	229,424
0293P	3,321,062	-	-	626,305	-	626,305	289,163	238,393	-	41,767	569,323	200,796	(6,387)	194,409
0296F	348,464	-	-	65,715	-	65,715	30,341	25,013	-	9,576	64,930	21,069	(1,464)	19,605
0296P	281,957	-	-	53,173	1,586	54,759	24,550	20,239	-	-	44,789	17,048	242	17,290
0297P	131,729	-	-	24,842	371	25,213	11,470	9,456	-	-	20,926	7,965	57	8,022
0298F	24,297	-	-	4,582	-	4,582	2,116	1,744	-	452	4,312	1,469	(69)	1,400
0298P	64,028	-	-	12,075	-	12,075	5,575	4,596	-	1,761	11,932	3,871	(269)	3,602
0300F	3,092,378	-	-	583,179	-	583,179	269,252	221,978	-	20,785	512,015	186,970	(3,178)	183,792
0300P	3,052,696	-	-	575,695	-	575,695	265,797	219,129	-	71,931	556,857	184,570	(10,999)	173,571
0301F	2,508,367	-	-	473,042	-	473,042	218,402	180,056	-	16,267	414,725	151,659	(2,487)	149,172
0301P	1,901,762	-	-	358,645	-	358,645	165,585	136,513	-	69,688	371,786	114,983	(10,656)	104,327
0303F	590,602	-	-	111,379	37,064	148,443	51,423	42,395	-	-	93,818	35,709	5,667	41,376

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportionate Differences Between Contributions and Share of Proportionate	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 Proportionate Differences Between Contributions and Share of Proportionate	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0303P	938,686	-	-	177,023	16,046	193,069	81,731	67,381	-	-	149,112	56,754	2,454	59,208
0304P	42,059	-	-	7,932	6,501	14,433	3,662	3,019	-	-	6,681	2,543	994	3,537
0305P	41,787	-	-	7,880	-	7,880	3,638	3,000	-	8,315	14,953	2,526	(1,271)	1,255
0306P	61,826	-	-	11,659	1	11,660	5,383	4,438	-	-	9,821	3,738	-	3,738
0307F	10,109	-	-	1,906	-	1,906	880	726	-	7,113	8,719	611	(1,088)	(477)
0308F	67,351	-	-	12,702	-	12,702	5,864	4,835	-	1,118	11,817	4,072	(171)	3,901
0308P	74,121	-	-	13,978	3,230	17,208	6,454	5,321	-	-	11,775	4,481	494	4,975
0309P	231,234	-	-	43,607	16,276	59,883	20,133	16,598	-	-	36,731	13,981	2,489	16,470
0311F	1,506,292	-	-	284,065	20,384	304,449	131,152	108,125	-	-	239,277	91,073	3,117	94,190
0312F	1,881,580	-	-	354,839	-	354,839	163,828	135,064	-	22,748	321,640	113,763	(3,478)	110,285
0313F	493,991	-	-	93,160	-	93,160	43,012	35,460	-	20,256	98,728	29,867	(3,097)	26,770
0314F	2,362,506	-	-	445,535	-	445,535	205,702	169,586	-	60,639	435,927	142,840	(9,272)	133,568
0314P	2,039,196	-	-	384,564	10,227	394,791	177,552	146,378	-	-	323,930	123,293	1,564	124,857
0316P	72,055	-	-	13,589	3,007	16,596	6,274	5,172	-	-	11,446	4,357	460	4,817
0317P	128,968	-	-	24,321	785	25,106	11,229	9,258	-	-	20,487	7,798	120	7,918
0318P	45,964	-	-	8,668	-	8,668	4,002	3,299	-	2,707	10,008	2,779	(414)	2,365
0319P	357,105	-	-	67,345	17,199	84,544	31,093	25,634	-	-	56,727	21,591	2,630	24,221
0320F	64,994	-	-	12,257	12,029	24,286	5,659	4,665	-	-	10,324	3,930	1,839	5,769
0320P	147,396	-	-	27,797	11,533	39,330	12,834	10,580	-	-	23,414	8,912	1,763	10,675
0321F	264,060	-	-	49,798	149	49,947	22,992	18,955	-	-	41,947	15,965	23	15,988
0321P	390,081	-	-	73,564	2,789	76,353	33,964	28,001	-	-	61,965	23,585	426	24,011
0322F	687,646	-	-	129,680	194,056	323,736	59,873	49,361	-	-	109,234	41,576	29,672	71,248
0322P	459,731	-	-	86,699	33,263	119,962	40,029	33,001	-	-	73,030	27,796	5,086	32,882
0323F	2,146,481	-	-	404,796	-	404,796	186,893	154,079	-	150,210	491,182	129,779	(22,968)	106,811
0323P	2,660,874	-	-	501,803	-	501,803	231,681	191,003	-	31,263	453,947	160,880	(4,780)	156,100
0324F	60,492	-	-	11,408	-	11,408	5,267	4,342	-	7,116	16,725	3,657	(1,088)	2,569
0324P	112,486	-	-	21,213	6,491	27,704	9,794	8,074	-	-	17,868	6,801	993	7,794
0325F	43,429	-	-	8,190	-	8,190	3,781	3,117	-	492	7,390	2,626	(75)	2,551
0325P	370,736	-	-	69,916	14,459	84,375	32,280	26,612	-	-	58,892	22,415	2,211	24,626
0326P	579,503	-	-	109,286	1,631	110,917	50,457	41,598	-	-	92,055	35,038	250	35,288
0328P	30,077	-	-	5,672	4,075	9,747	2,619	2,159	-	-	4,778	1,818	623	2,441
0329P	28,853	-	-	5,441	2,306	7,747	2,512	2,071	-	-	4,583	1,744	353	2,097
0330F	1,091,205	-	-	205,786	-	205,786	95,011	78,329	-	26,080	199,420	65,976	(3,988)	61,988
0330P	1,028,329	-	-	193,928	-	193,928	89,536	73,816	-	33,137	196,489	62,174	(5,067)	57,107
0331F	858,412	-	-	161,884	11,823	173,707	74,742	61,619	-	-	136,361	51,901	1,808	53,709
0331P	655,816	-	-	123,678	-	123,678	57,102	47,076	-	18,740	122,918	39,652	(2,866)	36,786
0333P	485,727	-	-	91,601	-	91,601	42,292	34,867	-	6,541	83,700	29,368	(1,000)	28,368
0334F	863,468	-	-	162,838	75,525	238,363	75,182	61,982	-	-	137,164	52,206	11,548	63,754
0335F	434,478	-	-	81,936	-	81,936	37,830	31,188	-	12,886	81,904	26,269	(1,970)	24,299
0336F	2,197,107	-	-	414,343	92,459	506,802	191,301	157,713	-	-	349,014	132,840	14,137	146,977
0337F	409,686	-	-	77,261	4,548	81,809	35,671	29,408	-	-	65,079	24,770	695	25,465
0338P	108,658	-	-	20,491	5,200	25,691	9,461	7,800	-	-	17,261	6,570	795	7,365
0339P	15,581	-	-	2,938	-	2,938	1,357	1,118	-	621	3,096	942	(95)	847
0343F	2,972,685	-	-	560,606	-	560,606	258,830	213,386	-	18,845	491,061	179,733	(2,881)	176,852

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer OPEB Expense
0343P	2,041,929	-	-	385,079	-	385,079	177,790	146,574	-	99,868	424,232	123,458	(15,270)	108,188
0344P	21,393	-	-	4,034	1,926	5,960	1,863	1,536	-	-	3,399	1,293	294	1,587
0345F	294,575	-	-	55,553	13,365	68,918	25,648	21,145	-	-	46,793	17,810	2,044	19,854
0346F	1,145,705	-	-	216,064	-	216,064	99,756	82,241	-	21,376	203,373	69,271	(3,269)	66,002
0346P	841,591	-	-	158,712	17,857	176,569	73,277	60,411	-	-	133,688	50,884	2,731	53,615
0347P	76,805	-	-	14,484	-	14,484	6,687	5,513	-	5,793	17,993	4,644	(886)	3,758
0348F	280,083	-	-	52,820	-	52,820	24,387	20,105	-	10,221	54,713	16,934	(1,563)	15,371
0349F	36,038	-	-	6,796	-	6,796	3,138	2,587	-	6,426	12,151	2,179	(983)	1,196
0349P	340,696	-	-	64,250	18,462	82,712	29,664	24,456	-	-	54,120	20,599	2,823	23,422
0350F	1,103,724	-	-	208,147	-	208,147	96,101	79,228	-	12,239	187,568	66,733	(1,871)	64,862
0350P	747,499	-	-	140,968	5,539	146,507	65,084	53,657	-	-	118,741	45,195	847	46,042
0351F	1,693,610	-	-	319,391	15,287	334,678	147,462	121,571	-	-	269,033	102,398	2,338	104,736
0351P	1,559,340	-	-	294,069	10,554	304,623	135,771	111,933	-	-	247,704	94,280	1,614	95,894
0352F	653,794	-	-	123,296	-	123,296	56,926	46,931	-	12,103	115,960	39,529	(1,851)	37,678
0354P	323,192	-	-	60,950	13,162	74,112	28,140	23,199	-	-	51,339	19,541	2,012	21,553
0355F	1,643,165	-	-	309,878	-	309,878	143,070	117,950	-	39,917	300,937	99,348	(6,103)	93,245
0355P	1,185,444	-	-	223,558	17,217	240,775	103,216	85,094	-	-	188,310	71,674	2,633	74,307
0356F	2,088,622	-	-	393,885	-	393,885	181,855	149,926	-	12,199	343,980	126,281	(1,865)	124,416
0356P	1,609,219	-	-	303,476	24,959	328,435	140,114	115,513	-	-	255,627	97,296	3,816	101,112
0357F	1,632,839	-	-	307,930	48,318	356,248	142,170	117,209	-	-	259,379	98,724	7,388	106,112
0357P	1,166,848	-	-	220,051	4,804	224,855	101,597	83,759	-	-	185,356	70,549	735	71,284
0358P	1,233,706	-	-	232,659	-	232,659	107,418	88,558	-	21,400	217,376	74,592	(3,272)	71,320
0359F	1,673,650	-	-	315,627	19,974	335,601	145,724	120,138	-	-	265,862	101,191	3,054	104,245
0359P	1,457,273	-	-	274,821	-	274,821	126,884	104,606	-	40,140	271,630	88,109	(6,138)	81,971
0360F	723,141	-	-	136,374	989	137,363	62,963	51,909	-	-	114,872	43,722	151	43,873
0360P	758,778	-	-	143,095	750	143,845	66,066	54,467	-	-	120,533	45,877	115	45,992
0361P	61,092	-	-	11,521	2,541	14,062	5,319	4,385	-	-	9,704	3,694	389	4,083
0362P	14,156	-	-	2,670	222	2,892	1,233	1,016	-	-	2,249	856	34	890
0364P	60,869	-	-	11,479	-	11,479	5,300	4,369	-	1,831	11,500	3,680	(280)	3,400
0365P	106,061	-	-	20,002	4,134	24,136	9,235	7,613	-	-	16,848	6,413	632	7,045
0366P	89,213	-	-	16,824	1,949	18,773	7,768	6,404	-	-	14,172	5,394	298	5,692
0367F	108,227	-	-	20,410	-	20,410	9,423	7,769	-	2,175	19,367	6,544	(332)	6,212
0367P	1,203,741	-	-	227,008	-	227,008	104,809	86,407	-	41,776	232,992	72,780	(6,388)	66,392
0369F	3,122,457	-	-	588,851	-	588,851	271,871	224,137	-	32,363	528,371	188,788	(4,948)	183,840
0369P	2,703,873	-	-	509,912	-	509,912	235,425	194,090	-	95,210	524,725	163,480	(14,558)	148,922
0370P	202,461	-	-	38,181	-	38,181	17,628	14,533	-	1,859	34,020	12,241	(284)	11,957
0371F	133,508	-	-	25,178	-	25,178	11,625	9,584	-	1,445	22,654	8,072	(221)	7,851
0371P	222,550	-	-	41,970	-	41,970	19,377	15,975	-	10,936	46,288	13,456	(1,672)	11,784
0373F	2,355,002	-	-	444,120	103,966	548,086	205,049	169,047	-	-	374,096	142,387	15,897	158,284
0374F	-	-	-	-	-	-	-	-	-	14,439	14,439	-	(2,208)	(2,208)
0375F	131,457	-	-	24,791	12,443	37,234	11,446	9,436	-	-	20,882	7,948	1,903	9,851
0376P	1,192,226	-	-	224,837	-	224,837	103,807	85,581	-	7,935	197,323	72,084	(1,213)	70,871
0377F	1,236,008	-	-	233,094	31,222	264,316	107,619	88,723	-	-	196,342	74,731	4,774	79,505
0377P	1,143,200	-	-	215,591	8,429	224,020	99,538	82,061	-	-	181,599	69,120	1,289	70,409

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		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 Share of Proportionate	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 Share of Proportionate	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0378P	230,628	-	-	43,493	-	43,493	20,081	16,555	-	16,127	52,763	13,944	(2,466)	11,478
0379P	67,549	-	-	12,739	-	12,739	5,881	4,849	-	880	11,610	4,084	(135)	3,949
0380F	2,534,944	-	-	478,054	-	478,054	220,716	181,964	-	68,773	471,453	153,266	(10,516)	142,750
0380P	2,005,220	-	-	378,156	-	378,156	174,593	143,939	-	65,606	384,138	121,238	(10,032)	111,206
0381P	18,719	-	-	3,530	3,792	7,322	1,630	1,344	-	-	2,974	1,132	580	1,712
0382F	3,189,486	-	-	601,492	-	601,492	277,707	228,948	-	30,705	537,360	192,841	(4,695)	188,146
0383F	190,710	-	-	35,965	11,849	47,814	16,605	13,690	-	-	30,295	11,531	1,812	13,343
0384P	64,323	-	-	12,130	-	12,130	5,601	4,617	-	1,115	11,333	3,889	(170)	3,719
0385P	629,568	-	-	118,728	-	118,728	54,816	45,192	-	2,953	102,961	38,065	(452)	37,613
0386P	143,935	-	-	27,144	15,456	42,600	12,532	10,332	-	-	22,864	8,703	2,363	11,066
0388P	184,937	-	-	34,876	-	34,876	16,102	13,275	-	4,584	33,961	11,182	(701)	10,481
0389P	194,440	-	-	36,669	8,805	45,474	16,930	13,957	-	-	30,887	11,756	1,346	13,102
0390F	119,906	-	-	22,613	11,540	34,153	10,440	8,607	-	-	19,047	7,250	1,765	9,015
0390P	82,623	-	-	15,582	-	15,582	7,194	5,931	-	943	14,068	4,996	(144)	4,852
0391P	136,397	-	-	25,722	2,200	27,922	11,876	9,791	-	-	21,667	8,247	336	8,583
0392F	37,348	-	-	7,043	-	7,043	3,252	2,681	-	979	6,912	2,258	(150)	2,108
0392P	186,944	-	-	35,255	1,412	36,667	16,277	13,419	-	-	29,696	11,303	216	11,519
0393P	84,305	-	-	15,899	4,407	20,306	7,340	6,052	-	-	13,392	5,097	674	5,771
0394F	633,046	-	-	119,384	134,660	254,044	55,119	45,441	-	-	100,560	38,275	20,590	58,865
0394P	788,827	-	-	148,762	6,470	155,232	68,683	56,624	-	-	125,307	47,694	989	48,683
0395F	30,128	-	-	5,682	-	5,682	2,623	2,163	-	1,192	5,978	1,822	(182)	1,640
0395P	153,090	-	-	28,871	7,066	35,937	13,329	10,989	-	-	24,318	9,256	1,080	10,336
0396F	35,493	-	-	6,693	-	6,693	3,090	2,548	-	2,352	7,990	2,146	(360)	1,786
0397F	1,055,976	-	-	199,142	2,992	202,134	91,943	75,800	-	-	167,743	63,846	457	64,303
0397P	850,311	-	-	160,357	-	160,357	74,036	61,037	-	50,453	185,526	51,411	(7,714)	43,697
0398P	465,294	-	-	87,748	-	87,748	40,513	33,400	-	455	74,368	28,132	(70)	28,062
0399P	46,047	-	-	8,684	6,767	15,451	4,009	3,305	-	-	7,314	2,784	1,035	3,819
0402F	29,878	-	-	5,635	2,455	8,090	2,601	2,145	-	-	4,746	1,806	375	2,181
0402P	113,037	-	-	21,317	-	21,317	9,842	8,114	-	1,046	19,002	6,834	(160)	6,674
0403F	25,092	-	-	4,732	-	4,732	2,185	1,801	-	401	4,387	1,517	(61)	1,456
0403P	361,088	-	-	68,096	5,812	73,908	31,440	25,920	-	-	57,360	21,832	889	22,721
0404F	1,256,422	-	-	236,943	18,573	255,516	109,396	90,189	-	-	199,585	75,965	2,840	78,805
0404P	735,959	-	-	138,791	12,574	151,365	64,080	52,829	-	-	116,909	44,497	1,923	46,420
0406F	105,243	-	-	19,847	11,395	31,242	9,163	7,555	-	-	16,718	6,363	1,742	8,105
0406P	162,238	-	-	30,596	-	30,596	14,126	11,646	-	2,862	28,634	9,809	(438)	9,371
0408F	70,056	-	-	13,212	-	13,212	6,100	5,029	-	693	11,822	4,236	(106)	4,130
0408P	163,736	-	-	30,878	-	30,878	14,256	11,753	-	4,777	30,786	9,900	(730)	9,170
0409F	258,548	-	-	48,758	1,041	49,799	22,512	18,559	-	-	41,071	15,632	159	15,791
0409P	370,181	-	-	69,811	-	69,811	32,231	26,572	-	5,140	63,943	22,382	(786)	21,596
0410P	110,964	-	-	20,926	-	20,926	9,662	7,965	-	2,356	19,983	6,709	(360)	6,349
0411F	65,698	-	-	12,390	-	12,390	5,720	4,716	-	978	11,414	3,972	(150)	3,822
0411P	149,538	-	-	28,201	3,798	31,999	13,020	10,734	-	-	23,754	9,041	581	9,622
0412P	846,344	-	-	159,608	32,409	192,017	73,691	60,752	-	-	134,443	51,171	4,955	56,126
0413F	148,822	-	-	28,066	-	28,066	12,958	10,683	-	6,963	30,604	8,998	(1,065)	7,933

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0413P	116,249	-	-	21,923	-	21,923	10,122	8,345	-	8,074	26,541	7,029	(1,235)	5,794
0414P	167,798	-	-	31,644	-	31,644	14,610	12,045	-	5,502	32,157	10,145	(841)	9,304
0416P	75,042	-	-	14,152	3,223	17,375	6,534	5,387	-	-	11,921	4,537	493	5,030
0418F	37,542	-	-	7,080	-	7,080	3,269	2,695	-	23,927	29,891	2,270	(3,659)	(1,389)
0418P	178,297	-	-	33,624	10,090	43,714	15,524	12,799	-	-	28,323	10,780	1,543	12,323
0419P	92,007	-	-	17,351	-	17,351	8,011	6,604	-	3,834	18,449	5,563	(586)	4,977
0420P	88,264	-	-	16,645	2,794	19,439	7,685	6,336	-	-	14,021	5,337	427	5,764
0423P	58,729	-	-	11,075	-	11,075	5,114	4,216	-	596	9,926	3,551	(91)	3,460
0424P	28,668	-	-	5,406	-	5,406	2,496	2,058	-	676	5,230	1,733	(104)	1,629
0425F	985,481	-	-	185,848	34,084	219,932	85,805	70,740	-	-	156,545	59,584	5,211	64,795
0425P	567,216	-	-	106,969	-	106,969	49,387	40,716	-	23,675	113,778	34,295	(3,620)	30,675
0426F	121,041	-	-	22,827	3,340	26,167	10,539	8,689	-	-	19,228	7,318	511	7,829
0426P	102,807	-	-	19,388	-	19,388	8,951	7,380	-	4,320	20,651	6,216	(661)	5,555
0429P	6,111	-	-	1,153	-	1,153	532	439	-	6,148	7,119	370	(940)	(570)
0430P	16,105	-	-	3,037	-	3,037	1,402	1,156	-	12,895	15,453	974	(1,972)	(998)
0431P	38,769	-	-	7,311	-	7,311	3,376	2,783	-	8,997	15,156	2,344	(1,376)	968
0432F	2,434,937	-	-	459,195	-	459,195	212,009	174,785	-	50,736	437,530	147,220	(7,758)	139,462
0432P	1,791,626	-	-	337,875	-	337,875	155,996	128,607	-	29,215	313,818	108,324	(4,467)	103,857
0433F	27,564	-	-	5,198	4,182	9,380	2,400	1,979	-	-	4,379	1,667	640	2,307
0433P	184,363	-	-	34,768	37,531	72,299	16,052	13,234	-	-	29,286	11,147	5,739	16,886
0434P	88,279	-	-	16,648	5,128	21,776	7,686	6,337	-	-	14,023	5,337	784	6,121
0435P	109,569	-	-	20,663	-	20,663	9,540	7,865	-	3,346	20,751	6,625	(511)	6,114
0437P	234,898	-	-	44,299	2,612	46,911	20,452	16,862	-	-	37,314	14,202	399	14,601
0438F	931,472	-	-	175,662	-	175,662	81,103	66,863	-	18,829	166,795	56,318	(2,879)	53,439
0438P	877,826	-	-	165,546	14,662	180,208	76,432	63,012	-	-	139,444	53,075	2,242	55,317
0439P	86,211	-	-	16,258	-	16,258	7,506	6,188	-	7,182	20,876	5,212	(1,098)	4,114
0441F	371,381	-	-	70,037	8,458	78,495	32,336	26,659	-	-	58,995	22,454	1,293	23,747
0441P	682,113	-	-	128,637	14,941	143,578	59,391	48,964	-	-	108,355	41,241	2,285	43,526
0442F	56,718	-	-	10,696	45,355	56,051	4,938	4,071	-	-	9,009	3,429	6,935	10,364
0442P	408,443	-	-	77,027	7,511	84,538	35,563	29,319	-	-	64,882	24,695	1,148	25,843
0444P	87,785	-	-	16,555	-	16,555	7,643	6,301	-	14	13,958	5,308	(2)	5,306
0445F	1,583,124	-	-	298,555	-	298,555	137,842	113,640	-	54,272	305,754	95,718	(8,299)	87,419
0445P	1,608,049	-	-	303,255	-	303,255	140,012	115,429	-	22,461	277,902	97,225	(3,434)	93,791
0446F	9,796	-	-	1,847	7,833	9,680	853	703	-	-	1,556	592	1,198	1,790
0446P	197,277	-	-	37,204	24,217	61,421	17,177	14,161	-	-	31,338	11,928	3,703	15,631
0447F	1,452,299	-	-	273,883	-	273,883	126,451	104,249	-	3,431	234,131	87,808	(525)	87,283
0447P	1,281,890	-	-	241,746	-	241,746	111,614	92,017	-	43,753	247,384	77,505	(6,690)	70,815
0448F	1,447,257	-	-	272,932	-	272,932	126,012	103,887	-	22,423	252,322	87,503	(3,429)	84,074
0448P	1,174,101	-	-	221,419	-	221,419	102,228	84,280	-	30,249	216,757	70,988	(4,625)	66,363
0450F	89,272	-	-	16,835	3,923	20,758	7,773	6,408	-	-	14,181	5,398	600	5,998
0450P	353,152	-	-	66,599	12,506	79,105	30,749	25,350	-	-	56,099	21,352	1,912	23,264
0452P	477,800	-	-	90,106	-	90,106	41,602	34,298	-	2,003	77,903	28,888	(306)	28,582
0453F	257,708	-	-	48,600	-	48,600	22,439	18,499	-	16,857	57,795	15,581	(2,578)	13,003
0453P	469,620	-	-	88,564	-	88,564	40,890	33,710	-	1,870	76,470	28,394	(286)	28,108

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0454F	623,994	-	-	117,676	3,561	121,237	54,331	44,792	-	-	99,123	37,728	544	38,272
0454P	698,135	-	-	131,658	91,260	222,918	60,786	50,114	-	-	110,900	42,210	13,954	56,164
0455F	3,947,415	-	-	744,427	15,677	760,104	343,699	283,354	-	-	627,053	238,666	2,397	241,063
0456F	1,965,205	-	-	370,610	-	370,610	171,109	141,067	-	105,755	417,931	118,819	(16,171)	102,648
0456P	1,344,930	-	-	253,635	-	253,635	117,102	96,542	-	10,010	223,654	81,316	(1,530)	79,786
0457P	112,186	-	-	21,157	-	21,157	9,768	8,053	-	4,230	22,051	6,783	(647)	6,136
0458P	36,054	-	-	6,799	-	6,799	3,139	2,588	-	2,693	8,420	2,180	(412)	1,768
0459P	1,224,288	-	-	230,883	14,007	244,890	106,598	87,882	-	-	194,480	74,022	2,142	76,164
0460P	23,590	-	-	4,449	6,818	11,267	2,054	1,693	-	-	3,747	1,426	1,043	2,469
0461P	398,310	-	-	75,116	33,633	108,749	34,681	28,592	-	-	63,273	24,082	5,143	29,225
0462F	188,304	-	-	35,511	2,863	38,374	16,396	13,517	-	-	29,913	11,385	438	11,823
0462P	488,350	-	-	92,096	-	92,096	42,520	35,055	-	11,749	89,324	29,526	(1,797)	27,729
0463P	551,301	-	-	103,968	10,691	114,659	48,001	39,574	-	-	87,575	33,332	1,635	34,967
0464F	290,740	-	-	54,829	1,097	55,926	25,315	20,870	-	-	46,185	17,579	168	17,747
0464P	276,681	-	-	52,178	5,139	57,317	24,090	19,861	-	-	43,951	16,729	786	17,515
0465F	494,756	-	-	93,304	20,435	113,739	43,078	35,515	-	-	78,593	29,914	3,124	33,038
0466P	538,273	-	-	101,511	-	101,511	46,867	38,638	-	15,326	100,831	32,545	(2,344)	30,201
0467F	2,009,568	-	-	378,976	-	378,976	174,972	144,251	-	15,906	335,129	121,501	(2,432)	119,069
0468P	565,399	-	-	106,626	43,845	150,471	49,229	40,586	-	-	89,815	34,185	6,704	40,889
0469F	539,560	-	-	101,753	-	101,753	46,979	38,731	-	30,419	116,129	32,623	(4,651)	27,972
0469P	1,607,838	-	-	303,215	37,938	341,153	139,994	115,414	-	-	255,408	97,212	5,801	103,013
0470F	39,446	-	-	7,439	446	7,885	3,435	2,832	-	-	6,267	2,385	68	2,453
0470P	462,651	-	-	87,249	7,636	94,885	40,283	33,210	-	-	73,493	27,973	1,168	29,141
0471P	76,216	-	-	14,373	-	14,373	6,636	5,471	-	2,284	14,391	4,608	(349)	4,259
0472P	141,832	-	-	26,748	5,164	31,912	12,349	10,181	-	-	22,530	8,575	790	9,365
0473P	356,120	-	-	67,159	-	67,159	31,007	25,563	-	9,685	66,255	21,532	(1,481)	20,051
0474P	28,739	-	-	5,420	-	5,420	2,502	2,063	-	422	4,987	1,738	(65)	1,673
0475P	27,572	-	-	5,200	57	5,257	2,401	1,979	-	-	4,380	1,667	9	1,676
0476F	382,541	-	-	72,142	30,858	103,000	33,308	27,460	-	-	60,768	23,129	4,718	27,847
0476P	948,673	-	-	178,906	17,105	196,011	82,600	68,098	-	-	150,698	57,358	2,616	59,974
0477F	1,020,941	-	-	192,535	-	192,535	88,893	73,285	-	27,828	190,006	61,728	(4,255)	57,473
0477P	1,121,379	-	-	211,476	-	211,476	97,638	80,495	-	10,790	188,923	67,800	(1,650)	66,150
0478F	1,046,001	-	-	197,261	48,830	246,091	91,075	75,084	-	-	166,159	63,243	7,466	70,709
0479P	33,445	-	-	6,307	-	6,307	2,912	2,401	-	657	5,970	2,022	(100)	1,922
0480F	3,905,345	-	-	736,493	-	736,493	340,036	280,334	-	38,201	658,571	236,123	(5,841)	230,282
0480P	3,683,653	-	-	694,685	102,873	797,558	320,734	264,421	-	-	585,155	222,719	15,730	238,449
0481F	1,153,386	-	-	217,512	-	217,512	100,425	82,793	-	69,001	252,219	69,735	(10,551)	59,184
0481P	1,017,116	-	-	191,814	-	191,814	88,560	73,011	-	61,218	222,789	61,496	(9,361)	52,135
0482P	485,806	-	-	91,616	-	91,616	42,299	34,872	-	3,113	80,284	29,372	(476)	28,896
0483P	84,639	-	-	15,962	8,545	24,507	7,370	6,076	-	-	13,446	5,117	1,306	6,423
0484P	17,977	-	-	3,390	-	3,390	1,565	1,290	-	285	3,140	1,087	(43)	1,044
0485P	22,109	-	-	4,170	555	4,725	1,925	1,587	-	-	3,512	1,337	85	1,422
0486P	18,036	-	-	3,401	-	3,401	1,570	1,295	-	428	3,293	1,090	(65)	1,025
0487P	55,013	-	-	10,375	-	10,375	4,790	3,949	-	494	9,233	3,326	(76)	3,250

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0488F	314,373	-	-	59,286	14,774	74,060	27,372	22,566	-	-	49,938	19,007	2,259	21,266
0488P	582,740	-	-	109,896	-	109,896	50,739	41,830	-	5,061	97,630	35,233	(774)	34,459
0489F	717,288	-	-	135,270	89,894	225,164	62,454	51,489	-	-	113,943	43,368	13,745	57,113
0492F	481,488	-	-	90,802	1,160	91,962	41,923	34,562	-	-	76,485	29,111	177	29,288
0493P	100,228	-	-	18,902	7,472	26,374	8,727	7,195	-	-	15,922	6,060	1,142	7,202
0494F	1,134,207	-	-	213,895	63,148	277,043	98,755	81,416	-	-	180,171	68,576	9,656	78,232
0494P	985,829	-	-	185,913	-	185,913	85,836	70,765	-	11,112	167,713	59,605	(1,699)	57,906
0495P	1,009,698	-	-	190,415	-	190,415	87,914	72,478	-	12,128	172,520	61,048	(1,854)	59,194
0496F	578,713	-	-	109,137	43,385	152,522	50,388	41,541	-	-	91,929	34,990	6,634	41,624
0497P	79,152	-	-	14,927	-	14,927	6,892	5,682	-	9,548	22,122	4,786	(1,460)	3,326
0498P	60,636	-	-	11,435	9,626	21,061	5,280	4,353	-	-	9,633	3,666	1,472	5,138
0499F	1,220,263	-	-	230,124	-	230,124	106,248	87,593	-	23,437	217,278	73,779	(3,584)	70,195
0499P	1,015,289	-	-	191,469	-	191,469	88,401	72,880	-	31,677	192,958	61,386	(4,843)	56,543
0500P	210,062	-	-	39,615	5,151	44,766	18,290	15,079	-	-	33,369	12,701	788	13,489
0501F	1,623,549	-	-	306,178	-	306,178	141,362	116,542	-	13,620	271,524	98,162	(2,083)	96,079
0502F	1,470,849	-	-	277,381	-	277,381	128,066	105,581	-	2,626	236,273	88,930	(401)	88,529
0504F	431,092	-	-	81,298	-	81,298	37,535	30,945	-	3,430	71,910	26,064	(524)	25,540
0505F	512,476	-	-	96,646	41,255	137,901	44,621	36,787	-	-	81,408	30,985	6,308	37,293
0506P	70,774	-	-	13,347	6,532	19,879	6,162	5,080	-	-	11,242	4,279	999	5,278
0507P	115,088	-	-	21,704	5,160	26,864	10,021	8,261	-	-	18,282	6,958	789	7,747
0508P	33,201	-	-	6,261	-	6,261	2,891	2,383	-	14,280	19,554	2,007	(2,183)	(176)
0509P	424,962	-	-	80,142	20,183	100,325	37,001	30,505	-	-	67,506	25,694	3,086	28,780
0510F	1,129,367	-	-	212,983	-	212,983	98,333	81,068	-	80,215	259,616	68,283	(12,265)	56,018
0510P	865,571	-	-	163,234	-	163,234	75,365	62,133	-	18,637	156,135	52,334	(2,850)	49,484
0511P	695,896	-	-	131,236	-	131,236	60,591	49,953	-	30,971	141,515	42,075	(4,736)	37,339
0512P	15,014	-	-	2,831	442	3,273	1,307	1,078	-	-	2,385	908	68	976
0513F	1,226,175	-	-	231,239	-	231,239	106,762	88,018	-	113,566	308,346	74,136	(17,365)	56,771
0516P	91,663	-	-	17,286	-	17,286	7,981	6,580	-	4,922	19,483	5,542	(753)	4,789
0518F	626,646	-	-	118,177	1,455	119,632	54,562	44,982	-	-	99,544	37,888	223	38,111
0518P	661,457	-	-	124,741	-	124,741	57,593	47,481	-	12,792	117,866	39,993	(1,956)	38,037
0519F	136,581	-	-	25,757	9,741	35,498	11,892	9,804	-	-	21,696	8,258	1,489	9,747
0520F	570,516	-	-	107,591	-	107,591	49,675	40,953	-	21,905	112,533	34,494	(3,349)	31,145
0520P	647,952	-	-	122,195	9,757	131,952	56,417	46,511	-	-	102,928	39,176	1,492	40,668
0521P	200,998	-	-	37,905	4,491	42,396	17,501	14,428	-	-	31,929	12,153	687	12,840
0523P	2,336,616	-	-	440,653	102,518	543,171	203,448	167,727	-	-	371,175	141,275	15,675	156,950
0524F	473,301	-	-	89,258	-	89,258	41,210	33,975	-	8,152	83,337	28,616	(1,246)	27,370
0524P	534,684	-	-	100,834	-	100,834	46,555	38,381	-	12,913	97,849	32,328	(1,974)	30,354
0526F	755,994	-	-	142,570	-	142,570	65,824	54,267	-	15,140	135,231	45,708	(2,315)	43,393
0526P	736,117	-	-	138,821	-	138,821	64,093	52,840	-	11,580	128,513	44,507	(1,771)	42,736
0528P	118,609	-	-	22,368	-	22,368	10,327	8,514	-	9,797	28,638	7,171	(1,498)	5,673
0529P	34,106	-	-	6,432	10,377	16,809	2,970	2,448	-	-	5,418	2,062	1,587	3,649
0530P	57,329	-	-	10,812	-	10,812	4,992	4,115	-	20,355	29,462	3,466	(3,113)	353
0531F	60,032	-	-	11,321	48,005	59,326	5,227	4,309	-	-	9,536	3,630	7,340	10,970
0531P	233,605	-	-	44,055	3,544	47,599	20,340	16,769	-	-	37,109	14,124	542	14,666

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0532F	590,244	-	-	111,312	-	111,312	51,392	42,369	-	6,224	99,985	35,687	(952)	34,735
0532P	891,081	-	-	168,045	-	168,045	77,586	63,964	-	14,683	156,233	53,876	(2,245)	51,631
0533P	60,172	-	-	11,348	-	11,348	5,239	4,319	-	2,894	12,452	3,638	(442)	3,196
0535P	34,396	-	-	6,487	-	6,487	2,995	2,469	-	93	5,557	2,080	(14)	2,066
0536F	1,254,160	-	-	236,517	-	236,517	109,199	90,026	-	26,150	225,375	75,828	(3,998)	71,830
0536P	1,152,107	-	-	217,271	-	217,271	100,313	82,701	-	15,255	198,269	69,658	(2,332)	67,326
0537P	30,086	-	-	5,674	-	5,674	2,620	2,160	-	3,777	8,557	1,819	(578)	1,241
0538P	390,623	-	-	73,666	5,417	79,083	34,011	28,040	-	-	62,051	23,618	828	24,446
0540P	73,223	-	-	13,809	2,195	16,004	6,375	5,256	-	-	11,631	4,427	336	4,763
0541F	479,707	-	-	90,466	-	90,466	41,768	34,434	-	2,737	78,939	29,004	(418)	28,586
0541P	498,232	-	-	93,959	-	93,959	43,381	35,764	-	988	80,133	30,124	(151)	29,973
0542P	25,709	-	-	4,848	7,241	12,089	2,238	1,845	-	-	4,083	1,554	1,107	2,661
0543F	1,612,161	-	-	304,031	-	304,031	140,370	115,724	-	49,670	305,764	97,474	(7,595)	89,879
0543P	1,282,856	-	-	241,929	-	241,929	111,698	92,086	-	40,531	244,315	77,563	(6,198)	71,365
0545F	191,617	-	-	36,136	1,492	37,628	16,684	13,755	-	-	30,439	11,585	228	11,813
0547F	412,106	-	-	77,717	7,027	84,744	35,882	29,582	-	-	65,464	24,917	1,075	25,992
0548P	27,975	-	-	5,276	1,178	6,454	2,436	2,008	-	-	4,444	1,691	180	1,871
0549P	97,785	-	-	18,441	-	18,441	8,514	7,019	-	3,692	19,225	5,912	(565)	5,347
0550P	538,415	-	-	101,538	7,661	109,199	46,880	38,649	-	-	85,529	32,553	1,172	33,725
0551P	170,537	-	-	32,161	10,906	43,067	14,849	12,242	-	-	27,091	10,311	1,668	11,979
0552P	77,149	-	-	14,549	-	14,549	6,717	5,538	-	4,578	16,833	4,665	(700)	3,965
0553F	2,212,213	-	-	417,192	-	417,192	192,616	158,798	-	76,510	427,924	133,754	(11,699)	122,055
0553P	1,986,615	-	-	374,647	-	374,647	172,974	142,604	-	117,893	433,471	120,114	(18,026)	102,088
0555F	1,866,892	-	-	352,069	-	352,069	162,549	134,010	-	69,888	366,447	112,875	(10,686)	102,189
0555P	1,500,860	-	-	283,041	16,254	299,295	130,679	107,735	-	-	238,414	90,744	2,485	93,229
0556P	70,398	-	-	13,276	-	13,276	6,129	5,053	-	2,126	13,308	4,256	(325)	3,931
0557F	735,293	-	-	138,666	-	138,666	64,022	52,781	-	4,325	121,128	44,457	(661)	43,796
0559F	430,518	-	-	81,190	-	81,190	37,485	30,904	-	7,483	75,872	26,030	(1,144)	24,886
0559P	267,569	-	-	50,460	20,159	70,619	23,297	19,207	-	-	42,504	16,178	3,082	19,260
0560F	519,928	-	-	98,051	3,605	101,656	45,270	37,322	-	-	82,592	31,436	551	31,987
0560P	327,501	-	-	61,762	834	62,596	28,515	23,509	-	-	52,024	19,801	127	19,928
0561F	405,673	-	-	76,504	-	76,504	35,322	29,120	-	6,520	70,962	24,528	(997)	23,531
0561P	406,171	-	-	76,598	-	76,598	35,365	29,156	-	4,661	69,182	24,558	(713)	23,845
0563P	33,501	-	-	6,318	-	6,318	2,917	2,405	-	2,681	8,003	2,026	(410)	1,616
0564F	1,429,940	-	-	269,666	-	269,666	124,504	102,644	-	10,498	237,646	86,456	(1,605)	84,851
0564P	1,123,878	-	-	211,948	-	211,948	97,856	80,674	-	21,193	199,723	67,951	(3,240)	64,711
0565P	164,690	-	-	31,058	-	31,058	14,340	11,822	-	10,759	36,921	9,957	(1,645)	8,312
0567P	69,662	-	-	13,137	8,510	21,647	6,065	5,000	-	-	11,065	4,212	1,301	5,513
0568F	2,756,199	-	-	519,780	34,057	553,837	239,981	197,846	-	-	437,827	166,644	5,207	171,851
0568P	1,785,181	-	-	336,660	23,246	359,906	155,435	128,144	-	-	283,579	107,935	3,554	111,489
0569P	33,128	-	-	6,247	3,522	9,769	2,884	2,378	-	-	5,262	2,003	538	2,541
0571F	1,356,748	-	-	255,863	-	255,863	118,131	97,390	-	35,622	251,143	82,031	(5,447)	76,584
0571P	1,239,308	-	-	233,716	-	233,716	107,906	88,960	-	35,056	231,922	74,930	(5,360)	69,570
0573P	69,487	-	-	13,104	-	13,104	6,050	4,988	-	8,826	19,864	4,201	(1,349)	2,852

See Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer.

**Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019**

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between 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 Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	
													Total Employer OPEB Expense	Total Employer OPEB Expense
0574P	265,514	-	-	50,072	-	50,072	23,118	19,059	-	560	42,737	16,053	(86)	15,967
0576P	32,475	-	-	6,124	-	6,124	2,828	2,331	-	1,922	7,081	1,963	(294)	1,669
0577P	-	-	-	-	-	-	-	-	-	9,866	9,866	-	(1,508)	(1,508)
0578P	64,384	-	-	12,142	649	12,791	5,606	4,622	-	-	10,228	3,893	99	3,992
0579P	807,845	-	-	152,348	42,483	194,831	70,339	57,989	-	-	128,328	48,843	6,496	55,339
0580F	1,203,155	-	-	226,898	-	226,898	104,758	86,365	-	25,372	216,495	72,744	(3,880)	68,864
0580P	1,158,763	-	-	218,526	-	218,526	100,893	83,179	-	33,944	218,016	70,060	(5,190)	64,870
0581F	4,087,528	-	-	770,850	53,810	824,660	355,899	293,412	-	-	649,311	247,138	8,228	255,366
0581P	2,925,067	-	-	551,626	-	551,626	254,684	209,968	-	109,008	573,660	176,854	(16,668)	160,186
0582F	1,276,186	-	-	240,671	130,300	370,971	111,117	91,607	-	-	202,724	77,160	19,924	97,084
0583F	438,195	-	-	82,637	-	82,637	38,153	31,455	-	24,321	93,929	26,494	(3,719)	22,775
0584F	449,658	-	-	84,799	-	84,799	9,981	32,277	-	9,981	81,409	27,187	(1,526)	25,661
0585F	843,661	-	-	159,103	-	159,103	73,457	60,560	-	71,465	205,482	51,009	(10,927)	40,082
0585P	468,679	-	-	88,386	21,745	110,131	40,808	33,643	-	-	74,451	28,337	3,325	31,662
0586P	195,054	-	-	36,784	-	36,784	16,983	14,001	-	1,052	32,036	11,793	(161)	11,632
0587P	52,231	-	-	9,850	-	9,850	4,548	3,749	-	4,883	13,180	3,158	(747)	2,411
0588F	397,779	-	-	75,016	-	75,016	34,634	28,553	-	10,724	73,911	24,050	(1,640)	22,410
0588P	386,537	-	-	72,895	2,466	75,361	33,656	27,746	-	-	61,402	23,371	377	23,748
0589P	47,282	-	-	8,917	14,144	23,061	4,117	3,394	-	-	7,511	2,859	2,163	5,022
0590F	979,197	-	-	184,663	6,515	191,178	85,258	70,289	-	-	155,547	59,204	996	60,200
0590P	940,622	-	-	177,388	-	177,388	81,899	67,520	-	56,212	205,631	56,871	(8,595)	48,276
0591P	97,074	-	-	18,307	866	19,173	8,452	6,968	-	-	15,420	5,869	132	6,001
0592P	48,227	-	-	9,095	10,461	19,556	4,199	3,462	-	-	7,661	2,916	1,600	4,516
0593F	1,960,816	-	-	369,782	-	369,782	170,727	140,752	-	11,929	323,408	118,554	(1,824)	116,730
0593P	1,282,040	-	-	241,775	-	241,775	111,627	92,028	-	28,657	232,312	77,514	(4,382)	73,132
0594P	72,762	-	-	13,722	1,953	15,675	6,335	5,223	-	-	11,558	4,399	299	4,698
0595P	18,813	-	-	3,548	945	4,493	1,638	1,350	-	-	2,988	1,137	144	1,281
0596F	690,639	-	-	130,245	-	130,245	60,134	49,576	-	2,008	111,718	41,757	(307)	41,450
0596P	855,641	-	-	161,362	-	161,362	74,500	61,420	-	60,937	196,857	51,733	(9,318)	42,415
0597F	2,790,700	-	-	526,286	-	526,286	242,985	200,323	-	58,092	501,400	168,730	(8,883)	159,847
0597P	2,650,873	-	-	499,917	15,170	515,087	230,810	190,285	-	-	421,095	160,276	2,320	162,596
0598F	229,231	-	-	43,230	4,580	47,810	19,959	16,455	-	-	36,414	13,860	700	14,560
0598P	363,637	-	-	68,577	27,194	95,771	31,662	26,103	-	-	57,765	21,986	4,158	26,144
0599P	40,754	-	-	7,686	-	7,686	3,548	2,925	-	3,580	10,053	2,464	(547)	1,917
0600P	98,421	-	-	18,561	-	18,561	8,569	7,065	-	3,698	19,332	5,951	(565)	5,386
0601F	473,530	-	-	89,301	15,120	104,421	41,230	33,991	-	-	75,221	28,630	2,312	30,942
0602P	227,791	-	-	42,958	925	43,883	19,834	16,351	-	-	36,185	13,773	141	13,914
0603F	221,658	-	-	41,802	2,750	44,552	19,300	15,911	-	-	35,211	13,402	421	13,823
0603P	140,044	-	-	26,410	3,197	29,607	12,194	10,053	-	-	22,247	8,467	489	8,956
0604F	1,439,928	-	-	271,550	106,762	378,312	125,374	103,361	-	-	228,735	87,060	16,329	103,384
0606P	1,022,399	-	-	192,810	-	192,810	89,020	73,390	-	40,572	202,982	61,816	(6,204)	55,612
0607F	2,396,294	-	-	451,907	9,381	461,288	208,644	172,011	-	-	380,655	144,883	1,434	146,317
0608F	668,941	-	-	126,153	15,687	141,840	58,244	48,018	-	-	106,262	40,445	2,399	42,844
0608P	779,838	-	-	147,066	-	147,066	67,900	55,978	-	12,021	135,899	47,150	(1,838)	45,312

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		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 Share of	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 Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
0609F	318,887	-	-	60,138	296	60,434	27,765	22,890	-	-	50,655	19,280	45	19,325
0610P	192,453	-	-	36,294	1,268	37,562	16,757	13,815	-	-	30,572	11,636	194	11,830
0612F	1,215,338	-	-	229,196	56,469	285,665	105,819	87,240	-	-	193,059	73,481	8,635	82,116
0612P	693,570	-	-	130,797	-	130,797	60,389	49,786	-	120,287	230,462	41,934	(18,392)	23,542
0613P	24,668	-	-	4,652	5,484	10,136	2,148	1,771	-	-	3,919	1,491	839	2,330
0614F	58,560	-	-	11,044	28,551	39,595	5,099	4,204	-	-	9,303	3,541	4,365	7,906
0614P	652,875	-	-	123,123	7,541	130,664	56,846	46,865	-	-	103,711	39,474	1,153	40,627
0615F	19,345,261	-	-	3,648,242	-	3,648,242	1,684,382	1,388,645	-	102,910	3,175,937	1,169,642	(15,736)	1,153,906
0615P	18,661,153	-	-	3,519,229	-	3,519,229	1,624,817	1,339,538	-	143,239	3,107,594	1,128,280	(21,902)	1,106,378
0616F	163,571	-	-	30,847	-	30,847	14,242	11,742	-	2,089	28,073	9,890	(319)	9,571
0616P	259,921	-	-	49,017	-	49,017	22,631	18,658	-	13,737	55,026	15,715	(2,101)	13,614
0617P	481,922	-	-	90,884	4,729	95,613	41,961	34,593	-	-	76,554	29,138	723	29,861
0618F	132,571	-	-	25,001	-	25,001	11,543	9,516	-	2,162	23,221	8,015	(331)	7,684
0619F	728,415	-	-	137,369	1,945	139,314	63,423	52,287	-	-	115,710	44,041	297	44,338
0619P	863,279	-	-	162,802	30,240	193,042	75,165	61,968	-	-	137,133	52,195	4,624	56,819
0620F	1,511,268	-	-	285,004	-	285,004	131,585	108,482	-	21,938	262,005	91,373	(3,355)	88,018
0620P	1,365,777	-	-	257,566	-	257,566	118,917	98,038	-	76,940	293,895	82,577	(11,764)	70,813
0621F	1,812,777	-	-	341,864	-	341,864	157,838	130,125	-	817	288,780	109,603	(125)	109,478
0622F	1,259,134	-	-	237,455	-	237,455	109,632	90,383	-	48,735	248,750	76,129	(7,452)	68,677
0622P	1,215,486	-	-	229,224	-	229,224	105,832	87,250	-	19,050	212,132	73,490	(2,913)	70,577
0623F	190,597	-	-	35,944	-	35,944	16,595	13,681	-	4,379	34,655	11,524	(670)	10,854
0623P	164,216	-	-	30,969	10,932	41,901	14,298	11,788	-	-	26,086	9,929	1,671	11,600
0624P	216,952	-	-	40,914	36,372	77,286	18,890	15,573	-	-	34,463	13,117	5,562	18,679
0625P	38,911	-	-	7,338	626	7,964	3,388	2,793	-	-	6,181	2,353	96	2,449
0626F	3,002,329	-	-	566,197	19,322	585,519	261,411	215,514	-	-	476,925	181,525	2,955	184,480
0627F	2,236,257	-	-	421,726	-	421,726	194,710	160,523	-	31,984	387,217	135,207	(4,890)	130,317
0628F	1,275,427	-	-	240,528	68,170	308,698	111,051	91,553	-	-	202,604	77,114	10,424	87,538
0628P	1,001,973	-	-	188,958	5,613	194,571	87,241	71,924	-	-	159,165	60,581	858	61,439
0629F	2,678,462	-	-	505,120	-	505,120	233,212	192,266	-	19,797	445,275	161,944	(3,027)	158,917
0629P	1,983,172	-	-	373,998	4,526	378,524	172,674	142,356	-	-	315,030	119,905	692	120,597
0630F	74,648	-	-	14,078	-	14,078	6,500	5,358	-	148	12,006	4,513	(23)	4,490
0630P	291,417	-	-	54,957	1,631	56,588	25,374	20,919	-	-	46,293	17,619	249	17,868
0631F	673,740	-	-	127,058	-	127,058	58,662	48,363	-	69,162	176,187	40,735	(10,575)	30,160
0631P	491,062	-	-	92,607	759	93,366	42,757	35,250	-	-	78,007	29,690	116	29,806
0632P	57,734	-	-	10,888	10,726	21,614	5,027	4,144	-	-	9,171	3,491	1,640	5,131
0633F	580,715	-	-	109,515	-	109,515	50,563	41,685	-	13,584	105,832	35,111	(2,077)	33,034
0633P	606,393	-	-	114,357	-	114,357	52,798	43,528	-	25,198	121,524	36,663	(3,853)	32,810
0635F	369,438	-	-	69,671	38,239	107,910	32,167	26,519	-	-	58,686	22,337	5,847	28,184
0635P	1,058,776	-	-	199,670	5,965	205,635	92,187	76,001	-	-	168,188	64,015	912	64,927
0636F	537,854	-	-	101,432	-	101,432	46,831	38,608	-	14,066	99,505	32,519	(2,151)	30,368
0636P	441,681	-	-	83,295	-	83,295	38,457	31,705	-	17,908	88,070	26,705	(2,738)	23,967
0637P	485,734	-	-	91,603	-	91,603	42,293	34,867	-	4,671	81,831	29,368	(714)	28,654
0638P	126,171	-	-	23,794	-	23,794	10,986	9,057	-	985	21,028	7,628	(151)	7,477
0640F	2,635,427	-	-	497,004	103,812	600,816	229,465	189,177	-	-	418,642	159,342	15,874	175,216

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportionate and Differences Between Contributions and 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 Proportionate and Differences Between Contributions and Total Deferred Inflows of Resources		Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate and Differences Between Employer Contributions and Total Employer OPEB Expense	
					Share of Contributions	Total Deferred Outflows of Resources				Share of OPEB Expense	Total Deferred Inflows of Resources		Share of Contributions	Total Employer OPEB Expense
0641F	388,483	-	-	73,262	27,244	100,506	33,825	27,886	-	-	61,711	23,488	4,166	27,654
0641P	894,705	-	-	168,729	-	168,729	77,902	64,224	-	40,229	182,355	54,095	(6,151)	47,944
0642P	163,887	-	-	30,907	6,703	37,610	14,270	11,764	-	-	26,034	9,909	1,025	10,934
0643P	17,623	-	-	3,323	-	3,323	-	1,534	-	165	2,964	1,066	(25)	1,041
0644P	86,166	-	-	16,250	11,613	27,863	7,502	6,185	-	-	13,687	5,210	1,776	6,986
0645P	324,504	-	-	61,197	-	61,197	28,254	23,294	-	9,233	60,781	19,620	(1,412)	18,208
0646F	440,863	-	-	83,140	10,664	93,804	38,386	31,646	-	-	70,032	26,655	1,630	28,285
0646P	332,555	-	-	62,715	-	62,715	28,955	23,871	-	5,994	58,820	20,107	(917)	19,190
0647F	1,625,823	-	-	306,607	-	306,607	141,560	116,705	-	87,520	345,785	98,300	(13,382)	84,918
0647P	1,563,745	-	-	294,900	-	294,900	136,155	112,249	-	43,955	292,359	94,546	(6,721)	87,825
0648F	22,057	-	-	4,160	277	4,437	1,920	1,583	-	-	3,503	1,334	42	1,376
0649P	206,593	-	-	38,960	4,889	43,849	17,988	14,830	-	-	32,818	12,491	748	13,239
0650F	1,166,798	-	-	220,042	25,735	245,777	101,592	83,755	-	-	185,347	70,546	3,935	74,481
0650P	1,024,687	-	-	193,241	19,961	213,202	89,219	73,554	-	-	162,773	61,954	3,052	65,006
0652F	388,642	-	-	73,292	-	73,292	33,839	27,898	-	3,829	65,566	23,498	(585)	22,913
0652P	539,936	-	-	101,824	18,957	120,781	47,012	38,758	-	-	85,770	32,645	2,899	35,544
0653F	158,921	-	-	29,970	-	29,970	13,837	11,408	-	43,959	69,204	9,609	(6,721)	2,888
0654F	4,488,523	-	-	846,472	-	846,472	390,813	322,196	-	112,871	825,880	271,382	(17,259)	254,123
0655F	2,731,266	-	-	515,078	328,482	843,560	237,810	196,056	-	-	433,866	165,136	50,227	215,363
0656F	34,303	-	-	6,469	-	6,469	2,987	2,462	-	24,449	29,898	2,074	(3,738)	(1,664)
0656P	267,675	-	-	50,480	-	50,480	23,306	19,214	-	19,669	62,189	16,184	(3,008)	13,176
0657F	401,575	-	-	75,731	53,369	129,100	34,965	28,826	-	-	63,791	24,280	8,160	32,440
0657P	300,922	-	-	56,750	-	56,750	26,201	21,601	-	5,302	53,104	18,194	(811)	17,383
0658F	51,692	-	-	9,748	-	9,748	4,501	3,711	-	2,716	10,928	3,125	(415)	2,710
0658P	197,481	-	-	37,242	-	37,242	17,195	14,176	-	6,323	37,694	11,940	(967)	10,973
0660P	20,523	-	-	3,870	-	3,870	1,787	1,473	-	579	3,839	1,241	(89)	1,152
0661P	73,893	-	-	13,935	6,515	20,450	6,434	5,304	-	-	11,738	4,468	996	5,464
0662P	183,408	-	-	34,588	18,798	53,386	15,969	13,165	-	-	29,134	11,089	2,874	13,963
0663F	67,443	-	-	12,719	5,101	17,820	5,872	4,841	-	-	10,713	4,078	780	4,858
0663P	123,723	-	-	23,332	-	23,332	10,772	8,881	-	9,815	29,468	7,480	(1,501)	5,979
0664F	44,162	-	-	8,328	8,316	16,644	3,845	3,170	-	-	7,015	2,670	1,272	3,942
0664P	121,229	-	-	22,862	2,907	25,769	10,555	8,702	-	-	19,257	7,330	444	7,774
0665P	27,261	-	-	5,141	-	5,141	2,374	1,957	-	9,575	13,906	1,648	(1,464)	184
0666F	331,506	-	-	62,517	29,328	91,845	28,864	23,796	-	-	52,660	20,043	4,484	24,527
0666P	729,488	-	-	137,571	-	137,571	63,516	52,364	-	10,933	126,813	44,106	(1,672)	42,434
0667P	307,687	-	-	58,025	41,102	99,127	26,790	22,086	-	-	48,876	18,603	6,285	24,888
0668P	68,504	-	-	12,919	160	13,079	5,965	4,917	-	-	10,882	4,142	24	4,166
0669P	64,263	-	-	12,119	5,235	17,354	5,595	4,613	-	-	10,208	3,885	801	4,686
0670F	2,968,730	-	-	559,860	130,044	689,904	258,486	213,102	-	-	471,588	179,494	19,884	199,378
0672P	213,255	-	-	40,217	1,615	41,832	18,568	15,308	-	-	33,876	12,894	247	13,141
0673P	14,205	-	-	2,679	-	2,679	1,237	1,020	-	9,747	12,004	859	(1,490)	(631)
0674P	51,711	-	-	9,752	5,183	14,935	4,502	3,712	-	-	8,214	3,127	792	3,919
0675P	74,571	-	-	14,063	-	14,063	6,493	5,353	-	225	12,071	4,509	(35)	4,474
0676F	3,806,829	-	-	717,914	-	717,914	331,459	273,263	-	124,049	728,771	230,166	(18,968)	211,198

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between 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 Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions	Total Employer OPEB Expense
0676P	2,874,069	-	-	542,009	-	542,009	250,244	206,307	-	113,620	570,171	173,770	(17,373)	156,397
0677F	1,794,001	-	-	338,323	-	338,323	156,203	128,777	-	10,862	295,842	108,468	(1,661)	106,807
0677P	1,996,530	-	-	376,517	-	376,517	173,837	143,315	-	40,928	358,080	120,713	(6,258)	114,455
0679F	1,934,622	-	-	364,842	-	364,842	168,447	138,871	-	90,742	398,060	116,970	(13,875)	103,095
0679P	2,030,006	-	-	382,830	-	382,830	176,752	145,718	-	70,668	393,138	122,737	(10,805)	111,932
0680F	382,712	-	-	72,174	18,151	90,325	33,323	27,472	-	-	60,795	23,139	2,775	25,914
0680P	265,165	-	-	50,006	4,248	54,254	23,088	19,034	-	-	42,122	16,032	649	16,681
0681F	196,943	-	-	37,141	-	37,141	17,148	14,137	-	22,282	53,567	11,907	(3,407)	8,500
0682F	876,127	-	-	165,225	-	165,225	76,284	62,890	-	17,692	156,866	52,972	(2,705)	50,267
0682P	993,245	-	-	187,312	5,861	193,173	86,481	71,297	-	-	157,778	60,053	896	60,949
0684F	206,410	-	-	38,926	-	38,926	17,972	14,817	-	7,626	40,415	12,480	(1,166)	11,314
0684P	338,829	-	-	63,898	-	63,898	29,502	24,322	-	8,023	61,847	20,486	(1,227)	19,259
0685P	95,075	-	-	17,930	1,076	19,006	8,278	6,825	-	-	15,103	5,748	164	5,912
0686F	1,681,729	-	-	317,150	-	317,150	146,427	120,718	-	44,457	311,602	101,680	(6,798)	94,882
0686P	1,541,631	-	-	290,730	-	290,730	134,229	110,662	-	61,939	306,830	93,209	(9,471)	83,738
0687F	462,292	-	-	87,182	22,776	109,958	40,251	33,184	-	-	73,435	27,951	3,482	31,433
0687P	658,033	-	-	124,096	-	124,096	57,295	47,235	-	31,478	136,008	39,786	(4,813)	34,973
0688P	738,666	-	-	139,302	-	139,302	64,315	53,023	-	24,850	142,188	44,661	(3,800)	40,861
0689F	488,210	-	-	92,069	153	92,222	42,508	35,045	-	-	77,553	29,518	23	29,541
0689P	493,206	-	-	93,012	-	93,012	42,943	35,403	-	59,477	137,823	29,820	(9,094)	20,726
0691P	21,225	-	-	4,003	844	4,847	1,848	1,524	-	-	3,372	1,283	129	1,412
0692P	73,123	-	-	13,790	8,040	21,830	6,367	5,249	-	-	11,616	4,421	1,229	5,650
0693P	140,950	-	-	26,581	4,411	30,992	12,272	10,118	-	-	22,390	8,522	675	9,197
0694F	434,473	-	-	81,935	25,450	107,385	37,829	31,187	-	-	69,016	26,269	3,892	30,161
0694P	367,932	-	-	69,387	-	69,387	32,036	26,411	-	17,831	76,278	22,246	(2,726)	19,520
0695F	23,986	-	-	4,523	-	4,523	2,088	1,722	-	305	4,115	1,450	(47)	1,403
0695P	201,946	-	-	38,084	-	38,084	17,583	14,496	-	11,749	43,828	12,210	(1,796)	10,414
0696P	77,440	-	-	14,604	-	14,604	6,743	5,559	-	8,341	20,643	4,682	(1,276)	3,406
0697P	87,926	-	-	16,582	2,160	18,742	7,656	6,311	-	-	13,967	5,316	330	5,646
0698F	1,706,976	-	-	321,912	7,548	329,460	148,626	122,531	-	-	271,157	103,206	1,154	104,360
0698P	1,177,646	-	-	222,087	13,090	235,177	102,537	84,534	-	-	187,071	71,202	2,002	73,204
0699F	153,180	-	-	28,888	-	28,888	13,337	10,996	-	4,118	28,451	9,261	(630)	8,631
0700F	1,759,704	-	-	331,855	4,397	336,252	153,217	126,315	-	-	279,532	106,394	672	107,066
0700P	1,176,974	-	-	221,961	-	221,961	102,479	84,486	-	63,725	250,690	71,162	(9,744)	61,418
0701P	644,951	-	-	121,629	-	121,629	56,156	46,296	-	13,259	115,711	38,995	(2,027)	36,968
0702F	1,620,609	-	-	305,624	-	305,624	141,106	116,331	-	24,945	282,382	97,984	(3,814)	94,170
0702P	1,342,087	-	-	253,099	-	253,099	116,855	96,338	-	33,159	246,352	81,144	(5,070)	76,074
0703F	65,855	-	-	12,419	1,193	13,612	5,734	4,727	-	-	10,461	3,982	182	4,164
0704P	219,698	-	-	41,432	-	41,432	19,129	15,770	-	2,530	37,429	13,283	(387)	12,896
0705P	34,943	-	-	6,590	2,240	8,830	3,043	2,508	-	-	5,551	2,113	343	2,456
0706F	3,560,579	-	-	671,475	-	671,475	310,018	255,586	-	131,378	696,982	215,278	(20,088)	195,190
0706P	3,686,045	-	-	695,136	-	695,136	320,942	264,592	-	68,378	653,912	222,864	(10,455)	212,409
0707F	1,564,804	-	-	295,100	-	295,100	136,247	112,325	-	12,161	260,733	94,610	(1,859)	92,751
0707P	1,364,173	-	-	257,264	-	257,264	118,778	97,923	-	16,217	232,918	82,480	(2,480)	80,000

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportionate Differences Between 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 Proportionate Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0709P	76,569	-	-	14,440	-	14,440	6,667	5,496	-	6,108	18,271	4,629	(934)	3,695
0711P	7,654	-	-	1,443	-	1,443	666	549	-	7,537	8,752	463	(1,152)	(689)
0712F	1,426,202	-	-	268,962	-	268,962	124,179	102,376	-	17,594	244,149	86,230	(2,690)	83,540
0712P	958,298	-	-	180,721	13,009	193,730	83,439	68,789	-	-	152,228	57,940	1,989	59,929
0713P	40,888	-	-	7,711	-	7,711	3,560	2,935	-	1,039	7,534	2,472	(159)	2,313
0714F	469,314	-	-	88,506	-	88,506	40,863	33,688	-	13,331	87,882	28,375	(2,038)	26,337
0715F	465,718	-	-	87,828	-	87,828	40,550	33,430	-	49,815	123,795	28,158	(7,617)	20,541
0717F	156,745	-	-	29,560	959	30,519	13,648	11,251	-	-	24,899	9,477	147	9,624
0718F	69,358	-	-	13,080	-	13,080	6,039	4,979	-	2,309	13,327	4,194	(353)	3,841
0719F	198,030	-	-	37,346	3,540	40,886	17,242	14,215	-	-	31,457	11,973	541	12,514
0720F	1,246,338	-	-	235,042	-	235,042	108,518	89,465	-	14,149	212,132	75,355	(2,164)	73,191
0721F	39,242	-	-	7,401	5,496	12,897	3,417	2,817	-	-	6,234	2,373	840	3,213
0722F	58,686	-	-	11,067	-	11,067	5,110	4,213	-	867	10,190	3,548	(133)	3,415
0723F	94,207	-	-	17,766	25,421	43,187	8,203	6,762	-	-	14,965	5,696	3,887	9,583
0724F	607,455	-	-	114,557	-	114,557	52,891	43,604	-	1,269	97,764	36,728	(194)	36,534
0725P	30,161	-	-	5,688	-	5,688	2,626	2,165	-	1,221	6,012	1,824	(187)	1,637
0726F	45,711	-	-	8,620	116	8,736	3,980	3,281	-	-	7,261	2,764	18	2,782
0728F	746,241	-	-	140,730	42,722	183,452	64,975	53,567	-	-	118,542	45,119	6,533	51,652
0732F	375,694	-	-	70,850	20,848	91,698	32,711	26,968	-	-	59,679	22,715	3,188	25,903
0732P	302,186	-	-	56,988	5,227	62,215	26,311	21,692	-	-	48,003	18,271	799	19,070
0735P	22,730	-	-	4,286	-	4,286	1,979	1,632	-	2,234	5,845	1,374	(342)	1,032
0736F	1,714,771	-	-	323,382	113,187	436,569	149,304	123,090	-	-	272,394	103,677	17,307	120,984
0737P	32,076	-	-	6,049	934	6,983	2,793	2,302	-	-	5,095	1,939	143	2,082
0738P	26,002	-	-	4,904	-	4,904	2,264	1,866	-	2,058	6,188	1,572	(315)	1,257
0740P	15,972	-	-	3,012	-	3,012	1,391	1,147	-	134	2,672	966	(21)	945
0741F	298,848	-	-	56,358	-	56,358	26,021	21,452	-	33,050	80,523	18,069	(5,054)	13,015
0744F	37,315	-	-	7,037	-	7,037	3,249	2,679	-	1,480	7,408	2,256	(226)	2,030
0745P	17,314	-	-	3,265	-	3,265	1,507	1,243	-	254	3,004	1,047	(39)	1,008
0746F	127,890	-	-	24,118	5,610	29,728	11,135	9,180	-	-	20,315	7,732	858	8,590
0749P	54,604	-	-	10,298	-	10,298	4,754	3,920	-	8,917	17,591	3,301	(1,364)	1,937
0753P	52,260	-	-	9,856	2,928	12,784	4,550	3,751	-	-	8,301	3,160	448	3,608
0754F	634,939	-	-	119,740	-	119,740	55,284	45,577	-	24,788	125,649	38,389	(3,790)	34,599
0756P	105,656	-	-	19,925	-	19,925	9,199	7,584	-	1,427	18,210	6,388	(218)	6,170
0757F	503,120	-	-	94,881	-	94,881	43,806	36,115	-	6,969	86,890	30,419	(1,065)	29,354
0758F	240,534	-	-	45,361	35,703	81,064	20,943	17,266	-	-	38,209	14,543	5,459	20,002
0759F	185,661	-	-	35,013	20,062	55,075	16,165	13,327	-	-	29,492	11,225	3,068	14,293
0760P	14,164	-	-	2,671	22	2,693	1,233	1,017	-	-	2,250	856	4	860
0761F	1,321,489	-	-	249,214	-	249,214	115,061	94,859	-	5,492	215,412	79,899	(840)	79,059
0762F	52,376	-	-	9,877	-	9,877	4,560	3,760	-	258	8,578	3,167	(39)	3,128
0765F	305,238	-	-	57,564	19,681	77,245	26,577	21,911	-	-	48,488	18,455	3,009	21,464
0766F	51,847	-	-	9,778	3,009	12,787	4,514	3,722	-	-	8,236	3,135	460	3,595
0768F	882,147	-	-	166,360	15,036	181,396	76,808	63,322	-	-	140,130	53,336	2,299	55,635
0769F	117,378	-	-	22,136	-	22,136	10,220	8,426	-	1,018	19,664	7,097	(156)	6,941
0770F	32,806	-	-	6,187	152	6,339	2,856	2,355	-	-	5,211	1,983	23	2,006

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0771F	40,392	-	-	7,617	17,829	25,446	3,517	2,899	-	-	6,416	2,442	2,726	5,168
0773F	152,468	-	-	28,753	-	28,753	13,275	10,944	-	11,876	36,095	9,218	(1,816)	7,402
0774F	59,831	-	-	11,283	-	11,283	5,209	4,295	-	559	10,063	3,617	(86)	3,531
0776F	232,021	-	-	43,756	-	43,756	20,202	16,655	-	9,049	45,906	14,028	(1,384)	12,644
0777F	915,993	-	-	172,743	-	172,743	79,755	65,752	-	21,840	167,347	55,382	(3,339)	52,043
0779F	182,810	-	-	34,475	7,466	41,941	15,917	13,123	-	-	29,040	11,053	1,142	12,195
0780F	1,915	-	-	361	1,532	1,893	167	137	-	-	304	116	234	350
0781F	121,527	-	-	22,918	14,614	37,532	10,581	8,723	-	-	19,304	7,348	2,234	9,582
0782F	123,036	-	-	23,203	10,291	33,494	10,713	8,832	-	-	19,545	7,439	1,574	9,013
0783F	197,819	-	-	37,306	17,226	54,532	17,224	14,200	-	-	31,424	11,960	2,634	14,594
0786F	141,489	-	-	26,683	18,586	45,269	12,319	10,156	-	-	22,475	8,555	2,842	11,397
0787P	8,449	-	-	1,593	-	1,593	736	607	-	186	1,529	511	(29)	482
0788F	430,009	-	-	81,094	-	81,094	37,441	30,867	-	10,085	78,393	25,999	(1,542)	24,457
0788P	225,105	-	-	42,452	30,696	73,148	19,600	16,159	-	-	35,759	13,610	4,693	18,303
0789F	273,508	-	-	51,580	2,602	54,182	23,814	19,633	-	-	43,447	16,537	398	16,935
0790F	45,087	-	-	8,503	-	8,503	3,926	3,236	-	2,065	9,227	2,726	(316)	2,410
0791F	163,665	-	-	30,865	14,954	45,819	14,250	11,748	-	-	25,998	9,895	2,286	12,181
0792F	48,343	-	-	9,117	6,904	16,021	4,209	3,470	-	-	7,679	2,923	1,056	3,979
0794F	429,961	-	-	81,085	34	81,119	37,436	30,864	-	-	68,300	25,996	5	26,001
0795F	118,079	-	-	22,268	2,631	24,899	10,281	8,476	-	-	18,757	7,139	402	7,541
0796F	28,379	-	-	5,352	-	5,352	2,471	2,037	-	1,129	5,637	1,716	(173)	1,543
0797F	113,150	-	-	21,339	4,614	25,953	9,852	8,122	-	-	17,974	6,841	705	7,546
0798F	5,979	-	-	1,128	-	1,128	521	429	-	8,845	9,795	361	(1,352)	(991)
0801F	436,090	-	-	82,240	-	82,240	37,970	31,303	-	7,569	76,842	26,367	(1,157)	25,210
0803P	13,833	-	-	2,609	-	2,609	1,204	993	-	1,624	3,821	836	(248)	588
0805F	686,292	-	-	129,425	-	129,425	59,755	49,264	-	31,898	140,917	41,494	(4,877)	36,617
0806F	171,254	-	-	32,296	3,328	35,624	14,911	12,293	-	-	27,204	10,354	509	10,863
0807F	32,548	-	-	6,138	-	6,138	2,834	2,336	-	1,366	6,536	1,968	(209)	1,759
0809F	30,899	-	-	5,827	-	5,827	2,690	2,218	-	536	5,444	1,868	(82)	1,786
0810F	40,187	-	-	7,579	13,653	21,232	3,499	2,885	-	-	6,384	2,430	2,087	4,517
0812F	107,446	-	-	20,263	2,162	22,425	9,355	7,713	-	-	17,068	6,496	330	6,826
0813F	541,254	-	-	102,073	-	102,073	47,127	38,852	-	41,892	127,871	32,725	(6,405)	26,320
0815F	24,688	-	-	4,656	-	4,656	2,150	1,772	-	858	4,780	1,493	(131)	1,362
0816F	28,076	-	-	5,295	-	5,295	2,445	2,015	-	431	4,891	1,698	(66)	1,632
0817P	37,101	-	-	6,997	1,050	8,047	3,230	2,663	-	-	5,893	2,243	161	2,404
0818F	2,512,235	-	-	473,772	-	473,772	218,739	180,334	-	156,552	555,625	151,893	(23,938)	127,955
0819P	73,044	-	-	13,775	4,224	17,999	6,360	5,243	-	-	11,603	4,416	646	5,062
0820F	29,984	-	-	5,655	-	5,655	2,611	2,152	-	343	5,106	1,813	(53)	1,760
0821F	24,432	-	-	4,607	193	4,800	2,127	1,754	-	-	3,881	1,477	29	1,506
0823F	55,945	-	-	10,550	1,214	11,764	4,871	4,016	-	-	8,887	3,382	186	3,568
0824F	59,762	-	-	11,270	-	11,270	5,203	4,290	-	425	9,918	3,613	(65)	3,548
0827F	417,534	-	-	78,741	83,460	162,201	36,354	29,971	-	-	66,325	25,245	12,761	38,006
0828F	35,739	-	-	6,740	-	6,740	3,112	2,565	-	1,421	7,098	2,161	(217)	1,944
0829F	6,139	-	-	1,158	3,898	5,056	535	441	-	-	976	371	596	967

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2019

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					OPEB Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportionate Differences Between Contributions and 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 Proportionate Differences Between Contributions and Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0830F	81,033	-	-	15,282	5,203	20,485	7,055	5,817	-	-	12,872	4,899	795	5,694
0832F	35,834	-	-	6,758	6,759	13,517	3,120	2,572	-	-	5,692	2,167	1,034	3,201
0833F	25,027	-	-	4,720	219	4,939	2,179	1,797	-	-	3,976	1,513	33	1,546
0834F	18,665	-	-	3,520	-	3,520	1,625	1,340	-	714	3,679	1,129	(109)	1,020
0835F	287,963	-	-	54,306	-	54,306	25,073	20,671	-	10,088	55,832	17,411	(1,543)	15,868
0836P	25,242	-	-	4,760	98	4,858	2,198	1,812	-	-	4,010	1,526	15	1,541
0837F	32,281	-	-	6,088	2,347	8,435	2,811	2,317	-	-	5,128	1,952	359	2,311
0838F	15,673	-	-	2,956	-	2,956	1,365	1,125	-	816	3,306	948	(125)	823
0839F	25,973	-	-	4,898	-	4,898	2,261	1,864	-	517	4,642	1,570	(79)	1,491
0840F	162,292	-	-	30,606	129,777	160,383	14,131	11,650	-	-	25,781	9,812	19,844	29,656
0841F	46,344	-	-	8,740	37,059	45,799	4,035	3,327	-	-	7,362	2,802	5,667	8,469
0842F	100,151	-	-	18,887	80,086	98,973	8,720	7,189	-	-	15,909	6,055	12,246	18,301
0843F	10,697	-	-	2,017	8,553	10,570	931	768	-	-	1,699	647	1,308	1,955
0844F	5,762	-	-	1,087	4,608	5,695	502	414	-	-	916	348	704	1,052
0999	500,296	-	-	94,353	-	94,353	43,554	35,910	-	84,871	164,335	30,248	(12,982)	17,266
Total	\$ 987,773,023	\$ -	\$ -	\$ 186,280,009	\$ 14,377,576	\$ 200,657,585	\$ 86,004,888	\$ 70,904,512	\$ -	\$ 14,377,576	\$ 171,286,976	\$ 59,722,159	\$ -	\$ 59,722,159

Ohio Police and Fire Pension Fund

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

Note 1. Nature of Entity

The Ohio Police and 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 the OP&F actuary computed the liabilities accrued to 1966 at approximately \$490 million. Employers began paying the remaining unfunded accrued liability in 1969 over a 67-year period. As of December 31, 2019 the balance totaled \$18.9 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.

Health care plan: A cost-sharing, multiple employer, defined benefit OPEB plan (the OPEB plan) that provides various levels of health care to retired, disabled and beneficiaries, as well as their dependents. On January 1, 2019, OP&F changed the way it supports retiree health care. A stipend-based health care model has replaced the self-insured group health care plan that had been in place. OP&F has contracted with a vendor who can assist eligible retirees in choosing health care plans that are available where they live (both Medicare-eligible and pre-65 populations). A stipend funded by OP&F is available to these members through a Health Reimbursement Arrangement and can be used to reimburse retirees for qualified health care expenses. A summary of the full benefit provisions can be found in OP&F's comprehensive annual financial report (CAFR). 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 OPEB 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 OPEB amounts for OPEB benefits provided to members through the OP&F plan. The OPEB Plan is financed through a combination of employer contributions, recipient premiums, and investment returns. As employer contributions to the OPEB Plan are not required by state law, the Board approves the amount of required employer contributions to the Plan that will be designated for the OPEB Plan, which was 0.5% of employer contributions for the year ended December 31, 2019. OP&F does have one special funding situation that is included in the required calculations.

The Schedule of Employer Allocations presents the fiscal year 2019 contributions for each employer and the respective allocation percentage. The Schedule of OPEB Amounts by Employer presents the proportionate share of total net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for all OP&F employers. The OPEB expense includes the amortization of the current year differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, amortization of the change in proportionate share, and the impact of changes of assumptions about future economic or demographic factors or other inputs. The OPEB expense does not include amortization of deferred inflows and deferred outflows recognized during previous periods.

Ohio Police and Fire Pension Fund

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

Note 2. Summary of Significant Accounting Policies (Continued)

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.

Use of estimates: The preparation of the Schedule of Employer Allocations and Schedule of OPEB 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 OPEB liability and corresponding employer OPEB 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 2019 are appropriate as the allocation basis because they are the most representative of the level of future contributions to the OPEB Plan.

Note 3. Contributions

The fiscal year 2019 total employer pension contributions to OP&F used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to OP&F's fiscal year 2019 CAFR as follows:

Defined benefit plan employer contributions	\$ 502,043,282
Special funding entity	<u>260,488</u>
Total contributions	502,303,770
Employer payments allocation to Health Care Fund	<u>11,973,144</u>
Total contributions - schedule of employer allocations	<u><u>\$ 514,276,914</u></u>

Employer contributions to the Health Care Fund represent an allocation of 0.5% of the employers' 19.5% Police and 24.0% Fire contribution of payroll to the Plan. Because the contribution to the OPEB plan is at the discretion of OP&F, it was determined that total contributions is the most reliable basis for allocation.

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 OPEB 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 OPEBs through OP&F (active and inactive), determined as of the beginning of the measurement period. The average of the expected remaining service lives of all members for fiscal year 2019 is 7.54 years. 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 and Fire Pension Fund

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

Note 4. Deferred Outflows and Deferred Inflows (Continued)

The future amortization of current year deferred outflows and inflows at December 31, 2019 is as follows:

	Deferred Outflows	Deferred Inflows
2020	\$ 28,483,182	\$ 30,876,722
2021	28,483,182	30,876,722
2022	28,483,182	30,876,722
2023	28,483,182	30,876,722
2024	28,483,182	13,150,594
2025	28,483,182	13,150,594
2026	15,380,917	7,101,324
	<u>\$ 186,280,009</u>	<u>\$ 156,909,400</u>

** The tables above do not include deferred outflows/inflows from previous years. Refer to previous year reports to calculate the cumulative deferred outflows/inflows for financial reporting purposes. The change in proportionate share of contributions as reflected on the Schedule of OPEB Amounts by Employer results in deferred outflows and inflows, however, these amounts are not included in the table above. These amounts will be amortized at the employer level over the average expected remaining service life of all members.

Note 5. OPEB Expense

The components of OPEB expense for the year ended December 31, 2019 are:

Service cost	\$ 43,042,991
Interest	79,675,059
Employee contributions	-
Projected earnings on plan investments	(60,964,958)
OPEB plan administrative expenses	362,607
Current period benefit changes**	-
Recognition of outflow (inflow) of current period differences in expected and actual experience liabilities	(13,150,594)
Recognition of outflow (inflow) of current period changes in assumptions	28,483,182
Recognition of outflow (inflow) of current period differences in expected and actual earnings of plan investments	(17,726,128)
Total OPEB expense - schedule of OPEB amounts by employer	<u>59,722,159</u>
Recognition of beginning deferred outflows of resources as OPEB expense	95,528,036
Recognition of beginning deferred inflows of resources as OPEB expense	(55,104,239)
Total OPEB expense	<u>\$ 100,145,956</u>

**The Ohio Police & Fire Pension Fund made a change in its health care model resulting in a decrease in its current year OPEB expense (see note 7).

Ohio Police and Fire Pension Fund

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

Note 6. Net OPEB Liability and Actuarial Information – Defined Benefit Plans

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

The components of the net OPEB liability as of December 31, 2019 are as follows:

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Surplus) (a) - (b)	Fiduciary Net Position as of Percent of Total OPEB Liability (b) / (a)
OPEB	\$ 1,866,462,020	\$ 878,688,997	\$ 987,773,023	47.1%

The activity related to the net OPEB liability for fiscal year 2019 is set forth in the following table:

Net OPEB liability, January 1, 2019	\$ 910,653,399
Total OPEB expense	100,145,956
Change in deferred outflows of resources	90,751,973
Change in deferred inflows of resources	(101,805,162)
Employer contributions	(11,973,144)
Net OPEB liability, December 31, 2019	\$ 987,773,023

The total OPEB liability is determined by OP&F's actuaries in accordance with GASB Statement No. 74, as part of their annual valuation. Actuarial valuations of an ongoing retirement plan involve estimates of the value of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employers and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations.

Actuarial calculations reflect a long-term perspective. For a newly hired employee, actuarial calculations will take into account the employee's entire career with the employer and also take into consideration the benefits, if any, paid to the employee after termination of employment until the death of the employee and any applicable contingent annuitant. In many cases, actuarial calculations reflect several decades of service with the employer and the payment of benefits after termination.

Ohio Police and Fire Pension Fund

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

Note 6. Net OPEB Liability and Actuarial Information – Defined Benefit Plans (Continued)

Key methods and assumptions used in calculating the total OPEB liability in the latest actuarial valuation are presented below:

Valuation Date	January 1, 2019, with actuarial liabilities rolled forward to December 31, 2019
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Actuarial Assumption Experience Study Date	5 year period ended December 31, 2016
Investment Rate of Return	OP&F OPEB long term rate is 8.0%.
Cost of Living Increases (COLA)	3% simple; 2.2% simple for increases based on the lesser of the Increase in CPI and 3 %.
Salary increases	3.75% to 10.50%
Payroll growth	3.25%

Healthy Mortality

Mortality for non-disabled participants is based on the RP-2014 Total Employee and Healthy Annuitant Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck Modified 2016 Improvement Scale. Rates for surviving beneficiaries are adjusted by 120%.

Age	Police	Fire
67 or less	77%	68%
68-77	105%	87%
78 and up	115%	120%

Disabled Mortality

Mortality for disabled retirees is based on the RP-2014 Disabled Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Buck Modified 2016 Improvement Scale.

Age	Police	Fire
59 or less	35%	35%
60-69	60%	45%
70-79	75%	70%
80 and up	100%	90%

Ohio Police and Fire Pension Fund

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

Note 6. Net OPEB Liability and Actuarial Information – Defined Benefit Plans (Continued)

The long-term expected rate of return on OPEB plan investments was determined using a building-block approach and assumes a time horizon, as defined in OP&F's Statement of Investment Policy. A forecasted rate of inflation serves as a baseline for the return expected. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted average of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes.

Best estimates of the long-term expected real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2019 are summarized below:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash and Cash Equivalents	0.00%	1.00%
Domestic Equity	16.00%	5.40%
Non-U.S. Equity	16.00%	5.80%
Private Markets	8.00%	8.00%
Core Fixed Income*	23.00%	2.70%
High Yield Fixed Income	7.00%	4.70%
Private Credit	5.00%	5.50%
U.S. Inflation Linked Bonds*	17.00%	2.50%
Master Limited Partnerships	8.00%	6.60%
Real Assets	8.00%	7.40%
Private Real Estate	12.00%	6.40%
	120.00%	

Note: Assumptions are geometric

**Levered 2x*

OP&F's Board of Trustees has incorporated the risk parity concept into OP&F's asset liability valuation with the goal of reducing equity risk exposure, which reduces overall Total Portfolio risk without sacrificing return and creating a more risk-balanced portfolio based on the relationship between asset classes and economic environments. From the notional portfolio perspective above, the Total Portfolio may be levered up to 1.20 times due to the application of leverage in certain fixed income asset classes.

Total OPEB liability was calculated using the discount rate of 3.56 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from members would be computed based on contribution requirements as stipulated by state statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return 8.00 percent. Based on those assumptions, OP&F's fiduciary net position was projected to not be able to make all future benefit payment of current plan members. Therefore, a municipal bond rate of 2.75 percent at December 31, 2019 and 4.13 percent at December 31, 2018 was blended with the long-term rate of 8.00 percent, which resulted in a blended discount rate of 3.56 percent.

Ohio Police and Fire Pension Fund

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

Note 6. Net OPEB Liability and Actuarial Information – Defined Benefit Plans (Continued)

Net OPEB liability is sensitive to changes in the discount rate. To illustrate the potential impact, the following table presents the net OPEB liability calculated using the discount rate of 3.56 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower, 2.56 percent, or one percentage point higher, 4.56 percent, than the current rate:

	1% Decrease	Current Rate	1% Increase
Discount rate	2.56%	3.56%	4.56%
Total OPEB liability	\$ 2,103,463,836	\$ 1,866,462,020	\$ 1,669,530,092
Plan fiduciary net position	878,688,997	878,688,997	878,688,997
Net OPEB liability	\$ 1,224,774,839	\$ 987,773,023	\$ 790,841,095

Note 7. Subsequent Event

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures may impact subsequent periods of OP&F, including the fair value of OP&F's investment portfolio. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that may be recognized in subsequent periods cannot be determined with half of the fiscal year remaining. In addition, the impact on the OP&F's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

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OHIO AUDITOR OF STATE KEITH FABER



OHIO POLICE AND FIRE PENSION FUND

FRANKLIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/1/2020

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