

# **Ohio Police & Fire Pension Fund**

Schedule of Employer Allocations and  
Schedule of Pension Amounts by Employer

As of and For the Year Ended December 31, 2020



# OHIO AUDITOR OF STATE KEITH FABER



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

We have reviewed the *Independent Auditor's Report* of the GASB 68 (Pension) related schedules and 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, 2020 through December 31, 2020. Based upon this review, we have accepted these reports. The Auditor of State did not audit the accompanying schedules and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Ohio Police 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

October 05, 2021

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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, 2020, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2020, 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 pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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 pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for all participating entities of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2020, 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, 2020, and our report thereon, issued June 17, 2021, 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, 2020, and it is not intended to be, and should not be, used by anyone other than these specified parties.

*RSM US LLP*

Cleveland, Ohio  
September 16, 2021



**Ohio Police & Fire Pension Fund**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended December 31, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0001P	\$ 23,472	0.0044237%
0002P	73,197	0.0137952%
0003P	1,828	0.0003445%
0006F	7,285,387	1.3730553%
0006P	6,860,100	1.2929027%
0009F	228,225	0.0430129%
0010F	461,085	0.0868993%
0010P	508,440	0.0958242%
0011P	382,408	0.0720713%
0012P	-	0.0000000%
0013P	327,004	0.0616295%
0014F	1,417,000	0.2670578%
0015P	25,710	0.0048455%
0016P	19,768	0.0037256%
0017P	15,852	0.0029876%
0018P	26,713	0.0050345%
0019P	35,951	0.0067756%
0020F	57,352	0.0108090%
0020P	105,799	0.0199396%
0022F	633,676	0.1194270%
0022P	424,600	0.0800231%
0023P	16,206	0.0030543%
0024F	374,420	0.0705658%
0024P	419,148	0.0789956%
0025F	264,743	0.0498953%
0026P	83,725	0.0157794%
0027F	413,594	0.0779488%
0027P	388,111	0.0731461%
0028P	-	0.0000000%
0029F	457,411	0.0862069%
0029P	495,961	0.0934723%
0030F	388,918	0.0732982%
0031F	792,724	0.1494023%
0031P	705,685	0.1329984%
0032F	702,206	0.1323427%
0032P	504,432	0.0950688%
0033F	213,391	0.0402172%
0035P	28,154	0.0053061%
0036F	778,067	0.1466400%
0036P	579,465	0.1092101%
0037P	60,727	0.0114450%
0039P	60,852	0.0114686%
0040F	237,125	0.0446902%
0041F	546,666	0.1030285%
0041P	387,604	0.0730506%
0042F	164,246	0.0309550%
0045F	1,119,229	0.2109378%
0045P	863,989	0.1628334%

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

**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
As of and for the Year Ended December 31, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0047P	940,673	0.1772859%
0048F	1,645,585	0.3101385%
0050F	636,613	0.1199806%
0050P	583,067	0.1098889%
0051F	522,212	0.0984197%
0051P	482,883	0.0910075%
0052P	59,148	0.0111474%
0053F	152,744	0.0287872%
0053P	188,313	0.0354908%
0054F	320,842	0.0604681%
0054P	406,741	0.0766573%
0055F	66,912	0.0126107%
0055P	156,273	0.0294523%
0056P	54,336	0.0102405%
0057P	120,888	0.0227834%
0058P	60,404	0.0113842%
0059F	570,010	0.1074281%
0059P	512,684	0.0966240%
0060P	8,580	0.0016170%
0061P	36,927	0.0069595%
0062P	-	0.0000000%
0063P	23,479	0.0044250%
0064P	668,847	0.1260556%
0065P	69,919	0.0131774%
0066F	326,673	0.0615671%
0069F	662,941	0.1249425%
0069P	645,835	0.1217186%
0070P	91,155	0.0171797%
0071F	591,592	0.1114956%
0072P	78,564	0.0148067%
0073P	17,095	0.0032218%
0074F	949,109	0.1788758%
0074P	655,899	0.1236153%
0077P	223,807	0.0421802%
0078F	355,720	0.0670415%
0078P	503,304	0.0948562%
0080P	67,996	0.0128150%
0081P	37,429	0.0070541%
0083F	472,870	0.0891204%
0083P	562,844	0.1060775%
0084F	728,427	0.1372845%
0084P	652,572	0.1229883%
0085F	80,170	0.0151094%
0086F	501,537	0.0945232%
0086P	557,953	0.1051557%
0087P	213,842	0.0403022%
0089F	21,278	0.0040102%
0089P	153,901	0.0290053%

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

**Ohio Police & Fire Pension Fund**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended December 31, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0090F	551,685	0.1039744%
0090P	695,391	0.1310583%
0091F	94,807	0.0178680%
0091P	157,693	0.0297199%
0093P	35,363	0.0066648%
0094F	249,811	0.0470811%
0094P	235,314	0.0443489%
0095P	35,087	0.0066127%
0096F	329,152	0.0620343%
0098P	18,839	0.0035505%
0099P	69,232	0.0130479%
0101F	321,898	0.0606672%
0101P	281,460	0.0530459%
0102P	30,742	0.0057939%
0103F	51,156	0.0096412%
0103P	134,097	0.0252729%
0104P	125,168	0.0235900%
0106P	294,016	0.0554123%
0107F	2,454,475	0.4625876%
0107P	2,253,049	0.4246255%
0108F	235,659	0.0444140%
0109F	192,187	0.0362209%
0110P	49,454	0.0093204%
0111P	121,354	0.0228712%
0112F	67,247	0.0126738%
0113P	89,072	0.0167871%
0115P	73,752	0.0138998%
0117P	38,759	0.0073048%
0118F	278,923	0.0525678%
0118P	195,728	0.0368883%
0120P	758,062	0.1428697%
0121P	228,630	0.0430892%
0122F	109,403	0.0206189%
0123P	204,966	0.0386293%
0126F	159,267	0.0300166%
0126P	194,894	0.0367311%
0127F	790,755	0.1490313%
0127P	586,447	0.1105259%
0128F	18,441,378	3.4755919%
0128P	18,901,108	3.5622358%
0129F	329,916	0.0621783%
0129P	256,797	0.0483978%
0130F	1,125,133	0.2120505%
0131F	14,700,069	2.7704785%
0131P	23,941,252	4.5121369%
0132F	1,609,664	0.3033686%
0132P	1,217,458	0.2294507%
0133P	46,846	0.0088289%

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

**Ohio Police & Fire Pension Fund**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended December 31, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0134F	204,163	0.0384780%
0135F	10,224	0.0019269%
0136P	225,598	0.0425178%
0137P	27,104	0.0051082%
0139P	79,446	0.0149730%
0140F	1,582,486	0.2982464%
0141P	163,090	0.0307371%
0142F	40,099,507	7.5574353%
0142P	40,322,879	7.5995336%
0143P	27,020	0.0050924%
0144F	395,414	0.0745225%
0145F	389,943	0.0734914%
0146F	160,105	0.0301745%
0146P	235,942	0.0444673%
0147P	9,834	0.0018534%
0148F	403,549	0.0760557%
0150F	151,955	0.0286385%
0150P	130,706	0.0246338%
0152F	270,761	0.0510295%
0153F	286,564	0.0540079%
0154P	58,404	0.0110072%
0155F	62,974	0.0118685%
0155P	103,082	0.0194276%
0156P	29,472	0.0055545%
0157P	32,660	0.0061553%
0158P	21,047	0.0039667%
0159F	101,216	0.0190759%
0160F	275,906	0.0519992%
0161F	1,596,947	0.3009719%
0161P	1,082,304	0.2039786%
0162F	325,987	0.0614378%
0162P	244,108	0.0460063%
0163P	36,485	0.0068762%
0164P	21,074	0.0039718%
0166F	5,602,749	1.0559335%
0166P	5,811,024	1.0951865%
0167P	157,485	0.0296807%
0168F	440,338	0.0829892%
0168P	410,406	0.0773480%
0169F	1,373,221	0.2588069%
0169P	985,654	0.1857633%
0170F	688,679	0.1297933%
0171F	106,369	0.0200471%
0171P	131,029	0.0246946%
0172P	56,374	0.0106246%
0173F	35,834	0.0067535%
0173P	32,955	0.0062109%
0174P	18,435	0.0034744%

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

**Ohio Police & Fire Pension Fund**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended December 31, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0176F	489,383	0.0922326%
0176P	288,706	0.0544116%
0177P	67,405	0.0127036%
0178P	29,452	0.0055507%
0179P	1,414,178	0.2665259%
0180P	23,137	0.0043606%
0181F	506,076	0.0953786%
0181P	447,815	0.0843984%
0182F	206,545	0.0389269%
0182P	202,246	0.0381167%
0183F	14,294	0.0026939%
0183P	69,099	0.0130229%
0184F	558,015	0.1051674%
0184P	376,478	0.0709537%
0185F	66,253	0.0124865%
0185P	202,855	0.0382315%
0186P	34,250	0.0064550%
0187P	10,663	0.0020096%
0188P	40,751	0.0076802%
0189P	47,105	0.0088777%
0190F	1,321,841	0.2491235%
0190P	1,300,928	0.2451820%
0191F	351,499	0.0662460%
0191P	336,715	0.0634597%
0192F	1,665,261	0.3138468%
0192P	1,500,251	0.2827479%
0193F	539,023	0.1015881%
0193P	377,416	0.0711305%
0194F	1,171,819	0.2208493%
0194P	792,544	0.1493684%
0195P	167,451	0.0315590%
0196F	870,407	0.1640430%
0196P	1,124,695	0.2119679%
0197F	330,652	0.0623170%
0197P	397,902	0.0749914%
0198F	55,099	0.0103843%
0198P	68,506	0.0129111%
0199F	538,373	0.1014656%
0199P	457,223	0.0861715%
0201P	38,196	0.0071987%
0203F	1,078,388	0.2032406%
0203P	889,002	0.1675476%
0205F	525,631	0.0990641%
0205P	646,648	0.1218718%
0206P	23,409	0.0044118%
0207P	19,685	0.0037100%
0208P	25,139	0.0047379%
0210F	304,661	0.0574186%

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

**Ohio Police & Fire Pension Fund**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended December 31, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0210P	301,104	0.0567482%
0212F	219,504	0.0413693%
0212P	403,457	0.0760383%
0213F	706,287	0.1331118%
0215P	14,975	0.0028223%
0216P	52,633	0.0099196%
0217F	382,017	0.0719976%
0217P	419,872	0.0791320%
0218P	1,182,327	0.2228297%
0220F	283,270	0.0533871%
0220P	217,656	0.0410210%
0221F	8,279	0.0015603%
0221P	109,520	0.0206409%
0222F	813,126	0.1532474%
0222P	817,429	0.1540584%
0223P	57,019	0.0107462%
0224P	174,838	0.0329512%
0225F	69,921	0.0131778%
0225P	150,965	0.0284519%
0226P	45,213	0.0085212%
0227F	54,068	0.0101900%
0227P	76,176	0.0143567%
0228P	145,333	0.0273905%
0229P	47,172	0.0088904%
0230F	217,984	0.0410828%
0230P	204,640	0.0385679%
0231F	12,060	0.0022729%
0231P	106,448	0.0200619%
0232P	15,098	0.0028455%
0233P	121,568	0.0229116%
0234P	50,537	0.0095246%
0236P	6,692	0.0012612%
0237F	427,699	0.0806072%
0237P	404,360	0.0762085%
0238P	121,930	0.0229798%
0239F	1,046,257	0.1971850%
0240F	1,149,335	0.2166118%
0241P	17,668	0.0033298%
0242P	91,127	0.0171744%
0243P	118,067	0.0222517%
0244F	302,035	0.0569236%
0244P	319,395	0.0601954%
0245P	34,648	0.0065300%
0246P	1,298,549	0.2447337%
0247P	434,614	0.0819104%
0250F	2,005,163	0.3779071%
0250P	1,778,803	0.3352457%
0251F	548,536	0.1033810%

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

**Ohio Police & Fire Pension Fund**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended December 31, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0252F	395,353	0.0745110%
0253P	15,251	0.0028743%
0254F	522,784	0.0985276%
0254P	357,250	0.0673298%
0255F	373,626	0.0704162%
0256F	228,910	0.0431420%
0257P	104,026	0.0196055%
0259F	346,212	0.0652496%
0259P	285,436	0.0537953%
0260F	16,701	0.0031476%
0260P	94,473	0.0178050%
0261P	73,938	0.0139349%
0262P	8,069	0.0015207%
0263F	479,667	0.0904014%
0263P	448,142	0.0844600%
0264F	11,931	0.0022486%
0264P	90,229	0.0170052%
0265P	1,253,675	0.2362764%
0266P	160,193	0.0301911%
0267P	27,554	0.0051930%
0269P	115,727	0.0218107%
0270F	75,682	0.0142636%
0271F	397,484	0.0749126%
0272P	164,763	0.0310524%
0273F	1,091,777	0.2057640%
0273P	915,901	0.1726171%
0274P	488,713	0.0921063%
0275P	194,605	0.0366766%
0276F	274,603	0.0517536%
0276P	180,473	0.0340132%
0277F	519,040	0.0978219%
0277P	602,615	0.1135731%
0278P	453,701	0.0855077%
0280F	196,977	0.0371237%
0280P	141,845	0.0267331%
0281P	108,294	0.0204098%
0282P	22,661	0.0042709%
0283F	1,809,843	0.3410957%
0284F	1,260,103	0.2374879%
0285P	57,688	0.0108723%
0286F	564,727	0.1064324%
0287F	238,320	0.0449155%
0288P	64,573	0.0121699%
0289F	403,424	0.0760321%
0290P	86,267	0.0162585%
0291F	774,658	0.1459975%
0291P	708,932	0.1336103%
0292F	165,382	0.0311691%

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

**Ohio Police & Fire Pension Fund**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended December 31, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0292P	161,311	0.0304018%
0293F	1,986,099	0.3743142%
0293P	1,706,367	0.3215939%
0296F	188,047	0.0354407%
0296P	163,247	0.0307667%
0297P	64,252	0.0121094%
0298F	14,919	0.0028117%
0298P	34,193	0.0064443%
0300F	1,711,377	0.3225382%
0300P	1,604,385	0.3023737%
0301F	1,316,157	0.2480522%
0301P	980,432	0.1847791%
0303F	273,888	0.0516189%
0303P	467,249	0.0880610%
0304P	22,668	0.0042722%
0305P	22,923	0.0043202%
0306P	34,918	0.0065809%
0307F	26,827	0.0050560%
0308F	34,994	0.0065952%
0308P	38,292	0.0072168%
0309P	121,356	0.0228716%
0311F	884,265	0.1666548%
0312F	1,078,646	0.2032892%
0313F	233,138	0.0439388%
0314F	1,280,703	0.2413703%
0314P	1,009,204	0.1902017%
0316P	39,736	0.0074889%
0317P	72,194	0.0136062%
0318P	22,956	0.0043264%
0319P	180,531	0.0340241%
0320F	39,442	0.0074335%
0320P	78,025	0.0147051%
0321F	144,180	0.0271732%
0321P	213,632	0.0402626%
0322F	355,413	0.0669836%
0322P	249,833	0.0470853%
0323F	1,325,744	0.2498590%
0323P	1,563,536	0.2946750%
0324F	30,792	0.0058033%
0324P	62,954	0.0118648%
0325F	23,557	0.0044397%
0325P	198,700	0.0374484%
0326P	326,765	0.0615844%
0328P	17,647	0.0033259%
0329P	15,497	0.0029207%
0330F	583,808	0.1100286%
0330P	545,258	0.1027632%
0331F	467,262	0.0880635%

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



**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
As of and for the Year Ended December 31, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0331P	377,065	0.0710643%
0333P	252,509	0.0475896%
0334F	514,058	0.0968830%
0335F	236,940	0.0446554%
0336F	1,217,227	0.2294072%
0337F	211,223	0.0398086%
0338P	62,550	0.0117886%
0339P	8,112	0.0015288%
0343F	1,627,847	0.3067955%
0343P	1,175,882	0.2216150%
0344P	15,583	0.0029369%
0345F	165,005	0.0310980%
0346F	601,519	0.1133665%
0346P	451,071	0.0850120%
0347P	37,198	0.0070106%
0348F	139,904	0.0263673%
0349F	-	0.0000000%
0349P	192,049	0.0361949%
0350F	556,958	0.1049682%
0350P	388,986	0.0733110%
0351F	964,414	0.1817603%
0351P	844,424	0.1591461%
0352F	377,343	0.0711167%
0354P	164,707	0.0310418%
0355F	903,726	0.1703226%
0355P	647,877	0.1221035%
0356F	1,070,847	0.2018194%
0356P	870,642	0.1640873%
0357F	906,956	0.1709313%
0357P	631,427	0.1190032%
0358F	1,255,703	0.2366586%
0358P	651,912	0.1228639%
0359F	871,561	0.1642605%
0359P	770,763	0.1452634%
0360F	412,694	0.0777792%
0360P	399,247	0.0752449%
0361P	27,264	0.0051384%
0362P	7,679	0.0014472%
0364P	28,940	0.0054542%
0365P	56,008	0.0105557%
0366P	36,659	0.0069090%
0367F	57,775	0.0108887%
0367P	642,267	0.1210462%
0369F	1,640,314	0.3091451%
0369P	1,391,619	0.2622743%
0370P	107,989	0.0203524%
0371F	78,271	0.0147515%
0371P	129,167	0.0243437%

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

**Ohio Police & Fire Pension Fund**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended December 31, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0373F	1,289,870	0.2430980%
0375F	70,971	0.0133757%
0376P	632,784	0.1192589%
0377F	635,133	0.1197016%
0377P	599,094	0.1129095%
0378P	136,609	0.0257463%
0379P	33,152	0.0062481%
0380F	1,345,851	0.2536486%
0380P	1,073,857	0.2023866%
0381P	13,545	0.0025528%
0382F	1,693,148	0.3191026%
0383F	102,622	0.0193409%
0384P	33,864	0.0063822%
0385P	331,333	0.0624453%
0386P	80,587	0.0151880%
0388P	98,765	0.0186139%
0389P	93,913	0.0176995%
0390F	56,069	0.0105672%
0390P	48,415	0.0091246%
0391P	73,260	0.0138071%
0392F	20,295	0.0038249%
0392P	109,616	0.0206590%
0393P	43,077	0.0081186%
0394F	364,958	0.0687826%
0394P	433,048	0.0816153%
0395F	300	0.0000565%
0395P	78,009	0.0147021%
0396F	17,397	0.0032788%
0397F	539,176	0.1016169%
0397P	437,184	0.0823948%
0398P	253,685	0.0478113%
0399P	28,447	0.0053613%
0402F	15,600	0.0029401%
0402P	59,563	0.0112257%
0403F	13,518	0.0025477%
0403P	168,254	0.0317103%
0404F	677,993	0.1277793%
0404P	388,026	0.0731301%
0406F	57,625	0.0108604%
0406P	98,518	0.0185674%
0408F	36,532	0.0068851%
0408P	89,268	0.0168241%
0409F	140,615	0.0265013%
0409P	208,189	0.0392368%
0410P	57,186	0.0107777%
0411F	42,687	0.0080451%
0411P	73,157	0.0137877%
0412P	478,373	0.0901575%

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

**Ohio Police & Fire Pension Fund**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended December 31, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0413F	79,593	0.0150007%
0413P	75,270	0.0141859%
0414P	86,122	0.0162312%
0416P	40,068	0.0075515%
0418F	19,355	0.0036478%
0418P	96,966	0.0182749%
0419P	51,598	0.0097245%
0420P	45,393	0.0085551%
0423P	12,627	0.0023798%
0424P	8,364	0.0015763%
0425F	523,567	0.0986751%
0425P	308,191	0.0580838%
0426F	68,375	0.0128864%
0426P	54,970	0.0103600%
0429P	-	0.0000000%
0430P	8,637	0.0016278%
0431P	16,510	0.0031116%
0432F	1,328,091	0.2503014%
0432P	959,687	0.1808694%
0433F	14,820	0.0027931%
0433P	125,163	0.0235891%
0434P	50,369	0.0094929%
0435P	57,500	0.0108369%
0437P	133,768	0.0252109%
0438F	532,467	0.1003525%
0438P	457,521	0.0862276%
0439P	42,680	0.0080438%
0441F	193,879	0.0365398%
0441P	357,919	0.0674559%
0442F	46,937	0.0088461%
0442P	230,207	0.0433864%
0444P	47,501	0.0089524%
0445F	843,533	0.1589782%
0445P	859,374	0.1619637%
0446F	15,600	0.0029401%
0446P	124,752	0.0235116%
0447F	812,134	0.1530605%
0447P	683,072	0.1287366%
0448F	763,463	0.1438876%
0448P	613,915	0.1157027%
0450F	47,715	0.0089927%
0450P	195,724	0.0368875%
0452P	255,560	0.0481646%
0453F	148,676	0.0280205%
0453P	253,874	0.0478469%
0454F	329,099	0.0620243%
0454P	318,842	0.0600912%
0455F	2,038,431	0.3841771%

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

**Ohio Police & Fire Pension Fund**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended December 31, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0456F	1,008,747	0.1901156%
0456P	765,619	0.1442939%
0457P	60,747	0.0114488%
0458P	19,030	0.0035865%
0459P	656,847	0.1237940%
0460P	12,477	0.0023515%
0461P	222,698	0.0419712%
0462F	103,048	0.0194212%
0462P	258,663	0.0487494%
0463P	278,090	0.0524108%
0464F	151,344	0.0285234%
0464P	134,425	0.0253347%
0465F	244,015	0.0459888%
0466P	312,271	0.0588528%
0467F	985,362	0.1857083%
0468P	269,585	0.0508079%
0469F	317,980	0.0599287%
0469P	820,066	0.1545554%
0470F	21,840	0.0041161%
0470P	243,474	0.0458868%
0471P	35,044	0.0066046%
0472P	78,752	0.0148422%
0473P	213,628	0.0402618%
0474P	15,568	0.0029341%
0475P	12,149	0.0022897%
0476F	194,766	0.0367070%
0476P	475,096	0.0895399%
0477F	594,181	0.1119835%
0477P	599,841	0.1130503%
0478F	592,627	0.1116907%
0479P	17,809	0.0033564%
0480F	2,089,384	0.3937800%
0480P	1,808,205	0.3407870%
0481F	544,132	0.1025509%
0481P	518,656	0.0977496%
0482P	279,971	0.0527653%
0483P	49,839	0.0093930%
0484P	9,360	0.0017641%
0485P	10,530	0.0019846%
0486P	9,671	0.0018227%
0487P	26,302	0.0049571%
0488F	190,004	0.0358095%
0488P	313,602	0.0591036%
0489F	362,907	0.0683960%
0492F	272,980	0.0514477%
0493P	54,626	0.0102952%
0494F	630,591	0.1188456%
0494P	528,346	0.0995758%

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

**Ohio Police & Fire Pension Fund**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended December 31, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0495P	570,540	0.1075280%
0496F	342,379	0.0645272%
0497P	47,184	0.0088926%
0498P	26,433	0.0049817%
0499F	653,764	0.1232130%
0499P	558,837	0.1053224%
0500P	125,521	0.0236566%
0501F	841,547	0.1586039%
0502F	834,720	0.1573172%
0504F	229,635	0.0432786%
0505F	313,488	0.0590822%
0506P	38,233	0.0072057%
0507P	66,362	0.0125070%
0508P	8,931	0.0016832%
0509P	225,312	0.0424639%
0510F	658,603	0.1241250%
0510P	510,066	0.0961306%
0511P	374,635	0.0706063%
0512P	14,059	0.0026497%
0513F	650,854	0.1226645%
0516P	52,730	0.0099379%
0518F	348,175	0.0656195%
0518P	353,540	0.0666306%
0519F	75,958	0.0143156%
0520F	290,754	0.0547975%
0520P	324,885	0.0612301%
0521P	106,585	0.0200878%
0523P	1,239,818	0.2336648%
0524F	269,009	0.0506993%
0524P	292,082	0.0550478%
0526F	403,996	0.0761399%
0526P	380,917	0.0717903%
0528P	58,724	0.0110675%
0529P	14,524	0.0027373%
0530P	22,664	0.0042714%
0531F	32,022	0.0060351%
0531P	124,612	0.0234853%
0532F	353,787	0.0666772%
0532P	469,813	0.0885443%
0533P	37,290	0.0070279%
0535P	18,750	0.0035338%
0536F	691,162	0.1302613%
0536P	617,685	0.1164133%
0537P	5,654	0.0010656%
0538P	216,784	0.0408566%
0540P	38,758	0.0073046%
0541F	260,031	0.0490073%
0541P	270,519	0.0509839%

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

**Ohio Police & Fire Pension Fund**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended December 31, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0542P	13,711	0.0025841%
0543F	851,230	0.1604288%
0543P	635,942	0.1198541%
0545F	113,720	0.0214325%
0547F	256,153	0.0482764%
0548P	15,052	0.0028368%
0549P	55,001	0.0103659%
0550F	20,769	0.0039143%
0550P	298,860	0.0563253%
0551P	95,842	0.0180631%
0552P	50,752	0.0095651%
0553F	1,229,679	0.2317540%
0553P	1,181,679	0.2227075%
0555F	1,026,139	0.1933934%
0555P	734,581	0.1384443%
0556P	33,182	0.0062537%
0557F	376,890	0.0710313%
0559F	232,109	0.0437449%
0559P	149,338	0.0281453%
0560F	271,569	0.0511818%
0560P	170,232	0.0320831%
0561F	209,738	0.0395287%
0561P	216,769	0.0408538%
0563P	19,777	0.0037273%
0564F	740,192	0.1395018%
0564P	573,527	0.1080909%
0565P	92,333	0.0174017%
0567P	40,313	0.0075977%
0568F	1,429,820	0.2694739%
0568P	908,965	0.1713099%
0569P	13,283	0.0025034%
0571F	726,194	0.1368636%
0571P	679,585	0.1280794%
0573P	33,461	0.0063063%
0574P	142,819	0.0269167%
0576P	14,866	0.0028018%
0577P	11,138	0.0020991%
0578P	29,520	0.0055635%
0579P	474,992	0.0895203%
0580F	637,696	0.1201847%
0580P	595,003	0.1121385%
0581F	2,062,791	0.3887681%
0581P	1,695,231	0.3194952%
0582F	763,444	0.1438840%
0583F	247,891	0.0467193%
0584F	237,378	0.0447379%
0585F	427,980	0.0806601%
0585P	230,810	0.0435001%

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

**Ohio Police & Fire Pension Fund**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended December 31, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0586P	104,657	0.0197244%
0587P	27,773	0.0052343%
0588F	206,855	0.0389853%
0588P	207,445	0.0390965%
0589P	22,903	0.0043165%
0590F	511,278	0.0963591%
0590P	485,539	0.0915081%
0591P	49,850	0.0093951%
0592P	27,460	0.0051753%
0593F	1,061,440	0.2000465%
0593P	688,108	0.1296857%
0594P	44,699	0.0084243%
0595P	10,156	0.0019141%
0596F	365,486	0.0688821%
0596P	437,254	0.0824080%
0597F	1,419,062	0.2674464%
0597P	1,334,725	0.2515517%
0598F	116,185	0.0218970%
0598P	169,424	0.0319308%
0599P	23,957	0.0045151%
0600P	66,976	0.0126228%
0601F	252,135	0.0475191%
0602P	137,301	0.0258767%
0603F	127,109	0.0239559%
0603P	74,121	0.0139694%
0604F	804,525	0.1516264%
0606P	542,889	0.1023167%
0607F	1,248,885	0.2353737%
0608F	363,175	0.0684465%
0608P	429,009	0.0808541%
0609F	162,112	0.0305528%
0610P	102,970	0.0194065%
0612F	548,665	0.1034053%
0612P	364,661	0.0687266%
0613P	12,664	0.0023867%
0614F	38,608	0.0072763%
0614P	351,867	0.0663153%
0615F	10,235,820	1.9291147%
0615P	9,971,284	1.8792584%
0616F	89,388	0.0168467%
0616P	138,775	0.0261545%
0617P	251,416	0.0473836%
0618F	73,843	0.0139170%
0619F	433,938	0.0817830%
0619P	478,717	0.0902224%
0620F	822,337	0.1549834%
0620P	717,376	0.1352017%
0621F	998,981	0.1882750%

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

**Ohio Police & Fire Pension Fund**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended December 31, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0622F	655,696	0.1235771%
0622P	629,366	0.1186147%
0623F	117,085	0.0220667%
0623P	87,790	0.0165455%
0624P	121,114	0.0228260%
0625P	23,946	0.0045130%
0626F	1,643,648	0.3097735%
0627F	1,157,617	0.2181726%
0628F	678,658	0.1279047%
0628P	520,790	0.0981517%
0629F	1,408,339	0.2654255%
0629P	1,097,758	0.2068912%
0630F	40,195	0.0075754%
0630P	143,720	0.0270865%
0631F	359,790	0.0678086%
0631P	249,340	0.0469924%
0632P	33,417	0.0062980%
0633F	299,536	0.0564527%
0633P	314,250	0.0592258%
0635F	237,321	0.0447272%
0635P	554,878	0.1045762%
0636F	278,802	0.0525450%
0636P	231,783	0.0436835%
0637P	255,190	0.0480949%
0638P	68,537	0.0129170%
0640F	1,415,310	0.2667393%
0641F	211,952	0.0399460%
0641P	484,283	0.0912714%
0642P	83,053	0.0156528%
0643P	10,263	0.0019342%
0644P	49,475	0.0093244%
0645P	170,214	0.0320797%
0646F	238,837	0.0450129%
0646P	173,672	0.0327314%
0647F	933,841	0.1759982%
0647P	837,479	0.1578372%
0648F	10,789	0.0020334%
0649P	108,259	0.0204033%
0650F	598,004	0.1127040%
0650P	532,190	0.1003003%
0652F	224,559	0.0423220%
0652P	285,983	0.0538984%
0653F	77,657	0.0146358%
0654F	2,390,188	0.4504717%
0655F	1,557,067	0.2934558%
0656F	18,372	0.0034625%
0656P	133,911	0.0252378%
0657F	204,817	0.0386013%

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



**Ohio Police & Fire Pension Fund**  
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Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0657P	160,571	0.0302623%
0658F	24,533	0.0046237%
0658P	81,789	0.0154145%
0660P	11,388	0.0021463%
0661P	43,918	0.0082771%
0662P	101,481	0.0191258%
0663F	35,551	0.0067002%
0663P	85,381	0.0160915%
0664F	20,688	0.0038990%
0664P	59,375	0.0111902%
0665P	16,813	0.0031687%
0666F	199,528	0.0376045%
0666P	376,837	0.0710214%
0667P	192,321	0.0362462%
0668P	32,425	0.0061110%
0669P	35,318	0.0066563%
0670F	1,687,309	0.3180021%
0672P	101,562	0.0191411%
0673P	7,707	0.0014525%
0674P	24,872	0.0046876%
0675P	39,588	0.0074610%
0676F	2,142,644	0.4038178%
0676P	1,585,066	0.2987327%
0677F	959,029	0.1807454%
0677P	931,701	0.1755949%
0679F	1,010,018	0.1903551%
0679P	1,042,704	0.1965153%
0680F	210,029	0.0395835%
0680P	138,055	0.0260188%
0681F	101,815	0.0191888%
0682F	438,659	0.0826728%
0682P	523,107	0.0985884%
0684F	115,380	0.0217453%
0684P	174,949	0.0329721%
0685P	52,121	0.0098231%
0686F	909,906	0.1714873%
0686P	814,745	0.1535526%
0687F	277,702	0.0523377%
0687P	361,112	0.0680577%
0688F	1,116	0.0002103%
0688P	346,969	0.0653922%
0689F	258,327	0.0486861%
0689P	262,828	0.0495344%
0691P	12,846	0.0024210%
0692P	39,930	0.0075255%
0693P	77,246	0.0145583%
0694F	248,437	0.0468222%
0694P	171,524	0.0323266%

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

**Ohio Police & Fire Pension Fund**  
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Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0695F	12,802	0.0024128%
0695P	145,201	0.0273656%
0696P	42,379	0.0079870%
0697P	47,754	0.0090001%
0698F	875,651	0.1650314%
0698P	615,100	0.1159261%
0699F	97,443	0.0183648%
0700F	936,038	0.1764123%
0700P	668,381	0.1259678%
0701P	326,313	0.0614992%
0702F	898,895	0.1694121%
0702P	717,266	0.1351810%
0703F	38,265	0.0072117%
0704P	112,435	0.0211903%
0705P	9,838	0.0018541%
0706F	1,917,662	0.3614161%
0706P	1,807,881	0.3407260%
0707F	911,889	0.1718610%
0707P	767,569	0.1446615%
0709P	34,185	0.0064427%
0711P	4,453	0.0008392%
0712F	781,205	0.1472314%
0712P	528,234	0.0995547%
0713P	24,033	0.0045294%
0714F	252,789	0.0476424%
0715F	230,677	0.0434750%
0717F	83,335	0.0157059%
0718F	38,152	0.0071904%
0719F	103,912	0.0195840%
0720F	703,513	0.1325890%
0721F	40,944	0.0077166%
0722F	32,215	0.0060715%
0723F	51,897	0.0097809%
0724F	323,934	0.0610509%
0725P	16,461	0.0031024%
0726F	24,019	0.0045268%
0728F	407,409	0.0767832%
0732F	233,006	0.0439140%
0732P	175,913	0.0331538%
0735P	12,160	0.0022918%
0736F	923,988	0.1741413%
0737P	16,850	0.0031757%
0738P	15,869	0.0029908%
0740P	8,653	0.0016308%
0741F	157,619	0.0297060%
0744F	6,476	0.0012205%
0745P	7,035	0.0013259%
0746F	57,153	0.0107715%

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

**Ohio Police & Fire Pension Fund**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended December 31, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0749P	21,673	0.0040846%
0753P	26,904	0.0050705%
0754F	346,906	0.0653803%
0756P	58,131	0.0109558%
0757F	379,563	0.0715351%
0758F	153,638	0.0289557%
0759F	103,121	0.0194349%
0760P	6,510	0.0012269%
0761F	721,055	0.1358951%
0762F	27,843	0.0052475%
0765F	163,418	0.0307989%
0766F	27,277	0.0051408%
0768F	501,089	0.0944388%
0769F	64,776	0.0122081%
0770F	16,920	0.0031889%
0771F	25,087	0.0047281%
0773F	116,350	0.0219281%
0774F	32,085	0.0060470%
0776F	129,981	0.0244971%
0777F	513,879	0.0968493%
0779F	123,350	0.0232474%
0780F	37,412	0.0070509%
0781F	65,447	0.0123346%
0782F	76,183	0.0143580%
0783F	116,393	0.0219362%
0786F	89,944	0.0169515%
0787P	4,399	0.0008291%
0788F	233,428	0.0439935%
0788P	133,940	0.0252433%
0789F	148,632	0.0280122%
0790F	14,992	0.0028255%
0791F	83,889	0.0158103%
0792F	26,272	0.0049514%
0794F	225,333	0.0424678%
0795F	63,537	0.0119746%
0796F	14,775	0.0027846%
0797F	69,103	0.0130236%
0798F	10,793	0.0020341%
0799F	48,438	0.0091290%
0800F	60,502	0.0114026%
0801F	240,091	0.0452492%
0803P	7,467	0.0014073%
0805F	364,610	0.0687170%
0806F	106,581	0.0200870%
0807F	17,601	0.0033172%
0809F	16,550	0.0031191%
0810F	36,681	0.0069132%
0812F	62,182	0.0117193%

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

**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
As of and for the Year Ended December 31, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0813F	306,884	0.0578375%
0815F	13,224	0.0024923%
0816F	24,025	0.0045279%
0817P	20,967	0.0039516%
0818F	1,349,848	0.2544019%
0819P	37,083	0.0069889%
0820F	15,709	0.0029606%
0821F	13,440	0.0025330%
0823F	31,859	0.0060044%
0824F	44,563	0.0083987%
0827F	250,599	0.0472297%
0828F	23,707	0.0044680%
0829F	10,468	0.0019729%
0830F	42,863	0.0080783%
0832F	18,542	0.0034946%
0833F	12,955	0.0024416%
0834F	10,320	0.0019450%
0835F	169,343	0.0319156%
0836P	24,253	0.0045709%
0837F	17,711	0.0033379%
0838F	8,323	0.0015686%
0839F	14,006	0.0026397%
0840F	109,554	0.0206473%
0841F	29,850	0.0056257%
0842F	10,950	0.0020637%
0843F	1,199	0.0002260%
0844F	9,600	0.0018093%
0845F	42,860	0.0080777%
0846F	16,910	0.0031870%
0847F	49,667	0.0093606%
0848F	119,696	0.0225588%
0849F	8,308	0.0015658%
0850P	7,313	0.0013783%
0851F	10,800	0.0020354%
0852F	7,846	0.0014787%
0854P	675	0.0001272%
0999	225,682	0.0425331%
<b>Total</b>	<b>\$ 530,596,761</b>	<b>100.0000000%</b>

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

**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0001P	\$ 301,568	\$ 4,881	\$ -	\$ -	\$ 21,399	\$ 26,280	\$ -	\$ 4,777	\$ -	\$ -	\$ 4,777	\$ 26,392	\$ 4,745	\$ 31,137
0002P	940,431	15,223	-	-	-	15,223	-	14,896	-	6,104	21,000	82,304	(1,354)	80,950
0003P	23,485	380	-	-	-	380	-	372	-	100,756	101,128	2,055	(22,341)	(20,286)
0006F	93,602,412	1,515,149	-	-	3,354,081	4,869,230	-	1,482,575	-	-	1,482,575	8,191,832	743,699	8,935,531
0006P	88,138,337	1,426,702	-	-	945,755	2,372,457	-	1,396,029	-	-	1,396,029	7,713,631	209,702	7,923,333
0009F	2,932,228	47,464	-	-	-	47,464	-	46,444	-	6,848	53,292	256,621	(1,518)	255,103
0010F	5,924,003	95,892	-	-	-	95,892	-	93,831	-	155,124	248,955	518,453	(34,395)	484,058
0010P	6,532,422	105,741	-	-	-	105,741	-	103,467	-	240,579	344,046	571,700	(53,343)	518,357
0011P	4,913,165	79,530	-	-	-	79,530	-	77,820	-	31,705	109,525	429,987	(7,030)	422,957
0012P	-	-	-	-	-	-	-	-	-	577,363	577,363	-	(128,019)	(128,019)
0013P	4,201,338	68,007	-	-	15,505	83,512	-	66,545	-	-	66,545	367,690	3,438	371,128
0014F	18,205,570	294,695	-	-	-	294,695	-	288,359	-	417,785	706,144	1,593,303	(92,635)	1,500,668
0015P	330,322	5,347	-	-	-	5,347	-	5,232	-	5,238	10,470	28,909	(1,161)	27,748
0016P	253,977	4,111	-	-	-	4,111	-	4,023	-	23,881	27,904	22,227	(5,295)	16,932
0017P	203,667	3,297	-	-	8,657	11,954	-	3,226	-	-	3,226	17,824	1,920	19,744
0018P	343,206	5,556	-	-	12,495	18,051	-	5,436	-	-	5,436	30,037	2,770	32,807
0019P	461,899	7,477	-	-	9,738	17,215	-	7,316	-	-	7,316	40,424	2,159	42,583
0020F	736,859	11,928	-	-	-	11,928	-	11,671	-	5,166	16,837	64,488	(1,146)	63,342
0020P	1,359,300	22,003	-	-	55,944	77,947	-	21,530	-	-	21,530	118,962	12,405	131,367
0022F	8,141,446	131,786	-	-	66,835	198,621	-	128,953	-	-	128,953	712,517	14,819	727,336
0022P	5,455,247	88,304	-	-	23,301	111,605	-	86,406	-	-	86,406	477,429	5,167	482,596
0023P	208,214	3,370	-	-	21,653	25,023	-	3,298	-	-	3,298	18,222	4,801	23,023
0024F	4,810,534	77,868	-	-	-	77,868	-	76,194	-	247,967	324,161	421,005	(54,982)	366,023
0024P	5,385,201	87,171	-	-	-	87,171	-	85,297	-	295,326	380,623	471,298	(65,482)	405,816
0025F	3,401,407	55,059	-	-	250,299	305,358	-	53,875	-	-	53,875	297,682	55,499	353,181
0026P	1,075,696	17,412	-	-	7,108	24,520	-	17,038	-	-	17,038	94,142	1,576	95,718
0027F	5,313,840	86,016	-	-	-	86,016	-	84,166	-	312,595	396,761	465,053	(69,312)	395,741
0027P	4,986,435	80,716	-	-	-	80,716	-	78,980	-	893,191	972,171	436,399	(198,047)	238,352
0028P	-	-	-	-	-	-	-	-	-	1,263	1,263	-	(280)	(280)
0029F	5,876,802	95,128	-	-	113,713	208,841	-	93,083	-	-	93,083	514,322	25,214	539,536
0029P	6,372,091	103,145	-	-	134,485	237,630	-	100,928	-	-	100,928	557,668	29,819	587,487
0030F	4,996,804	80,884	-	-	30,541	111,425	-	79,145	-	-	79,145	437,307	6,772	444,079
0031F	10,184,889	164,864	-	-	145,982	310,846	-	161,319	-	-	161,319	891,354	32,368	923,722
0031P	9,066,620	146,762	-	-	81,304	228,066	-	143,607	-	-	143,607	793,486	18,027	811,513
0032F	9,021,921	146,038	-	-	195,960	341,998	-	142,899	-	-	142,899	789,574	43,450	833,024
0032P	6,480,925	104,907	-	-	-	104,907	-	102,652	-	247,802	350,454	567,193	(54,945)	512,248
0033F	2,741,643	44,379	-	-	513,055	557,434	-	43,425	-	-	43,425	239,941	113,759	353,700
0035P	361,722	5,855	-	-	1,671	7,526	-	5,729	-	-	5,729	31,657	370	32,027
0036F	9,996,580	161,815	-	-	-	161,815	-	158,336	-	846,708	1,005,044	874,874	(187,740)	687,134
0036P	7,444,951	120,512	-	-	-	120,512	-	117,920	-	219,289	337,210	651,562	(48,623)	602,939
0037P	780,216	12,629	-	-	-	12,629	-	12,358	-	61,789	74,147	68,282	(13,701)	54,581
0039P	781,825	12,655	-	-	52,884	65,539	-	12,383	-	-	12,383	68,423	11,726	80,149
0040F	3,046,571	49,315	-	-	-	49,315	-	48,255	-	135,896	184,151	266,628	(30,132)	236,496
0041F	7,023,545	113,691	-	-	-	113,691	-	111,246	-	182,472	293,718	614,682	(40,460)	574,222

**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		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 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 Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0041P	4,979,925	80,610	-	-	-	80,610	-	78,877	-	202,411	281,288	435,830	(44,880)	390,950
0042F	2,110,230	34,158	-	-	10,768	44,926	-	33,424	-	-	33,424	184,682	2,388	187,070
0045F	14,379,819	232,767	-	-	-	232,767	-	227,763	-	630,325	858,088	1,258,483	(139,762)	1,118,721
0045P	11,100,499	179,685	-	-	-	179,685	-	175,822	-	143,996	319,818	971,486	(31,928)	939,558
0047P	12,085,739	195,633	-	-	-	195,633	-	191,427	-	202,841	394,268	1,057,711	(44,976)	1,012,735
0048F	21,142,420	342,234	-	-	-	342,234	-	334,876	-	111,426	446,302	1,850,328	(24,706)	1,825,622
0050F	8,179,185	132,397	-	-	140,511	272,908	-	129,551	-	-	129,551	715,820	31,156	746,976
0050P	7,491,225	121,261	-	-	2,735	123,996	-	118,654	-	-	118,654	655,612	606	656,218
0051F	6,709,359	108,605	-	-	-	108,605	-	106,270	-	143,853	250,123	587,185	(31,896)	555,289
0051P	6,204,063	100,426	-	-	-	100,426	-	98,267	-	79,440	177,707	542,963	(17,614)	525,349
0052P	759,928	12,301	-	-	-	12,301	-	12,037	-	13,631	25,668	66,507	(3,022)	63,485
0053F	1,962,449	31,766	-	-	40,324	72,090	-	31,083	-	-	31,083	171,748	8,941	180,689
0053P	2,419,440	39,164	-	-	38,267	77,431	-	38,322	-	-	38,322	211,743	8,485	220,228
0054F	4,122,165	66,726	-	-	25,854	92,580	-	65,291	-	-	65,291	360,761	5,733	366,494
0054P	5,225,797	84,590	-	-	-	84,590	-	82,772	-	45,904	128,676	457,348	(10,178)	447,170
0055F	859,683	13,916	-	-	39,618	53,534	-	13,617	-	-	13,617	75,237	8,784	84,021
0055P	2,007,790	32,500	-	-	192,739	225,239	-	31,802	-	-	31,802	175,716	42,736	218,452
0056P	698,104	11,300	-	-	83,305	94,605	-	11,057	-	-	11,057	61,096	18,471	79,567
0057P	1,553,165	25,141	-	-	-	25,141	-	24,601	-	61,640	86,241	135,929	(13,667)	122,262
0058P	776,071	12,562	-	-	-	12,562	-	12,292	-	7,107	19,399	67,920	(1,576)	66,344
0059F	7,323,470	118,546	-	-	-	118,546	-	115,997	-	109,010	225,007	640,930	(24,171)	616,759
0059P	6,586,945	106,623	-	-	-	106,623	-	104,331	-	160,064	264,395	576,472	(35,491)	540,981
0060P	110,232	1,784	-	-	7,620	9,404	-	1,746	-	-	1,746	9,647	1,690	11,337
0061P	474,435	7,680	-	-	-	7,680	-	7,515	-	46,102	53,617	41,521	(10,222)	31,299
0062P	-	-	-	-	10,691	10,691	-	-	-	-	-	-	2,371	2,371
0063P	301,656	4,883	-	-	298	5,181	-	4,778	-	-	4,778	26,400	66	26,466
0064P	8,593,323	139,101	-	-	105,747	244,848	-	136,110	-	-	136,110	752,065	23,447	775,512
0065P	898,315	14,541	-	-	60,096	74,637	-	14,228	-	-	14,228	78,618	13,325	91,943
0066F	4,197,084	67,939	-	-	-	67,939	-	66,478	-	382,771	449,249	367,318	(84,872)	282,446
0069F	8,517,442	137,872	-	-	8,453	146,325	-	134,908	-	-	134,908	745,424	1,874	747,298
0069P	8,297,666	134,315	-	-	-	134,315	-	131,427	-	58,695	190,122	726,189	(13,015)	713,174
0070P	1,171,156	18,958	-	-	17,170	36,128	-	18,550	-	-	18,550	102,496	3,807	106,303
0071F	7,600,755	123,034	-	-	-	123,034	-	120,389	-	67,408	187,797	665,198	(14,946)	650,252
0072P	1,009,386	16,339	-	-	97,260	113,599	-	15,988	-	-	15,988	88,339	21,565	109,904
0073P	219,633	3,555	-	-	-	3,555	-	3,479	-	4,278	7,757	19,222	(949)	18,273
0074F	12,194,124	197,387	-	-	-	197,387	-	193,144	-	559,758	752,902	1,067,197	(124,115)	943,082
0074P	8,426,966	136,408	-	-	-	136,408	-	133,475	-	317,763	451,238	737,505	(70,457)	667,048
0077P	2,875,462	46,545	-	-	74,389	120,934	-	45,545	-	-	45,545	251,653	16,494	268,147
0078F	4,570,279	73,979	-	-	8,139	82,118	-	72,389	-	-	72,389	399,979	1,805	401,784
0078P	6,466,432	104,673	-	-	-	104,673	-	102,422	-	295,966	398,388	565,925	(65,625)	500,300
0080P	873,610	14,141	-	-	16,045	30,186	-	13,837	-	-	13,837	76,456	3,558	80,014
0081P	480,884	7,784	-	-	-	7,784	-	7,617	-	25,524	33,141	42,086	(5,659)	36,427
0083F	6,075,418	98,343	-	-	250,498	348,841	-	96,229	-	-	96,229	531,704	55,543	587,247
0083P	7,231,398	117,055	-	-	162,534	279,589	-	114,539	-	-	114,539	632,873	36,039	668,912

**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0084F	9,358,808	151,492	-	-	-	151,492	-	148,235	-	513,513	661,748	819,058	(113,861)	705,197
0084P	8,384,223	135,716	-	-	-	135,716	-	132,798	-	323,017	455,815	733,765	(71,622)	662,143
0085F	1,030,021	16,673	-	-	-	16,673	-	16,315	-	100,855	117,170	90,145	(22,363)	67,782
0086F	6,443,731	104,305	-	-	-	104,305	-	102,063	-	223,247	325,310	563,938	(49,501)	514,437
0086P	7,168,558	116,038	-	-	42,976	159,014	-	113,543	-	-	113,543	627,373	9,529	636,902
0087P	2,747,437	44,473	-	-	-	44,473	-	43,517	-	370,106	413,623	240,448	(82,064)	158,384
0089F	273,379	4,425	-	-	-	4,425	-	4,330	-	2,085	6,415	23,925	(462)	23,463
0089P	1,977,317	32,007	-	-	-	32,007	-	31,319	-	66,277	97,596	173,050	(14,696)	158,354
0090F	7,088,028	114,734	-	-	-	114,734	-	112,268	-	86,265	198,533	620,325	(19,128)	601,197
0090P	8,934,362	144,621	-	-	31,744	176,365	-	141,512	-	-	141,512	781,911	7,038	788,949
0091F	1,218,078	19,717	-	-	66,002	85,719	-	19,293	-	-	19,293	106,603	14,634	121,237
0091P	2,026,032	32,796	-	-	-	32,796	-	32,090	-	304,027	336,117	177,313	(67,412)	109,901
0093P	454,345	7,355	-	-	83,966	91,321	-	7,196	-	-	7,196	39,763	18,618	58,381
0094F	3,209,561	51,953	-	-	7,570	59,523	-	50,836	-	-	50,836	280,892	1,679	282,571
0094P	3,023,304	48,938	-	-	-	48,938	-	47,886	-	196,754	244,640	264,591	(43,626)	220,965
0095P	450,794	7,297	-	-	-	7,297	-	7,140	-	11,618	18,758	39,452	(2,576)	36,876
0096F	4,228,934	68,454	-	-	207,616	276,070	-	66,982	-	-	66,982	370,105	46,035	416,140
0098P	242,041	3,918	-	-	23,313	27,231	-	3,834	-	-	3,834	21,183	5,169	26,352
0099P	889,487	14,398	-	-	-	14,398	-	14,089	-	11,458	25,547	77,846	(2,541)	75,305
0101F	4,135,737	66,945	-	-	-	66,945	-	65,506	-	180,272	245,778	361,949	(39,972)	321,977
0101P	3,616,187	58,535	-	-	-	58,535	-	57,277	-	323,624	380,901	316,479	(71,757)	244,722
0102P	394,975	6,393	-	-	-	6,393	-	6,256	-	13,244	19,500	34,567	(2,937)	31,630
0103F	657,249	10,639	-	-	-	10,639	-	10,410	-	54,516	64,926	57,521	(12,088)	45,433
0103P	1,722,876	27,888	-	-	-	27,888	-	24,244	-	24,244	51,533	150,782	(5,376)	145,406
0104P	1,608,151	26,031	-	-	-	26,031	-	25,472	-	83,178	108,650	140,741	(18,443)	122,298
0106P	3,777,506	61,147	-	-	23,969	85,116	-	59,832	-	-	59,832	330,597	5,315	335,912
0107F	31,535,012	510,460	-	-	-	510,460	-	499,485	-	284,403	783,888	2,759,860	(63,060)	2,696,800
0107P	28,947,101	468,569	-	-	674,321	1,142,890	-	458,495	-	-	458,495	2,533,373	149,517	2,682,890
0108F	3,027,742	49,010	-	-	83,112	132,122	-	47,957	-	-	47,957	264,980	18,428	283,408
0109F	2,469,211	39,969	-	-	397,289	437,258	-	39,110	-	-	39,110	216,099	88,091	304,190
0110P	635,380	10,285	-	-	74,940	85,225	-	10,064	-	-	10,064	55,607	16,616	72,223
0111P	1,559,150	25,238	-	-	-	25,238	-	24,695	-	161,553	186,248	136,453	(35,821)	100,632
0112F	863,984	13,985	-	-	-	13,985	-	13,685	-	7,631	21,316	75,614	(1,692)	73,922
0113P	1,144,392	18,524	-	-	78,453	96,977	-	18,126	-	-	18,126	100,154	17,395	117,549
0115P	947,562	15,338	-	-	-	15,338	-	15,008	-	17,633	32,641	82,928	(3,910)	79,018
0117P	497,975	8,061	-	-	-	8,061	-	7,887	-	-	7,887	43,581	-	43,581
0118F	3,583,594	58,008	-	-	-	58,008	-	56,761	-	10,785	67,546	313,627	(2,391)	311,236
0118P	2,514,709	40,706	-	-	-	40,706	-	39,831	-	189,293	229,124	220,081	(41,972)	178,109
0120P	9,739,556	157,655	-	-	150,469	308,124	-	154,265	-	-	154,265	852,380	33,364	885,744
0121P	2,937,429	47,548	-	-	-	47,548	-	46,526	-	31,578	78,104	257,076	(7,002)	250,074
0122F	1,405,609	22,753	-	-	-	22,753	-	22,264	-	48,054	70,318	123,015	(10,655)	112,360
0123P	2,633,394	42,627	-	-	-	42,627	-	41,710	-	89,651	131,361	230,468	(19,878)	210,590
0126F	2,046,259	33,123	-	-	-	33,123	-	32,411	-	40,031	72,442	179,083	(8,876)	170,207
0126P	2,503,992	40,532	-	-	118,362	158,894	-	39,661	-	-	39,661	219,143	26,244	245,387

**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0127F	10,159,597	164,454	-	-	-	164,454	-	160,919	-	209,591	370,510	889,141	(46,472)	842,669
0127P	7,534,650	121,964	-	-	-	121,964	-	119,342	-	1,027,781	1,147,123	659,412	(227,889)	431,523
0128F	236,934,219	3,835,272	-	-	-	3,835,272	-	3,752,816	-	296,407	4,049,223	20,735,847	(65,722)	20,670,125
0128P	242,840,811	3,930,882	-	-	1,500,595	5,431,477	-	3,846,371	-	-	3,846,371	21,252,776	332,726	21,585,502
0129F	4,238,751	68,613	-	-	611,059	679,672	-	67,138	-	-	67,138	370,964	135,490	506,454
0129P	3,299,321	53,406	-	-	-	53,406	-	52,258	-	217,503	269,761	288,748	(48,227)	240,521
0130F	14,455,673	233,995	-	-	52,492	286,487	-	228,964	-	-	228,964	1,265,122	11,639	1,276,761
0131F	188,866,006	3,057,188	-	-	-	3,057,188	-	2,991,461	-	8,392,068	11,383,529	16,529,046	(1,860,769)	14,668,277
0131P	307,596,422	4,979,086	-	-	-	4,979,086	-	4,872,040	-	3,232,885	8,104,925	26,920,013	(716,826)	26,203,187
0132F	20,680,910	334,763	-	-	-	334,763	-	327,566	-	455,567	783,133	1,809,938	(101,013)	1,708,925
0132P	15,641,860	253,196	-	-	325,223	578,419	-	247,752	-	-	247,752	1,368,934	72,111	1,441,045
0133P	601,874	9,743	-	-	-	9,743	-	9,533	-	206,469	216,002	52,674	(45,780)	6,894
0134F	2,623,080	42,460	-	-	-	42,460	-	41,547	-	139,281	180,828	229,565	(30,883)	198,682
0135F	131,359	2,126	-	-	1,389	3,515	-	2,081	-	-	2,081	11,496	308	11,804
0136P	2,898,477	46,918	-	-	-	46,918	-	45,909	-	3,987	49,896	253,667	(884)	252,783
0137P	348,231	5,637	-	-	-	5,637	-	5,516	-	20,087	25,603	30,476	(4,454)	26,022
0139P	1,020,723	16,523	-	-	-	16,523	-	16,167	-	3,336	19,503	89,331	(740)	88,591
0140F	20,331,725	329,111	-	-	-	329,111	-	322,035	-	63,471	385,506	1,779,378	(14,073)	1,765,305
0141P	2,095,376	33,918	-	-	12,384	46,302	-	33,189	-	-	33,189	183,382	2,746	186,128
0142F	515,197,147	8,339,534	-	-	-	8,339,534	-	8,160,241	-	3,450,272	11,610,513	45,088,671	(765,027)	44,323,644
0142P	518,067,026	8,385,989	-	-	3,861,887	12,247,876	-	8,205,697	-	-	8,205,697	45,339,835	856,294	46,196,129
0143P	347,153	5,619	-	-	36,303	41,922	-	5,499	-	-	5,499	30,382	8,050	38,432
0144F	5,080,266	82,235	-	-	134,783	217,018	-	80,467	-	-	80,467	444,611	29,885	474,496
0145F	5,009,975	81,097	-	-	50,149	131,246	-	79,353	-	-	79,353	438,460	11,120	449,580
0146F	2,057,023	33,297	-	-	-	33,297	-	32,581	-	34,628	67,209	180,025	(7,678)	172,347
0146P	3,031,376	49,069	-	-	-	49,069	-	48,014	-	1,136	49,150	265,298	(252)	265,046
0147P	126,348	2,045	-	-	1,594	3,639	-	2,001	-	-	2,001	11,058	353	11,411
0148F	5,184,785	83,927	-	-	153,536	237,463	-	82,122	-	-	82,122	453,758	34,043	487,801
0150F	1,952,312	31,602	-	-	722	32,324	-	30,923	-	-	30,923	170,861	160	171,021
0150P	1,679,308	27,183	-	-	130,719	157,902	-	26,599	-	-	26,599	146,969	28,984	175,953
0152F	3,478,727	56,310	-	-	-	56,310	-	55,100	-	7,002	62,102	304,449	(1,553)	302,896
0153F	3,681,767	59,597	-	-	-	59,597	-	58,316	-	156,226	214,542	322,218	(34,640)	287,578
0154P	750,371	12,146	-	-	21,835	33,981	-	11,885	-	-	11,885	65,670	4,842	70,512
0155F	809,086	13,097	-	-	-	13,097	-	12,815	-	72,469	85,284	70,809	(16,069)	54,740
0155P	1,324,397	21,438	-	-	124,328	145,766	-	20,977	-	-	20,977	115,908	27,567	143,475
0156P	378,655	6,129	-	-	10,074	16,203	-	5,998	-	-	5,998	33,139	2,234	35,373
0157P	419,612	6,792	-	-	-	6,792	-	6,646	-	33,492	40,138	36,723	(7,426)	29,297
0158P	270,413	4,377	-	-	-	4,377	-	4,283	-	5,437	9,720	23,666	(1,205)	22,461
0159F	1,300,421	21,050	-	-	556,362	577,412	-	20,597	-	-	20,597	113,809	123,362	237,171
0160F	3,544,832	57,380	-	-	-	57,380	-	56,147	-	37,611	93,758	310,234	(8,339)	301,895
0161F	20,517,525	332,119	-	-	119,139	451,258	-	324,978	-	-	324,978	1,795,639	26,417	1,822,056
0161P	13,905,404	225,088	-	-	-	225,088	-	220,249	-	469,848	690,097	1,216,964	(104,179)	1,112,785
0162F	4,188,270	67,796	-	-	42,926	110,722	-	66,338	-	-	66,338	366,546	9,518	376,064
0162P	3,136,291	50,767	-	-	34,319	85,086	-	49,676	-	-	49,676	274,480	7,609	282,089



**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0163P	468,757	7,588	-	-	6,667	14,255	-	7,425	-	-	7,425	41,024	1,478	42,502
0164P	270,761	4,383	-	-	-	4,383	-	4,289	-	49,245	53,534	23,696	(10,919)	12,777
0166F	71,983,934	1,165,209	-	-	-	1,165,209	-	1,140,158	-	661,948	1,802,106	6,299,841	(146,773)	6,153,068
0166P	74,659,847	1,208,524	-	-	-	1,208,524	-	1,182,542	-	1,065,777	2,248,319	6,534,029	(236,314)	6,297,715
0167P	2,023,360	32,752	-	-	-	32,752	-	32,048	-	38,554	70,602	177,079	(8,548)	168,531
0168F	5,657,448	91,578	-	-	-	91,578	-	89,609	-	712,637	802,246	495,125	(158,013)	337,112
0168P	5,272,883	85,353	-	-	-	85,353	-	83,518	-	201,529	285,047	461,469	(44,685)	416,784
0169F	17,643,099	285,590	-	-	-	285,590	-	279,450	-	70,760	350,210	1,544,077	(15,690)	1,528,387
0169P	12,663,651	204,987	-	-	-	204,987	-	200,580	-	131,116	331,696	1,108,289	(29,072)	1,079,217
0170F	8,848,126	143,225	-	-	425,405	568,630	-	140,146	-	-	140,146	774,364	94,325	868,689
0171F	1,366,629	22,122	-	-	106,249	128,371	-	21,646	-	-	21,646	119,604	23,558	143,162
0171P	1,683,453	27,250	-	-	9,279	36,529	-	26,664	-	-	26,664	147,331	2,058	149,389
0172P	724,289	11,724	-	-	-	11,724	-	11,472	-	9,307	20,779	63,388	(2,064)	61,324
0173F	460,392	7,452	-	-	3,943	11,395	-	7,292	-	-	7,292	40,292	874	41,166
0173P	423,403	6,854	-	-	-	6,854	-	6,706	-	17,292	23,998	37,055	(3,834)	33,221
0174P	236,853	3,834	-	-	2,476	6,310	-	3,752	-	-	3,752	20,729	549	21,278
0176F	6,287,579	101,778	-	-	303,416	405,194	-	99,589	-	-	99,589	550,272	67,276	617,548
0176P	3,709,288	60,043	-	-	-	60,043	-	58,752	-	89,596	148,348	324,627	(19,866)	304,761
0177P	866,016	14,018	-	-	108,200	122,218	-	13,717	-	-	13,717	75,791	23,991	99,782
0178P	378,396	6,125	-	-	63,796	69,921	-	5,993	-	-	5,993	33,116	14,146	47,262
0179P	18,169,310	294,108	-	-	-	294,108	-	287,785	-	467,069	754,854	1,590,129	(103,563)	1,486,566
0180P	297,266	4,812	-	-	-	4,812	-	4,708	-	6,419	11,127	26,016	(1,423)	24,593
0181F	6,502,045	105,249	-	-	707,719	812,968	-	102,986	-	-	102,986	569,041	156,922	725,963
0181P	5,753,515	93,133	-	-	204,457	297,590	-	91,130	-	-	91,130	503,532	45,334	548,866
0182F	2,653,682	42,955	-	-	55,123	98,078	-	42,032	-	-	42,032	232,243	12,222	244,465
0182P	2,598,450	42,061	-	-	-	42,061	-	41,157	-	496,088	537,245	227,409	(109,997)	117,412
0183F	183,646	2,973	-	-	976	3,949	-	2,909	-	-	2,909	16,072	216	16,288
0183P	887,783	14,371	-	-	-	14,371	-	14,062	-	12,335	26,397	77,696	(2,735)	74,961
0184F	7,169,356	116,051	-	-	70,661	186,712	-	113,556	-	-	113,556	627,443	15,668	643,111
0184P	4,836,977	78,297	-	-	167,905	246,202	-	76,613	-	-	76,613	423,319	37,229	460,548
0185F	851,216	13,779	-	-	-	13,779	-	13,482	-	17,347	30,829	74,496	(3,846)	70,650
0185P	2,606,276	42,188	-	-	180,411	222,599	-	41,281	-	-	41,281	228,094	40,002	268,096
0186P	440,043	7,123	-	-	24,614	31,737	-	6,970	-	-	6,970	38,511	5,458	43,969
0187P	136,996	2,218	-	-	-	2,218	-	2,170	-	1,589	3,759	11,990	(352)	11,638
0188P	523,566	8,475	-	-	13,857	22,332	-	8,293	-	-	8,293	45,821	3,072	48,893
0189P	605,201	9,796	-	-	-	9,796	-	9,586	-	23,319	32,905	52,966	(5,170)	47,796
0190F	16,982,973	274,905	-	-	-	274,905	-	268,994	-	418,248	687,242	1,486,304	(92,738)	1,393,566
0190P	16,714,277	270,555	-	-	-	270,555	-	264,739	-	964,993	1,229,732	1,462,789	(213,968)	1,248,821
0191F	4,516,049	73,102	-	-	1,272,560	1,345,662	-	71,530	-	-	71,530	395,233	282,164	677,397
0191P	4,326,105	70,027	-	-	29,803	99,830	-	68,521	-	-	68,521	378,609	6,608	385,217
0192F	21,395,218	346,326	-	-	-	346,326	-	338,880	-	93,102	431,982	1,872,452	(20,644)	1,851,808
0192P	19,275,178	312,009	-	-	-	312,009	-	305,301	-	530,810	836,111	1,686,912	(117,696)	1,569,216
0193F	6,925,352	112,101	-	-	-	112,101	-	109,691	-	25,860	135,551	606,088	(5,734)	600,354
0193P	4,849,030	78,492	-	-	2,465	80,957	-	76,804	-	-	76,804	424,374	546	424,920

**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0194F	15,055,495	243,704	-	-	207,187	450,891	-	238,465	-	-	238,465	1,317,616	45,939	1,363,555
0194P	10,182,578	164,826	-	-	-	164,826	-	161,283	-	410,629	571,912	891,152	(91,048)	800,104
0195P	2,151,405	34,825	-	-	-	34,825	-	34,076	-	56,088	90,164	188,285	(12,436)	175,849
0196F	11,182,959	181,019	-	-	360,308	541,327	-	177,128	-	-	177,128	978,703	79,891	1,058,594
0196P	14,450,042	233,904	-	-	-	233,904	-	228,875	-	357,838	586,713	1,264,629	(79,343)	1,185,286
0197F	4,248,206	68,766	-	-	-	68,766	-	67,288	-	30,988	98,276	371,792	(6,871)	364,921
0197P	5,112,231	82,752	-	-	-	82,752	-	80,973	-	86,464	167,437	447,409	(19,172)	428,237
0198F	707,907	11,459	-	-	56,204	67,663	-	11,213	-	-	11,213	61,954	12,462	74,416
0198P	880,161	14,247	-	-	32,456	46,703	-	13,941	-	-	13,941	77,029	7,196	84,225
0199F	6,917,001	111,966	-	-	-	111,966	-	109,559	-	52,856	162,415	605,357	(11,720)	593,637
0199P	5,874,388	95,089	-	-	-	95,089	-	93,045	-	139,122	232,167	514,111	(30,847)	483,264
0201P	490,742	7,944	-	-	15,654	23,598	-	7,773	-	-	7,773	42,948	3,471	46,419
0203F	13,855,094	224,273	-	-	-	224,273	-	219,452	-	354,563	574,015	1,212,561	(78,617)	1,133,944
0203P	11,421,870	184,887	-	-	10,096	194,983	-	180,912	-	-	180,912	999,611	2,238	1,001,849
0205F	6,753,289	109,316	-	-	-	109,316	-	106,966	-	373,249	480,215	591,030	(82,760)	508,270
0205P	8,308,110	134,484	-	-	-	134,484	-	131,593	-	65,848	197,441	727,103	(14,600)	712,503
0206P	300,756	4,868	-	-	-	4,868	-	4,764	-	805	5,569	26,321	(179)	26,142
0207P	252,914	4,094	-	-	-	4,094	-	4,006	-	7,852	11,858	22,134	(1,741)	20,393
0208P	322,987	5,228	-	-	33,453	38,681	-	5,116	-	-	5,116	28,267	7,417	35,684
0210F	3,914,277	63,361	-	-	-	63,361	-	61,998	-	147,398	209,396	342,567	(32,683)	309,884
0210P	3,868,576	62,621	-	-	-	62,621	-	61,275	-	173,479	234,754	338,567	(38,466)	300,101
0212F	2,820,182	45,650	-	-	489,036	534,686	-	44,669	-	-	44,669	246,815	108,434	355,249
0212P	5,183,599	83,907	-	-	-	83,907	-	82,103	-	119,030	201,133	453,655	(26,392)	427,263
0213F	9,074,351	146,887	-	-	-	146,887	-	143,729	-	295,768	439,497	794,163	(65,580)	728,583
0215P	192,399	3,114	-	-	5,354	8,468	-	3,047	-	-	3,047	16,838	1,187	18,025
0216P	676,228	10,946	-	-	-	10,946	-	10,711	-	28,199	38,910	59,182	(6,252)	52,930
0217F	4,908,141	79,448	-	-	-	79,448	-	77,740	-	29,218	106,958	429,547	(6,479)	423,068
0217P	5,394,499	87,321	-	-	39,149	126,470	-	85,444	-	-	85,444	472,112	8,680	480,792
0218P	15,190,501	245,890	-	-	352,131	598,021	-	240,603	-	-	240,603	1,329,432	78,078	1,407,510
0220F	3,639,447	58,912	-	-	18,610	77,522	-	57,645	-	-	57,645	318,515	4,126	322,641
0220P	2,796,438	45,266	-	-	-	45,266	-	44,293	-	51,478	95,771	244,737	(11,414)	233,323
0221F	106,367	1,722	-	-	-	1,722	-	1,685	-	3,827	5,512	9,309	(848)	8,461
0221P	1,407,109	22,777	-	-	2,321	25,098	-	22,287	-	-	22,287	123,146	515	123,661
0222F	10,447,013	169,107	-	-	-	169,107	-	165,471	-	189,161	354,632	914,295	(41,943)	872,352
0222P	10,502,299	170,001	-	-	-	170,001	-	166,347	-	486,351	652,698	919,133	(107,838)	811,295
0223P	732,578	11,858	-	-	48,302	60,160	-	11,603	-	-	11,603	64,113	10,710	74,823
0224P	2,246,313	36,361	-	-	134,689	171,050	-	35,579	-	-	35,579	196,591	29,864	226,455
0225F	898,342	14,542	-	-	-	14,542	-	14,229	-	7,725	21,954	78,621	(1,713)	76,908
0225P	1,939,592	31,396	-	-	195,430	226,826	-	30,721	-	-	30,721	169,748	43,333	213,081
0226P	580,898	9,403	-	-	-	9,403	-	9,201	-	25,910	35,111	50,839	(5,745)	45,094
0227F	694,661	11,245	-	-	139,834	151,079	-	11,003	-	-	11,003	60,795	31,005	91,800
0227P	978,709	15,842	-	-	55,586	71,428	-	15,502	-	-	15,502	85,654	12,325	97,979
0228P	1,867,235	30,225	-	-	-	30,225	-	29,575	-	15,924	45,499	163,415	(3,531)	159,884
0229P	606,067	9,810	-	-	26,345	36,155	-	9,600	-	-	9,600	53,041	5,842	58,883

**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		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 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 Share of Proportionate Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0230F	2,800,651	45,334	-	-	145,585	190,919	-	44,360	-	-	44,360	245,105	32,280	277,385
0230P	2,629,208	42,559	-	-	6,336	48,895	-	41,644	-	-	41,644	230,101	1,405	231,506
0231F	154,946	2,508	-	-	-	2,508	-	2,454	-	1,874	4,328	13,560	(416)	13,144
0231P	1,367,638	22,138	-	-	-	22,138	-	21,662	-	59,539	81,201	119,692	(13,202)	106,490
0232P	193,980	3,140	-	-	23,969	27,109	-	3,072	-	-	3,072	16,977	5,315	22,292
0233P	1,561,904	25,283	-	-	-	25,283	-	24,739	-	119,299	144,038	136,694	(26,452)	110,242
0234P	649,301	10,510	-	-	22,662	33,172	-	10,284	-	-	10,284	56,825	5,025	61,850
0236P	85,977	1,392	-	-	-	1,392	-	1,362	-	2,206	3,568	7,524	(489)	7,035
0237F	5,495,065	88,949	-	-	-	88,949	-	87,037	-	240,837	327,874	480,913	(53,401)	427,512
0237P	5,195,202	84,095	-	-	-	84,095	-	82,287	-	60,333	142,620	454,670	(13,378)	441,292
0238P	1,566,554	25,358	-	-	-	25,358	-	24,813	-	38,901	63,714	137,101	(8,625)	128,476
0239F	13,442,278	217,591	-	-	1,140,331	1,357,922	-	212,913	-	-	212,913	1,176,432	252,845	1,429,277
0240F	14,766,621	239,028	-	-	606,670	845,698	-	233,889	-	-	233,889	1,292,335	134,517	1,426,852
0241P	226,995	3,674	-	-	-	3,674	-	3,595	-	4,136	7,731	19,866	(917)	18,949
0242P	1,170,794	18,952	-	-	43,284	62,236	-	18,544	-	-	18,544	102,465	9,597	112,062
0243P	1,516,918	24,554	-	-	9,351	33,905	-	24,027	-	-	24,027	132,757	2,074	134,831
0244F	3,880,533	62,814	-	-	14,678	77,492	-	61,464	-	-	61,464	339,614	3,255	342,869
0244P	4,103,574	66,425	-	-	-	66,425	-	64,997	-	271,004	336,001	359,134	(60,090)	299,044
0245P	445,156	7,206	-	-	17,199	24,405	-	7,051	-	-	7,051	38,959	3,813	42,772
0246P	16,683,716	270,061	-	-	13,928	283,989	-	264,254	-	-	264,254	1,460,114	3,088	1,463,202
0247P	5,583,905	90,387	-	-	169,234	259,621	-	88,444	-	-	88,444	488,688	37,524	526,212
0250F	25,762,266	417,016	-	-	463,513	880,529	-	408,050	-	-	408,050	2,254,644	102,774	2,357,418
0250P	22,854,000	369,939	-	-	220,601	590,540	-	361,986	-	-	361,986	2,000,121	48,914	2,049,035
0251F	7,047,576	114,080	-	-	408,516	522,596	-	111,627	-	-	111,627	616,785	90,580	707,365
0252F	5,079,482	82,222	-	-	405,357	487,579	-	80,454	-	-	80,454	444,543	89,879	534,422
0253P	195,944	3,172	-	-	-	3,172	-	3,104	-	66,774	69,878	17,148	(14,806)	2,342
0254F	6,716,715	108,724	-	-	-	108,724	-	106,386	-	55,416	161,802	587,829	(12,287)	575,542
0254P	4,589,933	74,298	-	-	124,311	198,609	-	72,700	-	-	72,700	401,699	27,564	429,263
0255F	4,800,336	77,703	-	-	83,762	161,465	-	76,033	-	-	76,033	420,112	18,572	438,684
0256F	2,941,029	47,607	-	-	32,814	80,421	-	46,583	-	-	46,583	257,391	7,276	264,667
0257P	1,336,525	21,634	-	-	131,871	153,505	-	21,169	-	-	21,169	116,969	29,240	146,209
0259F	4,448,124	72,002	-	-	-	72,002	-	70,454	-	8,860	79,314	389,288	(1,965)	387,323
0259P	3,667,274	59,362	-	-	-	59,362	-	58,086	-	125,039	183,125	320,950	(27,725)	293,225
0260F	214,575	3,473	-	-	-	3,473	-	3,399	-	976,016	979,415	18,779	(216,411)	(197,632)
0260P	1,213,783	19,648	-	-	7,256	26,904	-	19,225	-	-	19,225	106,227	1,609	107,836
0261P	949,955	15,377	-	-	-	15,377	-	15,046	-	14,723	29,769	83,137	(3,264)	79,873
0262P	103,667	1,678	-	-	55,415	57,093	-	1,642	-	-	1,642	9,073	12,287	21,360
0263F	6,162,745	99,757	-	-	211,663	311,420	-	97,612	-	-	97,612	539,347	46,932	586,279
0263P	5,757,714	93,201	-	-	-	93,201	-	91,197	-	109,733	200,930	503,900	(24,331)	479,569
0264F	153,289	2,481	-	-	-	2,481	-	2,428	-	3,325	5,753	13,415	(737)	12,678
0264P	1,159,260	18,765	-	-	67,639	86,404	-	18,362	-	-	18,362	101,455	14,998	116,453
0265P	16,107,174	260,728	-	-	470,950	731,678	-	255,123	-	-	255,123	1,409,657	104,424	1,514,081
0266P	2,058,154	33,315	-	-	19,790	53,105	-	32,599	-	-	32,599	180,124	4,388	184,512
0267P	354,011	5,730	-	-	26,422	32,152	-	5,607	-	-	5,607	30,982	5,859	36,841

**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		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 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 Share of Proportionate Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0269P	1,486,855	24,068	-	-	4,323	28,391	-	23,550	-	-	23,550	130,126	958	131,084
0270F	972,362	15,740	-	-	-	15,740	-	15,401	-	87,121	102,522	85,099	(19,317)	65,782
0271F	5,106,859	82,665	-	-	174,263	256,928	-	80,888	-	-	80,888	446,939	38,639	485,578
0272P	2,116,870	34,266	-	-	-	34,266	-	33,529	-	142,833	176,362	185,263	(31,670)	153,593
0273F	14,027,117	227,058	-	-	-	227,058	-	222,176	-	433,930	656,106	1,227,616	(96,215)	1,131,401
0273P	11,767,463	190,481	-	-	-	190,481	-	186,386	-	168,169	354,555	1,029,857	(37,288)	992,569
0274P	6,278,969	101,638	-	-	-	101,638	-	99,453	-	190,137	289,590	549,519	(42,159)	507,360
0275P	2,500,277	40,472	-	-	-	40,472	-	39,602	-	54,665	94,267	218,818	(12,121)	206,697
0276F	3,528,089	57,109	-	-	88,206	145,315	-	55,882	-	-	55,882	308,769	19,558	328,327
0276P	2,318,710	37,533	-	-	-	37,533	-	36,726	-	66,989	103,715	202,927	(14,853)	188,074
0277F	6,668,607	107,945	-	-	2,911	110,856	-	105,624	-	-	105,624	583,619	646	584,265
0277P	7,742,380	125,326	-	-	-	125,326	-	122,632	-	726,802	849,434	677,592	(161,154)	516,438
0278P	5,829,137	94,357	-	-	161,613	255,970	-	92,328	-	-	92,328	510,150	35,834	545,984
0280F	2,530,756	40,966	-	-	14,579	55,545	-	40,085	-	-	40,085	221,485	3,233	224,718
0280P	1,822,419	29,500	-	-	-	29,500	-	28,865	-	16,531	45,396	159,493	(3,666)	155,827
0281P	1,391,354	22,522	-	-	-	22,522	-	22,038	-	163,080	185,118	121,768	(36,160)	85,608
0282P	291,151	4,713	-	-	2,609	7,322	-	4,612	-	-	4,612	25,481	578	26,059
0283F	23,252,800	376,395	-	-	-	376,395	-	368,303	-	141,532	509,835	2,035,023	(31,382)	2,003,641
0284F	16,189,763	262,065	-	-	59,919	321,984	-	256,431	-	-	256,431	1,416,885	13,286	1,430,171
0285P	741,174	11,997	-	-	70,385	82,382	-	11,740	-	-	11,740	64,866	15,607	80,473
0286F	7,255,592	117,447	-	-	344,472	461,919	-	114,922	-	-	114,922	634,990	76,380	711,370
0287F	3,061,930	49,564	-	-	188,207	237,771	-	48,498	-	-	48,498	267,972	41,731	309,703
0288P	829,633	13,429	-	-	95,688	109,117	-	13,141	-	-	13,141	72,607	21,217	93,824
0289F	5,183,176	83,900	-	-	1,109,287	1,193,187	-	82,097	-	-	82,097	453,618	245,962	699,580
0290P	1,108,357	17,941	-	-	-	17,941	-	17,555	-	40,070	57,625	97,000	(8,885)	88,115
0291F	9,952,781	161,106	-	-	-	161,106	-	157,643	-	311,389	469,032	871,041	(69,044)	801,997
0291P	9,108,334	147,437	-	-	-	147,437	-	144,267	-	389,802	534,069	797,137	(86,431)	710,706
0292F	2,124,826	34,395	-	-	52,658	87,053	-	33,655	-	-	33,655	185,959	11,676	197,635
0292P	2,072,518	33,548	-	-	53,315	86,863	-	32,827	-	-	32,827	181,381	11,821	193,202
0293F	25,517,335	413,051	-	-	-	413,051	-	404,171	-	80,140	484,311	2,233,209	(17,769)	2,215,440
0293P	21,923,345	354,875	-	-	-	354,875	-	347,245	-	806,314	1,153,559	1,918,672	(178,783)	1,739,889
0296F	2,416,024	39,108	-	-	8,988	48,096	-	38,268	-	-	38,268	211,444	1,993	213,437
0296P	2,097,394	33,951	-	-	122,520	156,471	-	33,221	-	-	33,221	183,558	27,166	210,724
0297P	825,509	13,363	-	-	-	13,363	-	13,075	-	67,634	80,709	72,246	(14,996)	57,250
0298F	191,676	3,103	-	-	19,404	22,507	-	3,036	-	-	3,036	16,775	4,302	21,077
0298P	439,314	7,111	-	-	-	7,111	-	6,958	-	2,085	9,043	38,448	(462)	37,986
0300F	21,987,719	355,917	-	-	522,313	878,230	-	348,265	-	-	348,265	1,924,306	115,812	2,040,118
0300P	20,613,087	333,666	-	-	-	333,666	-	326,492	-	368,032	694,524	1,804,002	(81,604)	1,722,398
0301F	16,909,941	273,722	-	-	-	273,722	-	267,838	-	324,738	592,576	1,479,913	(72,004)	1,407,909
0301P	12,596,557	203,901	-	-	-	203,901	-	199,518	-	427,396	626,914	1,102,417	(94,766)	1,007,651
0303F	3,518,907	56,961	-	-	-	56,961	-	55,736	-	450,620	506,356	307,965	(99,916)	208,049
0303P	6,003,197	97,174	-	-	-	97,174	-	95,085	-	384,294	479,379	525,384	(85,209)	440,175
0304P	291,240	4,714	-	-	782	5,496	-	4,613	-	-	4,613	25,489	174	25,663
0305P	294,512	4,767	-	-	4,952	9,719	-	4,665	-	-	4,665	25,775	1,098	26,873

**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		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 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 Share of Proportionate Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0306P	448,626	7,262	-	-	17,745	25,007	-	7,106	-	-	7,106	39,263	3,934	43,197
0307F	344,672	5,579	-	-	222,354	227,933	-	5,459	-	-	5,459	30,165	49,303	79,468
0308F	449,601	7,278	-	-	-	7,278	-	7,121	-	12,313	19,434	39,348	(2,730)	36,618
0308P	491,976	7,964	-	-	7,964	7,964	-	7,792	-	15,831	23,623	43,056	(3,510)	39,546
0309P	1,559,177	25,239	-	-	-	25,239	-	24,696	-	29,665	54,361	136,455	(6,578)	129,877
0311F	11,361,007	183,901	-	-	780,834	964,735	-	179,948	-	-	179,948	994,285	173,134	1,167,419
0312F	13,858,407	224,327	-	-	705,898	930,225	-	219,504	-	-	219,504	1,212,851	156,519	1,369,370
0313F	2,995,347	48,486	-	-	-	48,486	-	47,444	-	334,795	382,239	262,145	(74,234)	187,911
0314F	16,454,430	266,349	-	-	121,047	387,396	-	260,623	-	-	260,623	1,440,048	26,840	1,466,888
0314P	12,966,221	209,885	-	-	-	209,885	-	205,373	-	895,579	1,100,952	1,134,769	(198,576)	936,193
0316P	510,525	8,264	-	-	10,708	18,972	-	8,086	-	-	8,086	44,680	2,374	47,054
0317P	927,547	15,014	-	-	30,315	45,329	-	14,691	-	-	14,691	81,176	6,722	87,898
0318P	294,935	4,774	-	-	-	4,774	-	4,671	-	18,025	22,696	25,812	(3,997)	21,815
0319P	2,319,453	37,545	-	-	-	37,545	-	36,738	-	117,359	154,097	202,992	(26,022)	176,970
0320F	506,748	8,203	-	-	47,067	55,270	-	8,026	-	-	8,026	44,349	10,436	54,785
0320P	1,002,460	16,227	-	-	-	16,227	-	15,878	-	11,965	27,843	87,733	(2,653)	85,080
0321F	1,852,421	29,985	-	-	24,278	54,263	-	29,341	-	-	29,341	162,119	5,383	167,502
0321P	2,744,738	44,429	-	-	42,545	86,974	-	43,474	-	-	43,474	240,212	9,434	249,646
0322F	4,566,332	73,916	-	-	-	73,916	-	72,326	-	145,138	217,464	399,633	(32,181)	367,452
0322P	3,209,847	51,958	-	-	29,946	81,904	-	50,841	-	-	50,841	280,917	6,640	287,557
0323F	17,033,112	275,716	-	-	1,795,000	2,070,716	-	269,789	-	-	269,789	1,490,692	398,005	1,888,697
0323P	20,088,259	325,170	-	-	1,394,688	1,719,858	-	318,179	-	-	318,179	1,758,071	309,244	2,067,315
0324F	395,616	6,404	-	-	-	6,404	-	6,266	-	17,689	23,955	34,623	(3,922)	30,701
0324P	808,834	13,093	-	-	26,301	39,394	-	12,811	-	-	12,811	70,787	5,832	76,619
0325F	302,658	4,899	-	-	2,371	7,270	-	4,794	-	-	4,794	26,488	526	27,014
0325P	2,552,891	41,324	-	-	-	41,324	-	40,435	-	4,638	45,073	223,422	(1,028)	222,394
0326P	4,198,264	67,958	-	-	160,830	228,788	-	66,497	-	-	66,497	367,421	35,661	403,082
0328P	226,730	3,670	-	-	15,494	19,164	-	3,591	-	-	3,591	19,843	3,435	23,278
0329P	199,107	3,223	-	-	-	3,223	-	3,154	-	16	3,170	17,425	(4)	17,421
0330F	7,500,748	121,415	-	-	-	121,415	-	118,805	-	24,405	143,210	656,445	(5,411)	651,034
0330P	7,005,460	113,398	-	-	-	113,398	-	110,960	-	74,030	184,990	613,099	(16,415)	596,684
0331F	6,003,368	97,177	-	-	63,945	161,122	-	95,088	-	-	95,088	525,399	14,179	539,578
0331P	4,844,517	78,419	-	-	257,550	335,969	-	76,733	-	-	76,733	423,979	57,107	481,086
0333P	3,244,226	52,515	-	-	-	52,515	-	51,386	-	87,357	138,743	283,926	(19,370)	264,556
0334F	6,604,601	106,909	-	-	522,026	628,935	-	104,611	-	-	104,611	578,017	115,748	693,765
0335F	3,044,199	49,277	-	-	36,932	86,209	-	48,217	-	-	48,217	266,420	8,189	274,609
0336F	15,638,895	253,148	-	-	384,696	637,844	-	247,705	-	-	247,705	1,368,674	85,298	1,453,972
0337F	2,713,788	43,928	-	-	-	43,928	-	42,984	-	91,923	134,907	237,503	(20,382)	217,121
0338P	803,639	13,009	-	-	43,466	56,475	-	12,729	-	-	12,729	70,332	9,638	79,970
0339P	104,220	1,687	-	-	-	1,687	-	1,651	-	2,680	4,331	9,121	(594)	8,527
0343F	20,914,525	338,545	-	-	322,417	660,962	-	331,267	-	-	331,267	1,830,383	71,489	1,901,872
0343P	15,107,693	244,549	-	-	821,273	1,065,822	-	239,292	-	-	239,292	1,322,185	182,100	1,504,285
0344P	200,211	3,241	-	-	42,518	45,759	-	3,171	-	-	3,171	17,522	9,427	26,949
0345F	2,119,979	34,316	-	-	70,352	104,668	-	33,578	-	-	33,578	185,535	15,599	201,134

**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0346F	7,728,296	125,098	-	-	-	125,098	-	122,409	-	144,586	266,995	676,360	(32,059)	644,301
0346P	5,795,344	93,810	-	-	-	93,810	-	91,793	-	10,411	102,204	507,193	(2,308)	504,885
0347P	477,919	7,736	-	-	-	7,736	-	7,570	-	42,182	49,752	41,826	(9,353)	32,473
0348F	1,797,483	29,096	-	-	-	29,096	-	28,470	-	109,600	138,070	157,311	(24,302)	133,009
0349F	-	-	-	-	-	-	-	-	-	201,171	201,171	-	(44,605)	(44,605)
0349P	2,467,439	39,941	-	-	93,936	133,877	-	39,082	-	-	39,082	215,944	20,828	236,772
0350F	7,155,776	115,831	-	-	-	115,831	-	113,341	-	373,315	486,656	626,254	(82,775)	543,479
0350P	4,997,677	80,898	-	-	-	80,898	-	79,159	-	130,360	209,519	437,383	(28,905)	408,478
0351F	12,390,763	200,570	-	-	568,095	768,665	-	196,258	-	-	196,258	1,084,406	125,964	1,210,370
0351P	10,849,132	175,616	-	-	70,683	246,299	-	171,840	-	-	171,840	949,487	15,672	965,159
0352F	4,848,089	78,476	-	-	271,727	350,203	-	76,789	-	-	76,789	424,292	60,250	484,542
0354P	2,116,147	34,254	-	-	-	34,254	-	33,518	-	92,497	126,015	185,200	(20,509)	164,691
0355F	11,611,045	187,949	-	-	219,019	406,968	-	183,908	-	-	183,908	1,016,167	48,563	1,064,730
0355P	8,323,905	134,740	-	-	115,335	250,075	-	131,843	-	-	131,843	728,486	25,573	754,059
0356F	13,758,210	222,705	-	-	-	222,705	-	217,917	-	530,892	748,809	1,204,082	(117,715)	1,086,367
0356P	11,185,979	181,068	-	-	64,706	245,774	-	177,175	-	-	177,175	978,967	14,347	993,314
0357F	11,652,540	188,621	-	-	310,224	498,845	-	184,565	-	-	184,565	1,019,799	68,786	1,088,585
0357P	8,112,555	131,319	-	-	48,192	179,511	-	128,495	-	-	128,495	709,989	10,685	720,674
0358F	16,133,229	261,150	-	-	13,049,196	13,310,346	-	255,535	-	-	255,535	1,411,937	2,893,391	4,305,328
0358P	8,375,742	135,579	-	-	-	135,579	-	132,664	-	112,142	244,806	733,022	(24,865)	708,157
0359F	11,197,786	181,259	-	-	-	181,259	-	177,362	-	285,412	462,774	980,000	(63,284)	916,716
0359P	9,902,736	160,296	-	-	-	160,296	-	156,850	-	125,045	281,895	866,661	(27,726)	838,935
0360F	5,302,278	85,828	-	-	251,986	337,814	-	83,983	-	-	83,983	464,041	55,873	519,914
0360P	5,129,512	83,032	-	-	-	83,032	-	81,247	-	86,684	167,931	448,921	(19,221)	429,700
0361P	350,289	5,670	-	-	-	5,670	-	5,548	-	57,698	63,246	30,656	(12,793)	17,863
0362P	98,657	1,597	-	-	778	2,375	-	1,563	-	-	1,563	8,634	172	8,806
0364P	371,818	6,019	-	-	-	6,019	-	5,889	-	39,039	44,928	32,540	(8,656)	23,884
0365P	719,592	11,648	-	-	-	11,648	-	11,398	-	10,019	21,417	62,977	(2,222)	60,755
0366P	470,993	7,624	-	-	-	7,624	-	7,460	-	117,045	124,505	41,220	(25,952)	15,268
0367F	742,292	12,016	-	-	-	12,016	-	11,757	-	3,750	15,507	64,963	(831)	64,132
0367P	8,251,828	133,573	-	-	-	133,573	-	130,701	-	45,098	175,799	722,178	(10,000)	712,178
0369F	21,074,699	341,138	-	-	-	341,138	-	333,804	-	384,084	717,888	1,844,401	(85,163)	1,759,238
0369P	17,879,474	289,416	-	-	-	289,416	-	283,194	-	631,891	915,085	1,564,764	(140,109)	1,424,655
0370P	1,387,441	22,459	-	-	-	22,459	-	21,976	-	7,957	29,933	121,425	(1,764)	119,661
0371F	1,005,623	16,278	-	-	68,119	84,397	-	15,928	-	-	15,928	88,009	15,104	103,113
0371P	1,659,532	26,863	-	-	99,979	126,842	-	26,285	-	-	26,285	145,238	22,168	167,406
0373F	16,572,209	268,256	-	-	258,201	526,457	-	262,488	-	-	262,488	1,450,355	57,251	1,507,606
0375F	911,833	14,760	-	-	3,711	18,471	-	14,443	-	-	14,443	79,801	823	80,624
0376P	8,129,986	131,601	-	-	-	131,601	-	128,771	-	79,373	208,144	711,515	(17,599)	693,916
0377F	8,160,166	132,089	-	-	-	132,089	-	129,249	-	299,363	428,612	714,156	(66,377)	647,779
0377P	7,697,142	124,594	-	-	-	124,594	-	121,916	-	155,802	277,718	673,633	(34,546)	639,087
0378P	1,755,148	28,411	-	-	132,224	160,635	-	27,800	-	-	27,800	153,606	29,318	182,924
0379P	425,939	6,895	-	-	-	6,895	-	6,746	-	32,555	39,301	37,277	(7,218)	30,059
0380F	17,291,453	279,898	-	-	-	279,898	-	273,880	-	164,514	438,394	1,513,302	(36,477)	1,476,825

**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		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 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 Share of Proportionate Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0380P	13,796,876	223,331	-	-	-	223,331	-	218,530	-	34,049	252,579	1,207,466	(7,550)	1,199,916
0381P	174,027	2,817	-	-	36,265	39,082	-	2,756	-	-	2,756	15,230	8,041	23,271
0382F	21,753,511	352,126	-	-	-	352,126	-	344,555	-	209,203	553,758	1,903,809	(46,387)	1,857,422
0383F	1,318,487	21,342	-	-	1,864	23,206	-	20,884	-	-	20,884	115,390	413	115,803
0384P	435,080	7,043	-	-	-	7,043	-	6,891	-	7,151	14,042	38,077	(1,586)	36,491
0385P	4,256,952	68,908	-	-	-	68,908	-	67,426	-	71,174	138,600	372,557	(15,781)	356,776
0386P	1,035,380	16,760	-	-	33,982	50,742	-	16,399	-	-	16,399	90,614	7,535	98,149
0388P	1,268,926	20,540	-	-	-	20,540	-	20,099	-	5,993	26,092	111,053	(1,329)	109,724
0389P	1,206,591	19,531	-	-	-	19,531	-	19,111	-	109,463	128,574	105,598	(24,271)	81,327
0390F	720,376	11,661	-	-	-	11,661	-	11,410	-	86,668	98,078	63,045	(19,217)	43,828
0390P	622,032	10,069	-	-	41,906	51,975	-	9,852	-	-	9,852	54,439	9,292	63,731
0391P	941,242	15,236	-	-	-	15,236	-	14,908	-	77	14,985	82,375	(17)	82,358
0392F	260,747	4,221	-	-	2,421	6,642	-	4,130	-	-	4,130	22,820	537	23,357
0392P	1,408,343	22,797	-	-	95,568	118,365	-	22,307	-	-	22,307	123,254	21,190	144,444
0393P	553,452	8,959	-	-	-	8,959	-	8,766	-	22,954	31,720	48,437	(5,090)	43,347
0394F	4,688,972	75,901	-	-	258,846	334,747	-	74,269	-	-	74,269	410,366	57,394	467,760
0394P	5,563,788	90,061	-	-	96,836	186,897	-	88,125	-	-	88,125	486,928	21,471	508,399
0395F	3,852	62	-	-	-	62	-	61	-	165,065	165,126	337	(36,600)	(36,263)
0395P	1,002,255	16,224	-	-	-	16,224	-	15,875	-	43,913	59,788	87,715	(9,737)	77,978
0396F	223,519	3,618	-	-	-	3,618	-	3,540	-	17,336	20,876	19,562	(3,844)	15,718
0397F	6,927,315	112,133	-	-	-	112,133	-	109,722	-	291,566	401,288	606,260	(64,649)	541,611
0397P	5,616,927	90,922	-	-	-	90,922	-	88,967	-	203,398	292,365	491,578	(45,099)	446,479
0398P	3,259,339	52,759	-	-	38,924	91,683	-	51,625	-	-	51,625	285,249	8,630	293,879
0399P	365,485	5,916	-	-	38,576	44,492	-	5,789	-	-	5,789	31,986	8,553	40,539
0402F	200,429	3,244	-	-	-	3,244	-	3,175	-	4,670	7,845	17,541	(1,036)	16,505
0402P	765,266	12,387	-	-	-	12,387	-	12,121	-	12,015	24,136	66,974	(2,664)	64,310
0403F	173,679	2,811	-	-	408	3,219	-	2,751	-	-	2,751	15,200	91	15,291
0403P	2,161,720	34,992	-	-	-	34,992	-	34,240	-	267,178	301,418	189,188	(59,241)	129,947
0404F	8,710,830	141,003	-	-	32,086	173,089	-	137,971	-	-	137,971	762,348	7,114	769,462
0404P	4,985,345	80,698	-	-	-	80,698	-	78,963	-	75,916	154,879	436,304	(16,833)	419,471
0406F	740,363	11,984	-	-	11,348	23,332	-	11,727	-	-	11,727	64,795	2,516	67,311
0406P	1,265,756	20,489	-	-	118,152	138,641	-	20,048	-	-	20,048	110,776	26,198	136,974
0408F	469,363	7,598	-	-	-	7,598	-	7,434	-	11,425	18,859	41,077	(2,533)	38,544
0408P	1,146,914	18,565	-	-	13,663	32,228	-	18,166	-	-	18,166	100,375	3,030	103,405
0409F	1,806,617	29,244	-	-	18,003	47,247	-	28,615	-	-	28,615	158,110	3,992	162,102
0409P	2,674,808	43,297	-	-	97,072	140,369	-	42,366	-	-	42,366	234,092	21,524	255,616
0410P	734,725	11,893	-	-	-	11,893	-	11,637	-	25,150	36,787	64,301	(5,576)	58,725
0411F	548,442	8,878	-	-	76,864	85,742	-	8,687	-	-	8,687	47,998	17,043	65,041
0411P	939,920	15,215	-	-	-	15,215	-	14,887	-	74,504	89,391	82,259	(16,520)	65,739
0412P	6,146,118	99,488	-	-	246,776	346,264	-	97,349	-	-	97,349	537,892	54,718	592,610
0413F	1,022,611	16,553	-	-	-	16,553	-	16,197	-	3,623	19,820	89,496	(803)	88,693
0413P	967,066	15,654	-	-	133,277	148,931	-	15,317	-	-	15,317	84,635	29,552	114,187
0414P	1,106,495	17,911	-	-	-	17,911	-	17,526	-	41,702	59,228	96,838	(9,247)	87,591
0416P	514,793	8,333	-	-	-	8,333	-	8,154	-	2,514	10,668	45,053	(558)	44,495

**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		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 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 Share of Proportionate Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0418F	248,674	4,025	-	-	-	4,025	-	3,939	-	8,431	12,370	21,763	(1,869)	19,894
0418P	1,245,816	20,166	-	-	12,379	32,545	-	19,733	-	-	19,733	109,031	2,745	111,776
0419P	662,928	10,731	-	-	22,602	33,333	-	10,500	-	-	10,500	58,018	5,011	63,029
0420P	583,209	9,440	-	-	-	9,440	-	9,237	-	20,986	30,223	51,041	(4,653)	46,388
0423P	162,233	2,626	-	-	-	2,626	-	2,570	-	196,616	199,186	14,198	(43,595)	(29,397)
0424P	107,458	1,739	-	-	-	1,739	-	1,702	-	73,114	74,816	9,404	(16,212)	(6,808)
0425F	6,726,770	108,887	-	-	-	108,887	-	106,546	-	60,261	166,807	588,709	(13,362)	575,347
0425P	3,959,625	64,095	-	-	36,398	100,493	-	62,717	-	-	62,717	346,536	8,070	354,606
0426F	878,477	14,220	-	-	34,876	49,096	-	13,914	-	-	13,914	76,882	7,733	84,615
0426P	706,250	11,432	-	-	-	11,432	-	11,186	-	2,646	13,832	61,809	(587)	61,222
0429P	-	-	-	-	-	-	-	-	-	34,115	34,115	-	(7,564)	(7,564)
0430P	110,969	1,796	-	-	-	1,796	-	1,758	-	143	1,901	9,712	(32)	9,680
0431P	212,121	3,434	-	-	-	3,434	-	3,360	-	44,845	48,205	18,564	(9,943)	8,621
0432F	17,063,271	276,204	-	-	209,182	485,386	-	270,266	-	-	270,266	1,493,332	46,382	1,539,714
0432P	12,330,029	199,587	-	-	-	199,587	-	195,296	-	28,171	223,467	1,079,091	(6,246)	1,072,845
0433F	190,408	3,082	-	-	143	3,225	-	3,016	-	-	3,016	16,664	32	16,696
0433P	1,608,090	26,030	-	-	271,540	297,570	-	25,471	-	-	25,471	140,736	60,208	200,944
0434P	647,140	10,475	-	-	30,640	41,115	-	10,250	-	-	10,250	56,636	6,794	63,430
0435P	738,761	11,958	-	-	-	11,958	-	11,701	-	14,094	25,795	64,654	(3,125)	61,529
0437P	1,718,650	27,820	-	-	78,866	106,686	-	27,222	-	-	27,222	150,412	17,487	167,899
0438F	6,841,120	110,738	-	-	333,720	444,458	-	108,357	-	-	108,357	598,716	73,995	672,711
0438P	5,878,213	95,151	-	-	-	95,151	-	93,105	-	145,656	238,761	514,445	(32,296)	482,149
0439P	548,353	8,876	-	-	-	8,876	-	8,685	-	37,715	46,400	47,990	(8,363)	39,627
0441F	2,490,951	40,321	-	-	-	40,321	-	39,454	-	58,338	97,792	218,001	(12,935)	205,066
0441P	4,598,529	74,437	-	-	-	74,437	-	72,836	-	88,206	161,042	402,451	(19,558)	382,893
0442F	603,047	9,762	-	-	171,158	180,920	-	9,552	-	-	9,552	52,777	37,951	90,728
0442P	2,957,690	47,876	-	-	112,292	160,168	-	46,847	-	-	46,847	258,849	24,898	283,747
0444P	610,293	9,879	-	-	3,595	13,474	-	9,666	-	-	9,666	53,411	797	54,208
0445F	10,837,687	175,430	-	-	-	175,430	-	171,659	-	71,339	242,998	948,485	(15,818)	932,667
0445P	11,041,211	178,725	-	-	-	178,725	-	174,882	-	45,860	220,742	966,297	(10,168)	956,129
0446F	200,429	3,244	-	-	107,434	110,678	-	3,175	-	-	3,175	17,541	23,821	41,362
0446P	1,602,807	25,945	-	-	195,177	221,122	-	25,387	-	-	25,387	140,273	43,276	183,549
0447F	10,434,272	168,900	-	-	332,651	501,551	-	165,269	-	-	165,269	913,179	73,758	986,937
0447P	8,776,090	142,059	-	-	-	142,059	-	139,005	-	57,301	196,306	768,060	(12,705)	755,355
0448F	9,808,947	158,778	-	-	-	158,778	-	155,365	-	144,994	300,359	858,453	(32,150)	826,303
0448P	7,887,557	127,676	-	-	-	127,676	-	124,932	-	174,279	299,211	690,298	(38,643)	651,655
0450F	613,040	9,923	-	-	-	9,923	-	9,710	-	2,482	12,192	53,652	(550)	53,102
0450P	2,514,654	40,705	-	-	62,594	103,299	-	39,830	-	-	39,830	220,076	13,879	233,955
0452P	3,283,424	53,149	-	-	-	53,149	-	52,006	-	11,403	63,409	287,356	(2,528)	284,828
0453F	1,910,183	30,920	-	-	106,458	137,378	-	30,256	-	-	30,256	167,174	23,605	190,779
0453P	3,261,766	52,798	-	-	16,740	69,538	-	51,663	-	-	51,663	285,461	3,712	289,173
0454F	4,228,252	68,443	-	-	-	68,443	-	66,972	-	63,273	130,245	370,045	(14,029)	356,016
0454P	4,096,471	66,310	-	-	-	66,310	-	64,884	-	583,732	648,616	358,512	(129,431)	229,081
0455F	26,189,698	423,935	-	-	-	423,935	-	414,820	-	851,935	1,266,755	2,292,052	(188,899)	2,103,153



**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		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 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 Share of Proportionate Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0456F	12,960,351	209,790	-	-	-	209,790	-	205,280	-	487,294	692,574	1,134,255	(108,048)	1,026,207
0456P	9,836,645	159,226	-	-	448,619	607,845	-	155,803	-	-	155,803	860,877	99,472	960,349
0457P	780,475	12,634	-	-	5,034	17,668	-	12,362	-	-	12,362	68,305	1,116	69,421
0458P	244,495	3,958	-	-	-	3,958	-	3,873	-	3,501	7,374	21,398	(776)	20,622
0459P	8,439,148	136,605	-	-	-	136,605	-	133,668	-	8,287	141,955	738,572	(1,838)	736,734
0460P	160,304	2,595	-	-	-	2,595	-	2,539	-	2,023	4,562	14,029	(449)	13,580
0461P	2,861,214	46,315	-	-	90,825	137,140	-	45,319	-	-	45,319	250,406	20,139	270,545
0462F	1,323,961	21,431	-	-	19,724	41,155	-	20,970	-	-	20,970	115,869	4,373	120,242
0462P	3,323,290	53,794	-	-	-	53,794	-	52,638	-	38,052	90,690	290,845	(8,437)	282,408
0463P	3,572,891	57,835	-	-	-	57,835	-	56,591	-	187,568	244,159	312,690	(41,589)	271,101
0464F	1,944,466	31,475	-	-	-	31,475	-	30,799	-	50,204	81,003	170,174	(11,132)	159,042
0464P	1,727,089	27,957	-	-	-	27,957	-	27,355	-	147,547	174,902	151,150	(32,716)	118,434
0465F	3,135,098	50,748	-	-	-	50,748	-	49,657	-	226,027	275,684	274,375	(50,117)	224,258
0466P	4,012,048	64,943	-	-	240,363	305,306	-	63,547	-	-	63,547	351,124	53,296	404,420
0467F	12,659,901	204,927	-	-	-	204,927	-	200,521	-	977,951	1,178,472	1,107,961	(216,841)	891,120
0468P	3,463,620	56,066	-	-	-	56,066	-	54,861	-	354,651	409,512	303,127	(78,636)	224,491
0469F	4,085,393	66,131	-	-	292,503	358,634	-	64,709	-	-	64,709	357,543	64,856	422,399
0469P	10,536,180	170,550	-	-	-	170,550	-	166,883	-	453,168	620,051	922,098	(100,481)	821,617
0470F	280,598	4,542	-	-	6,765	11,307	-	4,444	-	-	4,444	24,557	1,500	26,057
0470P	3,128,144	50,636	-	-	-	50,636	-	49,547	-	52,437	101,984	273,767	(11,627)	262,140
0471P	450,242	7,288	-	-	-	7,288	-	7,131	-	61,276	68,407	39,404	(13,587)	25,817
0472P	1,011,806	16,378	-	-	26,655	43,033	-	16,026	-	-	16,026	88,551	5,910	94,461
0473P	2,744,683	44,428	-	-	232,082	276,510	-	43,473	-	-	43,473	240,207	51,459	291,666
0474P	200,020	3,238	-	-	1,357	4,595	-	3,168	-	-	3,168	17,505	301	17,806
0475P	156,091	2,527	-	-	-	2,527	-	2,472	-	27,658	30,130	13,661	(6,133)	7,528
0476F	2,502,349	40,506	-	-	-	40,506	-	39,635	-	111,414	151,049	218,999	(24,704)	194,295
0476P	6,104,015	98,806	-	-	-	98,806	-	96,682	-	358,499	455,181	534,207	(79,490)	454,717
0477F	7,634,016	123,572	-	-	475,610	599,182	-	120,916	-	-	120,916	668,109	105,457	773,566
0477P	7,706,740	124,750	-	-	-	124,750	-	122,068	-	26,230	148,298	674,473	(5,816)	668,657
0478F	7,614,055	123,249	-	-	319,576	442,825	-	120,600	-	-	120,600	666,362	70,860	737,222
0479P	228,809	3,704	-	-	-	3,704	-	3,624	-	1,626	5,250	20,025	(361)	19,664
0480F	26,844,336	434,531	-	-	-	434,531	-	425,189	-	87,600	512,789	2,349,344	(19,423)	2,329,921
0480P	23,231,756	376,054	-	-	-	376,054	-	367,969	-	1,772,067	2,140,036	2,033,181	(392,920)	1,640,261
0481F	6,990,987	113,164	-	-	-	113,164	-	110,731	-	783,828	894,559	611,832	(173,798)	438,034
0481P	6,663,678	107,865	-	-	-	107,865	-	105,546	-	287,883	393,429	583,187	(63,832)	519,355
0482P	3,597,058	58,226	-	-	197,586	255,812	-	56,974	-	-	56,974	314,805	43,811	358,616
0483P	640,329	10,365	-	-	45,452	55,817	-	10,142	-	-	10,142	56,040	10,078	66,118
0484P	120,260	1,947	-	-	-	1,947	-	1,905	-	3,083	4,988	10,525	(683)	9,842
0485P	135,292	2,190	-	-	-	2,190	-	2,143	-	13,989	16,132	11,840	(3,102)	8,738
0486P	124,255	2,011	-	-	-	2,011	-	1,968	-	176	2,144	10,874	(39)	10,835
0487P	337,930	5,470	-	-	-	5,470	-	5,352	-	33,762	39,114	29,575	(7,486)	22,089
0488F	2,441,166	39,515	-	-	219,626	259,141	-	38,666	-	-	38,666	213,644	48,697	262,341
0488P	4,029,145	65,220	-	-	5,971	71,191	-	63,818	-	-	63,818	352,620	1,324	353,944
0489F	4,662,617	75,474	-	-	-	75,474	-	73,851	-	232,727	306,578	408,060	(51,602)	356,458

**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		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 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 Share of Proportionate Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0492F	3,507,236	56,772	-	-	149,036	205,808	-	55,551	-	-	55,551	306,944	33,046	339,990
0493P	701,833	11,361	-	-	8,178	19,539	-	11,116	-	-	11,116	61,423	1,813	63,236
0494F	8,101,811	131,145	-	-	221,709	352,854	-	128,325	-	-	128,325	709,049	49,160	758,209
0494P	6,788,172	109,881	-	-	-	109,881	-	107,518	-	12,539	120,057	594,083	(2,780)	591,303
0495P	7,330,280	118,656	-	-	292,701	411,357	-	116,105	-	-	116,105	641,526	64,901	706,427
0496F	4,398,877	71,205	-	-	327,500	398,705	-	69,674	-	-	69,674	384,978	72,617	457,595
0497P	606,217	9,813	-	-	48,489	58,302	-	9,602	-	-	9,602	53,054	10,752	63,806
0498P	339,607	5,497	-	-	-	5,497	-	5,379	-	63,796	69,175	29,721	(14,146)	15,575
0499F	8,399,541	135,964	-	-	-	135,964	-	133,041	-	17,854	150,895	735,105	(3,959)	731,146
0499P	7,179,923	116,222	-	-	139,871	256,093	-	113,723	-	-	113,723	628,368	31,014	659,382
0500P	1,612,692	26,105	-	-	131,805	157,910	-	25,544	-	-	25,544	141,138	29,225	170,363
0501F	10,812,170	175,017	-	-	-	175,017	-	171,255	-	317,641	488,896	946,252	(70,430)	875,822
0502F	10,724,455	173,598	-	-	463,810	637,408	-	169,865	-	-	169,865	938,575	102,840	1,041,415
0504F	2,950,341	47,757	-	-	-	47,757	-	46,731	-	20,081	66,812	258,206	(4,453)	253,753
0505F	4,027,687	65,196	-	-	397,014	462,210	-	63,795	-	-	63,795	352,492	88,030	440,522
0506P	491,219	7,951	-	-	2,244	10,195	-	7,780	-	-	7,780	42,990	497	43,487
0507P	852,613	13,801	-	-	47,182	60,983	-	13,505	-	-	13,505	74,618	10,462	85,080
0508P	114,745	1,857	-	-	-	1,857	-	1,817	-	92,524	94,341	10,042	(20,515)	(10,473)
0509P	2,894,802	46,858	-	-	-	46,858	-	45,851	-	30,784	76,635	253,345	(6,826)	246,519
0510F	8,461,713	136,970	-	-	539,831	676,801	-	134,026	-	-	134,026	740,546	119,696	860,242
0510P	6,553,309	106,079	-	-	468,800	574,879	-	103,798	-	-	103,798	573,528	103,947	677,475
0511P	4,813,295	77,913	-	-	8,563	86,476	-	76,238	-	-	76,238	421,247	1,899	423,146
0512P	180,632	2,924	-	-	62,291	65,215	-	2,861	-	-	2,861	15,808	13,812	29,620
0513F	8,362,149	135,359	-	-	-	135,359	-	132,449	-	81,099	213,548	731,833	(17,982)	713,851
0516P	677,476	10,966	-	-	36,287	47,253	-	10,731	-	-	10,731	59,291	8,046	67,337
0518F	4,473,340	72,410	-	-	120,160	192,570	-	70,854	-	-	70,854	391,495	26,643	418,138
0518P	4,542,268	73,526	-	-	-	73,526	-	71,945	-	18,411	90,356	397,527	(4,082)	393,445
0519F	975,907	15,797	-	-	26,930	42,727	-	15,457	-	-	15,457	85,409	5,971	91,380
0520F	3,735,595	60,468	-	-	-	60,468	-	59,168	-	163,229	222,397	326,929	(36,193)	290,736
0520P	4,174,111	67,567	-	-	-	67,567	-	66,114	-	240,805	306,919	365,307	(53,393)	311,914
0521P	1,369,403	22,167	-	-	-	22,167	-	21,690	-	14,380	36,070	119,847	(3,188)	116,659
0523P	15,929,139	257,846	-	-	-	257,846	-	252,303	-	159,303	411,606	1,394,075	(35,322)	1,358,753
0524F	3,456,217	55,946	-	-	153,469	209,415	-	54,743	-	-	54,743	302,479	34,029	336,508
0524P	3,752,658	60,745	-	-	50,596	111,341	-	59,439	-	-	59,439	328,423	11,219	339,642
0526F	5,190,525	84,019	-	-	-	84,019	-	82,213	-	21,797	104,010	454,261	(4,833)	449,428
0526P	4,894,009	79,220	-	-	-	79,220	-	77,517	-	150,674	228,191	428,311	(33,409)	394,902
0528P	754,481	12,213	-	-	-	12,213	-	11,950	-	51,842	63,792	66,030	(11,495)	54,535
0529P	186,604	3,021	-	-	-	3,021	-	2,956	-	39,452	42,408	16,331	(8,748)	7,583
0530P	291,185	4,713	-	-	-	4,713	-	4,612	-	84,502	89,114	25,484	(18,736)	6,748
0531F	411,418	6,660	-	-	-	6,660	-	6,516	-	2,338	8,854	36,006	(518)	35,488
0531P	1,601,014	25,916	-	-	-	25,916	-	25,359	-	9,065	34,424	140,116	(2,010)	138,106
0532F	4,545,445	73,577	-	-	381,685	455,262	-	71,996	-	-	71,996	397,805	84,631	482,436
0532P	6,036,144	97,708	-	-	-	97,708	-	95,607	-	91,907	187,514	528,267	(20,378)	507,889
0533P	479,098	7,755	-	-	51,622	59,377	-	7,588	-	-	7,588	41,929	11,446	53,375

**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		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 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 Share of Proportionate Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0535P	240,902	3,900	-	-	2,845	6,745	-	3,816	-	-	3,816	21,083	631	21,714
0536F	8,880,030	143,742	-	-	181,568	325,310	-	140,651	-	-	140,651	777,156	40,259	817,415
0536P	7,935,999	128,461	-	-	-	128,461	-	125,699	-	12,324	138,023	694,537	(2,732)	691,805
0537P	72,643	1,176	-	-	-	1,176	-	1,151	-	109,186	110,337	6,358	(24,210)	(17,852)
0538P	2,785,231	45,085	-	-	72,277	117,362	-	44,115	-	-	44,115	243,756	16,026	259,782
0540P	497,961	8,061	-	-	-	8,061	-	7,887	-	5,972	13,859	43,580	(1,324)	42,256
0541F	3,340,872	54,079	-	-	24,416	78,495	-	52,916	-	-	52,916	292,384	5,414	297,798
0541P	3,475,618	56,260	-	-	29,996	86,256	-	55,051	-	-	55,051	304,177	6,651	310,828
0542P	176,160	2,852	-	-	-	2,852	-	2,790	-	1,026	3,816	15,417	(227)	15,190
0543F	10,936,575	177,031	-	-	-	177,031	-	173,225	-	153,447	326,672	957,140	(34,024)	923,116
0543P	8,170,562	132,257	-	-	-	132,257	-	129,414	-	552,468	681,882	715,066	(122,499)	592,567
0545F	1,461,073	23,650	-	-	112,131	135,781	-	23,142	-	-	23,142	127,869	24,863	152,732
0547F	3,291,046	53,272	-	-	361,477	414,749	-	52,127	-	-	52,127	288,023	80,150	368,173
0548P	193,387	3,130	-	-	259	3,389	-	3,063	-	-	3,063	16,925	58	16,983
0549P	706,653	11,439	-	-	25,717	37,156	-	11,193	-	-	11,193	61,844	5,702	67,546
0550F	266,841	4,319	-	-	215,832	220,151	-	4,227	-	-	4,227	23,353	47,856	71,209
0550P	3,839,746	62,154	-	-	100,205	162,359	-	60,818	-	-	60,818	336,044	22,218	358,262
0551P	1,231,378	19,932	-	-	44,018	63,950	-	19,504	-	-	19,504	107,767	9,760	117,527
0552P	652,061	10,555	-	-	96,753	107,308	-	10,328	-	-	10,328	57,067	21,453	78,520
0553F	15,798,878	255,738	-	-	429,772	685,510	-	250,239	-	-	250,239	1,382,675	95,293	1,477,968
0553P	15,182,170	245,755	-	-	1,190,287	1,436,042	-	240,471	-	-	240,471	1,328,703	263,922	1,592,625
0555F	13,183,802	213,407	-	-	242,243	455,650	-	208,819	-	-	208,819	1,153,811	53,713	1,207,524
0555P	9,437,872	152,772	-	-	-	152,772	-	149,487	-	744,353	893,840	825,977	(165,045)	660,932
0556P	426,320	6,901	-	-	-	6,901	-	6,753	-	48,147	54,900	37,310	(10,676)	26,634
0557F	4,842,267	78,382	-	-	-	78,382	-	76,697	-	187,925	264,622	423,782	(41,669)	382,113
0559F	2,982,129	48,272	-	-	8,833	57,105	-	47,234	-	-	47,234	260,988	1,959	262,947
0559P	1,918,690	31,058	-	-	58,294	89,352	-	30,390	-	-	30,390	167,919	12,925	180,844
0560F	3,489,109	56,478	-	-	-	56,478	-	55,264	-	80,206	135,470	305,357	(17,784)	287,573
0560P	2,187,134	35,403	-	-	-	35,403	-	34,642	-	59,132	93,774	191,412	(13,111)	178,301
0561F	2,694,707	43,619	-	-	-	43,619	-	42,682	-	84,959	127,641	235,834	(18,838)	216,996
0561P	2,785,040	45,082	-	-	-	45,082	-	44,112	-	14,673	58,785	243,739	(3,253)	240,486
0563P	254,093	4,113	-	-	18,511	22,624	-	4,025	-	-	4,025	22,238	4,104	26,342
0564F	9,509,963	153,938	-	-	-	153,938	-	150,629	-	290,154	440,783	832,286	(64,336)	767,950
0564P	7,368,654	119,277	-	-	-	119,277	-	116,713	-	313,638	430,351	644,885	(69,543)	575,342
0565P	1,186,290	19,203	-	-	40,185	59,388	-	18,790	-	-	18,790	103,821	8,910	112,731
0567P	517,942	8,384	-	-	30,068	38,452	-	8,204	-	-	8,204	45,329	6,667	51,996
0568F	18,370,278	297,361	-	-	-	297,361	-	290,968	-	527,005	817,973	1,607,717	(116,853)	1,490,864
0568P	11,678,350	189,038	-	-	-	189,038	-	184,974	-	519,302	704,276	1,022,058	(115,145)	906,913
0569P	170,659	2,762	-	-	-	2,762	-	2,703	-	46,891	49,594	14,936	(10,397)	4,539
0571F	9,330,114	151,027	-	-	-	151,027	-	147,780	-	27,052	174,832	816,547	(5,998)	810,549
0571P	8,731,288	141,334	-	-	144,162	285,496	-	138,295	-	-	138,295	764,139	31,965	796,104
0573P	429,906	6,959	-	-	-	6,959	-	6,809	-	40,164	46,973	37,624	(8,905)	28,719
0574P	1,834,936	29,702	-	-	2,018	31,720	-	29,064	-	-	29,064	160,589	448	161,037
0576P	191,001	3,092	-	-	-	3,092	-	3,025	-	26,792	29,817	16,716	(5,941)	10,775

**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		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 Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0577P	143,098	2,316	-	-	115,743	118,059	-	2,267	-	-	2,267	12,524	25,664	38,188
0578P	379,269	6,139	-	-	-	6,139	-	6,007	-	52,636	58,643	33,193	(11,671)	21,522
0579P	6,102,679	98,785	-	-	426,547	525,332	-	96,661	-	-	96,661	534,090	94,578	628,668
0580F	8,193,099	132,622	-	-	-	132,622	-	129,771	-	89,332	219,103	717,038	(19,807)	697,231
0580P	7,644,582	123,743	-	-	-	123,743	-	121,083	-	285,192	406,275	669,033	(63,235)	605,798
0581F	26,502,670	429,001	-	-	-	429,001	-	419,778	-	1,380,931	1,800,709	2,319,443	(306,193)	2,013,250
0581P	21,780,275	352,559	-	-	1,288,485	1,641,044	-	344,979	-	-	344,979	1,906,151	285,695	2,191,846
0582F	9,808,701	158,774	-	-	809,759	968,533	-	155,361	-	-	155,361	858,431	179,548	1,037,979
0583F	3,184,897	51,554	-	-	129,985	181,539	-	50,446	-	-	50,446	278,734	28,822	307,556
0584F	3,049,823	49,368	-	-	-	49,368	-	48,306	-	43,257	91,563	266,912	(9,591)	257,321
0585F	5,498,671	89,007	-	-	-	89,007	-	87,094	-	261,929	349,023	481,229	(58,077)	423,152
0585P	2,965,441	48,002	-	-	-	48,002	-	46,970	-	217,685	264,655	259,527	(48,267)	211,260
0586P	1,344,630	21,766	-	-	-	21,766	-	21,298	-	1,235	22,533	117,678	(274)	117,404
0587P	356,827	5,776	-	-	-	5,776	-	5,652	-	2,950	8,602	31,229	(654)	30,575
0588F	2,657,663	43,020	-	-	-	43,020	-	42,095	-	70,854	112,949	232,592	(15,711)	216,881
0588P	2,665,243	43,142	-	-	-	43,142	-	42,215	-	1,969	44,184	233,255	(436)	232,819
0589P	294,260	4,763	-	-	-	4,763	-	4,661	-	25,927	30,588	25,753	(5,749)	20,004
0590F	6,568,886	106,331	-	-	-	106,331	-	104,045	-	152,885	256,930	574,891	(33,899)	540,992
0590P	6,238,189	100,978	-	-	-	100,978	-	98,807	-	205,031	303,838	545,950	(45,461)	500,489
0591P	640,472	10,367	-	-	-	10,367	-	10,144	-	23,848	33,992	56,052	(5,288)	50,764
0592P	352,805	5,711	-	-	16,150	21,861	-	5,588	-	-	5,588	30,877	3,581	34,458
0593F	13,637,349	220,749	-	-	84,788	305,537	-	216,003	-	-	216,003	1,193,504	18,800	1,212,304
0593P	8,840,791	143,107	-	-	-	143,107	-	140,030	-	5,807	145,837	773,722	(1,287)	772,435
0594P	574,292	9,296	-	-	58,338	67,634	-	9,096	-	-	9,096	50,261	12,935	63,196
0595P	130,486	2,112	-	-	524	2,636	-	2,067	-	-	2,067	11,420	116	11,536
0596F	4,695,755	76,011	-	-	-	76,011	-	74,376	-	57,163	131,539	410,960	(12,675)	398,285
0596P	5,617,827	90,936	-	-	-	90,936	-	88,981	-	232,423	321,404	491,657	(51,535)	440,122
0597F	18,232,061	295,124	-	-	-	295,124	-	288,779	-	831,391	1,120,170	1,595,621	(184,344)	1,411,277
0597P	17,148,505	277,584	-	-	-	277,584	-	271,616	-	927,272	1,198,888	1,500,791	(205,604)	1,295,187
0598F	1,492,738	24,163	-	-	-	24,163	-	23,644	-	72,221	95,865	130,640	(16,014)	114,626
0598P	2,176,751	35,235	-	-	-	35,235	-	34,478	-	269,245	303,723	190,503	(59,700)	130,803
0599P	307,798	4,982	-	-	21,465	26,447	-	4,875	-	-	4,875	26,938	4,760	31,698
0600P	860,508	13,929	-	-	146,609	160,538	-	13,630	-	-	13,630	75,309	32,508	107,817
0601F	3,239,420	52,437	-	-	-	52,437	-	51,309	-	23,165	74,474	283,505	(5,136)	278,369
0602P	1,764,038	28,555	-	-	155,250	183,805	-	27,941	-	-	27,941	154,384	34,424	188,808
0603F	1,633,095	26,435	-	-	83,574	110,009	-	25,867	-	-	25,867	142,924	18,531	161,455
0603P	952,307	15,415	-	-	-	15,415	-	15,084	-	11,491	26,575	83,343	(2,548)	80,795
0604F	10,336,508	167,318	-	-	322,631	489,949	-	163,721	-	-	163,721	904,623	71,537	976,160
0606P	6,975,021	112,905	-	-	-	112,905	-	110,478	-	65,550	176,028	610,435	(14,534)	595,901
0607F	16,045,636	259,732	-	-	-	259,732	-	254,148	-	398,210	652,358	1,404,271	(88,295)	1,315,976
0608F	4,666,059	75,530	-	-	39,943	115,473	-	73,906	-	-	73,906	408,361	8,857	417,218
0608P	5,511,897	89,221	-	-	105,040	194,261	-	87,303	-	-	87,303	482,386	23,291	505,677
0609F	2,082,812	33,715	-	-	-	33,715	-	32,990	-	95,424	128,414	182,282	(21,158)	161,124
0610P	1,322,959	21,415	-	-	-	21,415	-	20,954	-	4,246	25,200	115,782	(942)	114,840

**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		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 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 Share of Proportionate Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0612F	7,049,232	114,106	-	-	-	114,106	-	111,653	-	1,082,545	1,194,198	616,930	(240,032)	376,898
0612P	4,685,154	75,839	-	-	-	75,839	-	74,208	-	82,097	156,305	410,032	(18,203)	391,829
0613P	162,703	2,634	-	-	-	2,634	-	2,577	-	6,098	8,675	14,239	(1,352)	12,887
0614F	496,032	8,029	-	-	74,317	82,346	-	7,857	-	-	7,857	43,411	16,478	59,889
0614P	4,520,774	73,178	-	-	12,109	85,287	-	71,605	-	-	71,605	395,646	2,685	398,331
0615F	131,509,480	2,128,754	-	-	-	2,128,754	-	2,082,987	-	1,618,758	3,701,745	11,509,357	(358,926)	11,150,431
0615P	128,110,732	2,073,738	-	-	-	2,073,738	-	2,029,154	-	548,983	2,578,137	11,211,907	(121,726)	11,090,181
0616F	1,148,455	18,590	-	-	15,831	34,421	-	18,190	-	-	18,190	100,510	3,510	104,020
0616P	1,782,976	28,861	-	-	-	28,861	-	28,241	-	8,783	37,024	156,041	(1,948)	154,093
0617P	3,230,183	52,287	-	-	-	52,287	-	51,163	-	77,476	128,639	282,697	(17,179)	265,518
0618F	948,734	15,357	-	-	27,337	42,694	-	15,027	-	-	15,027	83,031	6,062	89,093
0619F	5,575,221	90,247	-	-	443,309	533,556	-	88,306	-	-	88,306	487,928	98,295	586,223
0619P	6,150,542	99,559	-	-	155,818	255,377	-	97,419	-	-	97,419	538,279	34,550	572,829
0620F	10,565,357	171,022	-	-	109,501	280,523	-	167,345	-	-	167,345	924,652	24,280	948,932
0620P	9,216,821	149,193	-	-	-	149,193	-	145,986	-	169,090	315,076	806,631	(37,492)	769,139
0621F	12,834,876	207,759	-	-	262,100	469,859	-	203,292	-	-	203,292	1,123,274	58,115	1,181,389
0622F	8,424,362	136,366	-	-	-	136,366	-	133,434	-	214,762	348,196	737,278	(47,619)	689,659
0622P	8,086,071	130,890	-	-	-	130,890	-	128,076	-	244,736	372,812	707,671	(54,265)	653,406
0623F	1,504,307	24,350	-	-	152,797	177,147	-	23,827	-	-	23,827	131,653	33,879	165,532
0623P	1,127,922	18,258	-	-	-	18,258	-	17,865	-	4,378	22,243	98,713	(971)	97,742
0624P	1,556,069	25,188	-	-	47,541	72,729	-	24,647	-	-	24,647	136,183	10,541	146,724
0625P	307,655	4,980	-	-	31,634	36,614	-	4,873	-	-	4,873	26,925	7,014	33,939
0626F	21,117,538	341,831	-	-	321,143	662,974	-	334,482	-	-	334,482	1,848,150	71,207	1,919,357
0627F	14,873,022	240,751	-	-	-	240,751	-	235,575	-	453,311	688,886	1,301,647	(100,513)	1,201,134
0628F	8,719,378	141,141	-	-	-	141,141	-	138,107	-	67,093	205,200	763,097	(14,877)	748,220
0628P	6,691,089	108,309	-	-	-	108,309	-	105,981	-	181,182	287,163	585,586	(40,174)	545,412
0629F	18,094,295	292,894	-	-	-	292,894	-	286,597	-	316,291	602,888	1,583,564	(70,131)	1,513,433
0629P	14,103,959	228,302	-	-	337,409	565,711	-	223,394	-	-	223,394	1,234,341	74,813	1,309,154
0630F	516,422	8,359	-	-	1,003	9,362	-	8,180	-	-	8,180	45,196	223	45,419
0630P	1,846,511	29,890	-	-	-	29,890	-	29,247	-	133,211	162,458	161,602	(29,537)	132,065
0631F	4,622,573	74,826	-	-	-	74,826	-	73,217	-	22,023	95,240	404,555	(4,883)	399,672
0631P	3,203,514	51,856	-	-	-	51,856	-	50,741	-	150,073	200,814	280,363	(33,275)	247,088
0632P	429,340	6,950	-	-	24,983	31,933	-	6,800	-	-	6,800	37,575	5,540	43,115
0633F	3,848,431	62,295	-	-	-	62,295	-	60,956	-	128,894	189,850	336,804	(28,580)	308,224
0633P	4,037,476	65,355	-	-	-	65,355	-	63,950	-	119,328	183,278	353,349	(26,458)	326,891
0635F	3,049,093	49,356	-	-	403,956	453,312	-	48,295	-	-	48,295	266,848	89,569	356,417
0635P	7,129,053	115,399	-	-	-	115,399	-	112,918	-	144,025	256,943	623,916	(31,934)	591,982
0636F	3,582,040	57,983	-	-	-	57,983	-	56,736	-	105,107	161,843	313,491	(23,305)	290,186
0636P	2,977,943	48,204	-	-	-	48,204	-	47,168	-	56,865	104,033	260,622	(12,609)	248,013
0637P	3,278,672	53,072	-	-	-	53,072	-	51,931	-	59,539	111,470	286,941	(13,202)	273,739
0638P	880,563	14,254	-	-	7,923	22,177	-	13,947	-	-	13,947	77,065	1,757	78,822
0640F	18,183,857	294,343	-	-	-	294,343	-	288,015	-	3,617	291,632	1,591,402	(802)	1,590,600
0641F	2,723,155	44,080	-	-	34,010	78,090	-	43,132	-	-	43,132	238,323	7,541	245,864
0641P	6,222,053	100,717	-	-	38,234	138,951	-	98,552	-	-	98,552	544,537	8,477	553,014

**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0642P	1,067,065	17,273	-	-	-	17,273	-	16,901	-	51,765	68,666	93,387	(11,478)	81,909
0643P	131,856	2,134	-	-	8,276	10,410	-	2,088	-	-	2,088	11,540	1,835	13,375
0644P	635,653	10,289	-	-	33,144	43,433	-	10,068	-	-	10,068	55,631	7,349	62,980
0645P	2,186,902	35,400	-	-	-	35,400	-	34,638	-	42,590	77,228	191,392	(9,443)	181,949
0646F	3,068,570	49,671	-	-	21,002	70,673	-	48,603	-	-	48,603	268,553	4,657	273,210
0646P	2,231,329	36,119	-	-	-	36,119	-	35,342	-	51,594	86,936	195,280	(11,440)	183,840
0647F	11,997,955	194,212	-	-	628,776	822,988	-	190,036	-	-	190,036	1,050,029	139,418	1,189,447
0647P	10,759,904	174,171	-	-	-	174,171	-	170,427	-	26,081	196,508	941,678	(5,783)	935,895
0648F	138,619	2,244	-	-	-	2,244	-	2,196	-	11,006	13,202	12,132	(2,440)	9,692
0649P	1,390,911	22,515	-	-	-	22,515	-	22,031	-	28,215	50,246	121,729	(6,256)	115,473
0650F	7,683,133	124,367	-	-	-	124,367	-	121,694	-	298,861	420,555	672,407	(66,266)	606,141
0650P	6,837,561	110,680	-	-	-	110,680	-	108,301	-	189,503	297,804	598,405	(42,018)	556,387
0652F	2,885,129	46,702	-	-	164,133	210,835	-	45,698	-	-	45,698	252,499	36,393	288,892
0652P	3,674,302	59,476	-	-	-	59,476	-	58,198	-	42,104	100,302	321,565	(9,336)	312,229
0653F	997,736	16,150	-	-	-	16,150	-	15,803	-	80,118	95,921	87,319	(17,764)	69,555
0654F	30,709,060	497,090	-	-	-	497,090	-	486,403	-	217,061	703,464	2,687,574	(48,129)	2,639,445
0655F	20,005,145	323,825	-	-	934,518	1,258,343	-	316,863	-	-	316,863	1,750,797	207,210	1,958,007
0656F	236,042	3,821	-	-	-	3,821	-	3,739	-	568	4,307	20,658	(126)	20,532
0656P	1,720,483	27,850	-	-	-	27,850	-	27,251	-	102,614	129,865	150,572	(22,753)	127,819
0657F	2,631,485	42,596	-	-	-	42,596	-	41,680	-	113,217	154,897	230,301	(25,104)	205,197
0657P	2,063,008	33,394	-	-	-	33,394	-	32,676	-	11,160	43,836	180,549	(2,475)	178,074
0658F	315,202	5,102	-	-	-	5,102	-	4,993	-	33,607	38,600	27,586	(7,452)	20,134
0658P	1,050,820	17,010	-	-	-	17,010	-	16,644	-	252,428	269,072	91,965	(55,971)	35,994
0660P	146,315	2,368	-	-	3,782	6,150	-	2,317	-	-	2,317	12,805	839	13,644
0661P	564,257	9,134	-	-	43,907	53,041	-	8,937	-	-	8,937	49,382	9,736	59,118
0662P	1,303,823	21,105	-	-	30,768	51,873	-	20,651	-	-	20,651	114,107	6,822	120,929
0663F	456,759	7,394	-	-	-	7,394	-	7,235	-	7,036	14,271	39,974	(1,560)	38,414
0663P	1,096,972	17,757	-	-	196,632	214,389	-	17,375	-	-	17,375	96,004	43,599	139,603
0664F	265,798	4,302	-	-	-	4,302	-	4,210	-	31,535	35,745	23,262	(6,992)	16,270
0664P	762,846	12,348	-	-	-	12,348	-	12,083	-	59,705	71,788	66,762	(13,238)	53,524
0665P	216,013	3,497	-	-	22,547	26,044	-	3,421	-	-	3,421	18,905	4,999	23,904
0666F	2,563,533	41,496	-	-	222,962	264,458	-	40,604	-	-	40,604	224,353	49,437	273,790
0666P	4,841,593	78,371	-	-	-	78,371	-	76,686	-	156,066	232,752	423,723	(34,605)	389,118
0667P	2,470,936	39,997	-	-	281,024	321,021	-	39,137	-	-	39,137	216,250	62,311	278,561
0668P	416,592	6,743	-	-	-	6,743	-	6,598	-	45,445	52,043	36,459	(10,077)	26,382
0669P	453,766	7,345	-	-	8,299	15,644	-	7,187	-	-	7,187	39,712	1,840	41,552
0670F	21,678,489	350,911	-	-	962,418	1,313,329	-	343,367	-	-	343,367	1,897,243	213,397	2,110,640
0672P	1,304,866	21,122	-	-	-	21,122	-	20,668	-	135,003	155,671	114,198	(29,934)	84,264
0673P	99,018	1,603	-	-	794	2,397	-	1,568	-	-	1,568	8,666	176	8,842
0674P	319,558	5,173	-	-	-	5,173	-	5,061	-	30,188	35,249	27,967	(6,694)	21,273
0675P	508,623	8,233	-	-	-	8,233	-	8,056	-	4,874	12,930	44,513	(1,081)	43,432
0676F	27,528,622	445,608	-	-	1,015,815	1,461,423	-	436,028	-	-	436,028	2,409,231	225,236	2,634,467
0676P	20,364,876	329,648	-	-	428,333	757,981	-	322,561	-	-	322,561	1,782,279	94,974	1,877,253
0677F	12,321,576	199,450	-	-	-	199,450	-	195,162	-	48,268	243,430	1,078,351	(10,703)	1,067,648

**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		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 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 Share of Proportionate Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0677P	11,970,462	193,767	-	-	-	193,767	-	189,601	-	1,462,819	1,652,420	1,047,623	(324,350)	723,273
0679F	12,976,678	210,054	-	-	-	210,054	-	205,538	-	303,366	508,904	1,135,684	(67,265)	1,068,419
0679P	13,396,624	216,852	-	-	-	216,852	-	212,190	-	496,149	708,339	1,172,437	(110,011)	1,062,426
0680F	2,698,443	43,680	-	-	46,240	89,920	-	42,741	-	-	42,741	236,160	10,253	246,413
0680P	1,773,725	28,711	-	-	-	28,711	-	28,094	-	45,540	73,634	155,232	(10,097)	145,135
0681F	1,308,118	21,175	-	-	-	21,175	-	20,719	-	41,316	62,035	114,483	(9,161)	105,322
0682F	5,635,879	91,228	-	-	-	91,228	-	89,267	-	332,182	421,449	493,237	(73,654)	419,583
0682P	6,720,860	108,791	-	-	-	108,791	-	106,452	-	108,382	214,834	588,192	(24,032)	564,160
0684F	1,482,397	23,996	-	-	46,803	70,799	-	23,480	-	-	23,480	129,735	10,377	140,112
0684P	2,247,738	36,384	-	-	-	36,384	-	35,602	-	73,346	108,948	196,716	(16,263)	180,453
0685P	669,650	10,840	-	-	10,912	21,752	-	10,607	-	-	10,607	58,606	2,419	61,025
0686F	11,690,443	189,234	-	-	67,971	257,205	-	185,166	-	-	185,166	1,023,116	15,071	1,038,187
0686P	10,467,819	169,443	-	-	-	169,443	-	165,800	-	138,885	304,685	916,115	(30,795)	885,320
0687F	3,567,908	57,754	-	-	305,268	363,022	-	56,512	-	-	56,512	312,254	67,687	379,941
0687P	4,639,554	75,101	-	-	79,395	154,496	-	73,486	-	-	73,486	406,041	17,604	423,645
0688F	14,336	232	-	-	11,596	11,828	-	227	-	-	227	1,255	2,571	3,826
0688P	4,457,845	72,159	-	-	-	72,159	-	70,608	-	517,687	588,295	390,139	(114,786)	275,353
0689F	3,318,975	53,724	-	-	-	53,724	-	52,569	-	40,759	93,328	290,468	(9,037)	281,431
0689P	3,376,805	54,661	-	-	-	54,661	-	53,485	-	21,874	75,359	295,529	(4,850)	290,679
0691P	165,042	2,672	-	-	15,008	17,680	-	2,614	-	-	2,614	14,444	3,328	17,772
0692P	513,020	8,304	-	-	6,766	15,070	-	8,126	-	-	8,126	44,898	1,500	46,398
0693P	992,452	16,065	-	-	15,924	31,989	-	15,720	-	-	15,720	86,857	3,531	90,388
0694F	3,191,911	51,668	-	-	156,436	208,104	-	50,557	-	-	50,557	279,348	34,686	314,034
0694P	2,203,733	35,672	-	-	-	35,672	-	34,905	-	271,396	306,301	192,865	(60,177)	132,688
0695F	164,483	2,662	-	-	-	2,662	-	2,605	-	855	3,460	14,395	(189)	14,206
0695P	1,865,538	30,198	-	-	381,620	411,818	-	29,548	-	-	29,548	163,267	84,616	247,883
0696P	544,481	8,814	-	-	8,111	16,925	-	8,624	-	-	8,624	47,652	1,798	49,450
0697P	613,545	9,931	-	-	5,442	15,373	-	9,718	-	-	9,718	53,696	1,207	54,903
0698F	11,250,339	182,110	-	-	-	182,110	-	178,195	-	428,939	607,134	984,599	(95,109)	889,490
0698P	7,902,786	127,923	-	-	-	127,923	-	125,173	-	181,751	306,924	691,631	(40,299)	651,332
0699F	1,251,945	20,265	-	-	157,544	177,809	-	19,830	-	-	19,830	109,567	34,932	144,499
0700F	12,026,185	194,669	-	-	-	194,669	-	190,484	-	95,738	286,222	1,052,499	(21,228)	1,031,271
0700P	8,587,338	139,004	-	-	375,692	514,696	-	136,015	-	-	136,015	751,541	83,302	834,843
0701P	4,192,456	67,864	-	-	-	67,864	-	66,405	-	209,209	275,614	366,912	(46,388)	320,524
0702F	11,548,975	186,944	-	-	294,731	481,675	-	182,925	-	-	182,925	1,010,735	65,350	1,076,085
0702P	9,215,410	149,171	-	-	-	149,171	-	145,963	-	37,991	183,954	806,508	(8,424)	798,084
0703F	491,628	7,958	-	-	30,034	37,992	-	7,787	-	-	7,787	43,026	6,660	49,686
0704P	1,444,562	23,383	-	-	-	23,383	-	22,881	-	57,974	80,855	126,424	(12,854)	113,570
0705P	126,396	2,046	-	-	-	2,046	-	2,002	-	92,827	94,829	11,062	(20,583)	(9,521)
0706F	24,638,060	398,818	-	-	52,426	451,244	-	390,244	-	-	390,244	2,156,257	11,625	2,167,882
0706P	23,227,597	375,987	-	-	-	375,987	-	367,903	-	1,788,786	2,156,689	2,032,817	(396,627)	1,636,190
0707F	11,715,919	189,646	-	-	741,271	930,917	-	185,569	-	-	185,569	1,025,346	164,362	1,189,708
0707P	9,861,704	159,632	-	-	361,471	521,103	-	156,200	-	-	156,200	863,070	80,149	943,219
0709P	439,205	7,109	-	-	-	7,109	-	6,957	-	72,177	79,134	38,438	(16,004)	22,434

**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0711P	57,209	926	-	-	3,546	4,472	-	906	-	-	906	5,007	786	5,793
0712F	10,036,897	162,468	-	-	156,916	319,384	-	158,975	-	-	158,975	878,402	34,793	913,195
0712P	6,786,733	109,857	-	-	139,982	249,839	-	107,496	-	-	107,496	593,957	31,038	624,995
0713P	308,773	4,998	-	-	21,505	26,503	-	4,891	-	-	4,891	27,023	4,768	31,791
0714F	3,247,825	52,573	-	-	7,174	59,747	-	51,443	-	-	51,443	284,241	1,591	285,832
0715F	2,963,730	47,974	-	-	-	47,974	-	46,943	-	202,543	249,486	259,378	(44,910)	214,468
0717F	1,070,685	17,331	-	-	-	17,331	-	16,959	-	8,966	25,925	93,704	(1,988)	91,716
0718F	490,176	7,935	-	-	9,302	17,237	-	7,764	-	-	7,764	42,899	2,063	44,962
0719F	1,335,059	21,611	-	-	-	21,611	-	21,146	-	25,590	46,736	116,841	(5,674)	111,167
0720F	9,038,711	146,310	-	-	353,575	499,885	-	143,165	-	-	143,165	791,044	78,398	869,442
0721F	526,048	8,515	-	-	206,430	214,945	-	8,332	-	-	8,332	46,038	45,772	91,810
0722F	413,900	6,700	-	-	7,185	13,885	-	6,556	-	-	6,556	36,223	1,593	37,816
0723F	666,773	10,793	-	-	13,433	24,226	-	10,561	-	-	10,561	58,354	2,978	61,332
0724F	4,161,895	67,369	-	-	-	67,369	-	65,921	-	24,619	90,540	364,238	(5,459)	358,779
0725P	211,493	3,423	-	-	2,702	6,125	-	3,350	-	-	3,350	18,509	599	19,108
0726F	308,596	4,995	-	-	-	4,995	-	4,888	-	5,564	10,452	27,007	(1,234)	25,773
0728F	5,234,380	84,729	-	-	68,119	152,848	-	82,908	-	-	82,908	458,099	15,104	473,203
0732F	2,993,657	48,459	-	-	324,198	372,657	-	47,417	-	-	47,417	261,997	71,884	333,881
0732P	2,260,124	36,585	-	-	141,217	177,802	-	35,798	-	-	35,798	197,800	31,312	229,112
0735P	156,234	2,529	-	-	-	2,529	-	2,475	-	512	2,987	13,673	(114)	13,559
0736F	11,871,369	192,163	-	-	29,863	222,026	-	188,031	-	-	188,031	1,038,950	6,622	1,045,572
0737P	216,490	3,504	-	-	-	3,504	-	3,429	-	3,948	7,377	18,947	(875)	18,072
0738P	203,886	3,300	-	-	19,761	23,061	-	3,229	-	-	3,229	17,844	4,382	22,226
0740P	111,173	1,800	-	-	760	2,560	-	1,761	-	-	1,761	9,730	169	9,899
0741F	2,025,085	32,780	-	-	-	32,780	-	32,075	-	30,255	62,330	177,230	(6,708)	170,522
0744F	83,203	1,347	-	-	-	1,347	-	1,318	-	141,003	142,321	7,282	(31,264)	(23,982)
0745P	90,388	1,463	-	-	-	1,463	-	1,432	-	23,539	24,971	7,910	(5,219)	2,691
0746F	734,303	11,886	-	-	-	11,886	-	11,631	-	119,972	131,603	64,264	(26,601)	37,663
0749P	278,451	4,507	-	-	-	4,507	-	4,410	-	79,589	83,999	24,369	(17,647)	6,722
0753P	345,661	5,595	-	-	-	5,595	-	5,475	-	12,142	17,617	30,251	(2,692)	27,559
0754F	4,457,034	72,146	-	-	60,680	132,826	-	70,595	-	-	70,595	390,068	13,455	403,523
0756P	746,867	14,300	-	-	14,303	26,393	-	11,830	-	-	11,830	65,364	3,171	68,535
0757F	4,876,612	78,938	-	-	1,135,886	1,214,824	-	77,241	-	-	77,241	426,788	251,860	678,648
0758F	1,973,936	31,952	-	-	253,895	285,847	-	31,265	-	-	31,265	172,754	56,296	229,050
0759F	1,324,895	21,446	-	-	35,234	56,680	-	20,985	-	-	20,985	115,951	7,813	123,764
0760P	83,639	1,354	-	-	-	1,354	-	1,325	-	11,413	12,738	7,320	(2,531)	4,789
0761F	9,264,091	149,959	-	-	116,366	266,325	-	146,735	-	-	146,735	810,768	25,802	836,570
0762F	357,727	5,791	-	-	-	5,791	-	5,666	-	3,027	8,693	31,307	(671)	30,636
0765F	2,099,589	33,986	-	-	-	33,986	-	33,256	-	5,663	38,919	183,750	(1,256)	182,494
0766F	350,453	5,673	-	-	-	5,673	-	5,551	-	5,960	11,511	30,671	(1,322)	29,349
0768F	6,437,978	104,212	-	-	282,986	387,198	-	101,972	-	-	101,972	563,435	62,746	626,181
0769F	832,237	13,471	-	-	17,920	31,391	-	13,182	-	-	13,182	72,835	3,974	76,809
0770F	217,390	3,519	-	-	-	3,519	-	3,443	-	7,295	10,738	19,025	(1,618)	17,407
0771F	322,319	5,217	-	-	35,229	40,446	-	5,105	-	-	5,105	28,208	7,811	36,019



**Ohio Police & Fire Pension Fund**  
**Schedule of Pension Amounts by Employer**  
**As of and for the year ended December 31, 2020**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		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 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 Share of Proportionate Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0773F	1,494,858	24,197	-	-	357,997	382,194	-	23,677	-	-	23,677	130,826	79,379	210,205
0774F	412,229	6,673	-	-	-	6,673	-	6,529	-	562	7,091	36,077	(125)	35,952
0776F	1,669,989	27,032	-	-	55,570	82,602	-	26,451	-	-	26,451	146,153	12,321	158,474
0777F	6,602,304	106,872	-	-	226,964	333,836	-	104,574	-	-	104,574	577,816	50,325	628,141
0779F	1,584,796	25,653	-	-	261,366	287,019	-	25,102	-	-	25,102	138,697	57,952	196,649
0780F	480,666	7,781	-	-	378,090	385,871	-	7,613	-	-	7,613	42,067	83,834	125,901
0781F	840,861	13,611	-	-	1,737	15,348	-	13,318	-	-	13,318	73,590	385	73,975
0782F	978,798	15,844	-	-	104,881	120,725	-	15,503	-	-	15,503	85,662	23,255	108,917
0783F	1,495,410	24,206	-	-	105,284	129,490	-	23,686	-	-	23,686	130,874	23,344	154,218
0786F	1,155,599	18,706	-	-	144,879	163,585	-	18,304	-	-	18,304	101,135	32,124	133,259
0787P	56,520	915	-	-	-	915	-	895	-	1,450	2,345	4,947	(321)	4,626
0788F	2,999,076	48,546	-	-	25,380	73,926	-	47,503	-	-	47,503	262,471	5,628	268,099
0788P	1,720,858	27,856	-	-	135,323	163,179	-	27,257	-	-	27,257	150,605	30,005	180,610
0789F	1,909,617	30,911	-	-	17,799	48,710	-	30,247	-	-	30,247	167,125	3,946	171,071
0790F	192,617	3,118	-	-	-	3,118	-	3,051	-	95,887	98,938	16,857	(21,261)	(4,404)
0791F	1,077,802	17,446	-	-	-	17,446	-	17,071	-	41,840	58,911	94,326	(9,277)	85,049
0792F	337,541	5,464	-	-	3,159	8,623	-	5,346	-	-	5,346	29,541	701	30,242
0794F	2,895,068	46,863	-	-	-	46,863	-	45,855	-	58,475	104,330	253,369	(12,966)	240,403
0795F	816,319	13,214	-	-	1,130	14,344	-	12,930	-	-	12,930	71,442	251	71,693
0796F	189,829	3,073	-	-	-	3,073	-	3,007	-	4,874	7,881	16,613	(1,081)	15,532
0797F	887,831	14,371	-	-	86,486	100,857	-	14,062	-	-	14,062	77,701	19,176	96,877
0798F	138,666	2,245	-	-	78,783	81,028	-	2,196	-	-	2,196	12,136	17,469	29,605
0799F	622,332	10,074	-	-	503,367	513,441	-	9,857	-	-	9,857	54,465	111,611	166,076
0800F	777,325	12,583	-	-	628,732	641,315	-	12,312	-	-	12,312	68,029	139,408	207,437
0801F	3,084,679	49,932	-	-	60,675	110,607	-	48,858	-	-	48,858	269,963	13,454	283,417
0803P	95,937	1,553	-	-	381	1,934	-	1,520	-	-	1,520	8,396	84	8,480
0805F	4,684,500	75,828	-	-	-	75,828	-	74,198	-	41,999	116,197	409,975	(9,313)	400,662
0806F	1,369,349	22,166	-	-	151,611	173,777	-	21,689	-	-	21,689	119,842	33,617	153,459
0807F	226,137	3,660	-	-	1,218	4,878	-	3,582	-	-	3,582	19,791	270	20,061
0809F	212,632	3,442	-	-	-	3,442	-	3,368	-	497	3,865	18,609	(110)	18,499
0810F	471,279	7,629	-	-	156,860	164,489	-	7,465	-	-	7,465	41,245	34,781	76,026
0812F	798,915	12,932	-	-	46,411	59,343	-	12,654	-	-	12,654	69,919	10,291	80,210
0813F	3,942,834	63,823	-	-	167,739	231,562	-	62,451	-	-	62,451	345,066	37,193	382,259
0815F	169,902	2,750	-	-	-	2,750	-	2,691	-	391	3,082	14,869	(87)	14,782
0816F	308,671	4,996	-	-	92,938	97,934	-	4,889	-	-	4,889	27,014	20,607	47,621
0817P	269,384	4,361	-	-	10,786	15,147	-	4,267	-	-	4,267	23,576	2,391	25,967
0818F	17,342,806	280,729	-	-	3,788	284,517	-	274,694	-	-	274,694	1,517,796	840	1,518,636
0819P	476,440	7,712	-	-	-	7,712	-	7,546	-	22,381	29,927	41,697	(4,962)	36,735
0820F	201,827	3,267	-	-	-	3,267	-	3,197	-	4,129	7,326	17,663	(916)	16,747
0821F	172,677	2,795	-	-	3,286	6,081	-	2,735	-	-	2,735	15,112	729	15,841
0823F	409,325	6,626	-	-	18,786	25,412	-	6,483	-	-	6,483	35,823	4,165	39,988
0824F	572,547	9,268	-	-	129,494	138,762	-	9,069	-	-	9,069	50,108	28,713	78,821
0827F	3,219,691	52,117	-	-	273,464	325,581	-	50,997	-	-	50,997	281,779	60,635	342,414
0828F	304,588	4,930	-	-	46,862	51,792	-	4,824	-	-	4,824	26,657	10,391	37,048

Ohio Police & Fire Pension Fund  
Schedule of Pension Amounts by Employer  
As of and for the year ended December 31, 2020

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					Pension Expense for Year Ended December 31, 2020		
		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 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 Share of Proportionate Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0829F	134,494	2,177	-	-	74,515	76,692	-	2,130	-	-	2,130	11,771	16,522	28,293
0830F	550,705	8,914	-	-	-	8,914	-	8,723	-	6,909	15,632	48,196	(1,532)	46,664
0832F	238,230	3,856	-	-	-	3,856	-	3,773	-	7,345	11,118	20,849	(1,628)	19,221
0833F	166,446	2,694	-	-	-	2,694	-	2,636	-	5,079	7,715	14,567	(1,126)	13,441
0834F	132,592	2,146	-	-	3,055	5,201	-	2,100	-	-	2,100	11,604	677	12,281
0835F	2,175,715	35,218	-	-	152,339	187,557	-	34,461	-	-	34,461	190,413	33,778	224,191
0836P	311,602	5,044	-	-	111,133	116,177	-	4,935	-	-	4,935	27,271	24,642	51,913
0837F	227,548	3,683	-	-	3,849	7,532	-	3,604	-	-	3,604	19,914	853	20,767
0838F	106,933	1,731	-	-	-	1,731	-	1,694	-	999	2,693	9,358	(221)	9,137
0839F	179,951	2,913	-	-	562	3,475	-	2,850	-	-	2,850	15,749	125	15,874
0840F	1,407,545	22,784	-	-	232,533	255,317	-	22,294	-	-	22,294	123,185	51,560	174,745
0841F	383,509	6,208	-	-	51,494	57,702	-	6,074	-	-	6,074	33,564	11,418	44,982
0842F	140,684	2,277	-	-	-	2,277	-	2,228	-	445,272	447,500	12,312	(98,730)	(86,418)
0843F	15,407	249	-	-	-	249	-	244	-	47,249	47,493	1,348	(10,476)	(9,128)
0844F	123,342	1,997	-	-	67,601	69,598	-	1,954	-	-	1,954	10,795	14,989	25,784
0845F	550,664	8,914	-	-	445,399	454,313	-	8,722	-	-	8,722	48,193	98,758	146,951
0846F	217,261	3,517	-	-	175,729	179,246	-	3,441	-	-	3,441	19,014	38,964	57,978
0847F	638,121	10,329	-	-	516,137	526,466	-	10,107	-	-	10,107	55,847	114,443	170,290
0848F	1,537,854	24,893	-	-	1,243,877	1,268,770	-	24,358	-	-	24,358	134,589	275,804	410,393
0849F	106,742	1,728	-	-	86,337	88,065	-	1,691	-	-	1,691	9,342	19,144	28,486
0850P	93,960	1,521	-	-	75,999	77,520	-	1,488	-	-	1,488	8,223	16,851	25,074
0851F	138,755	2,246	-	-	112,230	114,476	-	2,198	-	-	2,198	12,143	24,885	37,028
0852F	100,804	1,632	-	-	81,534	83,166	-	1,597	-	-	1,597	8,822	18,079	26,901
0854P	8,671	140	-	-	7,014	7,154	-	137	-	-	137	759	1,555	2,314
0999	2,899,513	46,948	-	-	-	46,948	-	45,928	-	447,470	493,398	253,743	(99,223)	154,520
<b>Total</b>	<b>\$ 6,817,089,747</b>	<b>\$ 110,348,732</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 94,331,658</b>	<b>\$ 204,680,390</b>	<b>\$ -</b>	<b>\$ 107,976,324</b>	<b>\$ -</b>	<b>\$ 94,331,658</b>	<b>\$ 202,307,982</b>	<b>\$ 596,613,390</b>	<b>\$ -</b>	<b>\$ 596,613,390</b>

## Ohio Police and Fire Pension Fund

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

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#### 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.

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

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

#### Note 2. Summary of Significant Accounting Policies

**Nature of schedules:** Employers participating in a cost-sharing pension plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective pension amounts for pension benefits provided to members through the OP&F plan. State retirement law requires contributions by covered employees and their employers, and limits the maximum rate of contributions. The Board of Trustees sets contribution rates within the allowable limits. The adequacy of employer contribution rates is determined annually by actuarial valuation using the entry age normal cost method. During fiscal year 2020, employees were required to contribute 12.25%. The Police employers were required to contribute 19.5% of member payroll while the fire employers contributed 24.0% of member payroll. OP&F does have one special funding situation that is included in the required calculations.

The Schedule of Employer Allocations presents the fiscal year 2020 contributions for each employer and the respective allocation percentage. The Schedule of Pension Amounts by Employer presents the proportionate share of total net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for all OP&F employers. The pension expense includes the amortization of the 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 pension expense does not include amortization of deferred inflows and deferred outflows recognized during previous periods.

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

## Ohio Police and Fire Pension Fund

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

#### Note 2. Summary of Significant Accounting Policies (Continued)

**Basis of allocation:** In determining the proportionate share of the net pension liability and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those to separately finance specific liabilities of an individual employer. OP&F has determined that the actual contributions made to the Plan during fiscal year 2020 are appropriate as the allocation basis because they are representative of future contributions.

#### Note 3. Contributions

The fiscal year 2020 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 2020 CAFR as follows:

Defined benefit plan employer contributions	\$ 518,204,527
Special funding entity	225,676
<b>Total contributions</b>	<b>\$ 518,430,203</b>
Employer Payments allocation to Health Care Fund	12,166,558
<b>Total contributions - schedule of employer allocations</b>	<b>\$ 530,596,761</b>

During 2020, employer contributions to the Health Care Fund represent an allocation of 0.5% of annual covered payroll which is included in the employers' contribution rates of 19.5% and 24.0% of salaries for police and fire employers, respectively.

#### Note 4. Deferred Outflows and Deferred Inflows

Deferred outflows of resources are the consumption of net position by OP&F that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through OP&F (active and inactive), determined as of the beginning of the measurement period. The average of the expected remaining service lives of all members for fiscal year 2020 is 5.51 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.

The future amortization of current year deferred outflows and inflows at December 31, 2020 is as follows:

	Deferred Outflows**	Deferred Inflows**
2021	24,467,568	26,994,081
2022	24,467,568	26,994,081
2023	24,467,568	26,994,081
2024	24,467,568	26,994,081
2025	12,478,460	-
	<b>\$ 110,348,732</b>	<b>\$ 107,976,324</b>

\*\* 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 Pension 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.

## Ohio Police and Fire Pension Fund

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

#### Note 5. Pension Expense

The components of pension expense for the year ended December 31, 2020 are:

Service cost	\$ 357,200,509
Interest on the total pension liability	1,763,487,122
Employee contributions	(312,628,926)
Projected earnings on plan investments	(1,227,848,578)
Pension plan administrative expenses	18,929,776
Recognition of outflow (inflow) of current period differences in expected and actual experience liabilities	24,467,568
Recognition of outflow (inflow) of current period differences in expected and actual earnings of plan investments	(26,994,081)
<b>Total Pension Expense - Schedule of Pension Amounts by Employer</b>	<b>596,613,390</b>
Recognition of beginning deferred outflows of resources as pension expense	458,150,252
Recognition of beginning deferred inflows of resources as pension expense	(511,329,097)
<b>Total Pension Expense</b>	<b>\$ 543,434,545</b>

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

The net pension liability (NPL) is the portion of the actuarial present value of projected benefit payments related to past periods. The NPL for the employers is based on the allocation percentages from the Schedule of Employer Allocations. The components of the net pension liability as of December 31, 2020 are as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Liability (Surplus) (a) - (b)	Fiduciary Net Position as of Percent of Total Pension Liability (b) / (a)
Pension	\$ 23,228,215,004	\$ 16,411,125,257	\$ 6,817,089,747	70.65%

The activity related to the net pension liability for fiscal year 2020 is set forth in the following table:

Net pension liability, January 1, 2020	\$ 6,736,534,150
Total pension expense	543,434,545
Change in deferred outflows of resources	(347,801,520)
Change in deferred inflows of resources	403,352,775
Employer contributions	(518,430,203)
<b>Net pension liability, December 31, 2020</b>	<b>\$ 6,817,089,747</b>

The total pension liability is determined by OP&F's actuaries in accordance with GASB Statement No. 67, 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. Experience study assumptions were performed by OP&F's prior actuary and completed as of December 31, 2016. Changes in demographic and economic actuarial assumptions were made. Assumptions considered were: withdrawal rates, disability retirement, service retirement, DROP elections, mortality, percent married and forms of payment, DROP interest rate, CPI-based COLA, investment returns, salary increases and payroll growth. The changes in assumptions are being amortized over the estimated remaining useful live of the participants which was 5.51 years at December 31, 2020.

## Ohio Police and Fire Pension Fund

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

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

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

Valuation Date	January 1, 2020, with actuarial liabilities rolled forward to December 31, 2020
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	8.00%
Cost of Living Increases (COLA)	2.2% per year simple.
Salary increases	3.75% to 10.50%
Payroll growth	3.25 percent per annum, compounded annually, consisting of inflation rate of 2.75 percent plus productivity increase rate of 0.5 percent

#### 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%

The long-term expected rate of return on pension 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.

## Ohio Police and Fire Pension Fund

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

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

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, 2020 are summarized below:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash and Cash Equivalents	0.00%	0.00%
Domestic Equity	21.00%	4.10%
Non-U.S. Equity	14.00%	4.80%
Private Markets	8.00%	6.40%
Core Fixed Income*	23.00%	0.90%
High Yield Fixed Income	7.00%	3.00%
Private Credit	5.00%	4.50%
U.S. Inflation Linked Bonds*	17.00%	0.70%
Midstream Energy Infrastructure	5.00%	5.60%
Real Assets	8.00%	5.80%
Gold	5.00%	1.90%
Private Real Estate	12.00%	5.30%
	125.00%	

*Note: Assumptions are geometric*

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 1.25 times due to the application of leverage in certain fixed income asset classes.

Total pension liability was calculated using the discount rate of 8.00%. 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 be available to make all future benefit payment of current plan members. Therefore, a long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability.

Net pension liability is sensitive to changes in the discount rate. To illustrate the potential impact, the following table presents the net pension liability calculated using the discount rate of 8.00 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower, 7.00 percent, or one percentage point higher, 9.00 percent, than the current rate:

	1% Decrease	Current Rate	1% Increase
Discount rate	7.00%	8.00%	9.00%
Total pension liability	\$ 25,901,387,457	\$ 23,228,215,004	\$ 20,991,039,635
Plan fiduciary net position	16,411,125,257	16,411,125,257	16,411,125,257
<b>Net pension liability</b>	<b>\$ 9,490,262,200</b>	<b>\$ 6,817,089,747</b>	<b>\$ 4,579,914,378</b>

# **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, 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, 2020, 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, 2020, 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, 2020, 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, 2020, and our report thereon, dated June 17, 2021, 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, 2020, and it is not intended to be, and should not be, used by anyone other than these specified parties.

*RSM US LLP*

Cleveland, Ohio  
September 16, 2021

**Ohio Police & Fire Pension Fund**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended December 31, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0001P	\$ 23,472	0.0044237%
0002P	73,197	0.0137952%
0003P	1,828	0.0003445%
0006F	7,285,387	1.3730553%
0006P	6,860,100	1.2929027%
0009F	228,225	0.0430129%
0010F	461,085	0.0868993%
0010P	508,440	0.0958242%
0011P	382,408	0.0720713%
0012P	-	0.0000000%
0013P	327,004	0.0616295%
0014F	1,417,000	0.2670578%
0015P	25,710	0.0048455%
0016P	19,768	0.0037256%
0017P	15,852	0.0029876%
0018P	26,713	0.0050345%
0019P	35,951	0.0067756%
0020F	57,352	0.0108090%
0020P	105,799	0.0199396%
0022F	633,676	0.1194270%
0022P	424,600	0.0800231%
0023P	16,206	0.0030543%
0024F	374,420	0.0705658%
0024P	419,148	0.0789956%
0025F	264,743	0.0498953%
0026P	83,725	0.0157794%
0027F	413,594	0.0779488%
0027P	388,111	0.0731461%
0028P	-	0.0000000%
0029F	457,411	0.0862069%
0029P	495,961	0.0934723%
0030F	388,918	0.0732982%
0031F	792,724	0.1494023%
0031P	705,685	0.1329984%
0032F	702,206	0.1323427%
0032P	504,432	0.0950688%
0033F	213,391	0.0402172%
0035P	28,154	0.0053061%
0036F	778,067	0.1466400%
0036P	579,465	0.1092101%
0037P	60,727	0.0114450%
0039P	60,852	0.0114686%
0040F	237,125	0.0446902%
0041F	546,666	0.1030285%
0041P	387,604	0.0730506%
0042F	164,246	0.0309550%
0045F	1,119,229	0.2109378%
0045P	863,989	0.1628334%

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, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0047P	940,673	0.1772859%
0048F	1,645,585	0.3101385%
0050F	636,613	0.1199806%
0050P	583,067	0.1098889%
0051F	522,212	0.0984197%
0051P	482,883	0.0910075%
0052P	59,148	0.0111474%
0053F	152,744	0.0287872%
0053P	188,313	0.0354908%
0054F	320,842	0.0604681%
0054P	406,741	0.0766573%
0055F	66,912	0.0126107%
0055P	156,273	0.0294523%
0056P	54,336	0.0102405%
0057P	120,888	0.0227834%
0058P	60,404	0.0113842%
0059F	570,010	0.1074281%
0059P	512,684	0.0966240%
0060P	8,580	0.0016170%
0061P	36,927	0.0069595%
0062P	-	0.0000000%
0063P	23,479	0.0044250%
0064P	668,847	0.1260556%
0065P	69,919	0.0131774%
0066F	326,673	0.0615671%
0069F	662,941	0.1249425%
0069P	645,835	0.1217186%
0070P	91,155	0.0171797%
0071F	591,592	0.1114956%
0072P	78,564	0.0148067%
0073P	17,095	0.0032218%
0074F	949,109	0.1788758%
0074P	655,899	0.1236153%
0077P	223,807	0.0421802%
0078F	355,720	0.0670415%
0078P	503,304	0.0948562%
0080P	67,996	0.0128150%
0081P	37,429	0.0070541%
0083F	472,870	0.0891204%
0083P	562,844	0.1060775%
0084F	728,427	0.1372845%
0084P	652,572	0.1229883%
0085F	80,170	0.0151094%
0086F	501,537	0.0945232%
0086P	557,953	0.1051557%
0087P	213,842	0.0403022%
0089F	21,278	0.0040102%
0089P	153,901	0.0290053%

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, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0090F	551,685	0.1039744%
0090P	695,391	0.1310583%
0091F	94,807	0.0178680%
0091P	157,693	0.0297199%
0093P	35,363	0.0066648%
0094F	249,811	0.0470811%
0094P	235,314	0.0443489%
0095P	35,087	0.0066127%
0096F	329,152	0.0620343%
0098P	18,839	0.0035505%
0099P	69,232	0.0130479%
0101F	321,898	0.0606672%
0101P	281,460	0.0530459%
0102P	30,742	0.0057939%
0103F	51,156	0.0096412%
0103P	134,097	0.0252729%
0104P	125,168	0.0235900%
0106P	294,016	0.0554123%
0107F	2,454,475	0.4625876%
0107P	2,253,049	0.4246255%
0108F	235,659	0.0444140%
0109F	192,187	0.0362209%
0110P	49,454	0.0093204%
0111P	121,354	0.0228712%
0112F	67,247	0.0126738%
0113P	89,072	0.0167871%
0115P	73,752	0.0138998%
0117P	38,759	0.0073048%
0118F	278,923	0.0525678%
0118P	195,728	0.0368883%
0120P	758,062	0.1428697%
0121P	228,630	0.0430892%
0122F	109,403	0.0206189%
0123P	204,966	0.0386293%
0126F	159,267	0.0300166%
0126P	194,894	0.0367311%
0127F	790,755	0.1490313%
0127P	586,447	0.1105259%
0128F	18,441,378	3.4755919%
0128P	18,901,108	3.5622358%
0129F	329,916	0.0621783%
0129P	256,797	0.0483978%
0130F	1,125,133	0.2120505%
0131F	14,700,069	2.7704785%
0131P	23,941,252	4.5121369%
0132F	1,609,664	0.3033686%
0132P	1,217,458	0.2294507%
0133P	46,846	0.0088289%

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, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0134F	204,163	0.0384780%
0135F	10,224	0.0019269%
0136P	225,598	0.0425178%
0137P	27,104	0.0051082%
0139P	79,446	0.0149730%
0140F	1,582,486	0.2982464%
0141P	163,090	0.0307371%
0142F	40,099,507	7.5574353%
0142P	40,322,879	7.5995336%
0143P	27,020	0.0050924%
0144F	395,414	0.0745225%
0145F	389,943	0.0734914%
0146F	160,105	0.0301745%
0146P	235,942	0.0444673%
0147P	9,834	0.0018534%
0148F	403,549	0.0760557%
0150F	151,955	0.0286385%
0150P	130,706	0.0246338%
0152F	270,761	0.0510295%
0153F	286,564	0.0540079%
0154P	58,404	0.0110072%
0155F	62,974	0.0118685%
0155P	103,082	0.0194276%
0156P	29,472	0.0055545%
0157P	32,660	0.0061553%
0158P	21,047	0.0039667%
0159F	101,216	0.0190759%
0160F	275,906	0.0519992%
0161F	1,596,947	0.3009719%
0161P	1,082,304	0.2039786%
0162F	325,987	0.0614378%
0162P	244,108	0.0460063%
0163P	36,485	0.0068762%
0164P	21,074	0.0039718%
0166F	5,602,749	1.0559335%
0166P	5,811,024	1.0951865%
0167P	157,485	0.0296807%
0168F	440,338	0.0829892%
0168P	410,406	0.0773480%
0169F	1,373,221	0.2588069%
0169P	985,654	0.1857633%
0170F	688,679	0.1297933%
0171F	106,369	0.0200471%
0171P	131,029	0.0246946%
0172P	56,374	0.0106246%
0173F	35,834	0.0067535%
0173P	32,955	0.0062109%
0174P	18,435	0.0034744%

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, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0176F	489,383	0.0922326%
0176P	288,706	0.0544116%
0177P	67,405	0.0127036%
0178P	29,452	0.0055507%
0179P	1,414,178	0.2665259%
0180P	23,137	0.0043606%
0181F	506,076	0.0953786%
0181P	447,815	0.0843984%
0182F	206,545	0.0389269%
0182P	202,246	0.0381167%
0183F	14,294	0.0026939%
0183P	69,099	0.0130229%
0184F	558,015	0.1051674%
0184P	376,478	0.0709537%
0185F	66,253	0.0124865%
0185P	202,855	0.0382315%
0186P	34,250	0.0064550%
0187P	10,663	0.0020096%
0188P	40,751	0.0076802%
0189P	47,105	0.0088777%
0190F	1,321,841	0.2491235%
0190P	1,300,928	0.2451820%
0191F	351,499	0.0662460%
0191P	336,715	0.0634597%
0192F	1,665,261	0.3138468%
0192P	1,500,251	0.2827479%
0193F	539,023	0.1015881%
0193P	377,416	0.0711305%
0194F	1,171,819	0.2208493%
0194P	792,544	0.1493684%
0195P	167,451	0.0315590%
0196F	870,407	0.1640430%
0196P	1,124,695	0.2119679%
0197F	330,652	0.0623170%
0197P	397,902	0.0749914%
0198F	55,099	0.0103843%
0198P	68,506	0.0129111%
0199F	538,373	0.1014656%
0199P	457,223	0.0861715%
0201P	38,196	0.0071987%
0203F	1,078,388	0.2032406%
0203P	889,002	0.1675476%
0205F	525,631	0.0990641%
0205P	646,648	0.1218718%
0206P	23,409	0.0044118%
0207P	19,685	0.0037100%
0208P	25,139	0.0047379%
0210F	304,661	0.0574186%

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, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0210P	301,104	0.0567482%
0212F	219,504	0.0413693%
0212P	403,457	0.0760383%
0213F	706,287	0.1331118%
0215P	14,975	0.0028223%
0216P	52,633	0.0099196%
0217F	382,017	0.0719976%
0217P	419,872	0.0791320%
0218P	1,182,327	0.2228297%
0220F	283,270	0.0533871%
0220P	217,656	0.0410210%
0221F	8,279	0.0015603%
0221P	109,520	0.0206409%
0222F	813,126	0.1532474%
0222P	817,429	0.1540584%
0223P	57,019	0.0107462%
0224P	174,838	0.0329512%
0225F	69,921	0.0131778%
0225P	150,965	0.0284519%
0226P	45,213	0.0085212%
0227F	54,068	0.0101900%
0227P	76,176	0.0143567%
0228P	145,333	0.0273905%
0229P	47,172	0.0088904%
0230F	217,984	0.0410828%
0230P	204,640	0.0385679%
0231F	12,060	0.0022729%
0231P	106,448	0.0200619%
0232P	15,098	0.0028455%
0233P	121,568	0.0229116%
0234P	50,537	0.0095246%
0236P	6,692	0.0012612%
0237F	427,699	0.0806072%
0237P	404,360	0.0762085%
0238P	121,930	0.0229798%
0239F	1,046,257	0.1971850%
0240F	1,149,335	0.2166118%
0241P	17,668	0.0033298%
0242P	91,127	0.0171744%
0243P	118,067	0.0222517%
0244F	302,035	0.0569236%
0244P	319,395	0.0601954%
0245P	34,648	0.0065300%
0246P	1,298,549	0.2447337%
0247P	434,614	0.0819104%
0250F	2,005,163	0.3779071%
0250P	1,778,803	0.3352457%
0251F	548,536	0.1033810%

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, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0252F	395,353	0.0745110%
0253P	15,251	0.0028743%
0254F	522,784	0.0985276%
0254P	357,250	0.0673298%
0255F	373,626	0.0704162%
0256F	228,910	0.0431420%
0257P	104,026	0.0196055%
0259F	346,212	0.0652496%
0259P	285,436	0.0537953%
0260F	16,701	0.0031476%
0260P	94,473	0.0178050%
0261P	73,938	0.0139349%
0262P	8,069	0.0015207%
0263F	479,667	0.0904014%
0263P	448,142	0.0844600%
0264F	11,931	0.0022486%
0264P	90,229	0.0170052%
0265P	1,253,675	0.2362764%
0266P	160,193	0.0301911%
0267P	27,554	0.0051930%
0269P	115,727	0.0218107%
0270F	75,682	0.0142636%
0271F	397,484	0.0749126%
0272P	164,763	0.0310524%
0273F	1,091,777	0.2057640%
0273P	915,901	0.1726171%
0274P	488,713	0.0921063%
0275P	194,605	0.0366766%
0276F	274,603	0.0517536%
0276P	180,473	0.0340132%
0277F	519,040	0.0978219%
0277P	602,615	0.1135731%
0278P	453,701	0.0855077%
0280F	196,977	0.0371237%
0280P	141,845	0.0267331%
0281P	108,294	0.0204098%
0282P	22,661	0.0042709%
0283F	1,809,843	0.3410957%
0284F	1,260,103	0.2374879%
0285P	57,688	0.0108723%
0286F	564,727	0.1064324%
0287F	238,320	0.0449155%
0288P	64,573	0.0121699%
0289F	403,424	0.0760321%
0290P	86,267	0.0162585%
0291F	774,658	0.1459975%
0291P	708,932	0.1336103%
0292F	165,382	0.0311691%

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, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0292P	161,311	0.0304018%
0293F	1,986,099	0.3743142%
0293P	1,706,367	0.3215939%
0296F	188,047	0.0354407%
0296P	163,247	0.0307667%
0297P	64,252	0.0121094%
0298F	14,919	0.0028117%
0298P	34,193	0.0064443%
0300F	1,711,377	0.3225382%
0300P	1,604,385	0.3023737%
0301F	1,316,157	0.2480522%
0301P	980,432	0.1847791%
0303F	273,888	0.0516189%
0303P	467,249	0.0880610%
0304P	22,668	0.0042722%
0305P	22,923	0.0043202%
0306P	34,918	0.0065809%
0307F	26,827	0.0050560%
0308F	34,994	0.0065952%
0308P	38,292	0.0072168%
0309P	121,356	0.0228716%
0311F	884,265	0.1666548%
0312F	1,078,646	0.2032892%
0313F	233,138	0.0439388%
0314F	1,280,703	0.2413703%
0314P	1,009,204	0.1902017%
0316P	39,736	0.0074889%
0317P	72,194	0.0136062%
0318P	22,956	0.0043264%
0319P	180,531	0.0340241%
0320F	39,442	0.0074335%
0320P	78,025	0.0147051%
0321F	144,180	0.0271732%
0321P	213,632	0.0402626%
0322F	355,413	0.0669836%
0322P	249,833	0.0470853%
0323F	1,325,744	0.2498590%
0323P	1,563,536	0.2946750%
0324F	30,792	0.0058033%
0324P	62,954	0.0118648%
0325F	23,557	0.0044397%
0325P	198,700	0.0374484%
0326P	326,765	0.0615844%
0328P	17,647	0.0033259%
0329P	15,497	0.0029207%
0330F	583,808	0.1100286%
0330P	545,258	0.1027632%
0331F	467,262	0.0880635%

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, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0331P	377,065	0.0710643%
0333P	252,509	0.0475896%
0334F	514,058	0.0968830%
0335F	236,940	0.0446554%
0336F	1,217,227	0.2294072%
0337F	211,223	0.0398086%
0338P	62,550	0.0117886%
0339P	8,112	0.0015288%
0343F	1,627,847	0.3067955%
0343P	1,175,882	0.2216150%
0344P	15,583	0.0029369%
0345F	165,005	0.0310980%
0346F	601,519	0.1133665%
0346P	451,071	0.0850120%
0347P	37,198	0.0070106%
0348F	139,904	0.0263673%
0349F	-	0.0000000%
0349P	192,049	0.0361949%
0350F	556,958	0.1049682%
0350P	388,986	0.0733110%
0351F	964,414	0.1817603%
0351P	844,424	0.1591461%
0352F	377,343	0.0711167%
0354P	164,707	0.0310418%
0355F	903,726	0.1703226%
0355P	647,877	0.1221035%
0356F	1,070,847	0.2018194%
0356P	870,642	0.1640873%
0357F	906,956	0.1709313%
0357P	631,427	0.1190032%
0358F	1,255,703	0.2366586%
0358P	651,912	0.1228639%
0359F	871,561	0.1642605%
0359P	770,763	0.1452634%
0360F	412,694	0.0777792%
0360P	399,247	0.0752449%
0361P	27,264	0.0051384%
0362P	7,679	0.0014472%
0364P	28,940	0.0054542%
0365P	56,008	0.0105557%
0366P	36,659	0.0069090%
0367F	57,775	0.0108887%
0367P	642,267	0.1210462%
0369F	1,640,314	0.3091451%
0369P	1,391,619	0.2622743%
0370P	107,989	0.0203524%
0371F	78,271	0.0147515%
0371P	129,167	0.0243437%

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, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0373F	1,289,870	0.2430980%
0375F	70,971	0.0133757%
0376P	632,784	0.1192589%
0377F	635,133	0.1197016%
0377P	599,094	0.1129095%
0378P	136,609	0.0257463%
0379P	33,152	0.0062481%
0380F	1,345,851	0.2536486%
0380P	1,073,857	0.2023866%
0381P	13,545	0.0025528%
0382F	1,693,148	0.3191026%
0383F	102,622	0.0193409%
0384P	33,864	0.0063822%
0385P	331,333	0.0624453%
0386P	80,587	0.0151880%
0388P	98,765	0.0186139%
0389P	93,913	0.0176995%
0390F	56,069	0.0105672%
0390P	48,415	0.0091246%
0391P	73,260	0.0138071%
0392F	20,295	0.0038249%
0392P	109,616	0.0206590%
0393P	43,077	0.0081186%
0394F	364,958	0.0687826%
0394P	433,048	0.0816153%
0395F	300	0.0000565%
0395P	78,009	0.0147021%
0396F	17,397	0.0032788%
0397F	539,176	0.1016169%
0397P	437,184	0.0823948%
0398P	253,685	0.0478113%
0399P	28,447	0.0053613%
0402F	15,600	0.0029401%
0402P	59,563	0.0112257%
0403F	13,518	0.0025477%
0403P	168,254	0.0317103%
0404F	677,993	0.1277793%
0404P	388,026	0.0731301%
0406F	57,625	0.0108604%
0406P	98,518	0.0185674%
0408F	36,532	0.0068851%
0408P	89,268	0.0168241%
0409F	140,615	0.0265013%
0409P	208,189	0.0392368%
0410P	57,186	0.0107777%
0411F	42,687	0.0080451%
0411P	73,157	0.0137877%
0412P	478,373	0.0901575%

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

**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
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Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0413F	79,593	0.0150007%
0413P	75,270	0.0141859%
0414P	86,122	0.0162312%
0416P	40,068	0.0075515%
0418F	19,355	0.0036478%
0418P	96,966	0.0182749%
0419P	51,598	0.0097245%
0420P	45,393	0.0085551%
0423P	12,627	0.0023798%
0424P	8,364	0.0015763%
0425F	523,567	0.0986751%
0425P	308,191	0.0580838%
0426F	68,375	0.0128864%
0426P	54,970	0.0103600%
0429P	-	0.0000000%
0430P	8,637	0.0016278%
0431P	16,510	0.0031116%
0432F	1,328,091	0.2503014%
0432P	959,687	0.1808694%
0433F	14,820	0.0027931%
0433P	125,163	0.0235891%
0434P	50,369	0.0094929%
0435P	57,500	0.0108369%
0437P	133,768	0.0252109%
0438F	532,467	0.1003525%
0438P	457,521	0.0862276%
0439P	42,680	0.0080438%
0441F	193,879	0.0365398%
0441P	357,919	0.0674559%
0442F	46,937	0.0088461%
0442P	230,207	0.0433864%
0444P	47,501	0.0089524%
0445F	843,533	0.1589782%
0445P	859,374	0.1619637%
0446F	15,600	0.0029401%
0446P	124,752	0.0235116%
0447F	812,134	0.1530605%
0447P	683,072	0.1287366%
0448F	763,463	0.1438876%
0448P	613,915	0.1157027%
0450F	47,715	0.0089927%
0450P	195,724	0.0368875%
0452P	255,560	0.0481646%
0453F	148,676	0.0280205%
0453P	253,874	0.0478469%
0454F	329,099	0.0620243%
0454P	318,842	0.0600912%
0455F	2,038,431	0.3841771%

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

**Ohio Police & Fire Pension Fund  
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Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0456F	1,008,747	0.1901156%
0456P	765,619	0.1442939%
0457P	60,747	0.0114488%
0458P	19,030	0.0035865%
0459P	656,847	0.1237940%
0460P	12,477	0.0023515%
0461P	222,698	0.0419712%
0462F	103,048	0.0194212%
0462P	258,663	0.0487494%
0463P	278,090	0.0524108%
0464F	151,344	0.0285234%
0464P	134,425	0.0253347%
0465F	244,015	0.0459888%
0466P	312,271	0.0588528%
0467F	985,362	0.1857083%
0468P	269,585	0.0508079%
0469F	317,980	0.0599287%
0469P	820,066	0.1545554%
0470F	21,840	0.0041161%
0470P	243,474	0.0458868%
0471P	35,044	0.0066046%
0472P	78,752	0.0148422%
0473P	213,628	0.0402618%
0474P	15,568	0.0029341%
0475P	12,149	0.0022897%
0476F	194,766	0.0367070%
0476P	475,096	0.0895399%
0477F	594,181	0.1119835%
0477P	599,841	0.1130503%
0478F	592,627	0.1116907%
0479P	17,809	0.0033564%
0480F	2,089,384	0.3937800%
0480P	1,808,205	0.3407870%
0481F	544,132	0.1025509%
0481P	518,656	0.0977496%
0482P	279,971	0.0527653%
0483P	49,839	0.0093930%
0484P	9,360	0.0017641%
0485P	10,530	0.0019846%
0486P	9,671	0.0018227%
0487P	26,302	0.0049571%
0488F	190,004	0.0358095%
0488P	313,602	0.0591036%
0489F	362,907	0.0683960%
0492F	272,980	0.0514477%
0493P	54,626	0.0102952%
0494F	630,591	0.1188456%
0494P	528,346	0.0995758%

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, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0495P	570,540	0.1075280%
0496F	342,379	0.0645272%
0497P	47,184	0.0088926%
0498P	26,433	0.0049817%
0499F	653,764	0.1232130%
0499P	558,837	0.1053224%
0500P	125,521	0.0236566%
0501F	841,547	0.1586039%
0502F	834,720	0.1573172%
0504F	229,635	0.0432786%
0505F	313,488	0.0590822%
0506P	38,233	0.0072057%
0507P	66,362	0.0125070%
0508P	8,931	0.0016832%
0509P	225,312	0.0424639%
0510F	658,603	0.1241250%
0510P	510,066	0.0961306%
0511P	374,635	0.0706063%
0512P	14,059	0.0026497%
0513F	650,854	0.1226645%
0516P	52,730	0.0099379%
0518F	348,175	0.0656195%
0518P	353,540	0.0666306%
0519F	75,958	0.0143156%
0520F	290,754	0.0547975%
0520P	324,885	0.0612301%
0521P	106,585	0.0200878%
0523P	1,239,818	0.2336648%
0524F	269,009	0.0506993%
0524P	292,082	0.0550478%
0526F	403,996	0.0761399%
0526P	380,917	0.0717903%
0528P	58,724	0.0110675%
0529P	14,524	0.0027373%
0530P	22,664	0.0042714%
0531F	32,022	0.0060351%
0531P	124,612	0.0234853%
0532F	353,787	0.0666772%
0532P	469,813	0.0885443%
0533P	37,290	0.0070279%
0535P	18,750	0.0035338%
0536F	691,162	0.1302613%
0536P	617,685	0.1164133%
0537P	5,654	0.0010656%
0538P	216,784	0.0408566%
0540P	38,758	0.0073046%
0541F	260,031	0.0490073%
0541P	270,519	0.0509839%

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



**Ohio Police & Fire Pension Fund**  
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Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0542P	13,711	0.0025841%
0543F	851,230	0.1604288%
0543P	635,942	0.1198541%
0545F	113,720	0.0214325%
0547F	256,153	0.0482764%
0548P	15,052	0.0028368%
0549P	55,001	0.0103659%
0550F	20,769	0.0039143%
0550P	298,860	0.0563253%
0551P	95,842	0.0180631%
0552P	50,752	0.0095651%
0553F	1,229,679	0.2317540%
0553P	1,181,679	0.2227075%
0555F	1,026,139	0.1933934%
0555P	734,581	0.1384443%
0556P	33,182	0.0062537%
0557F	376,890	0.0710313%
0559F	232,109	0.0437449%
0559P	149,338	0.0281453%
0560F	271,569	0.0511818%
0560P	170,232	0.0320831%
0561F	209,738	0.0395287%
0561P	216,769	0.0408538%
0563P	19,777	0.0037273%
0564F	740,192	0.1395018%
0564P	573,527	0.1080909%
0565P	92,333	0.0174017%
0567P	40,313	0.0075977%
0568F	1,429,820	0.2694739%
0568P	908,965	0.1713099%
0569P	13,283	0.0025034%
0571F	726,194	0.1368636%
0571P	679,585	0.1280794%
0573P	33,461	0.0063063%
0574P	142,819	0.0269167%
0576P	14,866	0.0028018%
0577P	11,138	0.0020991%
0578P	29,520	0.0055635%
0579P	474,992	0.0895203%
0580F	637,696	0.1201847%
0580P	595,003	0.1121385%
0581F	2,062,791	0.3887681%
0581P	1,695,231	0.3194952%
0582F	763,444	0.1438840%
0583F	247,891	0.0467193%
0584F	237,378	0.0447379%
0585F	427,980	0.0806601%
0585P	230,810	0.0435001%

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

**Ohio Police & Fire Pension Fund**  
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Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0586P	104,657	0.0197244%
0587P	27,773	0.0052343%
0588F	206,855	0.0389853%
0588P	207,445	0.0390965%
0589P	22,903	0.0043165%
0590F	511,278	0.0963591%
0590P	485,539	0.0915081%
0591P	49,850	0.0093951%
0592P	27,460	0.0051753%
0593F	1,061,440	0.2000465%
0593P	688,108	0.1296857%
0594P	44,699	0.0084243%
0595P	10,156	0.0019141%
0596F	365,486	0.0688821%
0596P	437,254	0.0824080%
0597F	1,419,062	0.2674464%
0597P	1,334,725	0.2515517%
0598F	116,185	0.0218970%
0598P	169,424	0.0319308%
0599P	23,957	0.0045151%
0600P	66,976	0.0126228%
0601F	252,135	0.0475191%
0602P	137,301	0.0258767%
0603F	127,109	0.0239559%
0603P	74,121	0.0139694%
0604F	804,525	0.1516264%
0606P	542,889	0.1023167%
0607F	1,248,885	0.2353737%
0608F	363,175	0.0684465%
0608P	429,009	0.0808541%
0609F	162,112	0.0305528%
0610P	102,970	0.0194065%
0612F	548,665	0.1034053%
0612P	364,661	0.0687266%
0613P	12,664	0.0023867%
0614F	38,608	0.0072763%
0614P	351,867	0.0663153%
0615F	10,235,820	1.9291147%
0615P	9,971,284	1.8792584%
0616F	89,388	0.0168467%
0616P	138,775	0.0261545%
0617P	251,416	0.0473836%
0618F	73,843	0.0139170%
0619F	433,938	0.0817830%
0619P	478,717	0.0902224%
0620F	822,337	0.1549834%
0620P	717,376	0.1352017%
0621F	998,981	0.1882750%

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**Ohio Police & Fire Pension Fund**  
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Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0622F	655,696	0.1235771%
0622P	629,366	0.1186147%
0623F	117,085	0.0220667%
0623P	87,790	0.0165455%
0624P	121,114	0.0228260%
0625P	23,946	0.0045130%
0626F	1,643,648	0.3097735%
0627F	1,157,617	0.2181726%
0628F	678,658	0.1279047%
0628P	520,790	0.0981517%
0629F	1,408,339	0.2654255%
0629P	1,097,758	0.2068912%
0630F	40,195	0.0075754%
0630P	143,720	0.0270865%
0631F	359,790	0.0678086%
0631P	249,340	0.0469924%
0632P	33,417	0.0062980%
0633F	299,536	0.0564527%
0633P	314,250	0.0592258%
0635F	237,321	0.0447272%
0635P	554,878	0.1045762%
0636F	278,802	0.0525450%
0636P	231,783	0.0436835%
0637P	255,190	0.0480949%
0638P	68,537	0.0129170%
0640F	1,415,310	0.2667393%
0641F	211,952	0.0399460%
0641P	484,283	0.0912714%
0642P	83,053	0.0156528%
0643P	10,263	0.0019342%
0644P	49,475	0.0093244%
0645P	170,214	0.0320797%
0646F	238,837	0.0450129%
0646P	173,672	0.0327314%
0647F	933,841	0.1759982%
0647P	837,479	0.1578372%
0648F	10,789	0.0020334%
0649P	108,259	0.0204033%
0650F	598,004	0.1127040%
0650P	532,190	0.1003003%
0652F	224,559	0.0423220%
0652P	285,983	0.0538984%
0653F	77,657	0.0146358%
0654F	2,390,188	0.4504717%
0655F	1,557,067	0.2934558%
0656F	18,372	0.0034625%
0656P	133,911	0.0252378%
0657F	204,817	0.0386013%

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Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0657P	160,571	0.0302623%
0658F	24,533	0.0046237%
0658P	81,789	0.0154145%
0660P	11,388	0.0021463%
0661P	43,918	0.0082771%
0662P	101,481	0.0191258%
0663F	35,551	0.0067002%
0663P	85,381	0.0160915%
0664F	20,688	0.0038990%
0664P	59,375	0.0111902%
0665P	16,813	0.0031687%
0666F	199,528	0.0376045%
0666P	376,837	0.0710214%
0667P	192,321	0.0362462%
0668P	32,425	0.0061110%
0669P	35,318	0.0066563%
0670F	1,687,309	0.3180021%
0672P	101,562	0.0191411%
0673P	7,707	0.0014525%
0674P	24,872	0.0046876%
0675P	39,588	0.0074610%
0676F	2,142,644	0.4038178%
0676P	1,585,066	0.2987327%
0677F	959,029	0.1807454%
0677P	931,701	0.1755949%
0679F	1,010,018	0.1903551%
0679P	1,042,704	0.1965153%
0680F	210,029	0.0395835%
0680P	138,055	0.0260188%
0681F	101,815	0.0191888%
0682F	438,659	0.0826728%
0682P	523,107	0.0985884%
0684F	115,380	0.0217453%
0684P	174,949	0.0329721%
0685P	52,121	0.0098231%
0686F	909,906	0.1714873%
0686P	814,745	0.1535526%
0687F	277,702	0.0523377%
0687P	361,112	0.0680577%
0688F	1,116	0.0002103%
0688P	346,969	0.0653922%
0689F	258,327	0.0486861%
0689P	262,828	0.0495344%
0691P	12,846	0.0024210%
0692P	39,930	0.0075255%
0693P	77,246	0.0145583%
0694F	248,437	0.0468222%
0694P	171,524	0.0323266%

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0695F	12,802	0.0024128%
0695P	145,201	0.0273656%
0696P	42,379	0.0079870%
0697P	47,754	0.0090001%
0698F	875,651	0.1650314%
0698P	615,100	0.1159261%
0699F	97,443	0.0183648%
0700F	936,038	0.1764123%
0700P	668,381	0.1259678%
0701P	326,313	0.0614992%
0702F	898,895	0.1694121%
0702P	717,266	0.1351810%
0703F	38,265	0.0072117%
0704P	112,435	0.0211903%
0705P	9,838	0.0018541%
0706F	1,917,662	0.3614161%
0706P	1,807,881	0.3407260%
0707F	911,889	0.1718610%
0707P	767,569	0.1446615%
0709P	34,185	0.0064427%
0711P	4,453	0.0008392%
0712F	781,205	0.1472314%
0712P	528,234	0.0995547%
0713P	24,033	0.0045294%
0714F	252,789	0.0476424%
0715F	230,677	0.0434750%
0717F	83,335	0.0157059%
0718F	38,152	0.0071904%
0719F	103,912	0.0195840%
0720F	703,513	0.1325890%
0721F	40,944	0.0077166%
0722F	32,215	0.0060715%
0723F	51,897	0.0097809%
0724F	323,934	0.0610509%
0725P	16,461	0.0031024%
0726F	24,019	0.0045268%
0728F	407,409	0.0767832%
0732F	233,006	0.0439140%
0732P	175,913	0.0331538%
0735P	12,160	0.0022918%
0736F	923,988	0.1741413%
0737P	16,850	0.0031757%
0738P	15,869	0.0029908%
0740P	8,653	0.0016308%
0741F	157,619	0.0297060%
0744F	6,476	0.0012205%
0745P	7,035	0.0013259%
0746F	57,153	0.0107715%

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Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0749P	21,673	0.0040846%
0753P	26,904	0.0050705%
0754F	346,906	0.0653803%
0756P	58,131	0.0109558%
0757F	379,563	0.0715351%
0758F	153,638	0.0289557%
0759F	103,121	0.0194349%
0760P	6,510	0.0012269%
0761F	721,055	0.1358951%
0762F	27,843	0.0052475%
0765F	163,418	0.0307989%
0766F	27,277	0.0051408%
0768F	501,089	0.0944388%
0769F	64,776	0.0122081%
0770F	16,920	0.0031889%
0771F	25,087	0.0047281%
0773F	116,350	0.0219281%
0774F	32,085	0.0060470%
0776F	129,981	0.0244971%
0777F	513,879	0.0968493%
0779F	123,350	0.0232474%
0780F	37,412	0.0070509%
0781F	65,447	0.0123346%
0782F	76,183	0.0143580%
0783F	116,393	0.0219362%
0786F	89,944	0.0169515%
0787P	4,399	0.0008291%
0788F	233,428	0.0439935%
0788P	133,940	0.0252433%
0789F	148,632	0.0280122%
0790F	14,992	0.0028255%
0791F	83,889	0.0158103%
0792F	26,272	0.0049514%
0794F	225,333	0.0424678%
0795F	63,537	0.0119746%
0796F	14,775	0.0027846%
0797F	69,103	0.0130236%
0798F	10,793	0.0020341%
0799F	48,438	0.0091290%
0800F	60,502	0.0114026%
0801F	240,091	0.0452492%
0803P	7,467	0.0014073%
0805F	364,610	0.0687170%
0806F	106,581	0.0200870%
0807F	17,601	0.0033172%
0809F	16,550	0.0031191%
0810F	36,681	0.0069132%
0812F	62,182	0.0117193%

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, 2020**

Employer Code	2020 Actual Employer Contribution	Employer Allocation Percentage
0813F	306,884	0.0578375%
0815F	13,224	0.0024923%
0816F	24,025	0.0045279%
0817P	20,967	0.0039516%
0818F	1,349,848	0.2544019%
0819P	37,083	0.0069889%
0820F	15,709	0.0029606%
0821F	13,440	0.0025330%
0823F	31,859	0.0060044%
0824F	44,563	0.0083987%
0827F	250,599	0.0472297%
0828F	23,707	0.0044680%
0829F	10,468	0.0019729%
0830F	42,863	0.0080783%
0832F	18,542	0.0034946%
0833F	12,955	0.0024416%
0834F	10,320	0.0019450%
0835F	169,343	0.0319156%
0836P	24,253	0.0045709%
0837F	17,711	0.0033379%
0838F	8,323	0.0015686%
0839F	14,006	0.0026397%
0840F	109,554	0.0206473%
0841F	29,850	0.0056257%
0842F	10,950	0.0020637%
0843F	1,199	0.0002260%
0844F	9,600	0.0018093%
0845F	42,860	0.0080777%
0846F	16,910	0.0031870%
0847F	49,667	0.0093606%
0848F	119,696	0.0225588%
0849F	8,308	0.0015658%
0850P	7,313	0.0013783%
0851F	10,800	0.0020354%
0852F	7,846	0.0014787%
0854P	675	0.0001272%
0999	225,682	0.0425331%
<b>Total</b>	<b>\$ 530,596,761</b>	<b>100.0000000%</b>

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, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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	\$ 46,870	\$ -	\$ -	\$ 5,182	\$ 3,343	\$ 8,525	\$ 3,798	\$ 277	\$ -	\$ -	\$ 4,075	\$ 2,606	\$ 489	\$ 3,095
0002P	146,162	-	-	16,161	-	16,161	11,845	865	-	957	13,667	8,125	(140)	7,985
0003P	3,650	-	-	404	-	404	296	22	-	15,741	16,059	203	(2,305)	(2,102)
0006F	14,547,745	-	-	1,608,486	524,116	2,132,602	1,178,994	86,094	-	-	1,265,088	808,731	76,737	885,468
0006P	13,698,515	-	-	1,514,590	147,785	1,662,375	1,110,170	81,069	-	-	1,191,239	761,521	21,638	783,159
0009F	455,729	-	-	50,388	-	50,388	36,934	2,697	-	1,069	40,700	25,335	(156)	25,179
0010F	920,712	-	-	101,799	-	101,799	74,617	5,449	-	24,246	104,312	51,184	(3,550)	47,634
0010P	1,015,273	-	-	112,255	-	112,255	82,281	6,008	-	37,592	125,881	56,441	(5,504)	50,937
0011P	763,607	-	-	84,429	-	84,429	61,885	4,519	-	4,955	71,359	42,450	(725)	41,725
0012P	-	-	-	-	-	-	-	-	-	90,221	90,221	-	(13,209)	(13,209)
0013P	652,975	-	-	72,197	2,421	74,618	52,919	3,864	-	-	56,783	36,300	355	36,655
0014F	2,829,521	-	-	312,849	-	312,849	229,313	16,745	-	65,285	311,343	157,297	(9,558)	147,739
0015P	51,339	-	-	5,676	-	5,676	4,161	304	-	819	5,284	2,854	(120)	2,734
0016P	39,473	-	-	4,364	-	4,364	3,199	234	-	3,731	7,164	2,194	(546)	1,648
0017P	31,654	-	-	3,500	1,353	4,853	2,565	187	-	-	2,752	1,760	198	1,958
0018P	53,341	-	-	5,898	1,956	7,854	4,323	316	-	-	4,639	2,965	286	3,251
0019P	71,789	-	-	7,937	1,526	9,463	5,818	425	-	-	6,243	3,991	223	4,214
0020F	114,523	-	-	12,662	-	12,662	9,281	678	-	810	10,769	6,367	(119)	6,248
0020P	211,263	-	-	23,359	8,746	32,105	17,121	1,250	-	-	18,371	11,744	1,280	13,024
0022F	1,265,349	-	-	139,905	10,443	150,348	102,548	7,488	-	-	110,036	70,343	1,529	71,872
0022P	847,858	-	-	93,744	3,637	97,381	68,713	5,018	-	-	73,731	47,134	532	47,666
0023P	32,361	-	-	3,578	3,377	6,955	2,623	192	-	-	2,815	1,799	495	2,294
0024F	747,656	-	-	82,665	-	82,665	60,592	4,425	-	38,747	103,764	41,563	(5,673)	35,890
0024P	836,971	-	-	92,541	-	92,541	67,831	4,953	-	46,148	118,932	46,528	(6,757)	39,771
0025F	528,649	-	-	58,451	39,109	97,560	42,843	3,129	-	-	45,972	29,388	5,726	35,114
0026P	167,185	-	-	18,485	1,112	19,597	13,549	989	-	-	14,538	9,294	163	9,457
0027F	825,880	-	-	91,314	-	91,314	66,932	4,888	-	48,845	120,665	45,912	(7,152)	38,760
0027P	774,995	-	-	85,688	-	85,688	62,808	4,586	-	139,574	206,968	43,083	(20,436)	22,647
0028P	-	-	-	-	-	-	-	-	-	198	198	-	(29)	(29)
0029F	913,376	-	-	100,988	17,766	118,754	74,023	5,405	-	-	79,428	50,776	2,601	53,377
0029P	990,354	-	-	109,500	21,015	130,515	80,261	5,861	-	-	86,122	55,055	3,077	58,132
0030F	776,606	-	-	85,866	4,773	90,639	62,939	4,596	-	-	67,535	43,173	699	43,872
0031F	1,582,942	-	-	175,020	22,808	197,828	128,286	9,368	-	-	137,654	87,998	3,339	91,337
0031P	1,409,140	-	-	155,803	12,700	168,503	114,201	8,339	-	-	122,540	78,336	1,859	80,195
0032F	1,402,193	-	-	155,035	30,622	185,657	113,638	8,298	-	-	121,936	77,950	4,483	82,433
0032P	1,007,269	-	-	111,370	-	111,370	81,632	5,961	-	38,721	126,314	55,996	(5,669)	50,327
0033F	426,108	-	-	47,113	80,174	127,287	34,533	2,522	-	-	37,055	23,688	11,739	35,427
0035P	56,219	-	-	6,216	258	6,474	4,556	333	-	-	4,889	3,125	38	3,163
0036F	1,553,675	-	-	171,784	-	171,784	125,915	9,195	-	132,311	267,421	86,371	(19,372)	66,999
0036P	1,157,099	-	-	127,936	-	127,936	93,775	6,848	-	34,267	134,890	64,325	(5,017)	59,308
0037P	121,262	-	-	13,407	-	13,407	9,827	718	-	9,659	20,204	6,741	(1,414)	5,327
0039P	121,512	-	-	13,435	8,272	21,707	9,848	719	-	-	10,567	6,755	1,211	7,966
0040F	473,500	-	-	52,353	-	52,353	38,374	2,802	-	21,238	62,414	26,323	(3,110)	23,213
0041F	1,091,604	-	-	120,694	-	120,694	88,467	6,460	-	28,511	123,438	60,684	(4,174)	56,510

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, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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 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 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	773,983	-	-	85,576	-	85,576	62,726	4,580	-	31,630	98,936	43,027	(4,631)	38,396
0042F	327,973	-	-	36,263	1,680	37,943	26,580	1,941	-	28,521	18,233	246		18,479
0045F	2,234,920	-	-	247,106	-	247,106	181,125	13,226	-	98,492	124,243	(14,420)		109,823
0045P	1,725,246	-	-	190,754	-	190,754	139,819	10,210	-	22,497	95,909	(3,294)		92,615
0047P	1,878,373	-	-	207,684	-	207,684	152,229	11,116	-	31,699	104,422	(4,641)		99,781
0048F	3,285,968	-	-	363,316	-	363,316	266,305	19,447	-	17,405	182,672	(2,548)		180,124
0050F	1,271,214	-	-	140,553	21,962	162,515	103,023	7,523	-	110,546	70,669	3,216		73,885
0050P	1,164,291	-	-	128,731	431	129,162	94,358	6,890	-	101,248	64,725	63		64,788
0051F	1,042,773	-	-	115,295	-	115,295	84,509	6,171	-	22,480	57,969	(3,291)		54,678
0051P	964,239	-	-	106,612	-	106,612	78,145	5,706	-	12,407	53,604	(1,817)		51,787
0052P	118,109	-	-	13,059	-	13,059	9,572	699	-	2,137	6,566	(313)		6,253
0053F	305,005	-	-	33,723	6,298	40,021	24,719	1,805	-	26,524	16,956	922		17,878
0053P	376,031	-	-	41,576	5,980	47,556	30,475	2,225	-	32,700	20,904	876		21,780
0054F	640,669	-	-	70,836	4,041	74,877	51,922	3,792	-	55,714	35,616	592		36,208
0054P	812,197	-	-	89,801	-	89,801	65,823	4,807	-	7,177	45,151	(1,051)		44,100
0055F	133,612	-	-	14,773	6,195	20,968	10,828	791	-	11,619	7,428	907		8,335
0055P	312,052	-	-	34,502	30,114	64,616	25,290	1,847	-	27,137	17,347	4,409		21,756
0056P	108,500	-	-	11,996	13,010	25,006	8,793	642	-	9,435	6,032	1,905		7,937
0057P	241,394	-	-	26,690	-	26,690	19,563	1,429	-	9,634	13,419	(1,410)		12,009
0058P	120,617	-	-	13,336	-	13,336	9,775	714	-	1,111	6,705	(163)		6,542
0059F	1,138,218	-	-	125,848	-	125,848	92,245	6,736	-	17,034	63,275	(2,494)		60,781
0059P	1,023,747	-	-	113,192	-	113,192	82,968	6,059	-	25,013	56,912	(3,662)		53,250
0060P	17,132	-	-	1,894	1,189	3,083	1,388	101	-	1,489	952	174		1,126
0061P	73,737	-	-	8,153	-	8,153	5,976	436	-	7,203	4,099	(1,055)		3,044
0062P	-	-	-	-	1,671	1,671	-	-	-	-	-	245		245
0063P	46,884	-	-	5,184	43	5,227	3,800	277	-	4,077	2,606	6		2,612
0064P	1,335,580	-	-	147,670	16,525	164,195	108,239	7,904	-	116,143	74,247	2,420		76,667
0065P	139,617	-	-	15,437	9,392	24,829	11,315	826	-	12,141	7,762	1,375		9,137
0066F	652,313	-	-	72,124	-	72,124	52,865	3,860	-	59,814	36,263	(8,757)		27,506
0069F	1,323,786	-	-	146,366	1,327	147,693	107,284	7,834	-	115,118	73,591	194		73,785
0069P	1,289,628	-	-	142,589	-	142,589	104,515	7,632	-	9,168	71,692	(1,342)		70,350
0070P	182,022	-	-	20,125	2,688	22,813	14,752	1,077	-	15,829	10,119	393		10,512
0071F	1,181,314	-	-	130,613	-	130,613	95,737	6,991	-	10,529	65,671	(1,542)		64,129
0072P	156,879	-	-	17,346	15,200	32,546	12,714	928	-	13,642	8,721	2,225		10,946
0073P	34,135	-	-	3,774	-	3,774	2,766	202	-	664	1,898	(97)		1,801
0074F	1,895,218	-	-	209,547	-	209,547	153,594	11,216	-	87,472	105,358	(12,807)		92,551
0074P	1,309,724	-	-	144,811	-	144,811	106,144	7,751	-	49,655	72,810	(7,270)		65,540
0077P	446,906	-	-	49,413	11,623	61,036	36,219	2,645	-	38,864	24,844	1,702		26,546
0078F	710,316	-	-	78,537	1,267	79,804	57,566	4,204	-	61,770	39,488	185		39,673
0078P	1,005,017	-	-	111,121	-	111,121	81,450	5,948	-	46,252	55,870	(6,772)		49,098
0080P	135,777	-	-	15,012	2,507	17,519	11,004	804	-	11,808	7,548	367		7,915
0081P	74,739	-	-	8,264	-	8,264	6,057	442	-	3,989	4,155	(584)		3,571
0083F	944,245	-	-	104,401	39,143	143,544	76,525	5,588	-	82,113	52,492	5,731		58,223
0083P	1,123,908	-	-	124,266	25,401	149,667	91,085	6,651	-	97,736	62,480	3,719		66,199

Ohio Police & Fire Pension Fund  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended December 31, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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	1,454,552	-	-	160,824	-	160,824	117,881	8,608	-	80,243	206,732	80,861	(11,749)	69,112
0084P	1,303,081	-	-	144,076	-	144,076	105,606	7,712	-	50,474	163,792	72,440	(7,390)	65,050
0085F	160,087	-	-	17,700	-	17,700	12,974	947	-	15,759	29,680	8,899	(2,307)	6,592
0086F	1,001,489	-	-	110,731	-	110,731	81,164	5,927	-	34,887	121,978	55,674	(5,108)	50,566
0086P	1,114,142	-	-	123,186	6,721	129,907	90,293	6,594	-	-	96,887	61,937	984	62,921
0087P	427,008	-	-	47,213	-	47,213	34,606	2,527	-	57,833	94,966	23,738	(8,467)	15,271
0089F	42,489	-	-	4,698	-	4,698	3,443	251	-	327	4,021	2,362	(48)	2,314
0089P	307,316	-	-	33,979	-	33,979	24,906	1,819	-	10,357	37,082	17,084	(1,516)	15,568
0090F	1,101,626	-	-	121,802	-	121,802	89,279	6,519	-	13,485	109,283	61,241	(1,974)	59,267
0090P	1,388,584	-	-	153,530	4,955	158,485	112,535	8,218	-	-	120,753	77,193	725	77,918
0091F	189,314	-	-	20,932	10,313	31,245	15,343	1,120	-	-	16,463	10,524	1,510	12,034
0091P	314,887	-	-	34,816	-	34,816	25,519	1,864	-	47,510	74,893	17,505	(6,956)	10,549
0093P	70,615	-	-	7,808	13,123	20,931	5,723	418	-	-	6,141	3,926	1,921	5,847
0094F	498,832	-	-	55,154	1,180	56,334	40,427	2,952	-	-	43,379	27,731	173	27,904
0094P	469,884	-	-	51,953	-	51,953	38,081	2,781	-	30,743	71,605	26,122	(4,501)	21,621
0095P	70,063	-	-	7,747	-	7,747	5,678	415	-	1,810	7,903	3,895	(265)	3,630
0096F	657,264	-	-	72,671	32,440	105,111	53,267	3,890	-	-	57,157	36,538	4,750	41,288
0098P	37,618	-	-	4,159	3,644	7,803	3,049	223	-	-	3,272	2,091	534	2,625
0099P	138,245	-	-	15,285	-	15,285	11,204	818	-	1,792	13,814	7,685	(262)	7,423
0101F	642,779	-	-	71,069	-	71,069	52,093	3,804	-	28,175	84,072	35,733	(4,125)	31,608
0101P	562,030	-	-	62,141	-	62,141	45,549	3,326	-	50,568	99,443	31,244	(7,404)	23,840
0102P	61,387	-	-	6,787	-	6,787	4,975	363	-	2,067	7,405	3,413	(303)	3,110
0103F	102,150	-	-	11,294	-	11,294	8,279	605	-	8,521	17,405	5,679	(1,248)	4,431
0103P	267,771	-	-	29,606	-	29,606	21,701	1,585	-	3,791	27,077	14,886	(555)	14,331
0104P	249,940	-	-	27,635	-	27,635	20,256	1,479	-	13,001	34,736	13,895	(1,904)	11,991
0106P	587,102	-	-	64,914	3,739	68,653	47,581	3,475	-	-	51,056	32,638	548	33,186
0107F	4,901,191	-	-	541,905	-	541,905	397,208	29,006	-	44,443	470,657	272,465	(6,507)	265,958
0107P	4,498,977	-	-	497,434	105,377	602,811	364,611	26,625	-	-	391,236	250,105	15,428	265,533
0108F	470,574	-	-	52,029	12,985	65,014	38,137	2,785	-	-	40,922	26,160	1,901	28,061
0109F	383,766	-	-	42,432	62,080	104,512	31,102	2,271	-	-	33,373	21,334	9,089	30,423
0110P	98,751	-	-	10,919	11,709	22,628	8,003	584	-	-	8,587	5,490	1,714	7,204
0111P	242,324	-	-	26,793	-	26,793	19,639	1,434	-	25,245	46,318	13,471	(3,696)	9,775
0112F	134,281	-	-	14,847	-	14,847	10,883	795	-	1,189	12,867	7,465	(174)	7,291
0113P	177,862	-	-	19,665	12,261	31,926	14,414	1,053	-	-	15,467	9,888	1,795	11,683
0115P	147,271	-	-	16,283	-	16,283	11,935	872	-	2,757	15,564	8,187	(404)	7,783
0117P	77,396	-	-	8,557	-	8,557	6,272	458	-	-	6,730	4,303	-	4,303
0118F	556,964	-	-	61,581	-	61,581	45,138	3,296	-	1,680	50,114	30,962	(246)	30,716
0118P	390,838	-	-	43,213	-	43,213	31,675	2,313	-	29,579	63,567	21,727	(4,331)	17,396
0120P	1,513,728	-	-	167,367	23,513	190,880	122,677	8,958	-	-	131,635	84,150	3,443	87,593
0121P	456,537	-	-	50,477	-	50,477	36,999	2,702	-	4,936	44,637	25,380	(723)	24,657
0122F	218,461	-	-	24,154	-	24,154	17,705	1,293	-	7,504	26,502	12,145	(1,099)	11,046
0123P	409,284	-	-	45,253	-	45,253	33,170	2,422	-	14,010	49,602	22,753	(2,051)	20,702
0126F	318,031	-	-	35,163	-	35,163	25,774	1,882	-	6,255	33,911	17,680	(916)	16,764
0126P	389,172	-	-	43,029	18,491	61,520	31,540	2,303	-	-	33,843	21,635	2,707	24,342

**Ohio Police & Fire Pension Fund**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Year Ended December 31, 2020**

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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 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 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
0127F	1,579,011	-	-	174,585	-	174,585	127,968	9,345	-	32,750	170,063	87,780	(4,795)	82,985
0127P	1,171,040	-	-	129,477	-	129,477	94,905	6,930	-	160,606	262,441	65,100	(23,515)	41,585
0128F	36,824,464	-	-	4,071,534	-	4,071,534	2,984,367	217,929	-	46,321	3,248,617	2,047,127	(6,782)	2,040,345
0128P	37,742,470	-	-	4,173,034	234,490	4,407,524	3,058,765	223,362	-	-	3,282,127	2,098,161	34,332	2,132,493
0129F	658,789	-	-	72,840	95,485	168,325	53,390	3,899	-	-	57,289	36,623	13,980	50,603
0129P	512,783	-	-	56,696	-	56,696	41,557	3,035	-	33,983	78,575	28,506	(4,975)	23,531
0130F	2,246,710	-	-	248,410	8,212	256,622	182,080	13,296	-	-	195,376	124,898	1,202	126,100
0131F	29,353,672	-	-	3,245,518	-	3,245,518	2,378,911	173,717	-	1,311,361	3,863,989	1,631,815	(192,000)	1,439,815
0131P	47,806,827	-	-	5,285,810	-	5,285,810	3,874,412	282,924	-	505,177	4,662,513	2,657,654	(73,964)	2,583,690
0132F	3,214,240	-	-	355,386	-	355,386	260,492	19,022	-	71,187	350,701	178,684	(10,423)	168,261
0132P	2,431,068	-	-	268,793	50,827	319,620	197,021	14,387	-	-	211,408	135,147	7,442	142,589
0133P	93,544	-	-	10,343	-	10,343	7,581	554	-	32,260	40,395	5,200	(4,723)	477
0134F	407,681	-	-	45,076	-	45,076	33,040	2,413	-	21,764	57,217	22,664	(3,187)	19,477
0135F	20,416	-	-	2,257	215	2,472	1,655	121	-	-	1,776	1,135	32	1,167
0136P	450,483	-	-	49,808	-	49,808	36,509	2,666	-	621	39,796	25,043	(91)	24,952
0137P	54,122	-	-	5,984	-	5,984	4,386	320	-	3,145	7,851	3,009	(461)	2,548
0139P	158,641	-	-	17,540	-	17,540	12,857	939	-	526	14,322	8,819	(77)	8,742
0140F	3,159,969	-	-	349,385	-	349,385	256,094	18,701	-	9,926	284,721	175,667	(1,453)	174,214
0141P	325,665	-	-	36,007	1,930	37,937	26,393	1,927	-	-	28,320	18,104	283	18,387
0142F	80,072,261	-	-	8,853,269	-	8,853,269	6,489,301	473,872	-	539,150	7,502,323	4,451,338	(78,939)	4,372,399
0142P	80,518,300	-	-	8,902,586	603,471	9,506,057	6,525,449	476,512	-	-	7,001,961	4,476,134	88,356	4,564,490
0143P	53,955	-	-	5,966	5,669	11,635	4,373	319	-	-	4,692	2,999	830	3,829
0144F	789,578	-	-	87,300	21,058	108,358	63,990	4,673	-	-	68,663	43,894	3,083	46,977
0145F	778,653	-	-	86,093	7,832	93,925	63,104	4,608	-	-	67,712	43,287	1,147	44,434
0146F	319,704	-	-	35,348	-	35,348	25,910	1,892	-	5,402	33,204	17,773	(791)	16,982
0146P	471,138	-	-	52,092	-	52,092	38,182	2,788	-	181	41,151	26,191	(26)	26,165
0147P	19,637	-	-	2,171	241	2,412	1,591	116	-	-	1,707	1,092	35	1,127
0148F	805,823	-	-	89,097	23,997	113,094	65,306	4,769	-	-	70,075	44,797	3,513	48,310
0150F	303,430	-	-	33,549	120	33,669	24,591	1,796	-	-	26,387	16,868	18	16,886
0150P	260,999	-	-	28,858	20,429	49,287	21,152	1,545	-	-	22,697	14,509	2,991	17,500
0152F	540,666	-	-	59,779	-	59,779	43,817	3,200	-	1,094	48,111	30,056	(160)	29,896
0153F	572,223	-	-	63,268	-	63,268	46,375	3,386	-	24,410	74,171	31,811	(3,574)	28,237
0154P	116,623	-	-	12,895	3,412	16,307	9,451	690	-	-	10,141	6,483	499	6,982
0155F	125,749	-	-	13,904	-	13,904	10,191	744	-	11,330	22,265	6,991	(1,659)	5,332
0155P	205,839	-	-	22,759	19,430	42,189	16,682	1,218	-	-	17,900	11,443	2,845	14,288
0156P	58,851	-	-	6,507	1,577	8,084	4,769	348	-	-	5,117	3,272	231	3,503
0157P	65,216	-	-	7,211	-	7,211	5,285	386	-	5,239	10,910	3,625	(767)	2,858
0158P	42,028	-	-	4,647	-	4,647	3,406	249	-	844	4,499	2,336	(124)	2,212
0159F	202,112	-	-	22,347	86,938	109,285	16,380	1,196	-	-	17,576	11,236	12,729	23,965
0160F	550,940	-	-	60,915	-	60,915	44,650	3,260	-	5,877	53,787	30,628	(860)	29,768
0161F	3,188,846	-	-	352,578	18,620	371,198	258,434	18,872	-	-	277,306	177,273	2,726	179,999
0161P	2,161,187	-	-	238,954	-	238,954	175,149	12,790	-	73,419	261,358	120,144	(10,749)	109,395
0162F	650,944	-	-	71,972	6,712	78,684	52,754	3,852	-	-	56,606	36,187	983	37,170
0162P	487,444	-	-	53,895	5,359	59,254	39,504	2,885	-	-	42,389	27,098	785	27,883

**Ohio Police & Fire Pension Fund**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Year Ended December 31, 2020**

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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 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 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	72,854	-	-	8,055	1,042	9,097	5,904	431	-	-	6,335	4,050	153	4,203
0164P	42,082	-	-	4,653	-	4,653	3,410	249	-	7,694	11,353	2,339	(1,127)	1,212
0166F	11,187,788	-	-	1,236,989	-	1,236,989	906,693	66,210	-	103,437	1,076,340	621,946	(15,145)	606,801
0166P	11,603,680	-	-	1,282,972	-	1,282,972	940,398	68,671	-	166,543	1,175,612	645,066	(24,384)	620,682
0167P	314,472	-	-	34,770	-	34,770	25,486	1,861	-	6,022	33,369	17,482	(882)	16,600
0168F	879,284	-	-	97,219	-	97,219	71,260	5,204	-	111,356	187,820	48,881	(16,304)	32,577
0168P	819,515	-	-	90,610	-	90,610	66,416	4,850	-	31,492	102,758	45,558	(4,611)	40,947
0169F	2,742,101	-	-	303,183	-	303,183	222,228	16,228	-	11,054	249,510	152,438	(1,619)	150,819
0169P	1,968,193	-	-	217,615	-	217,615	159,508	11,648	-	20,489	191,645	109,415	(3,000)	106,415
0170F	1,375,181	-	-	152,048	66,473	218,521	111,449	8,138	-	-	119,587	76,448	9,733	86,181
0171F	212,402	-	-	23,484	16,604	40,088	17,214	1,257	-	-	18,471	11,808	2,431	14,239
0171P	261,643	-	-	28,929	1,457	30,386	21,204	1,548	-	-	22,752	14,545	213	14,758
0172P	112,569	-	-	12,446	-	12,446	9,123	666	-	1,447	11,236	6,258	(212)	6,046
0173F	71,554	-	-	7,911	620	8,531	5,799	423	-	-	6,222	3,978	91	4,069
0173P	65,805	-	-	7,276	-	7,276	5,333	389	-	2,705	8,427	3,658	(396)	3,262
0174P	36,812	-	-	4,070	379	4,449	2,983	218	-	-	3,201	2,046	55	2,101
0176F	977,219	-	-	108,047	47,415	155,462	79,197	5,783	-	-	84,980	54,325	6,942	61,267
0176P	576,500	-	-	63,741	-	63,741	46,721	3,412	-	14,010	64,143	32,048	(2,051)	29,997
0177P	134,597	-	-	14,882	16,914	31,796	10,908	797	-	-	11,705	7,482	2,476	9,958
0178P	58,811	-	-	6,502	9,968	16,470	4,766	348	-	-	5,114	3,269	1,460	4,729
0179P	2,823,885	-	-	312,226	-	312,226	228,856	16,712	-	72,988	318,556	156,984	(10,686)	146,298
0180P	46,201	-	-	5,108	-	5,108	3,744	273	-	1,008	5,025	2,568	(148)	2,420
0181F	1,010,552	-	-	111,733	110,589	222,322	81,898	5,981	-	-	87,879	56,178	16,192	72,370
0181P	894,215	-	-	98,870	31,949	130,819	72,470	5,292	-	-	77,762	49,711	4,678	54,389
0182F	412,437	-	-	45,601	8,616	54,217	33,425	2,441	-	-	35,866	22,928	1,261	24,189
0182P	403,853	-	-	44,652	-	44,652	32,729	2,390	-	77,520	112,639	22,451	(11,350)	11,101
0183F	28,542	-	-	3,156	155	3,311	2,313	169	-	-	2,482	1,587	23	1,610
0183P	137,980	-	-	15,256	-	15,256	11,182	817	-	1,929	13,928	7,671	(283)	7,388
0184F	1,114,266	-	-	123,200	11,037	134,237	90,304	6,594	-	-	96,898	61,944	1,616	63,560
0184P	751,766	-	-	83,120	26,236	109,356	60,925	4,449	-	-	65,374	41,792	3,841	45,633
0185F	132,297	-	-	14,627	-	14,627	10,722	783	-	2,706	14,211	7,355	(396)	6,959
0185P	405,069	-	-	44,787	28,200	72,987	32,828	2,397	-	-	35,225	22,518	4,129	26,647
0186P	68,392	-	-	7,562	3,843	11,405	5,543	405	-	-	5,948	3,802	563	4,365
0187P	21,292	-	-	2,354	-	2,354	1,726	126	-	242	2,094	1,184	(35)	1,149
0188P	81,373	-	-	8,997	2,162	11,159	6,595	482	-	-	7,077	4,524	317	4,841
0189P	94,061	-	-	10,400	-	10,400	7,623	557	-	3,645	11,825	5,229	(534)	4,695
0190F	2,639,504	-	-	291,839	-	291,839	213,913	15,621	-	65,362	294,896	146,734	(9,570)	137,164
0190P	2,597,743	-	-	287,222	-	287,222	210,529	15,374	-	150,792	376,695	144,412	(22,078)	122,334
0191F	701,887	-	-	77,605	198,853	276,458	56,883	4,154	-	-	61,037	39,019	29,115	68,134
0191P	672,366	-	-	74,341	4,661	79,002	54,491	3,979	-	-	58,470	37,378	683	38,061
0192F	3,325,258	-	-	367,660	-	367,660	269,489	19,679	-	14,544	303,712	184,856	(2,130)	182,726
0192P	2,995,760	-	-	331,229	-	331,229	242,786	17,729	-	82,948	343,463	166,539	(12,145)	154,394
0193F	1,076,343	-	-	119,007	-	119,007	87,230	6,370	-	4,041	97,641	59,836	(592)	59,244
0193P	753,639	-	-	83,327	379	83,706	61,077	4,460	-	-	65,537	41,896	56	41,952

Ohio Police & Fire Pension Fund  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended December 31, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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	2,339,934	-	-	258,717	32,371	291,088	189,635	13,848	-	-	203,483	130,080	4,740	134,820
0194P	1,582,583	-	-	174,980	-	174,980	128,257	9,366	-	64,173	201,796	87,978	(9,396)	78,582
0195P	334,373	-	-	36,970	-	36,970	27,099	1,979	-	8,763	37,841	18,588	(1,283)	17,305
0196F	1,738,062	-	-	192,171	56,307	248,478	140,858	10,286	-	-	151,144	96,622	8,244	104,866
0196P	2,245,835	-	-	248,313	-	248,313	182,009	13,291	-	55,919	251,219	124,849	(8,187)	116,662
0197F	660,259	-	-	73,002	-	73,002	53,509	3,907	-	4,842	62,258	36,705	(709)	35,996
0197P	794,546	-	-	87,850	-	87,850	64,392	4,702	-	13,519	82,613	44,170	(1,979)	42,191
0198F	110,023	-	-	12,165	8,780	20,945	8,917	651	-	-	9,568	6,116	1,285	7,401
0198P	136,795	-	-	15,125	5,066	20,191	11,086	810	-	-	11,896	7,605	742	8,347
0199F	1,075,045	-	-	118,863	-	118,863	87,125	6,362	-	8,254	101,741	59,763	(1,209)	58,554
0199P	913,001	-	-	100,947	-	100,947	73,992	5,403	-	21,747	101,142	50,755	(3,184)	47,571
0201P	76,271	-	-	8,433	2,447	10,880	6,181	451	-	-	6,632	4,240	358	4,598
0203F	2,153,367	-	-	238,089	-	238,089	174,515	12,744	-	55,402	242,661	119,709	(8,112)	111,597
0203P	1,775,194	-	-	196,276	1,577	197,853	143,867	10,506	-	-	154,373	98,686	231	98,917
0205F	1,049,600	-	-	116,050	-	116,050	85,063	6,212	-	58,324	149,599	58,349	(8,539)	49,810
0205P	1,291,252	-	-	142,769	-	142,769	104,647	7,642	-	10,288	122,577	71,783	(1,506)	70,277
0206P	46,744	-	-	5,168	-	5,168	3,788	277	-	120	4,185	2,599	(18)	2,581
0207P	39,308	-	-	4,346	-	4,346	3,186	233	-	1,224	4,643	2,185	(179)	2,006
0208P	50,199	-	-	5,550	5,230	10,780	4,068	297	-	-	4,365	2,791	766	3,557
0210F	608,359	-	-	67,264	-	67,264	49,303	3,600	-	23,032	75,935	33,820	(3,372)	30,448
0210P	601,256	-	-	66,479	-	66,479	48,728	3,558	-	27,107	79,393	33,425	(3,969)	29,456
0212F	438,314	-	-	48,463	76,417	124,880	35,522	2,594	-	-	38,116	24,367	11,189	35,556
0212P	805,638	-	-	89,076	-	89,076	65,291	4,768	-	18,602	88,661	44,787	(2,724)	42,063
0213F	1,410,341	-	-	155,936	-	155,936	114,298	8,346	-	46,218	168,862	78,403	(6,767)	71,636
0215P	29,903	-	-	3,306	836	4,142	2,423	177	-	-	2,600	1,662	122	1,784
0216P	105,100	-	-	11,620	-	11,620	8,518	622	-	4,403	13,543	5,843	(645)	5,198
0217F	762,826	-	-	84,343	-	84,343	61,822	4,514	-	4,566	70,902	42,407	(669)	41,738
0217P	838,416	-	-	92,700	6,118	98,818	67,948	4,962	-	-	72,910	46,609	896	47,505
0218P	2,360,917	-	-	261,037	55,024	316,061	191,336	13,972	-	-	205,308	131,247	8,056	139,303
0220F	565,645	-	-	62,541	2,903	65,444	45,842	3,348	-	-	49,190	31,445	425	31,870
0220P	434,624	-	-	48,055	-	48,055	35,223	2,572	-	8,048	45,843	24,161	(1,178)	22,983
0221F	16,532	-	-	1,828	-	1,828	1,340	98	-	604	2,042	919	(88)	831
0221P	218,694	-	-	24,180	362	24,542	17,724	1,294	-	-	19,018	12,158	53	12,211
0222F	1,623,681	-	-	179,524	-	179,524	131,588	9,609	-	29,562	170,759	90,263	(4,328)	85,935
0222P	1,632,274	-	-	180,474	-	180,474	132,284	9,660	-	76,004	217,948	90,741	(11,128)	79,613
0223P	113,858	-	-	12,589	7,548	20,137	9,227	674	-	-	9,901	6,330	1,105	7,435
0224P	349,123	-	-	38,601	21,049	59,650	28,294	2,066	-	-	30,360	19,408	3,082	22,490
0225F	139,621	-	-	15,437	-	15,437	11,315	826	-	1,206	13,347	7,762	(177)	7,585
0225P	301,453	-	-	33,330	30,535	63,865	24,431	1,784	-	-	26,215	16,758	4,471	21,229
0226P	90,284	-	-	9,982	-	9,982	7,317	534	-	4,050	11,901	5,019	(593)	4,426
0227F	107,965	-	-	11,937	21,851	33,788	8,750	639	-	-	9,389	6,002	3,199	9,201
0227P	152,112	-	-	16,818	8,685	25,503	12,328	900	-	-	13,228	8,456	1,272	9,728
0228P	290,207	-	-	32,087	-	32,087	23,519	1,717	-	2,482	27,718	16,133	(363)	15,770
0229P	94,195	-	-	10,415	4,110	14,525	7,634	557	-	-	8,191	5,236	602	5,838

**Ohio Police & Fire Pension Fund**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Year Ended December 31, 2020**

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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 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 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
0230F	435,279	-	-	48,127	22,747	70,874	35,276	2,576	-	-	37,852	24,198	3,330	27,528
0230P	408,633	-	-	45,181	991	46,172	33,117	2,418	-	-	35,535	22,717	145	22,862
0231F	24,082	-	-	2,663	-	2,663	1,952	143	-	293	2,388	1,339	(43)	1,296
0231P	212,559	-	-	23,502	-	23,502	17,226	1,258	-	9,306	27,790	11,816	(1,362)	10,454
0232P	30,149	-	-	3,333	3,748	7,081	2,443	178	-	-	2,621	1,676	549	2,225
0233P	242,752	-	-	26,840	-	26,840	19,673	1,437	-	18,636	39,746	13,495	(2,729)	10,766
0234P	100,915	-	-	11,158	3,541	14,699	8,178	597	-	-	8,775	5,610	518	6,128
0236P	13,363	-	-	1,477	-	1,477	1,083	79	-	345	1,507	743	(50)	693
0237F	854,046	-	-	94,428	-	94,428	69,215	5,054	-	37,636	111,905	47,478	(5,510)	41,968
0237P	807,442	-	-	89,276	-	89,276	65,438	4,778	-	9,426	79,642	44,887	(1,380)	43,507
0238P	243,475	-	-	26,920	-	26,920	19,732	1,441	-	6,075	27,248	13,535	(889)	12,646
0239F	2,089,207	-	-	230,995	178,191	409,186	169,316	12,364	-	-	181,680	116,142	26,090	142,232
0240F	2,295,037	-	-	253,753	94,804	348,557	185,997	13,582	-	-	199,579	127,585	13,881	141,466
0241P	35,280	-	-	3,901	-	3,901	2,859	209	-	646	3,714	1,961	(95)	1,866
0242P	181,966	-	-	20,119	6,764	26,883	14,747	1,077	-	-	15,824	10,116	990	11,106
0243P	235,760	-	-	26,067	1,465	27,532	19,107	1,395	-	-	20,502	13,106	214	13,320
0244F	603,115	-	-	66,684	2,300	68,984	48,878	3,569	-	-	52,447	33,528	337	33,865
0244P	637,780	-	-	70,517	-	70,517	51,688	3,774	-	42,349	97,811	35,455	(6,200)	29,255
0245P	69,186	-	-	7,650	2,688	10,338	5,607	409	-	-	6,016	3,846	394	4,240
0246P	2,592,994	-	-	286,697	2,180	288,877	210,144	15,345	-	-	225,489	144,148	319	144,467
0247P	867,854	-	-	95,955	26,443	122,398	70,334	5,136	-	-	75,470	48,245	3,872	52,117
0250F	4,003,987	-	-	442,705	72,428	515,133	324,495	23,696	-	-	348,191	222,588	10,604	233,192
0250P	3,551,983	-	-	392,729	34,474	427,203	287,864	21,021	-	-	308,885	197,460	5,047	202,507
0251F	1,095,339	-	-	121,107	63,837	184,944	88,770	6,482	-	-	95,252	60,892	9,347	70,239
0252F	789,456	-	-	87,287	63,338	150,625	63,980	4,672	-	-	68,652	43,887	9,274	53,161
0253P	30,454	-	-	3,367	-	3,367	2,468	180	-	10,434	13,082	1,693	(1,528)	165
0254F	1,043,916	-	-	115,422	-	115,422	84,602	6,178	-	8,659	99,439	58,033	(1,268)	56,765
0254P	713,370	-	-	78,874	19,430	98,304	57,814	4,222	-	-	62,036	39,657	2,845	42,502
0255F	746,071	-	-	82,490	13,088	95,578	60,464	4,415	-	-	64,879	41,475	1,916	43,391
0256F	457,097	-	-	50,539	5,126	55,665	37,045	2,705	-	-	39,750	25,411	751	26,162
0257P	207,723	-	-	22,967	20,602	43,569	16,835	1,229	-	-	18,064	11,548	3,016	14,564
0259F	691,330	-	-	76,438	-	76,438	56,028	4,091	-	1,378	61,497	38,432	(202)	38,230
0259P	569,970	-	-	63,019	-	63,019	46,192	3,373	-	19,542	69,107	31,685	(2,861)	28,824
0260F	33,349	-	-	3,687	-	3,687	2,703	197	-	152,507	155,407	1,854	(22,329)	(20,475)
0260P	188,647	-	-	20,858	1,137	21,995	15,289	1,116	-	-	16,405	10,487	167	10,654
0261P	147,643	-	-	16,324	-	16,324	11,965	874	-	2,301	15,140	8,208	(337)	7,871
0262P	16,112	-	-	1,781	8,659	10,440	1,306	95	-	-	1,401	896	1,268	2,164
0263F	957,818	-	-	105,902	33,069	138,971	77,624	5,668	-	-	83,292	53,247	4,842	58,089
0263P	894,867	-	-	98,942	-	98,942	72,523	5,296	-	17,147	94,966	49,747	(2,510)	47,237
0264F	23,824	-	-	2,634	-	2,634	1,931	141	-	-	2,589	1,324	(76)	1,248
0264P	180,173	-	-	19,921	10,572	30,493	14,602	1,066	-	-	15,668	10,016	1,548	11,564
0265P	2,503,387	-	-	276,789	73,591	350,380	202,882	14,815	-	-	217,697	139,167	10,775	149,942
0266P	319,880	-	-	35,368	3,094	38,462	25,924	1,893	-	-	27,817	17,783	453	18,236
0267P	55,021	-	-	6,083	4,127	10,210	4,459	326	-	-	4,785	3,059	604	3,663

**Ohio Police & Fire Pension Fund**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Year Ended December 31, 2020**

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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
0269P	231,088	-	-	25,550	680	26,230	18,728	1,368	-	-	20,096	12,847	100	12,947
0270F	151,125	-	-	16,709	-	16,709	12,248	894	-	13,614	26,756	8,401	(1,993)	6,408
0271F	793,711	-	-	87,757	27,235	114,992	64,325	4,697	-	-	69,022	44,124	3,988	48,112
0272P	329,005	-	-	36,377	-	36,377	26,664	1,947	-	22,324	50,935	18,290	(3,269)	15,021
0273F	2,180,103	-	-	241,045	-	241,045	176,682	12,902	-	67,810	257,394	121,195	(9,928)	111,267
0273P	1,828,906	-	-	202,215	-	202,215	148,220	10,824	-	26,279	185,323	101,672	(3,848)	97,824
0274P	975,881	-	-	107,899	-	107,899	79,088	5,775	-	29,718	114,581	54,251	(4,351)	49,900
0275P	388,595	-	-	42,965	-	42,965	31,493	2,300	-	8,538	42,331	21,603	(1,250)	20,353
0276F	548,338	-	-	60,628	13,786	74,414	44,439	3,245	-	-	47,684	30,483	2,018	32,501
0276P	360,375	-	-	39,845	-	39,845	29,206	2,133	-	10,469	41,808	20,034	(1,533)	18,501
0277F	1,036,439	-	-	114,595	456	115,051	83,996	6,134	-	-	90,130	57,617	67	57,684
0277P	1,203,326	-	-	133,047	-	133,047	97,521	7,121	-	113,571	218,213	66,895	(16,628)	50,267
0278P	905,968	-	-	100,169	25,254	125,423	73,422	5,362	-	-	78,784	50,364	3,698	54,062
0280F	393,332	-	-	43,489	2,284	45,773	31,877	2,328	-	-	34,205	21,866	334	22,200
0280P	283,242	-	-	31,317	-	31,317	22,955	1,676	-	2,585	27,216	15,746	(379)	15,367
0281P	216,245	-	-	23,909	-	23,909	17,525	1,280	-	25,479	44,284	12,021	(3,730)	8,291
0282P	45,251	-	-	5,003	405	5,408	3,667	268	-	-	3,935	2,516	59	2,575
0283F	3,613,965	-	-	399,582	-	399,582	292,887	21,388	-	22,118	336,393	200,906	(3,238)	197,668
0284F	2,516,223	-	-	278,209	9,366	287,575	203,922	14,891	-	-	218,813	139,881	1,371	141,252
0285P	115,194	-	-	12,737	10,994	23,731	9,336	682	-	-	10,018	6,404	1,610	8,014
0286F	1,127,669	-	-	124,682	53,834	178,516	91,390	6,674	-	-	98,064	62,689	7,882	70,571
0287F	475,887	-	-	52,617	29,407	82,024	38,567	2,816	-	-	41,383	26,455	4,305	30,760
0288P	128,942	-	-	14,257	14,958	29,215	10,450	763	-	-	11,213	7,168	2,190	9,358
0289F	805,573	-	-	89,069	173,342	262,411	65,286	4,767	-	-	70,053	44,783	25,379	70,162
0290P	172,261	-	-	19,046	-	19,046	13,961	1,019	-	6,264	21,244	9,576	(917)	8,659
0291F	1,546,867	-	-	171,031	-	171,031	125,363	9,154	-	48,655	183,172	85,993	(7,124)	78,869
0291P	1,415,623	-	-	156,520	-	156,520	114,726	8,378	-	60,916	184,020	78,697	(8,919)	69,778
0292F	330,242	-	-	36,514	8,228	44,742	26,764	1,954	-	-	28,718	18,359	1,205	19,564
0292P	322,112	-	-	35,615	8,332	43,947	26,105	1,906	-	-	28,011	17,907	1,220	19,127
0293F	3,965,920	-	-	438,496	-	438,496	321,410	23,471	-	12,528	357,409	220,471	(1,834)	218,637
0293P	3,407,340	-	-	376,736	-	376,736	276,141	20,165	-	125,995	422,301	189,419	(18,447)	170,972
0296F	375,500	-	-	41,518	1,404	42,922	30,432	2,222	-	-	32,654	20,875	206	21,081
0296P	325,978	-	-	36,042	19,145	55,187	26,418	1,929	-	-	28,347	18,122	2,803	20,925
0297P	128,301	-	-	14,186	-	14,186	10,398	759	-	10,572	21,729	7,132	(1,548)	5,584
0298F	29,790	-	-	3,294	3,033	6,327	2,414	176	-	-	2,590	1,656	444	2,100
0298P	68,278	-	-	7,549	-	7,549	5,533	404	-	327	6,264	3,796	(48)	3,748
0300F	3,417,345	-	-	377,842	81,613	459,455	276,952	20,224	-	-	297,176	189,975	11,949	201,924
0300P	3,203,699	-	-	354,220	-	354,220	259,638	18,960	-	57,505	336,103	178,098	(8,419)	169,679
0301F	2,628,154	-	-	290,584	-	290,584	212,994	15,554	-	50,750	279,298	146,103	(7,430)	138,673
0301P	1,957,765	-	-	216,462	-	216,462	158,663	11,586	-	66,784	237,033	108,835	(9,778)	99,057
0303F	546,911	-	-	60,470	-	60,470	44,323	3,237	-	70,411	117,971	30,404	(10,309)	20,095
0303P	933,021	-	-	103,160	-	103,160	75,615	5,522	-	60,046	141,183	51,868	(8,792)	43,076
0304P	45,265	-	-	5,005	121	5,126	3,668	268	-	-	3,936	2,516	18	2,534
0305P	45,773	-	-	5,061	775	5,836	3,710	271	-	-	3,981	2,545	114	2,659

**Ohio Police & Fire Pension Fund**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Year Ended December 31, 2020**

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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 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 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
0306P	69,726	-	-	7,709	2,774	10,483	5,651	413	-	-	6,064	3,876	406	4,282
0307F	53,569	-	-	5,923	34,749	40,672	4,341	317	-	-	4,658	2,978	5,088	8,066
0308F	69,877	-	-	7,726	-	7,726	5,663	414	-	1,921	7,998	3,885	(281)	3,604
0308P	76,463	-	-	8,454	-	8,454	6,197	453	-	2,472	9,122	4,251	(362)	3,889
0309P	242,328	-	-	26,793	-	26,793	19,639	1,434	-	4,627	25,700	13,471	(678)	12,793
0311F	1,765,735	-	-	195,230	122,014	317,244	143,101	10,450	-	-	153,551	98,160	17,864	116,024
0312F	2,153,882	-	-	238,146	110,305	348,451	174,557	12,747	-	-	187,304	119,738	16,150	135,888
0313F	465,539	-	-	51,473	-	51,473	37,729	2,755	-	52,317	92,801	25,880	(7,660)	18,220
0314F	2,557,358	-	-	282,757	18,913	301,670	207,256	15,135	-	-	222,391	142,167	2,769	144,936
0314P	2,015,218	-	-	222,815	-	222,815	163,319	11,926	-	139,944	315,189	112,029	(20,490)	91,539
0316P	79,346	-	-	8,773	1,671	10,444	6,430	470	-	-	6,900	4,411	245	4,656
0317P	144,160	-	-	15,939	4,738	20,677	11,683	853	-	-	12,536	8,014	694	8,708
0318P	45,839	-	-	5,068	-	5,068	3,715	271	-	2,817	6,803	2,548	(413)	2,135
0319P	360,491	-	-	39,858	-	39,858	29,215	2,133	-	18,344	49,692	20,040	(2,686)	17,354
0320F	78,759	-	-	8,708	7,359	16,067	6,383	466	-	-	6,849	4,378	1,077	5,455
0320P	155,803	-	-	17,227	-	17,227	12,627	922	-	1,869	15,418	8,661	(274)	8,387
0321F	287,904	-	-	31,832	3,792	35,624	23,333	1,704	-	-	25,037	16,005	555	16,560
0321P	426,589	-	-	47,166	6,652	53,818	34,572	2,525	-	-	37,097	23,715	974	24,689
0322F	709,702	-	-	78,469	-	78,469	57,516	4,200	-	22,678	84,394	39,453	(3,320)	36,133
0322P	498,876	-	-	55,159	4,679	59,838	40,430	2,952	-	-	43,382	27,733	685	28,418
0323F	2,647,297	-	-	292,701	280,492	573,193	214,545	15,667	-	-	230,212	147,167	41,068	188,235
0323P	3,122,130	-	-	345,201	217,938	563,139	253,027	18,477	-	-	271,504	173,564	31,909	205,473
0324F	61,487	-	-	6,798	-	6,798	4,983	364	-	2,766	8,113	3,418	(405)	3,013
0324P	125,709	-	-	13,899	4,109	18,008	10,188	744	-	-	10,932	6,988	602	7,590
0325F	47,039	-	-	5,201	371	5,572	3,812	278	-	-	4,090	2,615	54	2,669
0325P	396,772	-	-	43,869	-	43,869	32,156	2,348	-	733	35,237	22,057	(107)	21,950
0326P	652,497	-	-	72,144	25,124	97,268	52,880	3,862	-	-	56,742	36,273	3,679	39,952
0328P	35,238	-	-	3,896	2,421	6,317	2,856	209	-	-	3,065	1,959	354	2,313
0329P	30,945	-	-	3,421	-	3,421	2,508	183	-	-	2,691	1,720	-	1,720
0330F	1,165,771	-	-	128,895	-	128,895	94,478	6,899	-	3,817	105,194	64,807	(559)	64,248
0330P	1,088,793	-	-	120,383	-	120,383	88,239	6,444	-	11,572	106,255	60,528	(1,694)	58,834
0331F	933,047	-	-	103,163	9,987	113,150	75,617	5,522	-	-	81,139	51,869	1,462	53,331
0331P	752,938	-	-	83,249	40,246	123,495	61,020	4,456	-	-	65,476	41,857	5,893	47,750
0333P	504,220	-	-	55,750	-	55,750	40,863	2,984	-	13,649	57,496	28,030	(1,998)	26,032
0334F	1,026,491	-	-	113,495	81,569	195,064	83,190	6,075	-	-	89,265	57,064	11,943	69,007
0335F	473,131	-	-	52,312	5,764	58,076	38,344	2,800	-	-	41,144	26,302	844	27,146
0336F	2,430,607	-	-	268,742	60,114	328,856	196,984	14,384	-	-	211,368	135,121	8,802	143,923
0337F	421,779	-	-	46,634	-	46,634	34,182	2,496	-	14,363	51,041	23,447	(2,103)	21,344
0338P	124,902	-	-	13,810	6,799	20,609	10,122	739	-	-	10,861	6,943	995	7,938
0339P	16,198	-	-	1,791	-	1,791	1,313	96	-	413	1,822	900	(61)	839
0343F	3,250,548	-	-	359,400	50,379	409,779	263,434	19,237	-	-	282,671	180,703	7,376	188,079
0343P	2,348,047	-	-	259,614	128,339	387,953	190,293	13,896	-	-	204,189	130,531	18,790	149,321
0344P	31,117	-	-	3,440	6,643	10,083	2,522	184	-	-	2,706	1,730	973	2,703
0345F	329,488	-	-	36,430	10,994	47,424	26,703	1,950	-	-	28,653	18,317	1,610	19,927



**Ohio Police & Fire Pension Fund**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Year Ended December 31, 2020**

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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 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 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
0346F	1,201,137	-	-	132,805	-	132,805	97,344	7,108	-	22,591	127,043	66,773	(3,308)	63,465
0346P	900,716	-	-	99,589	-	99,589	72,997	5,330	-	1,628	79,955	50,072	(238)	49,834
0347P	74,278	-	-	8,213	-	8,213	6,020	440	-	6,582	13,042	4,129	(964)	3,165
0348F	279,366	-	-	30,888	-	30,888	22,641	1,653	-	17,129	41,423	15,530	(2,508)	13,022
0349F	-	-	-	-	-	-	-	-	-	31,432	31,432	-	(4,602)	(4,602)
0349P	383,491	-	-	42,401	14,681	57,082	31,079	2,270	-	-	33,349	21,319	2,150	23,469
0350F	1,112,155	-	-	122,967	-	122,967	90,132	6,582	-	58,340	155,054	61,826	(8,542)	53,284
0350P	776,742	-	-	85,881	-	85,881	62,950	4,597	-	20,369	87,916	43,180	(2,982)	40,198
0351F	1,925,780	-	-	212,926	88,764	301,690	156,071	11,397	-	-	167,468	107,057	12,996	120,053
0351P	1,686,179	-	-	186,434	11,046	197,480	136,653	9,979	-	-	146,632	93,737	1,617	95,354
0352F	753,493	-	-	83,311	42,461	125,772	61,065	4,459	-	-	65,524	41,888	6,217	48,105
0354P	328,893	-	-	36,364	-	36,364	26,654	1,946	-	14,449	43,049	18,284	(2,115)	16,169
0355F	1,804,596	-	-	199,527	34,233	233,760	146,250	10,680	-	-	156,930	100,320	5,012	105,332
0355P	1,293,707	-	-	143,040	18,025	161,065	104,846	7,656	-	-	112,502	71,919	2,639	74,558
0356F	2,138,310	-	-	236,424	-	236,424	173,295	12,655	-	82,956	268,906	118,872	(12,146)	106,726
0356P	1,738,532	-	-	192,222	10,106	202,328	140,896	10,289	-	-	151,185	96,648	1,480	98,128
0357F	1,811,045	-	-	200,240	48,475	248,715	146,773	10,718	-	-	157,491	100,679	7,097	107,776
0357P	1,260,858	-	-	139,408	7,531	146,939	102,184	7,462	-	-	109,646	70,093	1,103	71,196
0358F	2,507,437	-	-	277,237	2,039,103	2,316,340	203,210	14,839	-	-	218,049	139,392	298,551	437,943
0358P	1,301,763	-	-	143,931	-	143,931	105,499	7,704	-	17,526	130,729	72,367	(2,566)	69,801
0359F	1,740,367	-	-	192,425	-	192,425	141,045	10,300	-	44,597	195,942	96,750	(6,530)	90,220
0359P	1,539,089	-	-	170,171	-	170,171	124,733	9,108	-	19,541	153,382	85,560	(2,861)	82,699
0360F	824,083	-	-	91,116	39,376	130,492	66,786	4,877	-	-	71,663	45,812	5,765	51,577
0360P	797,232	-	-	88,147	-	88,147	64,610	4,718	-	13,545	82,873	44,319	(1,983)	42,336
0361P	54,442	-	-	6,019	-	6,019	4,412	322	-	9,021	13,755	3,027	(1,321)	1,706
0362P	15,333	-	-	1,695	120	1,815	1,243	91	-	-	1,334	852	18	870
0364P	57,788	-	-	6,389	-	6,389	4,683	342	-	6,101	11,126	3,213	(893)	2,320
0365P	111,839	-	-	12,366	-	12,366	9,064	662	-	1,560	11,286	6,217	(228)	5,989
0366P	73,202	-	-	8,094	-	8,094	5,933	433	-	18,293	24,659	4,069	(2,678)	1,391
0367F	115,368	-	-	12,756	-	12,756	9,350	683	-	585	10,618	6,413	(86)	6,327
0367P	1,282,504	-	-	141,801	-	141,801	103,938	7,590	-	7,048	118,576	71,296	(1,032)	70,264
0369F	3,275,443	-	-	362,153	-	362,153	265,452	19,384	-	60,020	344,856	182,087	(8,788)	173,299
0369P	2,778,839	-	-	307,245	-	307,245	225,206	16,445	-	98,742	340,393	154,480	(14,457)	140,023
0370P	215,637	-	-	23,842	-	23,842	17,476	1,276	-	1,249	20,001	11,988	(183)	11,805
0371F	156,295	-	-	17,281	10,650	27,931	12,667	925	-	-	13,592	8,689	1,559	10,248
0371P	257,925	-	-	28,518	15,630	44,148	20,903	1,526	-	-	22,429	14,338	2,288	16,626
0373F	2,575,663	-	-	284,781	40,349	325,130	208,740	15,243	-	-	223,983	143,185	5,908	149,093
0375F	141,718	-	-	15,669	586	16,255	11,485	839	-	-	12,324	7,878	86	7,964
0376P	1,263,568	-	-	139,708	-	139,708	102,403	7,478	-	12,399	122,280	70,244	(1,815)	68,429
0377F	1,268,258	-	-	140,226	-	140,226	102,784	7,506	-	46,777	157,067	70,504	(6,849)	63,655
0377P	1,196,295	-	-	132,270	-	132,270	96,951	7,080	-	24,349	128,380	66,504	(3,565)	62,939
0378P	272,786	-	-	30,161	20,662	50,823	22,107	1,614	-	-	23,721	15,165	3,025	18,190
0379P	66,200	-	-	7,319	-	7,319	5,365	392	-	5,092	10,849	3,680	(746)	2,934
0380F	2,687,448	-	-	297,140	-	297,140	217,799	15,904	-	25,703	259,406	149,399	(3,763)	145,636

Ohio Police & Fire Pension Fund  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended December 31, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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 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 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
0380P	2,144,319	-	-	237,089	-	237,089	173,782	12,690	-	5,317	191,789	119,206	(778)	118,428
0381P	27,047	-	-	2,991	5,670	8,661	2,192	160	-	-	2,352	1,504	830	2,334
0382F	3,380,944	-	-	373,817	-	373,817	274,002	20,009	-	32,690	326,701	187,952	(4,786)	183,166
0383F	204,920	-	-	22,657	293	22,950	16,607	1,213	-	-	17,820	11,392	43	11,435
0384P	67,620	-	-	7,477	-	7,477	5,480	400	-	1,120	7,000	3,759	(164)	3,595
0385P	661,618	-	-	73,152	-	73,152	53,620	3,915	-	11,123	68,658	36,780	(1,629)	35,151
0386P	160,919	-	-	17,792	5,308	23,100	13,041	952	-	-	13,993	8,946	777	9,723
0388P	197,217	-	-	21,806	-	21,806	15,983	1,167	-	939	18,089	10,964	(138)	10,826
0389P	187,529	-	-	20,734	-	20,734	15,198	1,110	-	17,112	33,420	10,425	(2,505)	7,920
0390F	111,961	-	-	12,379	-	12,379	9,074	663	-	13,545	23,282	6,224	(1,983)	4,241
0390P	96,677	-	-	10,689	6,548	17,237	7,835	572	-	-	8,407	5,374	959	6,333
0391P	146,288	-	-	16,175	-	16,175	11,856	866	-	17	12,739	8,132	(3)	8,129
0392F	40,525	-	-	4,481	379	4,860	3,284	240	-	-	3,524	2,253	55	2,308
0392P	218,885	-	-	24,201	14,932	39,133	17,739	1,295	-	-	19,034	12,168	2,186	14,354
0393P	86,018	-	-	9,511	-	9,511	6,971	509	-	3,584	11,064	4,782	(525)	4,257
0394F	728,763	-	-	80,576	40,453	121,029	59,061	4,313	-	-	63,374	40,513	5,923	46,436
0394P	864,727	-	-	95,609	15,130	110,739	70,080	5,118	-	-	75,198	48,072	2,215	50,287
0395F	599	-	-	66	-	66	49	4	-	25,788	25,841	33	(3,776)	(3,743)
0395P	155,771	-	-	17,223	-	17,223	12,624	922	-	6,859	20,405	8,660	(1,004)	7,656
0396F	34,739	-	-	3,841	-	3,841	2,815	206	-	2,706	5,727	1,931	(396)	1,535
0397F	1,076,648	-	-	119,041	-	119,041	87,255	6,372	-	45,563	139,190	59,852	(6,671)	53,181
0397P	872,986	-	-	96,523	-	96,523	70,749	5,166	-	31,785	107,700	48,531	(4,654)	43,877
0398P	506,569	-	-	56,009	6,083	62,092	41,054	2,998	-	-	44,052	28,161	891	29,052
0399P	56,804	-	-	6,281	6,023	12,304	4,604	336	-	-	4,940	3,158	882	4,040
0402F	31,151	-	-	3,444	-	3,444	2,525	184	-	732	3,441	1,732	(107)	1,625
0402P	118,938	-	-	13,151	-	13,151	9,639	704	-	1,879	12,222	6,612	(275)	6,337
0403F	26,993	-	-	2,985	69	3,054	2,188	160	-	-	2,348	1,501	10	1,511
0403P	335,976	-	-	37,148	-	37,148	27,229	1,988	-	41,754	70,971	18,677	(6,113)	12,564
0404F	1,353,843	-	-	149,689	5,014	154,703	109,720	8,012	-	-	117,732	75,262	734	75,996
0404P	774,825	-	-	85,669	-	85,669	62,794	4,585	-	11,865	79,244	43,074	(1,737)	41,337
0406F	115,068	-	-	12,723	1,766	14,489	9,325	681	-	-	10,006	6,397	259	6,656
0406P	196,725	-	-	21,751	18,456	40,207	15,943	1,164	-	-	17,107	10,936	2,702	13,638
0408F	72,949	-	-	8,066	-	8,066	5,912	432	-	1,784	8,128	4,055	(261)	3,794
0408P	178,254	-	-	19,709	2,137	21,846	14,446	1,055	-	-	15,501	9,909	313	10,222
0409F	280,786	-	-	31,045	2,809	33,854	22,756	1,662	-	-	24,418	15,609	411	16,020
0409P	415,720	-	-	45,965	15,173	61,138	33,691	2,460	-	-	36,151	23,111	2,222	25,333
0410P	114,191	-	-	12,626	-	12,626	9,254	676	-	3,929	13,859	6,348	(575)	5,773
0411F	85,239	-	-	9,425	12,011	21,436	6,908	504	-	-	7,412	4,739	1,758	6,497
0411P	146,083	-	-	16,152	-	16,152	11,839	865	-	11,641	24,345	8,121	(1,704)	6,417
0412P	955,233	-	-	105,616	38,566	144,182	77,415	5,653	-	-	83,068	53,103	5,646	58,749
0413F	158,935	-	-	17,573	-	17,573	12,881	941	-	560	14,382	8,835	(82)	8,753
0413P	150,302	-	-	16,618	20,825	37,443	12,181	889	-	-	13,070	8,356	3,049	11,405
0414P	171,972	-	-	19,014	-	19,014	13,937	1,018	-	6,523	21,478	9,560	(955)	8,605
0416P	80,009	-	-	8,846	-	8,846	6,484	474	-	387	7,345	4,448	(57)	4,391

Ohio Police & Fire Pension Fund  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended December 31, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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 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 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
0418F	38,649	-	-	4,273	-	4,273	3,132	229	-	1,318	4,679	2,149	(193)	1,956
0418P	193,626	-	-	21,408	1,939	23,347	15,692	1,146	-	-	16,838	10,764	284	11,048
0419P	103,033	-	-	11,392	3,524	14,916	8,350	610	-	-	8,960	5,728	516	6,244
0420P	90,643	-	-	10,022	-	10,022	7,346	536	-	3,282	11,164	5,039	(481)	4,558
0423P	25,214	-	-	2,788	-	2,788	2,043	149	-	30,725	32,917	1,402	(4,499)	(3,097)
0424P	16,701	-	-	1,847	-	1,847	1,354	99	-	11,425	12,878	928	(1,673)	(745)
0425F	1,045,479	-	-	115,594	-	115,594	84,729	6,187	-	9,417	100,333	58,120	(1,379)	56,741
0425P	615,407	-	-	68,043	5,686	73,729	49,874	3,642	-	-	53,516	34,211	833	35,044
0426F	136,534	-	-	15,096	5,445	20,541	11,065	808	-	-	11,873	7,590	797	8,387
0426P	109,766	-	-	12,136	-	12,136	8,896	650	-	413	9,959	6,102	(61)	6,041
0429P	-	-	-	-	-	-	-	-	-	5,333	5,333	-	(781)	(781)
0430P	17,247	-	-	1,907	-	1,907	1,398	102	-	17	1,517	959	(3)	956
0431P	32,968	-	-	3,645	-	3,645	2,672	195	-	7,005	9,872	1,833	(1,026)	807
0432F	2,651,984	-	-	293,219	32,681	325,900	214,925	15,695	-	-	230,620	147,428	4,785	152,213
0432P	1,916,341	-	-	211,882	-	211,882	155,306	11,341	-	4,403	171,050	106,532	(645)	105,887
0433F	29,593	-	-	3,272	17	3,289	2,398	175	-	-	2,573	1,645	3	1,648
0433P	249,930	-	-	27,634	42,435	70,069	20,255	1,479	-	-	21,734	13,894	6,213	20,107
0434P	100,579	-	-	11,121	4,791	15,912	8,151	595	-	-	8,746	5,591	701	6,292
0435P	114,819	-	-	12,695	-	12,695	9,305	680	-	2,197	12,182	6,383	(322)	6,061
0437P	267,114	-	-	29,534	12,321	41,855	21,648	1,581	-	-	23,229	14,849	1,804	16,653
0438F	1,063,251	-	-	117,559	52,145	169,704	86,169	6,292	-	-	92,461	59,108	7,635	66,743
0438P	913,596	-	-	101,013	-	101,013	74,041	5,407	-	22,755	102,203	50,788	(3,332)	47,456
0439P	85,225	-	-	9,423	-	9,423	6,907	504	-	5,894	13,305	4,738	(863)	3,875
0441F	387,145	-	-	42,805	-	42,805	31,375	2,291	-	9,116	42,782	21,522	(1,335)	20,187
0441P	714,706	-	-	79,022	-	79,022	57,922	4,230	-	13,786	75,938	39,732	(2,019)	37,713
0442F	93,726	-	-	10,363	26,744	37,107	7,596	555	-	-	8,151	5,210	3,916	9,126
0442P	459,686	-	-	50,826	17,543	68,369	37,254	2,720	-	-	39,974	25,555	2,568	28,123
0444P	94,852	-	-	10,487	560	11,047	7,687	561	-	-	8,248	5,273	82	5,355
0445F	1,684,400	-	-	186,237	-	186,237	136,509	9,968	-	11,150	157,627	93,638	(1,632)	92,006
0445P	1,716,032	-	-	189,735	-	189,735	139,072	10,156	-	7,160	156,388	95,397	(1,048)	94,349
0446F	31,151	-	-	3,444	16,785	20,229	2,525	184	-	-	2,709	1,732	2,457	4,189
0446P	249,109	-	-	27,543	30,501	58,044	20,189	1,474	-	-	21,663	13,848	4,466	18,314
0447F	1,621,701	-	-	179,305	51,981	231,286	131,428	9,597	-	-	141,025	90,153	7,611	97,764
0447P	1,363,985	-	-	150,810	-	150,810	110,542	8,072	-	8,952	127,566	75,826	(1,311)	74,515
0448F	1,524,513	-	-	168,559	-	168,559	123,551	9,022	-	22,652	155,225	84,750	(3,316)	81,434
0448P	1,225,889	-	-	135,542	-	135,542	99,350	7,255	-	27,228	133,833	68,149	(3,986)	64,163
0450F	95,279	-	-	10,535	-	10,535	7,722	564	-	388	8,674	5,297	(57)	5,240
0450P	390,829	-	-	43,212	9,779	52,991	31,674	2,313	-	-	33,987	21,727	1,432	23,159
0452P	510,312	-	-	56,423	-	56,423	41,357	3,020	-	1,775	46,152	28,369	(260)	28,109
0453F	296,882	-	-	32,825	16,638	49,463	24,060	1,757	-	-	25,817	16,504	2,436	18,940
0453P	506,946	-	-	56,051	2,619	58,670	41,084	3,000	-	-	44,084	28,182	384	28,566
0454F	657,158	-	-	72,659	-	72,659	53,258	3,889	-	9,892	67,039	36,532	(1,448)	35,084
0454P	636,676	-	-	70,395	-	70,395	51,598	3,768	-	91,219	146,585	35,394	(13,356)	22,038
0455F	4,070,419	-	-	450,050	-	450,050	329,879	24,089	-	133,129	487,097	226,281	(19,492)	206,789

Ohio Police & Fire Pension Fund  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended December 31, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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
0456F	2,014,306	-	-	222,714	-	222,714	163,246	11,921	-	76,141	251,308	111,978	(11,148)	100,830
0456P	1,528,817	-	-	169,035	70,101	239,136	123,900	9,048	-	-	132,948	84,989	10,264	95,253
0457P	121,302	-	-	13,412	784	14,196	9,831	718	-	-	10,549	6,743	115	6,858
0458P	38,000	-	-	4,201	-	4,201	3,080	225	-	551	3,856	2,112	(81)	2,031
0459P	1,311,618	-	-	145,020	-	145,020	106,298	7,762	-	1,292	115,352	72,915	(189)	72,726
0460P	24,915	-	-	2,755	-	2,755	2,019	147	-	311	2,477	1,385	(45)	1,340
0461P	444,692	-	-	49,168	14,190	63,358	36,039	2,632	-	-	38,671	24,721	2,078	26,799
0462F	205,771	-	-	22,751	3,084	25,835	16,676	1,218	-	-	17,894	11,439	452	11,891
0462P	516,508	-	-	57,108	-	57,108	41,859	3,057	-	5,946	50,862	28,713	(870)	27,843
0463P	555,301	-	-	61,397	-	61,397	45,003	3,286	-	29,312	77,601	30,870	(4,292)	26,578
0464F	302,210	-	-	33,414	-	33,414	24,492	1,788	-	7,850	34,130	16,800	(1,149)	15,651
0464P	268,425	-	-	29,679	-	29,679	21,754	1,589	-	23,048	46,391	14,922	(3,375)	11,547
0465F	487,259	-	-	53,874	-	53,874	39,489	2,884	-	35,318	77,691	27,087	(5,171)	21,916
0466P	623,555	-	-	68,944	37,558	106,502	50,535	3,690	-	-	54,225	34,664	5,499	40,163
0467F	1,967,610	-	-	217,551	-	217,551	159,461	11,644	-	152,817	323,922	109,382	(22,374)	87,008
0468P	538,318	-	-	59,520	-	59,520	43,627	3,186	-	55,419	102,232	29,926	(8,114)	21,812
0469F	634,954	-	-	70,204	45,709	115,913	51,459	3,758	-	-	55,217	35,298	6,692	41,990
0469P	1,637,540	-	-	181,056	-	181,056	132,711	9,691	-	70,817	213,219	91,033	(10,368)	80,665
0470F	43,611	-	-	4,822	1,060	5,882	3,534	258	-	-	3,792	2,424	155	2,579
0470P	486,178	-	-	53,755	-	53,755	39,401	2,877	-	8,194	50,472	27,027	(1,200)	25,827
0471P	69,977	-	-	7,737	-	7,737	5,671	414	-	9,573	15,658	3,890	(1,402)	2,488
0472P	157,256	-	-	17,387	4,162	21,549	12,744	931	-	-	13,675	8,742	609	9,351
0473P	426,580	-	-	47,165	36,265	83,430	34,571	2,525	-	-	37,096	23,714	5,310	29,024
0474P	31,087	-	-	3,437	207	3,644	2,519	184	-	-	2,703	1,728	30	1,758
0475P	24,260	-	-	2,682	-	2,682	1,966	144	-	4,317	6,427	1,349	(632)	717
0476F	388,917	-	-	43,001	-	43,001	31,519	2,302	-	17,413	51,234	21,620	(2,550)	19,070
0476P	948,690	-	-	104,893	-	104,893	76,885	5,614	-	56,023	138,522	52,739	(8,202)	44,537
0477F	1,186,483	-	-	131,185	74,315	205,500	96,156	7,022	-	-	103,178	65,958	10,881	76,839
0477P	1,197,786	-	-	132,434	-	132,434	97,072	7,089	-	4,101	108,262	66,587	(601)	65,986
0478F	1,183,381	-	-	130,842	49,940	180,782	95,905	7,003	-	-	102,908	65,786	7,312	73,098
0479P	35,562	-	-	3,932	-	3,932	2,882	210	-	258	3,350	1,977	(38)	1,939
0480F	4,172,163	-	-	461,299	-	461,299	338,125	24,691	-	13,691	376,507	231,937	(2,004)	229,933
0480P	3,610,694	-	-	399,220	-	399,220	292,622	21,368	-	276,908	590,898	200,724	(40,543)	160,181
0481F	1,086,544	-	-	120,135	-	120,135	88,057	6,430	-	122,479	216,966	60,403	(17,933)	42,470
0481P	1,035,673	-	-	114,510	-	114,510	83,934	6,129	-	44,986	135,049	57,575	(6,586)	50,989
0482P	559,057	-	-	61,813	30,871	92,684	45,308	3,309	-	-	48,617	31,079	4,520	35,599
0483P	99,520	-	-	11,004	7,100	18,104	8,065	589	-	-	8,654	5,532	1,040	6,572
0484P	18,691	-	-	2,067	-	2,067	1,515	111	-	482	2,108	1,039	(71)	968
0485P	21,027	-	-	2,325	-	2,325	1,704	124	-	2,180	4,008	1,169	(319)	850
0486P	19,312	-	-	2,135	-	2,135	1,565	114	-	26	1,705	1,074	(4)	1,070
0487P	52,521	-	-	5,807	-	5,807	4,256	311	-	5,273	9,840	2,920	(772)	2,148
0488F	379,408	-	-	41,950	34,327	76,277	30,748	2,245	-	-	32,993	21,092	5,026	26,118
0488P	626,212	-	-	69,238	939	70,177	50,750	3,706	-	-	54,456	34,812	137	34,949
0489F	724,667	-	-	80,124	-	80,124	58,729	4,289	-	36,369	99,387	40,285	(5,325)	34,960

Ohio Police & Fire Pension Fund  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended December 31, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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
0492F	545,097	-	-	60,269	23,289	83,558	44,176	3,226	-	-	47,402	30,303	3,410	33,713
0493P	109,079	-	-	12,060	1,275	13,335	8,840	646	-	-	9,486	6,064	187	6,251
0494F	1,259,189	-	-	139,223	34,646	173,869	102,048	7,452	-	-	109,500	70,000	5,073	75,073
0494P	1,055,022	-	-	116,650	-	116,650	85,502	6,244	-	1,956	93,702	58,650	(286)	58,364
0495P	1,139,277	-	-	125,965	45,735	171,700	92,330	6,742	-	-	99,072	63,334	6,696	70,030
0496F	683,676	-	-	75,591	51,172	126,763	55,407	4,046	-	-	59,453	38,007	7,492	45,499
0497P	94,219	-	-	10,417	7,583	18,000	7,636	558	-	-	8,194	5,238	1,110	6,348
0498P	52,782	-	-	5,836	-	5,836	4,278	312	-	9,968	14,558	2,934	(1,460)	1,474
0499F	1,305,462	-	-	144,340	-	144,340	105,799	7,726	-	2,791	116,316	72,573	(409)	72,164
0499P	1,115,908	-	-	123,381	21,851	145,232	90,437	6,604	-	-	97,041	62,035	3,199	65,234
0500P	250,646	-	-	27,713	20,601	48,314	20,313	1,483	-	-	21,796	13,934	3,016	16,950
0501F	1,680,434	-	-	185,799	-	185,799	136,188	9,945	-	49,629	195,762	93,418	(7,266)	86,152
0502F	1,666,801	-	-	184,292	72,480	256,772	135,083	9,864	-	-	144,947	92,660	10,612	103,272
0504F	458,544	-	-	50,699	-	50,699	37,162	2,714	-	3,137	43,013	25,491	(459)	25,032
0505F	625,986	-	-	69,213	62,037	131,250	50,732	3,705	-	-	54,437	34,799	9,083	43,882
0506P	76,346	-	-	8,441	353	8,794	6,187	452	-	-	6,639	4,244	52	4,296
0507P	132,514	-	-	14,652	7,376	22,028	10,739	784	-	-	11,523	7,367	1,080	8,447
0508P	17,834	-	-	1,972	-	1,972	1,445	106	-	14,458	16,009	991	(2,117)	(1,126)
0509P	449,912	-	-	49,745	-	49,745	36,462	2,663	-	4,808	43,933	25,011	(704)	24,307
0510F	1,315,125	-	-	145,408	84,353	229,761	106,582	7,783	-	-	114,365	73,110	12,350	85,460
0510P	1,018,519	-	-	112,614	73,263	185,877	82,544	6,028	-	-	88,572	56,621	10,727	67,348
0511P	748,085	-	-	82,713	1,335	84,048	60,627	4,427	-	-	65,054	41,587	196	41,783
0512P	28,074	-	-	3,104	9,736	12,840	2,275	166	-	-	2,441	1,561	1,426	2,987
0513F	1,299,650	-	-	143,697	-	143,697	105,328	7,691	-	12,666	125,685	72,250	(1,854)	70,396
0516P	105,294	-	-	11,642	5,670	17,312	8,533	623	-	-	9,156	5,853	830	6,683
0518F	695,249	-	-	76,871	18,784	95,655	56,345	4,115	-	-	60,460	38,650	2,750	41,400
0518P	705,962	-	-	78,055	-	78,055	57,213	4,178	-	2,869	64,260	39,245	(420)	38,825
0519F	151,676	-	-	16,770	4,214	20,984	12,292	898	-	-	13,190	8,432	617	9,049
0520F	580,588	-	-	64,193	-	64,193	47,053	3,436	-	25,504	75,993	32,276	(3,734)	28,542
0520P	648,743	-	-	71,729	-	71,729	52,576	3,839	-	37,627	94,042	36,065	(5,509)	30,556
0521P	212,834	-	-	23,532	-	23,532	17,249	1,260	-	2,249	20,758	11,832	(329)	11,503
0523P	2,475,717	-	-	273,730	-	273,730	200,640	14,651	-	24,892	240,183	137,629	(3,645)	133,984
0524F	537,167	-	-	59,392	23,979	83,371	43,534	3,179	-	-	46,713	29,862	3,511	33,373
0524P	583,240	-	-	64,487	7,909	72,396	47,268	3,452	-	-	50,720	32,423	1,158	33,581
0526F	806,715	-	-	89,195	-	89,195	65,379	4,774	-	3,404	73,557	44,846	(498)	44,348
0526P	760,630	-	-	84,100	-	84,100	61,644	4,501	-	23,548	89,693	42,285	(3,448)	38,837
0528P	117,262	-	-	12,965	-	12,965	9,503	694	-	8,108	18,305	6,519	(1,187)	5,332
0529P	29,002	-	-	3,207	-	3,207	2,350	172	-	6,170	8,692	1,612	(903)	709
0530P	45,256	-	-	5,004	-	5,004	3,668	268	-	13,208	17,144	2,516	(1,934)	582
0531F	63,943	-	-	7,070	-	7,070	5,182	378	-	362	5,922	3,555	(53)	3,502
0531P	248,831	-	-	27,512	-	27,512	20,166	1,473	-	1,422	23,061	13,833	(208)	13,625
0532F	706,456	-	-	78,110	59,641	137,751	57,253	4,181	-	-	61,434	39,273	8,732	48,005
0532P	938,141	-	-	103,727	-	103,727	76,030	5,552	-	14,363	95,945	52,153	(2,103)	50,050
0533P	74,462	-	-	8,233	8,065	16,298	6,035	441	-	-	6,476	4,139	1,181	5,320

Ohio Police & Fire Pension Fund  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended December 31, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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
0535P	37,441	-	-	4,140	448	4,588	3,034	222	-	-	3,256	2,081	66	2,147
0536F	1,380,140	-	-	152,597	28,373	180,970	111,851	8,168	-	-	120,019	76,724	4,154	80,878
0536P	1,233,418	-	-	136,374	-	136,374	99,960	7,299	-	1,930	109,189	68,568	(283)	68,285
0537P	11,290	-	-	1,248	-	1,248	915	67	-	17,060	18,042	628	(2,498)	(1,870)
0538P	432,882	-	-	47,862	11,295	59,157	35,082	2,562	-	-	37,644	24,065	1,654	25,719
0540P	77,393	-	-	8,557	-	8,557	6,272	458	-	931	7,661	4,302	(136)	4,166
0541F	519,240	-	-	57,410	3,817	61,227	42,081	3,073	-	-	45,154	28,865	559	29,424
0541P	540,183	-	-	59,726	4,687	64,413	43,778	3,197	-	-	46,975	30,030	686	30,716
0542P	27,379	-	-	3,027	-	3,027	2,219	162	-	164	2,545	1,522	(24)	1,498
0543F	1,699,769	-	-	187,937	-	187,937	137,755	10,059	-	23,979	171,793	94,493	(3,511)	90,982
0543P	1,269,874	-	-	140,405	-	140,405	102,914	7,515	-	86,335	196,764	70,594	(12,640)	57,954
0545F	227,081	-	-	25,107	17,525	42,632	18,403	1,344	-	-	19,747	12,624	2,566	15,190
0547F	511,496	-	-	56,554	56,479	113,033	41,453	3,027	-	-	44,480	28,435	8,269	36,704
0548P	30,056	-	-	3,323	43	3,366	2,436	178	-	-	2,614	1,671	6	1,677
0549P	109,828	-	-	12,143	4,024	16,167	8,901	650	-	-	9,551	6,106	589	6,695
0550F	41,473	-	-	4,585	33,723	38,308	3,361	245	-	-	3,606	2,306	4,938	7,244
0550P	596,776	-	-	65,983	15,656	81,639	48,365	3,532	-	-	51,897	33,176	2,292	35,468
0551P	191,381	-	-	21,160	6,875	28,035	15,510	1,133	-	-	16,643	10,639	1,007	11,646
0552P	101,344	-	-	11,205	15,121	26,326	8,213	600	-	-	8,813	5,634	2,214	7,848
0553F	2,455,471	-	-	271,492	67,155	338,647	198,999	14,532	-	-	213,531	136,503	9,832	146,335
0553P	2,359,622	-	-	260,894	185,998	446,892	191,231	13,964	-	-	205,195	131,175	27,233	158,408
0555F	2,049,035	-	-	226,554	37,851	264,405	166,060	12,126	-	-	178,186	113,909	5,542	119,451
0555P	1,466,840	-	-	162,183	-	162,183	118,877	8,681	-	116,319	243,877	81,544	(17,031)	64,513
0556P	66,259	-	-	7,326	-	7,326	5,370	392	-	7,523	13,285	3,683	(1,101)	2,582
0557F	752,588	-	-	83,211	-	83,211	60,992	4,454	-	29,372	94,818	41,838	(4,301)	37,537
0559F	463,484	-	-	51,246	1,378	52,624	37,562	2,743	-	-	40,305	25,766	202	25,968
0559P	298,204	-	-	32,971	9,108	42,079	24,167	1,765	-	-	25,932	16,578	1,333	17,911
0560F	542,280	-	-	59,958	-	59,958	43,948	3,209	-	12,528	59,685	30,146	(1,834)	28,312
0560P	339,926	-	-	37,584	-	37,584	27,549	2,012	-	9,245	38,806	18,897	(1,354)	17,543
0561F	418,813	-	-	46,306	-	46,306	33,942	2,479	-	13,277	49,698	23,282	(1,944)	21,338
0561P	432,853	-	-	47,859	-	47,859	35,080	2,562	-	2,291	39,933	24,063	(336)	23,727
0563P	39,491	-	-	4,366	2,895	7,261	3,201	234	-	-	3,435	2,195	424	2,619
0564F	1,478,044	-	-	163,421	-	163,421	119,785	8,747	-	45,339	173,871	82,167	(6,638)	75,529
0564P	1,145,241	-	-	126,625	-	126,625	92,814	6,778	-	49,009	148,601	63,666	(7,175)	56,491
0565P	184,374	-	-	20,385	6,281	26,666	14,942	1,091	-	-	16,033	10,250	920	11,170
0567P	80,499	-	-	8,900	4,704	13,604	6,524	476	-	-	7,000	4,475	689	5,164
0568F	2,855,120	-	-	315,679	-	315,679	231,388	16,897	-	82,354	330,639	158,720	(12,058)	146,662
0568P	1,815,056	-	-	200,684	-	200,684	147,098	10,742	-	81,147	238,987	100,902	(11,881)	89,021
0569P	26,524	-	-	2,933	-	2,933	2,150	157	-	7,332	9,639	1,475	(1,074)	401
0571F	1,450,092	-	-	160,331	-	160,331	117,520	8,582	-	4,222	130,324	80,613	(618)	79,995
0571P	1,357,022	-	-	150,041	22,523	172,564	109,977	8,031	-	-	118,008	75,439	3,298	78,737
0573P	66,816	-	-	7,388	-	7,388	5,415	395	-	6,281	12,091	3,714	(920)	2,794
0574P	285,187	-	-	31,532	319	31,851	23,112	1,688	-	-	24,800	15,854	47	15,901
0576P	29,686	-	-	3,282	-	3,282	2,406	176	-	4,188	6,770	1,650	(613)	1,037

Ohio Police & Fire Pension Fund  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended December 31, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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
0577P	22,240	-	-	2,459	18,085	20,544	1,802	132	-	-	1,934	1,236	2,648	3,884
0578P	58,946	-	-	6,517	-	6,517	4,777	349	-	8,220	13,346	3,277	(1,203)	2,074
0579P	948,482	-	-	104,870	66,655	171,525	76,868	5,613	-	-	82,481	52,728	9,759	62,487
0580F	1,273,377	-	-	140,792	-	140,792	103,198	7,536	-	13,958	124,692	70,789	(2,044)	68,745
0580P	1,188,126	-	-	131,366	-	131,366	96,289	7,031	-	44,571	147,891	66,050	(6,526)	59,524
0581F	4,119,062	-	-	455,428	-	455,428	333,821	24,377	-	215,793	573,991	228,985	(31,595)	197,390
0581P	3,385,104	-	-	374,277	201,343	575,620	274,339	20,033	-	-	294,372	188,183	29,479	217,662
0582F	1,524,474	-	-	168,555	126,537	295,092	123,548	9,022	-	-	132,570	84,748	18,527	103,275
0583F	494,999	-	-	54,730	20,309	75,039	40,116	2,929	-	-	43,045	27,518	2,973	30,491
0584F	474,005	-	-	52,409	-	52,409	38,415	2,805	-	6,755	47,975	26,351	(989)	25,362
0585F	854,607	-	-	94,490	-	94,490	69,260	5,058	-	40,927	115,245	47,509	(5,992)	41,517
0585P	460,891	-	-	50,959	-	50,959	37,352	2,728	-	34,017	74,097	25,622	(4,981)	20,641
0586P	208,983	-	-	23,106	-	23,106	16,937	1,237	-	199	18,373	11,618	(29)	11,589
0587P	55,458	-	-	6,132	-	6,132	4,495	328	-	465	5,288	3,083	(68)	3,015
0588F	413,056	-	-	45,670	-	45,670	33,475	2,444	-	11,072	46,991	22,962	(1,621)	21,341
0588P	414,234	-	-	45,800	-	45,800	33,571	2,451	-	301	36,323	23,028	(44)	22,984
0589P	45,734	-	-	5,057	-	5,057	3,706	271	-	4,059	8,036	2,542	(594)	1,948
0590F	1,020,940	-	-	112,881	-	112,881	82,740	6,042	-	23,893	112,675	56,756	(3,498)	53,258
0590P	969,543	-	-	107,199	-	107,199	78,575	5,738	-	32,044	116,357	53,898	(4,692)	49,206
0591P	99,543	-	-	11,006	-	11,006	8,067	589	-	3,731	12,387	5,534	(546)	4,988
0592P	54,833	-	-	6,063	2,524	8,587	4,444	325	-	-	4,769	3,048	370	3,418
0593F	2,119,525	-	-	234,347	13,243	247,590	171,773	12,543	-	-	184,316	117,828	1,939	119,767
0593P	1,374,041	-	-	151,922	-	151,922	111,357	8,132	-	905	120,394	76,385	(132)	76,253
0594P	89,257	-	-	9,869	9,116	18,985	7,234	528	-	-	7,762	4,962	1,335	6,297
0595P	20,280	-	-	2,242	78	2,320	1,644	120	-	-	1,764	1,127	11	1,138
0596F	729,817	-	-	80,693	-	80,693	59,147	4,319	-	8,935	72,401	40,572	(1,308)	39,264
0596P	873,126	-	-	96,538	-	96,538	70,761	5,167	-	36,318	112,246	48,538	(5,317)	43,221
0597F	2,833,638	-	-	313,304	-	313,304	229,647	16,770	-	129,916	376,333	157,526	(19,021)	138,505
0597P	2,665,231	-	-	294,684	-	294,684	215,999	15,773	-	144,899	376,671	148,164	(21,215)	126,949
0598F	232,002	-	-	25,652	-	25,652	18,802	1,373	-	11,287	31,462	12,897	(1,652)	11,245
0598P	338,312	-	-	37,406	-	37,406	27,418	2,002	-	42,073	71,493	18,807	(6,160)	12,647
0599P	47,838	-	-	5,289	3,351	8,640	3,877	283	-	-	4,160	2,659	491	3,150
0600P	133,741	-	-	14,787	22,911	37,698	10,839	791	-	-	11,630	7,435	3,354	10,789
0601F	503,473	-	-	55,667	-	55,667	40,803	2,980	-	3,619	47,402	27,989	(530)	27,459
0602P	274,168	-	-	30,314	24,264	54,578	22,219	1,623	-	-	23,842	15,241	3,552	18,793
0603F	253,817	-	-	28,063	13,062	41,125	20,570	1,502	-	-	22,072	14,110	1,913	16,023
0603P	148,008	-	-	16,365	-	16,365	11,995	876	-	1,800	14,671	8,228	(264)	7,964
0604F	1,606,506	-	-	177,625	50,422	228,047	130,196	9,507	-	-	139,703	89,308	7,383	96,691
0606P	1,084,062	-	-	119,860	-	119,860	87,856	6,416	-	10,244	104,516	60,265	(1,500)	58,765
0607F	2,493,823	-	-	275,732	-	275,732	202,107	14,759	-	62,226	279,092	138,635	(9,111)	129,524
0608F	725,202	-	-	80,183	6,238	86,421	58,773	4,292	-	-	63,065	40,315	913	41,228
0608P	856,662	-	-	94,718	16,414	111,132	69,427	5,070	-	-	74,497	47,623	2,403	50,026
0609F	323,712	-	-	35,792	-	35,792	26,235	1,916	-	14,906	43,057	17,996	(2,183)	15,813
0610P	205,615	-	-	22,734	-	22,734	16,664	1,217	-	673	18,554	11,430	(98)	11,332

**Ohio Police & Fire Pension Fund**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Year Ended December 31, 2020**

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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 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 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
0612F	1,095,596	-	-	121,136	-	121,136	88,790	6,484	-	169,162	264,436	60,906	(24,767)	36,139
0612P	728,170	-	-	80,511	-	80,511	59,013	4,309	-	12,830	76,152	40,480	(1,878)	38,602
0613P	25,287	-	-	2,796	-	2,796	2,049	150	-	948	3,147	1,406	(139)	1,267
0614F	77,094	-	-	8,524	11,606	20,130	6,248	456	-	-	6,704	4,286	1,699	5,985
0614P	702,621	-	-	77,686	1,888	79,574	56,943	4,158	-	-	61,101	39,060	276	39,336
0615F	20,439,285	-	-	2,259,890	-	2,259,890	1,656,462	120,961	-	252,946	2,030,369	1,136,251	(37,034)	1,099,217
0615P	19,911,050	-	-	2,201,485	-	2,201,485	1,613,652	117,835	-	85,791	1,817,278	1,106,885	(12,561)	1,094,324
0616F	178,494	-	-	19,735	2,473	22,208	14,466	1,056	-	-	15,522	9,923	362	10,285
0616P	277,111	-	-	30,639	-	30,639	22,458	1,640	-	1,370	25,468	15,405	(201)	15,204
0617P	502,037	-	-	55,508	-	55,508	40,687	2,971	-	12,106	55,764	27,909	(1,773)	26,136
0618F	147,453	-	-	16,303	4,273	20,576	11,950	873	-	-	12,823	8,197	626	8,823
0619F	866,504	-	-	95,806	69,274	165,080	70,224	5,128	-	-	75,352	48,170	10,143	58,313
0619P	955,921	-	-	105,692	24,350	130,042	77,471	5,657	-	-	83,128	53,141	3,565	56,706
0620F	1,642,074	-	-	181,558	17,112	198,670	133,079	9,718	-	-	142,797	91,285	2,505	93,790
0620P	1,432,484	-	-	158,384	-	158,384	116,093	8,478	-	26,417	150,988	79,634	(3,868)	75,766
0621F	1,994,804	-	-	220,558	40,953	261,511	161,665	11,805	-	-	173,470	110,894	5,996	116,890
0622F	1,309,320	-	-	144,766	-	144,766	106,111	7,749	-	33,560	147,420	72,787	(4,914)	67,873
0622P	1,256,742	-	-	138,953	-	138,953	101,850	7,437	-	38,238	147,525	69,864	(5,599)	64,265
0623F	233,800	-	-	25,850	23,875	49,725	18,948	1,384	-	-	20,332	12,997	3,496	16,493
0623P	175,302	-	-	19,382	-	19,382	14,207	1,037	-	680	15,924	9,745	(100)	9,645
0624P	241,845	-	-	26,740	7,428	34,168	19,600	1,431	-	-	21,031	13,445	1,087	14,532
0625P	47,816	-	-	5,287	4,946	10,233	3,875	283	-	-	4,158	2,658	724	3,382
0626F	3,282,101	-	-	362,889	50,190	413,079	265,991	19,424	-	-	285,415	182,457	7,348	189,805
0627F	2,311,574	-	-	255,582	-	255,582	187,337	13,680	-	70,834	271,851	128,504	(10,371)	118,133
0628F	1,355,171	-	-	149,836	-	149,836	109,827	8,020	-	10,477	128,324	75,336	(1,534)	73,802
0628P	1,039,933	-	-	114,981	-	114,981	84,279	6,154	-	28,313	118,746	57,811	(4,145)	53,666
0629F	2,812,227	-	-	310,937	-	310,937	227,911	16,643	-	49,431	293,985	156,336	(7,237)	149,099
0629P	2,192,046	-	-	242,366	52,722	295,088	177,650	12,973	-	-	190,623	121,859	7,719	129,578
0630F	80,263	-	-	8,874	164	9,038	6,505	475	-	-	6,980	4,462	24	4,486
0630P	286,986	-	-	31,731	-	31,731	23,258	1,698	-	20,808	45,764	15,954	(3,047)	12,907
0631F	718,443	-	-	79,435	-	79,435	58,225	4,252	-	3,446	65,923	39,939	(505)	39,434
0631P	497,892	-	-	55,050	-	55,050	40,351	2,947	-	23,453	66,751	27,679	(3,434)	24,245
0632P	66,728	-	-	7,378	3,903	11,281	5,408	395	-	-	5,803	3,710	572	4,282
0633F	598,126	-	-	66,132	-	66,132	48,474	3,540	-	20,136	72,150	33,251	(2,948)	30,303
0633P	627,507	-	-	69,381	-	69,381	50,855	3,714	-	18,646	73,215	34,884	(2,730)	32,154
0635F	473,892	-	-	52,396	63,122	115,518	38,406	2,805	-	-	41,211	26,344	9,242	35,586
0635P	1,108,002	-	-	122,507	-	122,507	89,796	6,557	-	22,505	118,858	61,595	(3,295)	58,300
0636F	556,723	-	-	61,555	-	61,555	45,119	3,295	-	16,423	64,837	30,949	(2,404)	28,545
0636P	462,834	-	-	51,174	-	51,174	37,509	2,739	-	8,892	49,140	25,730	(1,302)	24,428
0637P	509,573	-	-	56,341	-	56,341	41,297	3,016	-	9,306	53,619	28,328	(1,362)	26,966
0638P	136,858	-	-	15,132	1,241	16,373	11,091	810	-	-	11,901	7,608	182	7,790
0640F	2,826,146	-	-	312,476	-	312,476	229,040	16,725	-	569	246,334	157,110	(83)	157,027
0641F	423,234	-	-	46,795	5,317	52,112	34,300	2,505	-	-	36,805	23,528	778	24,306
0641P	967,035	-	-	106,921	5,971	112,892	78,372	5,723	-	-	84,095	53,759	874	54,633



**Ohio Police & Fire Pension Fund**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Year Ended December 31, 2020**

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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
0642P	165,844	-	-	18,337	-	18,337	13,441	981	-	8,090	22,512	9,220	(1,185)	8,035
0643P	20,493	-	-	2,266	1,293	3,559	1,661	121	-	-	1,782	1,139	189	1,328
0644P	98,794	-	-	10,923	5,179	16,102	8,007	585	-	-	8,592	5,492	758	6,250
0645P	339,890	-	-	37,580	-	37,580	27,546	2,011	-	6,651	36,208	18,895	(974)	17,921
0646F	476,919	-	-	52,731	3,282	56,013	38,651	2,822	-	-	41,473	26,513	481	26,994
0646P	346,795	-	-	38,344	-	38,344	28,105	2,052	-	8,065	38,222	19,279	(1,181)	18,098
0647F	1,864,730	-	-	206,176	98,251	304,427	151,123	11,036	-	-	162,159	103,663	14,385	118,048
0647P	1,672,311	-	-	184,901	-	184,901	135,529	9,897	-	4,075	149,501	92,966	(597)	92,369
0648F	21,544	-	-	2,382	-	2,382	1,746	127	-	1,724	3,597	1,198	(252)	946
0649P	216,176	-	-	23,902	-	23,902	17,520	1,279	-	4,412	23,211	12,018	(646)	11,372
0650F	1,194,117	-	-	132,029	-	132,029	96,775	7,067	-	46,700	150,542	66,383	(6,837)	59,546
0650P	1,062,698	-	-	117,498	-	117,498	86,124	6,289	-	29,614	122,027	59,077	(4,336)	54,741
0652F	448,409	-	-	49,579	25,650	75,229	36,340	2,654	-	-	38,994	24,928	3,756	28,684
0652P	571,062	-	-	63,140	-	63,140	46,281	3,380	-	6,582	56,243	31,746	(964)	30,782
0653F	155,069	-	-	17,145	-	17,145	12,567	918	-	12,520	26,005	8,621	(1,833)	6,788
0654F	4,772,821	-	-	527,712	-	527,712	386,804	28,246	-	33,914	448,964	265,328	(4,965)	260,363
0655F	3,109,212	-	-	343,773	146,036	489,809	251,980	18,400	-	-	270,380	172,846	21,381	194,227
0656F	36,686	-	-	4,056	-	4,056	2,973	217	-	94	3,284	2,039	(14)	2,025
0656P	267,399	-	-	29,565	-	29,565	21,671	1,582	-	16,035	39,288	14,865	(2,348)	12,517
0657F	408,987	-	-	45,220	-	45,220	33,146	2,420	-	17,698	53,264	22,736	(2,591)	20,145
0657P	320,634	-	-	35,451	-	35,451	25,985	1,898	-	1,749	29,632	17,825	(256)	17,569
0658F	48,989	-	-	5,417	-	5,417	3,970	290	-	5,247	9,507	2,723	(768)	1,955
0658P	163,319	-	-	18,058	-	18,058	13,236	967	-	39,446	53,649	9,079	(5,775)	3,304
0660P	22,740	-	-	2,514	586	3,100	1,843	135	-	-	1,978	1,264	86	1,350
0661P	87,697	-	-	9,696	6,859	16,555	7,107	519	-	-	7,626	4,875	1,004	5,879
0662P	202,641	-	-	22,405	4,807	27,212	16,423	1,199	-	-	17,622	11,265	704	11,969
0663F	70,990	-	-	7,849	-	7,849	5,753	420	-	1,103	7,276	3,946	(161)	3,785
0663P	170,492	-	-	18,851	30,725	49,576	13,817	1,009	-	-	14,826	9,478	4,499	13,977
0664F	41,311	-	-	4,568	-	4,568	3,348	244	-	4,928	8,520	2,297	(722)	1,575
0664P	118,562	-	-	13,109	-	13,109	9,609	702	-	9,331	19,642	6,591	(1,366)	5,225
0665P	33,573	-	-	3,712	3,524	7,236	2,721	199	-	-	2,920	1,866	516	2,382
0666F	398,426	-	-	44,052	34,843	78,895	32,290	2,358	-	-	34,648	22,149	5,102	27,251
0666P	752,483	-	-	83,199	-	83,199	60,984	4,453	-	24,393	89,830	41,832	(3,571)	38,261
0667P	384,034	-	-	42,461	43,908	86,369	31,123	2,273	-	-	33,396	21,349	6,429	27,778
0668P	64,747	-	-	7,159	-	7,159	5,247	383	-	7,100	12,730	3,599	(1,039)	2,560
0669P	70,525	-	-	7,798	1,292	9,090	5,716	417	-	-	6,133	3,921	189	4,110
0670F	3,369,284	-	-	372,528	150,387	522,915	273,057	19,940	-	-	292,997	187,304	22,019	209,323
0672P	202,803	-	-	22,423	-	22,423	16,436	1,200	-	21,092	38,728	11,274	(3,088)	8,186
0673P	15,389	-	-	1,702	120	1,822	1,247	91	-	-	1,338	856	18	874
0674P	49,666	-	-	5,491	-	5,491	4,025	294	-	4,722	9,041	2,761	(691)	2,070
0675P	79,051	-	-	8,740	-	8,740	6,406	468	-	758	7,632	4,395	(111)	4,284
0676F	4,278,516	-	-	473,058	158,736	631,794	346,744	25,320	-	-	372,064	237,849	23,241	261,090
0676P	3,165,122	-	-	349,955	66,939	416,894	256,511	18,731	-	-	275,242	175,954	9,801	185,755
0677F	1,915,027	-	-	211,737	-	211,737	155,200	11,333	-	7,548	174,081	106,459	(1,105)	105,354

Ohio Police & Fire Pension Fund  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended December 31, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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
0677P	1,860,457	-	-	205,703	-	205,703	150,777	11,010	-	228,579	390,366	103,426	(33,467)	69,959
0679F	2,016,843	-	-	222,994	-	222,994	163,451	11,936	-	47,407	222,794	112,119	(6,941)	105,178
0679P	2,082,112	-	-	230,211	-	230,211	168,741	12,322	-	77,529	258,592	115,748	(11,351)	104,397
0680F	419,394	-	-	46,371	7,220	53,591	33,989	2,482	-	-	36,471	23,315	1,057	24,372
0680P	275,673	-	-	30,480	-	30,480	22,341	1,631	-	7,117	31,089	15,325	(1,042)	14,283
0681F	203,308	-	-	22,479	-	22,479	16,477	1,203	-	6,453	24,133	11,302	(945)	10,357
0682F	875,932	-	-	96,848	-	96,848	70,988	5,184	-	51,904	128,076	48,694	(7,599)	41,095
0682P	1,044,560	-	-	115,493	-	115,493	84,654	6,182	-	16,930	107,766	58,069	(2,479)	55,590
0684F	230,395	-	-	25,474	7,315	32,789	18,672	1,363	-	-	20,035	12,808	1,071	13,879
0684P	349,345	-	-	38,626	-	38,626	28,312	2,067	-	11,459	41,838	19,421	(1,678)	17,743
0685P	104,077	-	-	11,507	1,706	13,213	8,435	616	-	-	9,051	5,786	250	6,036
0686F	1,816,936	-	-	200,891	10,615	211,506	147,250	10,753	-	-	158,003	101,006	1,554	102,560
0686P	1,626,915	-	-	179,881	-	179,881	131,850	9,628	-	21,695	163,173	90,443	(3,177)	87,266
0687F	554,526	-	-	61,312	47,708	109,020	44,941	3,282	-	-	48,223	30,827	6,985	37,812
0687P	721,082	-	-	79,727	12,407	92,134	58,439	4,267	-	-	62,706	40,086	1,817	41,903
0688F	2,228	-	-	246	1,809	2,055	181	13	-	-	194	124	265	389
0688P	692,841	-	-	76,605	-	76,605	56,150	4,100	-	80,898	141,148	38,516	(11,844)	26,672
0689F	515,837	-	-	57,034	-	57,034	41,805	3,053	-	6,368	51,226	28,676	(932)	27,744
0689P	524,825	-	-	58,028	-	58,028	42,533	3,106	-	3,421	49,060	29,176	(501)	28,675
0691P	25,651	-	-	2,836	2,344	5,180	2,079	152	-	-	2,231	1,426	343	1,769
0692P	79,734	-	-	8,816	1,060	9,876	6,462	472	-	-	6,934	4,433	155	4,588
0693P	154,248	-	-	17,055	2,482	19,537	12,501	913	-	-	13,414	8,575	363	8,938
0694F	496,089	-	-	54,851	24,444	79,295	40,205	2,936	-	-	43,141	27,578	3,579	31,157
0694P	342,506	-	-	37,869	-	37,869	27,758	2,027	-	42,410	72,195	19,040	(6,209)	12,831
0695F	25,564	-	-	2,827	-	2,827	2,072	151	-	129	2,352	1,421	(19)	1,402
0695P	289,943	-	-	32,058	59,633	91,691	23,498	1,716	-	-	25,214	16,118	8,731	24,849
0696P	84,624	-	-	9,356	1,267	10,623	6,858	501	-	-	7,359	4,704	185	4,889
0697P	95,358	-	-	10,543	844	11,387	7,728	564	-	-	8,292	5,301	124	5,425
0698F	1,748,535	-	-	193,328	-	193,328	141,707	10,348	-	67,033	219,088	97,204	(9,815)	87,389
0698P	1,228,256	-	-	135,803	-	135,803	99,542	7,269	-	28,399	135,210	68,281	(4,158)	64,123
0699F	194,578	-	-	21,514	24,617	46,131	15,769	1,152	-	-	16,921	10,817	3,604	14,421
0700F	1,869,117	-	-	206,661	-	206,661	151,479	11,062	-	14,967	177,508	103,907	(2,191)	101,716
0700P	1,334,649	-	-	147,567	58,711	206,278	108,164	7,899	-	-	116,063	74,195	8,596	82,791
0701P	651,594	-	-	72,044	-	72,044	52,807	3,856	-	32,690	89,353	36,223	(4,786)	31,437
0702F	1,794,949	-	-	198,460	46,053	244,513	145,468	10,623	-	-	156,091	99,784	6,743	106,527
0702P	1,432,265	-	-	158,360	-	158,360	116,075	8,476	-	5,937	130,488	79,622	(869)	78,753
0703F	76,409	-	-	8,448	4,696	13,144	6,192	452	-	-	6,644	4,248	687	4,935
0704P	224,515	-	-	24,824	-	24,824	18,195	1,329	-	9,064	28,588	12,481	(1,327)	11,154
0705P	19,644	-	-	2,172	-	2,172	1,592	116	-	14,510	16,218	1,092	(2,124)	(1,032)
0706F	3,829,263	-	-	423,386	8,194	431,580	310,335	22,662	-	-	332,997	212,874	1,200	214,074
0706P	3,610,048	-	-	399,149	-	399,149	292,569	21,364	-	279,518	593,451	200,688	(40,925)	159,763
0707F	1,820,895	-	-	201,329	115,837	317,166	147,571	10,776	-	-	158,347	101,226	16,960	118,186
0707P	1,532,712	-	-	169,466	56,479	225,945	124,216	9,071	-	-	133,287	85,206	8,269	93,475
0709P	68,261	-	-	7,547	-	7,547	5,532	404	-	11,279	17,215	3,795	(1,651)	2,144

Ohio Police & Fire Pension Fund  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended December 31, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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
0711P	8,891	-	-	983	551	1,534	721	53	-	-	774	494	81	575
0712F	1,559,941	-	-	172,476	24,513	196,989	126,422	9,232	-	-	135,654	86,719	3,589	90,308
0712P	1,054,798	-	-	116,625	21,876	138,501	85,484	6,242	-	-	91,726	58,638	3,203	61,841
0713P	47,990	-	-	5,306	3,360	8,666	3,889	284	-	-	4,173	2,668	492	3,160
0714F	504,779	-	-	55,811	1,120	56,931	40,909	2,987	-	-	43,896	28,061	164	28,225
0715F	460,625	-	-	50,929	-	50,929	37,330	2,726	-	31,647	71,703	25,607	(4,634)	20,973
0717F	166,407	-	-	18,399	-	18,399	13,486	985	-	1,396	15,867	9,251	(204)	9,047
0718F	76,183	-	-	8,423	1,448	9,871	6,174	451	-	-	6,625	4,235	212	4,447
0719F	207,496	-	-	22,942	-	22,942	16,816	1,228	-	3,999	22,043	11,535	(585)	10,950
0720F	1,404,802	-	-	155,323	55,256	210,579	113,849	8,314	-	-	122,163	78,095	8,090	86,185
0721F	81,759	-	-	9,040	32,259	41,299	6,626	484	-	-	7,110	4,545	4,723	9,268
0722F	64,329	-	-	7,113	1,120	8,233	5,213	381	-	-	5,594	3,576	164	3,740
0723F	103,630	-	-	11,458	2,102	13,560	8,399	613	-	-	9,012	5,761	308	6,069
0724F	646,844	-	-	71,519	-	71,519	52,422	3,828	-	3,843	60,093	35,959	(563)	35,396
0725P	32,870	-	-	3,634	422	4,056	2,664	195	-	-	2,859	1,827	62	1,889
0726F	47,962	-	-	5,303	-	5,303	3,887	284	-	871	5,042	2,666	(127)	2,539
0728F	813,531	-	-	89,949	10,641	100,590	65,931	4,815	-	-	70,746	45,225	1,558	46,783
0732F	465,276	-	-	51,444	50,663	102,107	37,707	2,754	-	-	40,461	25,865	7,418	33,283
0732P	351,270	-	-	38,839	22,066	60,905	28,468	2,079	-	-	30,547	19,528	3,231	22,759
0735P	24,282	-	-	2,685	-	2,685	1,968	144	-	78	2,190	1,350	(11)	1,339
0736F	1,845,056	-	-	204,000	4,661	208,661	149,529	10,919	-	-	160,448	102,569	683	103,252
0737P	33,647	-	-	3,720	-	3,720	2,727	199	-	611	3,537	1,870	(90)	1,780
0738P	31,688	-	-	3,504	3,084	6,588	2,568	188	-	-	2,756	1,762	452	2,214
0740P	17,279	-	-	1,910	121	2,031	1,400	102	-	-	1,502	961	18	979
0741F	314,740	-	-	34,800	-	34,800	25,507	1,863	-	4,730	32,100	17,497	(693)	16,804
0744F	12,931	-	-	1,430	-	1,430	1,048	77	-	22,031	23,156	719	(3,226)	(2,507)
0745P	14,048	-	-	1,553	-	1,553	1,139	83	-	3,679	4,901	781	(539)	242
0746F	114,126	-	-	12,618	-	12,618	9,249	675	-	18,749	28,673	6,344	(2,745)	3,599
0749P	43,277	-	-	4,785	-	4,785	3,507	256	-	12,433	16,196	2,406	(1,820)	586
0753P	53,723	-	-	5,940	-	5,940	4,354	318	-	1,895	6,567	2,987	(278)	2,709
0754F	692,715	-	-	76,591	9,478	86,069	56,140	4,100	-	-	60,240	38,509	1,388	39,897
0756P	116,078	-	-	12,834	2,240	15,074	9,407	687	-	-	10,094	6,453	328	6,781
0757F	757,926	-	-	83,801	177,494	261,295	61,425	4,485	-	-	65,910	42,134	25,987	68,121
0758F	306,790	-	-	33,921	39,678	73,599	24,863	1,816	-	-	26,679	17,055	5,809	22,864
0759F	205,916	-	-	22,767	5,506	28,273	16,688	1,219	-	-	17,907	11,447	806	12,253
0760P	12,999	-	-	1,437	-	1,437	1,053	77	-	1,784	2,914	723	(261)	462
0761F	1,439,831	-	-	159,196	18,180	177,376	116,688	8,521	-	-	125,209	80,042	2,662	82,704
0762F	55,598	-	-	6,147	-	6,147	4,506	329	-	466	5,301	3,091	(68)	3,023
0765F	326,319	-	-	36,080	-	36,080	26,446	1,931	-	888	29,265	18,141	(130)	18,011
0766F	54,468	-	-	6,022	-	6,022	4,414	322	-	931	5,667	3,028	(136)	2,892
0768F	1,000,595	-	-	110,632	44,219	154,851	81,091	5,922	-	-	87,013	55,625	6,474	62,099
0769F	129,347	-	-	14,301	2,800	17,101	10,483	765	-	-	11,248	7,191	410	7,601
0770F	33,787	-	-	3,736	-	3,736	2,738	200	-	1,137	4,075	1,878	(167)	1,711
0771F	50,095	-	-	5,539	5,506	11,045	4,060	296	-	-	4,356	2,785	806	3,591

Ohio Police & Fire Pension Fund  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended December 31, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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
0773F	232,332	-	-	25,688	55,936	81,624	18,829	1,375	-	-	20,204	12,916	8,190	21,106
0774F	64,069	-	-	7,084	-	7,084	5,192	379	-	85	5,656	3,562	(13)	3,549
0776F	259,551	-	-	28,697	8,685	37,382	21,035	1,536	-	-	22,571	14,429	1,272	15,701
0777F	1,026,134	-	-	113,456	35,464	148,920	83,161	6,073	-	-	89,234	57,044	5,192	62,236
0779F	246,310	-	-	27,234	40,841	68,075	19,962	1,458	-	-	21,420	13,693	5,980	19,673
0780F	74,705	-	-	8,260	59,082	67,342	6,054	442	-	-	6,496	4,153	8,650	12,803
0781F	130,687	-	-	14,450	276	14,726	10,591	773	-	-	11,364	7,265	40	7,305
0782F	152,125	-	-	16,820	16,388	33,208	12,329	900	-	-	13,229	8,457	2,399	10,856
0783F	232,418	-	-	25,697	16,449	42,146	18,836	1,375	-	-	20,211	12,920	2,408	15,328
0786F	179,604	-	-	19,858	22,634	42,492	14,556	1,063	-	-	15,619	9,984	3,314	13,298
0787P	8,784	-	-	971	-	971	712	52	-	223	987	488	(33)	455
0788F	466,118	-	-	51,537	3,972	55,509	37,776	2,759	-	-	40,535	25,912	582	26,494
0788P	267,457	-	-	29,572	21,144	50,716	21,676	1,583	-	-	23,259	14,868	3,096	17,964
0789F	296,794	-	-	32,815	2,783	35,598	24,053	1,756	-	-	25,809	16,499	408	16,907
0790F	29,937	-	-	3,310	-	3,310	2,426	177	-	14,975	17,578	1,664	(2,193)	(529)
0791F	167,513	-	-	18,521	-	18,521	13,576	991	-	6,540	21,107	9,312	(957)	8,355
0792F	52,461	-	-	5,800	491	6,291	4,252	310	-	-	4,562	2,916	72	2,988
0794F	449,953	-	-	49,750	-	49,750	36,466	2,663	-	9,134	48,263	25,014	(1,337)	23,677
0795F	126,873	-	-	14,028	181	14,209	10,282	751	-	-	11,033	7,053	27	7,080
0796F	29,503	-	-	3,262	-	3,262	2,391	175	-	759	3,325	1,640	(111)	1,529
0797F	137,987	-	-	15,257	13,520	28,777	11,183	817	-	-	12,000	7,671	1,979	9,650
0798F	21,552	-	-	2,383	12,312	14,695	1,747	128	-	-	1,875	1,198	1,803	3,001
0799F	96,723	-	-	10,694	78,658	89,352	7,839	572	-	-	8,411	5,377	11,516	16,893
0800F	120,812	-	-	13,358	98,251	111,609	9,791	715	-	-	10,506	6,716	14,385	21,101
0801F	479,423	-	-	53,008	9,477	62,485	38,854	2,837	-	-	41,691	26,652	1,388	28,040
0803P	14,911	-	-	1,649	60	1,709	1,208	88	-	-	1,296	829	9	838
0805F	728,068	-	-	80,500	-	80,500	59,005	4,309	-	6,566	69,880	40,474	(961)	39,513
0806F	212,825	-	-	23,531	23,695	47,226	17,248	1,260	-	-	18,508	11,831	3,469	15,300
0807F	35,146	-	-	3,886	189	4,075	2,848	208	-	-	3,056	1,954	28	1,982
0809F	33,047	-	-	3,654	-	3,654	2,678	196	-	78	2,952	1,837	(11)	1,826
0810F	73,246	-	-	8,099	24,513	32,612	5,936	433	-	-	6,369	4,072	3,589	7,661
0812F	124,168	-	-	13,729	7,246	20,975	10,063	735	-	-	10,798	6,903	1,061	7,964
0813F	612,798	-	-	67,755	26,210	93,965	49,663	3,627	-	-	53,290	34,066	3,838	37,904
0815F	26,406	-	-	2,920	-	2,920	2,140	156	-	69	2,365	1,468	(10)	1,458
0816F	47,974	-	-	5,304	14,518	19,822	3,888	284	-	-	4,172	2,667	2,126	4,793
0817P	41,868	-	-	4,629	1,689	6,318	3,393	248	-	-	3,641	2,327	247	2,574
0818F	2,695,430	-	-	298,023	594	298,617	218,446	15,952	-	-	234,398	149,843	87	149,930
0819P	74,049	-	-	8,187	-	8,187	6,001	438	-	3,499	9,938	4,116	(512)	3,604
0820F	31,368	-	-	3,468	-	3,468	2,542	186	-	646	3,374	1,744	(95)	1,649
0821F	26,838	-	-	2,967	516	3,483	2,175	159	-	-	2,334	1,492	76	1,568
0823F	63,618	-	-	7,034	2,930	9,964	5,156	376	-	-	5,532	3,537	429	3,966
0824F	88,986	-	-	9,839	20,240	30,079	7,212	527	-	-	7,739	4,947	2,963	7,910
0827F	500,406	-	-	55,328	42,736	98,064	40,554	2,961	-	-	43,515	27,818	6,257	34,075
0828F	47,339	-	-	5,234	7,324	12,558	3,837	280	-	-	4,117	2,632	1,072	3,704

Ohio Police & Fire Pension Fund  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended December 31, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2020					Deferred Inflows of Resources for Year Ended December 31, 2020					OPEB Expense for Year Ended December 31, 2020		
		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
0829F	20,903	-	-	2,311	11,641	13,952	1,694	124	-	-	1,818	1,162	1,704	2,866
0830F	85,591	-	-	9,463	-	9,463	6,937	507	-	1,086	8,530	4,758	(159)	4,599
0832F	37,026	-	-	4,094	-	4,094	3,001	219	-	1,154	4,374	2,058	(169)	1,889
0833F	25,869	-	-	2,860	-	2,860	2,097	153	-	793	3,043	1,438	(116)	1,322
0834F	20,608	-	-	2,278	474	2,752	1,670	122	-	-	1,792	1,146	69	1,215
0835F	338,151	-	-	37,388	23,807	61,195	27,405	2,001	-	-	29,406	18,798	3,486	22,284
0836P	48,429	-	-	5,355	17,370	22,725	3,925	287	-	-	4,212	2,692	2,543	5,235
0837F	35,366	-	-	3,910	604	4,514	2,866	209	-	-	3,075	1,966	88	2,054
0838F	16,620	-	-	1,838	-	1,838	1,347	98	-	155	1,600	924	(23)	901
0839F	27,968	-	-	3,092	94	3,186	2,267	166	-	-	2,433	1,555	14	1,569
0840F	218,762	-	-	24,188	36,334	60,522	17,729	1,295	-	-	19,024	12,161	5,320	17,481
0841F	59,605	-	-	6,590	8,048	14,638	4,831	353	-	-	5,184	3,314	1,178	4,492
0842F	21,865	-	-	2,418	-	2,418	1,772	129	-	69,575	71,476	1,216	(10,187)	(8,971)
0843F	2,395	-	-	265	-	265	194	14	-	7,385	7,593	133	(1,081)	(948)
0844F	19,170	-	-	2,125	10,563	12,688	1,548	111	-	-	1,659	1,066	1,547	2,613
0845F	85,585	-	-	9,468	69,601	79,069	6,930	504	-	-	7,434	4,758	10,191	14,949
0846F	33,767	-	-	3,738	27,460	31,198	2,731	198	-	-	2,929	1,877	4,020	5,897
0847F	99,177	-	-	10,971	80,656	91,627	8,032	585	-	-	8,617	5,513	11,809	17,322
0848F	239,014	-	-	26,432	194,373	220,805	19,364	1,412	-	-	20,776	13,287	28,459	41,746
0849F	16,590	-	-	1,839	13,493	15,332	1,338	96	-	-	1,434	922	1,976	2,898
0850P	14,603	-	-	1,620	11,874	13,494	1,177	84	-	-	1,261	812	1,738	2,550
0851F	21,565	-	-	2,389	17,534	19,923	1,742	126	-	-	1,868	1,199	2,567	3,766
0852F	15,667	-	-	1,737	12,743	14,480	1,264	91	-	-	1,355	871	1,866	2,737
0854P	1,348	-	-	154	1,094	1,248	103	6	-	-	109	75	160	235
0999	450,641	-	-	49,786	-	49,786	36,579	2,677	-	69,908	109,164	25,044	(10,246)	14,798
<b>Total</b>	<b>\$ 1,059,516,332</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 117,146,480</b>	<b>\$ 14,740,506</b>	<b>\$ 131,886,986</b>	<b>\$ 85,866,446</b>	<b>\$ 6,270,278</b>	<b>\$ -</b>	<b>\$ 14,740,506</b>	<b>\$ 106,877,230</b>	<b>\$ 58,900,111</b>	<b>\$ -</b>	<b>\$ 58,900,111</b>

## Ohio Police and Fire Pension Fund

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

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#### 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.

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 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. OP&F's comprehensive annual financial report can be accessed on their website at [www.op-f.org](http://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, 2020. OP&F does have one special funding situation that is included in the required calculations.

The Schedule of Employer Allocations presents the fiscal year 2020 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.

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

## Ohio Police and Fire Pension Fund

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

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#### Note 2. Summary of Significant Accounting Policies (Continued)

**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 2020 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 2020 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 2020 Annual Report as follows:

Defined benefit plan employer contributions	\$ 518,204,527
Special funding entity	225,676
<b>Total contributions</b>	<u>518,430,203</u>
Employer payments allocation to Health Care Fund	12,166,558
<b>Total contributions - schedule of employer allocations</b>	<u>\$ 530,596,761</u>

During 2020, employer contributions to the Health Care Fund represent an allocation of 0.5% of annual covered payroll which is included in the employers' contribution rates of 19.5% and 24.0% of salaries for police and fire employers, respectively. 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 2020 is 7.83 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, 2020 is as follows:

	Deferred Outflows	Deferred Inflows
2021	\$ 17,151,754	\$ 14,139,523
2022	17,151,754	14,139,523
2023	17,151,754	14,139,523
2024	17,151,754	14,139,523
2025	17,151,754	12,571,954
Thereafter	31,387,710	23,006,678
	<u>\$ 117,146,480</u>	<u>\$ 92,136,724</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, 2020 are:

Service cost	\$ 56,072,373
Interest	66,955,703
Employee contributions	-
Projected earnings on plan investments	(67,454,936)
OPEB plan administrative expenses	314,740
Current period benefit changes	-
Recognition of outflow (inflow) of current period differences in expected and actual experience liabilities	(12,571,954)
Recognition of outflow (inflow) of current period changes in assumptions	17,151,754
Recognition of outflow (inflow) of current period differences in expected and actual earnings of plan investments	<u>(1,567,569)</u>
<b>Total OPEB expense - schedule of OPEB amounts by employer</b>	<b>58,900,111</b>
Recognition of beginning deferred outflows of resources as OPEB expense	124,011,218
Recognition of beginning deferred inflows of resources as OPEB expense	<u>(85,980,961)</u>
<b>Total OPEB expense</b>	<b><u>\$ 96,930,368</u></b>



## 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, 2020 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	\$ 1,941,100,749	\$ 881,584,417	\$ 1,059,516,332	45.4%

The activity related to the net OPEB liability for fiscal year 2020 is set forth in the following table:

Net OPEB liability, January 1, 2020	\$ 987,773,023
Total OPEB expense	96,930,368
Change in deferred outflows of resources	(6,864,739)
Change in deferred inflows of resources	(6,155,762)
Employer contributions	(12,166,558)
<b>Net OPEB liability, December 31, 2020</b>	<b><u>\$ 1,059,516,332</u></b>

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

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#### 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, 2020, with actuarial liabilities rolled forward to December 31, 2020
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)	2.2% simple per year
Salary increases	3.75% to 10.50%
Payroll growth	3.25%
Projected Depletion Year of OPEB Assets	2037

#### 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%

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.

## 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)

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, 2020 are summarized below:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash and Cash Equivalents	0.00%	0.00%
Domestic Equity	21.00%	4.10%
Non-U.S. Equity	14.00%	4.80%
Private Markets	8.00%	6.40%
Core Fixed Income*	23.00%	0.90%
High Yield Fixed Income	7.00%	3.00%
Private Credit	5.00%	4.50%
U.S. Inflation Linked Bonds*	17.00%	0.70%
Midstream Energy Infrastructure	5.00%	5.60%
Real Assets	8.00%	5.80%
Gold	5.00%	1.90%
Private Real Estate	12.00%	5.30%
	125.00%	

*Note: Assumptions are geometric*

*\*Levered 2.5x*

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 1.25 times due to the application of leverage in certain fixed income asset classes.

Total OPEB liability was calculated using the discount rate of 2.96 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 2.12 percent at December 31, 2020 and 2.75 percent at December 31, 2019 was blended with the long-term rate of 8.00 percent, which resulted in a blended discount rate of 2.96 percent.

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 2.96 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, 1.96 percent, or one percentage point higher, 3.96 percent, than the current rate:

	1% Decrease	Current Rate	1% Increase
Discount rate	1.96%	2.96%	3.96%
Total OPEB liability	\$ 2,202,740,721	\$ 1,941,100,749	\$ 1,725,278,414
Plan fiduciary net position	881,584,417	881,584,417	881,584,417
<b>Net OPEB liability</b>	<b>\$ 1,321,156,304</b>	<b>\$ 1,059,516,332</b>	<b>\$ 843,693,997</b>

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# OHIO AUDITOR OF STATE KEITH FABER



## OHIO POLICE AND FIRE PENSION FUND GASB 68 PENSION SCHEDULES AND GASB 75 OPEB SCHEDULES

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 10/19/2021

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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[www.ohioauditor.gov](http://www.ohioauditor.gov)