

# **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, 2019



OHIO AUDITOR OF STATE  
KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
IPARreport@ohioauditor.gov  
(800) 282-0370

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

We have reviewed the *Independent Auditor's Report* of the GASB 68 (Pension) related schedules of the Ohio Police and Fire Pension Fund, Franklin County, prepared by RSM US LLP, for the audit period January 1, 2019 through December 31, 2019. Based upon this review, we have accepted these reports. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Keith Faber  
Auditor of State  
Columbus, Ohio

August 20, 2020

**This page intentionally left blank.**

## Contents

---

Independent Auditor's Report	1-2
Schedule of Employer Allocations	3-22
Schedule of Pension Amounts by Employer	23-44
Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer	45-51

---

**This page intentionally left blank.**



RSM US LLP

## Independent Auditor's Report

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

### Report on the Schedules

We have audited the accompanying schedule of employer allocations of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2019, and the related notes. We have also audited the total for all entities of the columns titled net 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, 2019, and the related notes.

### Management's Responsibility for the Schedules

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

### Auditor's Responsibility

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of 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, 2019, in accordance with accounting principles generally accepted in the United States of America.

### Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2019, and our report thereon, issued June 30, 2020, expressed an unmodified opinion on those financial statements.

### Restriction on Use

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

*RSM US LLP*

Cleveland, Ohio  
August 6, 2020



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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, 2019**

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

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, 2019**

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

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

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

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

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

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

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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0001P	\$ 271,860	\$ -	\$ -	\$ -	\$ 3,296	\$ 3,296	\$ 13,854	\$ 39,190	\$ -	\$ -	\$ 53,044	\$ 15,763	\$ 753	\$ 16,516
0002P	936,776	-	-	-	-	-	47,737	135,042	-	20,408	203,187	54,316	(4,659)	49,657
0003P	146,304	-	-	-	-	-	7,456	21,091	-	1,940	30,487	8,483	(443)	8,040
0006F	88,398,559	-	-	-	-	-	4,504,721	12,743,184	-	2,748,341	19,996,246	5,125,502	(627,475)	4,498,027
0006P	85,941,375	-	-	-	-	-	4,379,505	12,388,966	-	2,029,672	18,798,143	4,983,030	(463,395)	4,519,635
0009F	2,905,945	-	-	-	-	-	148,085	418,910	-	210,387	777,382	168,492	(48,034)	120,458
0010F	6,043,520	-	-	-	-	-	307,973	871,210	-	281,461	1,460,644	350,414	(64,260)	286,154
0010P	6,749,152	-	-	-	-	-	343,931	972,931	-	425,021	1,741,883	391,328	(97,037)	294,291
0011P	4,893,843	-	-	-	-	-	249,386	705,477	-	154,087	1,108,950	283,754	(35,180)	248,574
0012P	705,382	-	-	-	50,306	50,306	35,946	101,685	-	-	137,631	40,899	11,485	52,384
0013P	4,132,749	-	-	-	57,038	57,038	210,602	595,761	-	-	806,363	239,624	13,022	252,646
0014F	18,500,860	-	-	-	-	-	942,789	2,667,010	-	279,327	3,889,126	1,072,712	(63,773)	1,008,939
0015P	332,818	-	-	-	-	-	16,960	47,978	-	11,530	76,468	19,297	(2,632)	16,665
0016P	280,152	-	-	-	2,439	2,439	14,276	40,386	-	-	54,662	16,244	557	16,801
0017P	190,684	-	-	-	-	-	9,717	27,488	-	160	37,365	11,056	(36)	11,020
0018P	323,886	-	-	-	-	-	16,505	46,690	-	804,568	867,763	18,779	(183,691)	(164,912)
0019P	444,544	-	-	-	-	-	22,654	64,084	-	45,256	131,994	25,775	(10,332)	15,443
0020F	734,464	-	-	-	-	-	37,428	105,877	-	1,594,788	1,738,093	42,586	(364,107)	(321,521)
0020P	1,274,889	-	-	-	77,619	77,619	64,967	183,783	-	-	248,750	73,920	17,721	91,641
0022F	7,963,587	-	-	-	38,005	38,005	405,818	1,147,999	-	-	1,553,817	461,743	8,677	470,420
0022P	5,362,315	-	-	-	-	-	273,259	773,010	-	282,264	1,328,533	310,916	(64,444)	246,472
0023P	179,300	-	-	-	30,941	30,941	9,137	25,847	-	-	34,984	10,396	7,064	17,460
0024F	5,056,638	-	-	-	-	-	257,682	728,945	-	160,826	1,147,453	293,193	(36,718)	256,475
0024P	5,682,374	-	-	-	-	-	289,569	819,148	-	41,228	1,149,945	329,474	(9,413)	320,061
0025F	3,055,416	-	-	-	-	-	155,702	440,457	-	152,053	748,212	177,158	(34,716)	142,442
0026P	1,054,301	-	-	-	-	-	53,726	151,984	-	17,245	222,955	61,130	(3,937)	57,193
0027F	5,632,955	-	-	-	-	-	287,051	812,024	-	201,821	1,300,896	326,609	(46,078)	280,531
0027P	6,018,750	-	-	-	760,097	760,097	306,711	867,639	-	-	1,174,350	348,978	173,538	522,516
0028P	1,543	-	-	-	-	-	79	222	-	85,001	85,302	89	(19,407)	(19,318)
0029F	5,668,430	-	-	-	-	-	288,859	817,138	-	227,367	1,333,364	328,665	(51,910)	276,755
0029P	6,132,489	-	-	-	-	-	312,507	884,035	-	232,105	1,428,647	355,572	(52,992)	302,580
0030F	4,900,445	-	-	-	77,771	77,771	249,723	706,429	-	-	956,152	284,136	17,756	301,892
0031F	9,886,187	-	-	-	45,109	45,109	503,792	1,425,153	-	-	1,928,945	573,218	10,299	583,517
0031P	8,860,152	-	-	-	330,071	330,071	451,506	1,277,244	-	-	1,728,750	513,727	75,359	589,086
0032F	8,675,901	-	-	-	-	-	442,117	1,250,683	-	199,243	1,892,043	503,044	(45,489)	457,555
0032P	6,707,089	-	-	-	-	-	341,788	966,867	-	174,316	1,482,971	388,889	(39,798)	349,091
0033F	2,082,431	-	-	-	311,637	311,637	106,119	300,195	-	-	406,314	120,743	71,150	191,893
0035P	355,406	-	-	-	-	-	18,111	51,234	-	39,022	108,367	20,607	(8,909)	11,698
0036F	10,912,902	-	-	-	-	-	556,113	1,573,160	-	620,762	2,750,035	632,749	(141,727)	491,022
0036P	7,624,888	-	-	-	-	-	388,558	1,099,173	-	379,380	1,867,111	442,104	(86,617)	355,487
0037P	846,486	-	-	-	154,879	154,879	43,136	122,026	-	-	165,162	49,081	35,360	84,441
0039P	707,976	-	-	-	92,405	92,405	36,078	102,059	-	-	138,137	41,050	21,097	62,147
0040F	3,176,599	-	-	-	30,157	30,157	161,877	457,926	-	-	619,803	184,185	6,885	191,070
0041F	7,163,482	-	-	-	16,999	16,999	365,045	1,032,659	-	-	1,397,704	415,351	3,881	419,232

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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of 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	5,168,370	-	-	-	-	-	263,376	745,052	-	75,858	1,084,286	299,671	(17,319)	282,352
0042F	2,072,138	-	-	-	-	-	105,595	298,711	-	15,437	419,743	120,146	(3,525)	116,621
0045F	14,979,984	-	-	-	196,326	196,326	763,368	2,159,455	-	-	2,922,823	868,565	44,823	913,388
0045P	11,145,252	-	-	-	24,714	24,714	567,953	1,606,655	-	-	2,174,608	646,221	5,643	651,864
0047P	12,190,742	-	-	-	106,633	106,633	621,231	1,757,369	-	-	2,378,600	706,840	24,345	731,185
0048F	21,028,718	-	-	-	1,005,606	1,005,606	1,071,607	3,031,416	-	-	4,103,023	1,219,282	229,590	1,448,872
0050F	7,910,867	-	-	-	-	-	403,132	1,140,399	-	15,398	1,558,929	458,686	(3,515)	455,171
0050P	7,399,362	-	-	-	-	-	377,066	1,066,663	-	68,693	1,512,422	429,028	(15,684)	413,344
0051F	6,805,826	-	-	-	-	-	346,820	981,101	-	282,856	1,610,777	394,614	(64,579)	330,035
0051P	6,227,805	-	-	-	-	-	317,364	897,775	-	392,599	1,607,738	361,099	(89,634)	271,465
0052P	767,601	-	-	-	9,344	9,344	39,116	110,654	-	-	149,770	44,507	2,133	46,640
0053F	1,889,995	-	-	-	48,904	48,904	96,313	272,454	-	-	368,767	109,585	11,165	120,750
0053P	2,344,098	-	-	-	-	-	119,453	337,916	-	241,508	698,877	135,915	(55,139)	80,776
0054F	4,041,867	-	-	-	-	-	205,970	582,659	-	51,024	839,653	234,354	(11,649)	222,705
0054P	5,220,127	-	-	-	-	-	266,014	752,513	-	46,066	1,064,593	302,672	(10,517)	292,155
0055F	801,122	-	-	-	-	-	40,825	115,487	-	211,178	367,490	46,450	(48,214)	(1,764)
0055P	1,748,589	-	-	-	-	-	89,107	252,070	-	250,479	591,656	101,386	(57,187)	44,199
0056P	588,079	-	-	-	33,141	33,141	29,968	84,775	-	-	114,743	34,098	7,566	41,664
0057P	1,610,119	-	-	-	9,456	9,456	82,050	232,108	-	-	314,158	93,358	2,159	95,517
0058P	775,584	-	-	-	-	-	39,523	111,805	-	7,237	158,565	44,970	(1,652)	43,318
0059F	7,370,112	-	-	-	-	-	375,575	1,062,446	-	17,604	1,455,625	427,332	(4,019)	423,313
0059P	6,704,664	-	-	-	44,451	44,451	341,664	966,518	-	-	1,308,182	388,748	10,149	398,897
0060P	99,620	-	-	-	-	-	5,077	14,361	-	1,276	20,714	5,776	(291)	5,485
0061P	525,153	-	-	-	-	-	26,761	75,704	-	80,769	183,234	30,449	(18,440)	12,009
0062P	(13,062)	-	-	-	-	-	(666)	(1,883)	-	486,372	483,823	(757)	(111,044)	(111,801)
0063P	297,728	-	-	-	-	-	15,172	42,919	-	27	58,118	17,263	(6)	17,257
0064P	8,362,585	-	-	-	234,969	234,969	426,151	1,205,517	-	-	1,631,668	484,877	53,646	538,523
0065P	814,279	-	-	-	-	-	41,495	117,383	-	72,734	231,612	47,213	(16,606)	30,607
0066F	4,615,132	-	-	-	-	-	235,184	665,299	-	162,813	1,063,296	267,593	(37,172)	230,421
0069F	8,406,467	-	-	-	-	-	428,387	1,211,843	-	405,490	2,045,720	487,422	(92,578)	394,844
0069P	8,271,325	-	-	-	-	-	421,500	1,192,361	-	688,991	2,302,852	479,586	(157,304)	322,282
0070P	1,136,339	-	-	-	37,700	37,700	57,907	163,810	-	-	221,717	65,887	8,607	74,494
0071F	7,593,293	-	-	-	-	-	386,948	1,094,619	-	775,647	2,257,214	440,272	(177,088)	263,184
0072P	878,633	-	-	-	77,007	77,007	44,774	126,660	-	-	171,434	50,945	17,582	68,527
0073P	222,265	-	-	-	-	-	11,326	32,041	-	3,097	46,464	12,887	(707)	12,180
0074F	12,733,902	-	-	-	-	-	648,910	1,835,669	-	214,548	2,699,127	738,334	(48,983)	689,351
0074P	8,715,607	-	-	-	-	-	444,140	1,256,407	-	379,839	2,080,386	505,346	(86,721)	418,625
0077P	2,750,601	-	-	-	-	-	140,168	396,516	-	127,784	664,468	159,485	(29,175)	130,310
0078F	4,506,330	-	-	-	-	-	229,639	649,615	-	59,151	938,405	261,285	(13,505)	247,780
0078P	6,751,611	-	-	-	-	-	344,057	973,285	-	141,362	1,458,704	391,470	(32,274)	359,196
0080P	843,684	-	-	-	97,555	97,555	42,993	121,622	-	-	164,615	48,918	22,273	71,191
0081P	506,385	-	-	-	-	-	25,805	72,998	-	14,820	113,623	29,361	(3,383)	25,978
0083F	5,697,585	-	-	-	-	-	290,344	821,341	-	166,043	1,277,728	330,356	(37,909)	292,447
0083P	6,947,374	-	-	-	-	-	354,033	1,001,506	-	55,636	1,411,175	402,821	(12,702)	390,119

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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	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	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	Total Employer Pension Expense
0084F	9,875,591	-	-	-	-	-	503,252	1,423,626	-	266,581	2,193,459	572,604	(60,863)	511,741
0084P	8,679,788	-	-	-	-	-	442,315	1,251,244	-	301,935	1,995,494	503,269	(68,935)	434,334
0085F	1,141,068	-	-	-	64,228	64,228	58,148	164,492	-	-	222,640	66,161	14,664	80,825
0086F	6,640,336	-	-	-	-	-	338,386	957,244	-	155,370	1,451,000	385,018	(35,473)	349,545
0086P	7,031,345	-	-	-	-	-	358,312	1,013,611	-	380,032	1,751,955	407,690	(86,765)	320,925
0087P	3,167,141	-	-	-	58,639	58,639	161,395	456,562	-	-	617,957	183,636	13,388	197,024
0089F	272,695	-	-	-	-	-	13,896	39,311	-	7,177	60,384	15,811	(1,639)	14,172
0089P	2,034,925	-	-	-	-	-	103,698	293,347	-	279,087	676,132	117,988	(63,719)	54,269
0090F	7,109,664	-	-	-	-	-	362,303	1,024,901	-	205,882	1,593,086	412,231	(47,005)	365,226
0090P	8,790,005	-	-	-	-	-	447,932	1,267,132	-	266,375	1,981,439	509,660	(60,816)	448,844
0091F	1,123,048	-	-	-	-	-	57,230	161,894	-	37,746	256,870	65,116	(8,618)	56,498
0091P	2,373,530	-	-	-	-	-	120,953	342,159	-	303,583	766,695	137,621	(69,311)	68,310
0093P	346,393	-	-	-	150,984	150,984	17,652	49,935	-	-	67,587	20,084	34,471	54,555
0094F	3,162,385	-	-	-	-	-	161,153	455,877	-	2,805	619,835	183,361	(640)	182,721
0094P	3,227,959	-	-	-	89,460	89,460	164,494	465,330	-	-	629,824	187,163	20,425	207,588
0095P	459,661	-	-	-	66,348	66,348	23,424	66,263	-	-	89,687	26,652	15,148	41,800
0096F	3,925,311	-	-	-	30,503	30,503	200,031	565,857	-	-	765,888	227,596	6,964	234,560
0098P	210,699	-	-	-	-	-	10,737	30,373	-	22,415	63,525	12,217	(5,118)	7,099
0099P	892,975	-	-	-	-	-	45,505	128,728	-	17,829	192,062	51,776	(4,071)	47,705
0101F	4,307,111	-	-	-	-	-	219,487	620,896	-	122,701	963,084	249,734	(28,014)	221,720
0101P	3,968,836	-	-	-	-	-	202,249	572,132	-	69,372	843,753	230,120	(15,838)	214,282
0102P	406,489	-	-	-	52,240	52,240	20,714	58,598	-	-	79,312	23,569	11,927	35,496
0103F	716,087	-	-	-	-	-	36,491	103,228	-	97,694	237,413	41,520	(22,305)	19,215
0103P	1,732,138	-	-	-	-	-	88,268	249,698	-	256,806	594,772	100,432	(58,631)	41,801
0104P	1,690,769	-	-	-	5,482	5,482	86,160	243,735	-	-	329,895	98,034	1,252	99,286
0106P	3,703,585	-	-	-	181,260	181,260	188,732	533,894	-	-	722,626	214,740	41,384	256,124
0107F	31,509,835	-	-	-	-	-	1,605,717	4,542,332	-	363,405	6,511,454	1,826,995	(82,969)	1,744,026
0107P	27,781,204	-	-	-	-	-	1,415,708	4,004,828	-	293,655	5,714,191	1,610,802	(67,044)	1,543,758
0108F	2,890,424	-	-	-	69,824	69,824	147,294	416,672	-	-	563,966	167,592	15,941	183,533
0109F	1,954,653	-	-	-	156,148	156,148	99,608	281,775	-	-	381,383	113,334	35,650	148,984
0110P	536,316	-	-	-	23,677	23,677	27,330	77,313	-	-	104,643	31,097	5,406	36,503
0111P	1,738,100	-	-	-	166,341	166,341	88,572	250,558	-	-	339,130	100,778	37,978	138,756
0112F	863,098	-	-	-	82,948	82,948	43,983	124,421	-	-	168,404	50,044	18,938	68,982
0113P	1,035,021	-	-	-	83,021	83,021	52,744	149,205	-	-	201,949	60,012	18,955	78,967
0115P	957,908	-	-	-	59,517	59,517	48,814	138,088	-	-	186,902	55,541	13,588	69,129
0117P	492,090	-	-	-	-	-	25,077	70,938	-	39,753	135,768	28,532	(9,076)	19,456
0118F	3,554,424	-	-	-	-	-	181,131	512,392	-	73,671	767,194	206,092	(16,820)	189,272
0118P	2,716,258	-	-	-	-	-	138,418	391,565	-	67,231	597,214	157,493	(15,350)	142,143
0120P	9,440,633	-	-	-	-	-	481,087	1,360,924	-	228,416	2,070,427	547,384	(52,150)	495,234
0121P	2,941,299	-	-	-	12,353	12,353	149,886	424,006	-	-	573,892	170,542	2,821	173,363
0122F	1,447,708	-	-	-	20,229	20,229	73,774	208,696	-	-	282,470	83,941	4,618	88,559
0123P	2,711,805	-	-	-	68,195	68,195	138,191	390,923	-	-	529,114	157,235	15,570	172,805
0126F	2,070,986	-	-	-	-	-	105,536	298,545	-	6,340	410,421	120,079	(1,447)	118,632
0126P	2,329,797	-	-	-	243,854	243,854	118,725	335,854	-	-	454,579	135,086	55,674	190,760

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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of 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	10,295,607	-	-	-	-	-	524,656	1,484,174	-	14,859	2,023,689	596,957	(3,393)	593,564
0127P	8,701,285	-	-	-	289,381	289,381	443,411	1,254,343	-	-	1,697,754	504,516	66,069	570,585
0128F	234,496,564	-	-	-	-	-	11,949,761	33,804,090	-	11,971,430	57,725,281	13,596,518	(2,733,203)	10,863,315
0128P	238,137,910	-	-	-	-	-	12,135,321	34,329,011	-	4,057,217	50,521,549	13,807,650	(926,305)	12,881,345
0129F	3,442,113	-	-	-	-	-	175,407	496,201	-	274,243	945,851	199,580	(62,613)	136,967
0129P	3,526,064	-	-	-	-	-	179,685	508,303	-	456,381	1,144,369	204,447	(104,197)	100,250
0130F	14,220,723	-	-	-	115,730	115,730	724,677	2,050,003	-	-	2,774,680	824,542	26,422	850,964
0131F	196,887,067	-	-	-	13,050,945	13,050,945	10,033,211	28,382,454	-	-	38,415,665	11,415,854	2,979,668	14,395,522
0131P	307,911,354	-	-	-	-	-	15,690,921	44,387,273	-	7,813,947	67,892,141	17,853,235	(1,784,006)	16,069,229
0132F	20,993,109	-	-	-	1,091,424	1,091,424	1,069,792	3,026,283	-	-	4,096,075	1,217,217	249,184	1,466,401
0132P	15,059,691	-	-	-	-	-	767,430	2,170,945	-	174,608	3,112,983	873,187	(39,865)	833,322
0133P	847,011	-	-	-	128,150	128,150	43,163	122,102	-	-	165,265	49,111	29,258	78,369
0134F	2,762,248	-	-	-	190,989	190,989	140,762	398,195	-	-	538,957	160,160	43,605	203,765
0135F	128,109	-	-	-	-	-	6,528	18,468	-	12,181	37,177	7,428	(2,781)	4,647
0136P	2,869,097	-	-	-	19,943	19,943	146,207	413,598	-	-	559,805	166,355	4,553	170,908
0137P	368,657	-	-	-	48,944	48,944	18,786	53,144	-	-	71,930	21,375	11,174	32,549
0139P	1,012,737	-	-	-	-	-	51,608	145,992	-	76,854	274,454	58,720	(17,547)	41,173
0140F	20,169,015	-	-	-	31,798	31,798	1,027,797	2,907,485	-	-	3,935,282	1,169,435	7,260	1,176,695
0141P	2,055,485	-	-	-	46,086	46,086	104,746	296,311	-	-	401,057	119,181	10,522	129,703
0142F	513,324,509	-	-	-	24,046,993	24,046,993	26,158,615	73,998,814	-	-	100,157,429	29,763,447	5,490,181	35,253,628
0142P	507,226,995	-	-	-	17,123,652	17,123,652	25,847,890	73,119,821	-	-	98,967,711	29,409,902	3,909,510	33,319,412
0143P	298,698	-	-	-	-	-	15,221	43,059	-	11,364	69,644	17,319	(2,594)	14,725
0144F	4,855,566	-	-	-	297,987	297,987	247,436	699,959	-	-	947,395	281,534	68,034	349,568
0145F	4,889,504	-	-	-	-	-	249,165	704,851	-	245,289	1,199,305	283,502	(56,002)	227,500
0146F	2,075,021	-	-	-	-	-	105,741	299,127	-	65,358	470,226	120,313	(14,922)	105,391
0146P	2,996,943	-	-	-	-	-	152,722	432,027	-	28,915	613,664	173,768	(6,601)	167,167
0147P	122,908	-	-	-	-	-	6,263	17,718	-	6,014	29,995	7,126	(1,373)	5,753
0148F	4,935,939	-	-	-	-	-	251,532	711,545	-	281,619	1,244,696	286,194	(64,297)	221,897
0150F	1,928,360	-	-	-	-	-	98,268	277,985	-	81,181	457,434	111,810	(18,534)	93,276
0150P	1,499,761	-	-	-	-	-	76,427	216,200	-	318,974	611,601	86,959	(72,825)	14,134
0152F	3,446,175	-	-	-	84,430	84,430	175,614	496,787	-	-	672,401	199,815	19,276	219,091
0153F	3,829,127	-	-	-	-	-	195,129	551,992	-	59,131	806,252	222,019	(13,500)	208,519
0154P	714,827	-	-	-	-	-	36,427	103,047	-	22,581	162,055	41,447	(5,156)	36,291
0155F	888,064	-	-	-	-	-	45,255	128,020	-	13,437	186,712	51,491	(3,068)	48,423
0155P	1,156,852	-	-	-	189,182	189,182	58,952	166,767	-	-	225,719	67,076	43,192	110,268
0156P	361,873	-	-	-	76,741	76,741	18,441	52,166	-	-	70,607	20,982	17,521	38,503
0157P	455,572	-	-	-	-	-	23,216	65,673	-	48,731	137,620	26,415	(11,126)	15,289
0158P	273,860	-	-	-	13,510	13,510	13,956	39,479	-	-	53,435	15,879	3,085	18,964
0159F	605,331	-	-	-	9,224	9,224	30,847	87,262	-	-	118,109	35,098	2,106	37,204
0160F	3,548,894	-	-	-	50,259	50,259	180,849	511,594	-	-	692,443	205,771	11,475	217,246
0161F	20,129,519	-	-	-	760,914	760,914	1,025,784	2,901,791	-	-	3,927,575	1,167,144	173,725	1,340,869
0161P	14,315,115	-	-	-	485,162	485,162	729,487	2,063,610	-	-	2,793,097	830,015	110,768	940,783
0162F	4,086,334	-	-	-	-	-	208,236	589,070	-	392,126	1,189,432	236,933	(89,527)	147,406
0162P	3,057,302	-	-	-	-	-	155,798	440,728	-	46,857	643,383	177,268	(10,698)	166,570



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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of 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	455,073	-	-	-	109,736	109,736	23,190	65,602	-	-	88,792	26,386	25,054	51,440
0164P	327,726	-	-	-	-	-	16,701	47,244	-	30,177	94,122	19,002	(6,890)	12,112
0166F	71,942,042	-	-	-	-	-	3,666,110	10,370,878	-	99,516	14,136,504	4,171,325	(22,720)	4,148,605
0166P	75,079,704	-	-	-	307,636	307,636	3,826,003	10,823,191	-	-	14,649,194	4,353,252	70,237	4,423,489
0167P	2,046,552	-	-	-	-	-	104,291	295,023	-	88,457	487,771	118,663	(20,196)	98,467
0168F	6,461,246	-	-	-	1,168,232	1,168,232	329,260	931,427	-	-	1,260,687	374,634	266,720	641,354
0168P	5,456,788	-	-	-	189,654	189,654	278,074	786,629	-	-	1,064,703	316,394	43,300	359,694
0169F	17,521,065	-	-	-	1,131,197	1,131,197	892,860	2,525,767	-	-	3,418,627	1,015,902	258,264	1,274,166
0169P	12,674,196	-	-	-	95,574	95,574	645,867	1,827,062	-	-	2,472,929	734,872	21,821	756,693
0170F	8,223,840	-	-	-	855,146	855,146	419,080	1,185,516	-	-	1,604,596	476,833	195,239	672,072
0171F	1,220,673	-	-	-	-	-	62,205	175,967	-	131,633	369,805	70,777	(30,053)	40,724
0171P	1,652,223	-	-	-	-	-	84,196	238,178	-	110,959	433,333	95,799	(25,333)	70,466
0172P	727,101	-	-	-	42,225	42,225	37,053	104,816	-	-	141,869	42,159	9,640	51,799
0173F	450,135	-	-	-	-	-	22,939	64,890	-	26,980	114,809	26,100	(6,160)	19,940
0173P	439,525	-	-	-	-	-	22,398	63,360	-	20,900	106,658	25,484	(4,772)	20,712
0174P	231,029	-	-	-	-	-	11,773	33,304	-	58,845	103,922	13,395	(13,435)	(40)
0176F	5,842,589	-	-	-	299,901	299,901	297,734	842,244	-	-	1,139,978	338,763	68,471	407,234
0176P	3,774,918	-	-	-	-	-	192,367	544,177	-	103,901	840,445	218,876	(23,722)	195,154
0177P	723,591	-	-	-	15,570	15,570	36,874	104,310	-	-	141,184	41,955	3,555	45,510
0178P	295,983	-	-	-	19,983	19,983	15,083	42,668	-	-	57,751	17,162	4,562	21,724
0179P	18,525,240	-	-	-	-	-	944,032	2,670,525	-	799,537	4,414,094	1,074,126	(182,543)	891,583
0180P	301,595	-	-	-	50,572	50,572	15,369	43,477	-	-	58,846	17,487	11,546	29,033
0181F	5,560,571	-	-	-	134,337	134,337	283,362	801,590	-	-	1,084,952	322,412	30,671	353,083
0181P	5,435,736	-	-	-	587,083	587,083	277,001	783,594	-	-	1,060,595	315,173	134,037	449,210
0182F	2,554,979	-	-	-	279,852	279,852	130,200	368,316	-	-	498,516	148,142	63,893	212,035
0182P	3,173,830	-	-	-	-	-	161,736	457,527	-	163,696	782,959	184,024	(37,374)	146,650
0183F	180,283	-	-	-	-	-	9,187	25,989	-	7,430	42,606	10,453	(1,696)	8,757
0183P	892,362	-	-	-	-	-	45,474	128,639	-	34,317	208,430	51,741	(7,835)	43,906
0184F	6,998,309	-	-	-	-	-	356,628	1,008,848	-	11,902	1,377,378	405,774	(2,717)	403,057
0184P	4,574,686	-	-	-	73,738	73,738	233,122	659,468	-	-	892,590	265,248	16,835	282,083
0185F	862,350	-	-	-	-	-	43,945	124,313	-	40,132	208,390	50,001	(9,162)	40,839
0185P	2,355,065	-	-	-	-	-	120,012	339,497	-	210,753	670,262	136,551	(48,117)	88,434
0186P	404,771	-	-	-	68,953	68,953	20,627	58,350	-	-	78,977	23,469	15,743	39,212
0187P	137,318	-	-	-	-	-	6,998	19,795	-	62,108	88,901	7,962	(14,180)	(6,218)
0188P	500,450	-	-	-	53,821	53,821	25,503	72,143	-	-	97,646	29,017	12,288	41,305
0189P	626,538	-	-	-	66,959	66,959	31,928	90,319	-	-	122,247	36,328	15,288	51,616
0190F	17,293,276	-	-	-	-	-	881,252	2,492,930	-	138,969	3,513,151	1,002,694	(31,728)	970,966
0190P	17,695,730	-	-	-	-	-	901,761	2,550,946	-	317,651	3,770,358	1,026,029	(72,523)	953,506
0191F	2,907,960	-	-	-	93,834	93,834	148,187	419,200	-	-	567,387	168,609	21,423	190,032
0191P	4,238,573	-	-	-	26,528	26,528	215,994	611,016	-	-	827,010	245,760	6,057	251,817
0192F	21,256,143	-	-	-	-	-	1,083,196	3,064,201	-	464,761	4,612,158	1,232,468	(106,110)	1,126,358
0192P	19,695,915	-	-	-	-	-	1,003,688	2,839,285	-	199,589	4,042,562	1,142,003	(45,568)	1,096,435
0193F	6,875,111	-	-	-	-	-	350,350	991,089	-	133,899	1,475,338	398,631	(30,570)	368,061
0193P	4,788,719	-	-	-	-	-	244,029	690,323	-	242,637	1,176,989	277,658	(55,397)	222,261

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, 2019**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportionate Differences Between Contributions and Share of Proportionate	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportionate Differences Between Contributions and Share of Proportionate	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0194F	14,624,463	-	-	-	-	-	745,251	2,108,204	-	217,584	3,071,039	847,952	(49,677)	798,275
0194P	10,563,930	-	-	-	76,323	76,323	538,330	1,522,854	-	-	2,061,184	612,515	17,425	629,940
0195P	2,194,507	-	-	-	84,942	84,942	111,830	316,351	-	-	428,181	127,241	19,393	146,634
0196F	10,610,614	-	-	-	212,953	212,953	540,709	1,529,584	-	-	2,070,293	615,222	48,619	663,841
0196P	14,716,471	-	-	-	-	-	749,940	2,121,468	-	637,455	3,508,863	853,287	(145,538)	707,749
0197F	4,235,865	-	-	-	-	-	215,856	610,625	-	293,728	1,120,209	245,603	(67,061)	178,542
0197P	5,157,457	-	-	-	-	-	262,820	743,478	-	102,705	1,109,003	299,038	(23,449)	275,589
0198F	630,876	-	-	-	139,952	139,952	32,149	90,945	-	-	123,094	36,579	31,953	68,532
0198P	830,109	-	-	-	-	-	42,302	119,665	-	15,318	177,285	48,131	(3,497)	44,634
0199F	6,899,841	-	-	-	-	-	351,611	994,654	-	220,681	1,566,946	400,065	(50,384)	349,681
0199P	5,974,942	-	-	-	-	-	304,478	861,324	-	110,474	1,276,276	346,438	(25,222)	321,216
0201P	465,818	-	-	-	68,435	68,435	23,738	67,150	-	-	90,888	27,009	15,624	42,633
0202P	-	-	-	-	-	-	-	-	-	3,123	3,123	-	(713)	(713)
0203F	14,124,552	-	-	-	-	-	719,776	2,036,139	-	480,803	3,236,718	818,966	(109,772)	709,194
0203P	11,274,567	-	-	-	-	-	574,543	1,625,297	-	932,519	3,132,359	653,719	(212,904)	440,815
0205F	7,129,496	-	-	-	-	-	363,314	1,027,760	-	354,779	1,745,853	413,381	(81,000)	332,381
0205P	8,290,383	-	-	-	-	-	422,471	1,195,109	-	244,352	1,861,932	480,691	(55,788)	424,903
0206P	298,186	-	-	-	-	-	15,195	42,985	-	16,919	75,099	17,289	(3,863)	13,426
0207P	259,518	-	-	-	13,051	13,051	13,225	37,411	-	-	50,636	15,047	2,980	18,027
0208P	278,300	-	-	-	33,241	33,241	14,182	40,119	-	-	54,301	16,136	7,589	23,725
0210F	4,048,105	-	-	-	-	-	206,288	583,559	-	11,377	801,224	234,716	(2,597)	232,119
0210P	4,034,807	-	-	-	-	-	205,611	581,642	-	151,954	939,207	233,945	(34,693)	199,252
0212F	2,189,387	-	-	-	192,664	192,664	111,569	315,613	-	-	427,182	126,944	43,987	170,931
0212P	5,267,768	-	-	-	-	-	268,441	759,380	-	133,839	1,161,660	305,434	(30,557)	274,877
0213F	9,328,470	-	-	-	208,122	208,122	475,371	1,344,755	-	-	1,820,126	540,881	47,516	588,397
0215P	183,584	-	-	-	-	-	9,355	26,465	-	14,939	50,759	10,645	(3,411)	7,234
0216P	702,688	-	-	-	10,300	10,300	35,808	101,297	-	-	137,105	40,743	2,352	43,095
0217F	4,885,840	-	-	-	-	-	248,979	704,323	-	58,978	1,012,280	283,289	(13,465)	269,824
0217P	5,282,925	-	-	-	-	-	269,214	761,565	-	65,457	1,096,236	306,313	(14,945)	291,368
0218P	14,580,790	-	-	-	13,789	13,789	743,026	2,101,909	-	-	2,844,935	845,420	3,148	848,568
0220F	3,573,704	-	-	-	-	-	182,113	515,171	-	210,686	907,970	207,210	(48,102)	159,108
0220P	2,826,286	-	-	-	15,923	15,923	144,025	407,426	-	-	551,451	163,873	3,635	167,508
0221F	109,785	-	-	-	-	-	5,595	15,826	-	2,280	23,701	6,366	(520)	5,846
0221P	1,387,645	-	-	-	-	-	70,713	200,037	-	20,747	291,497	80,458	(4,737)	75,721
0222F	10,554,667	-	-	-	207,071	207,071	537,858	1,521,519	-	-	2,059,377	611,978	47,277	659,255
0222P	10,972,386	-	-	-	119,804	119,804	559,144	1,581,735	-	-	2,140,879	636,198	27,352	663,550
0223P	664,909	-	-	-	5,596	5,596	33,883	95,851	-	-	129,734	38,553	1,277	39,830
0224P	2,055,216	-	-	-	23,624	23,624	104,732	296,272	-	-	401,004	119,165	5,394	124,559
0225F	897,165	-	-	-	-	-	45,719	129,332	-	27,320	202,371	52,019	(6,237)	45,782
0225P	1,677,909	-	-	-	-	-	85,505	241,881	-	69,670	397,056	97,288	(15,907)	81,381
0226P	605,689	-	-	-	-	-	30,865	87,314	-	10,161	128,340	35,119	(2,320)	32,799
0227F	515,614	-	-	-	508,641	508,641	26,275	74,329	-	-	100,604	29,896	116,128	146,024
0227P	899,233	-	-	-	-	-	45,824	129,630	-	10,659	186,113	52,139	(2,434)	49,705
0228P	1,864,625	-	-	-	-	-	95,020	268,797	-	71,152	434,969	108,114	(16,245)	91,869

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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	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	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	Total Employer Pension Expense
0229P	566,718	-	-	-	-	-	28,879	81,696	-	48,139	158,714	32,859	(10,991)	21,868
0230F	2,589,692	-	-	-	-	-	131,969	373,320	-	609,618	1,114,907	150,155	(139,182)	10,973
0230P	2,590,399	-	-	-	66,454	66,454	132,005	373,422	-	-	505,427	150,196	15,172	165,368
0231F	155,405	-	-	-	-	-	7,919	22,403	-	2,133	32,455	9,011	(487)	8,524
0231P	1,424,218	-	-	-	-	-	72,577	205,310	-	41,421	319,308	82,579	(9,457)	73,122
0232P	162,404	-	-	-	-	-	8,276	23,412	-	39,487	71,175	9,416	(9,015)	401
0233F	-	-	-	-	-	-	-	-	-	21,199	21,199	-	(4,840)	(4,840)
0233P	1,689,199	-	-	-	29,386	29,386	86,080	243,508	-	-	329,588	97,943	6,709	104,652
0234P	613,941	-	-	-	-	-	31,286	88,503	-	52,060	171,849	35,597	(11,886)	23,711
0236P	87,656	-	-	-	-	-	4,467	12,636	-	3,908	21,011	5,082	(892)	4,190
0237F	5,724,370	-	-	-	24,057	24,057	291,709	825,202	-	-	1,116,911	331,909	5,492	337,401
0237P	5,207,523	-	-	-	379,766	379,766	265,371	750,696	-	-	1,016,067	301,941	86,705	388,646
0238P	1,595,568	-	-	-	-	-	81,309	230,011	-	34,470	345,790	92,514	(7,870)	84,644
0239F	11,890,259	-	-	-	-	-	605,918	1,714,052	-	90,504	2,410,474	689,418	(20,663)	668,755
0240F	13,850,941	-	-	-	1,005,871	1,005,871	705,833	1,996,696	-	-	2,702,529	803,102	229,651	1,032,753
0241P	229,366	-	-	-	8,426	8,426	11,688	33,064	-	-	44,752	13,299	1,924	15,223
0242P	1,104,078	-	-	-	-	-	56,263	159,159	-	75,266	290,688	64,016	(17,184)	46,832
0243P	1,487,568	-	-	-	56,227	56,227	75,805	214,442	-	-	290,247	86,252	12,837	99,089
0244F	3,816,745	-	-	-	56,912	56,912	194,498	550,207	-	-	744,705	221,302	12,993	234,295
0244P	4,386,178	-	-	-	-	-	223,516	632,294	-	80,323	936,133	254,318	(18,339)	235,979
0245P	418,884	-	-	-	-	-	21,346	60,385	-	30,961	112,692	24,288	(7,069)	17,219
0246P	16,469,553	-	-	-	-	-	839,276	2,374,185	-	709,924	3,923,385	954,933	(162,083)	792,850
0247P	5,311,164	-	-	-	-	-	270,653	765,636	-	92,159	1,128,448	307,951	(21,041)	286,910
0248P	-	-	-	-	-	-	-	-	-	40,205	40,205	-	(9,179)	(9,179)
0250F	24,891,554	-	-	-	-	-	1,268,454	3,588,267	-	286,889	5,143,610	1,443,256	(65,500)	1,377,756
0250P	22,314,426	-	-	-	-	-	1,137,126	3,216,759	-	261,438	4,615,323	1,293,829	(59,689)	1,234,140
0251F	6,465,200	-	-	-	-	-	329,462	931,997	-	132,629	1,394,088	374,864	(30,281)	344,583
0252F	4,524,223	-	-	-	383,209	383,209	230,551	652,194	-	-	882,745	262,322	87,490	349,812
0253P	275,208	-	-	-	-	-	14,024	39,673	-	24,767	78,464	15,957	(5,655)	10,302
0254F	6,705,048	-	-	-	-	-	341,684	966,573	-	184,504	1,492,761	388,770	(42,124)	346,646
0254P	4,383,820	-	-	-	-	-	223,396	631,954	-	93,481	948,831	254,181	(21,343)	232,838
0255F	4,641,277	-	-	-	4,259	4,259	236,516	669,068	-	-	905,584	269,109	973	270,082
0256F	2,866,186	-	-	-	-	-	146,059	413,178	-	183,620	742,857	166,186	(41,922)	124,264
0257P	1,159,620	-	-	-	93,494	93,494	59,093	167,166	-	-	226,259	67,237	21,346	88,583
0259F	4,406,387	-	-	-	130,469	130,469	224,546	635,207	-	-	859,753	255,490	29,788	285,278
0259P	3,776,703	-	-	-	62,732	62,732	192,458	544,434	-	-	736,892	218,980	14,323	233,303
0260F	1,404,466	-	-	-	70,209	70,209	71,571	202,462	-	-	274,033	81,433	16,029	97,462
0260P	1,190,575	-	-	-	-	-	60,671	171,628	-	79,386	311,685	69,032	(18,125)	50,907
0261P	956,716	-	-	-	35,214	35,214	48,753	137,916	-	-	186,669	55,472	8,040	63,512
0262P	34,740	-	-	-	-	-	1,770	5,008	-	14,307	21,085	2,014	(3,267)	(1,253)
0263F	5,831,326	-	-	-	52,213	52,213	297,160	840,621	-	-	1,137,781	338,110	11,921	350,031
0263P	5,823,741	-	-	-	106,799	106,799	296,773	839,527	-	-	1,136,300	337,671	24,383	362,054
0264F	155,540	-	-	-	-	-	7,926	22,422	-	54,898	85,246	9,018	(12,534)	(3,516)
0264P	1,062,924	-	-	-	-	-	54,166	153,227	-	70,608	278,001	61,630	(16,120)	45,510

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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of 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
0265P	15,341,466	-	-	-	-	-	781,789	2,211,565	-	146,379	3,139,733	889,525	(33,420)	856,105
0266P	2,009,656	-	-	-	-	-	102,411	289,704	-	202,074	594,189	116,523	(46,136)	70,387
0267P	317,547	-	-	-	44,179	44,179	16,182	45,776	-	-	61,958	18,412	10,086	28,498
0269P	1,464,004	-	-	-	45,342	45,342	74,604	211,045	-	-	285,649	84,885	10,352	95,237
0270F	1,067,310	-	-	-	-	-	54,389	153,859	-	5,144	213,392	61,884	(1,174)	60,710
0271F	4,833,611	-	-	-	-	-	246,317	696,794	-	535,010	1,478,121	280,261	(122,148)	158,113
0272P	2,266,359	-	-	-	86,842	86,842	115,492	326,709	-	-	442,201	131,407	19,827	151,234
0273F	14,391,507	-	-	-	19,717	19,717	733,380	2,074,622	-	-	2,808,002	834,445	4,502	838,947
0273P	11,833,867	-	-	-	-	-	603,045	1,705,923	-	121,279	2,430,247	686,148	(27,689)	658,459
0274P	6,437,068	-	-	-	272,170	272,170	328,028	927,942	-	-	1,255,970	373,232	62,139	435,371
0275P	2,537,518	-	-	-	-	-	129,310	365,798	-	21,930	517,038	147,130	(5,007)	142,123
0276F	3,378,635	-	-	-	298,838	298,838	172,173	487,050	-	-	659,223	195,899	68,228	264,127
0276P	2,373,153	-	-	-	-	-	120,934	342,104	-	65,451	528,489	137,600	(14,943)	122,657
0277F	6,586,249	-	-	-	28,316	28,316	335,630	949,447	-	-	1,285,077	381,882	6,465	388,347
0277P	8,538,847	-	-	-	-	-	435,133	1,230,926	-	108,566	1,774,625	495,097	(24,787)	470,310
0278P	5,562,808	-	-	-	-	-	283,476	801,912	-	59,763	1,145,151	322,541	(13,644)	308,897
0280F	2,483,039	-	-	-	-	-	126,534	357,945	-	211,305	695,784	143,971	(48,243)	95,728
0280P	1,821,081	-	-	-	-	-	92,801	262,520	-	130,324	485,645	105,589	(29,754)	75,835
0281P	1,574,153	-	-	-	-	-	80,218	226,924	-	671,759	978,901	91,272	(153,370)	(62,098)
0282P	284,524	-	-	-	-	-	14,499	41,016	-	3,814	59,329	16,497	(871)	15,626
0283F	23,150,942	-	-	-	-	-	1,179,754	3,337,347	-	843,337	5,360,438	1,342,332	(192,543)	1,149,789
0284F	15,925,248	-	-	-	-	-	811,538	2,295,720	-	536,472	3,643,730	923,374	(122,482)	800,892
0285P	646,424	-	-	-	-	-	32,941	93,186	-	90,125	216,252	37,481	(20,577)	16,904
0286F	6,749,003	-	-	-	67,657	67,657	343,924	972,909	-	-	1,316,833	391,319	15,447	406,766
0287F	2,795,810	-	-	-	-	-	142,472	403,033	-	436,658	982,163	162,106	(99,693)	62,413
0288P	702,924	-	-	-	78,250	78,250	35,820	101,331	-	-	137,151	40,757	17,865	58,622
0289F	3,766,679	-	-	-	391,960	391,960	191,947	542,989	-	-	734,936	218,399	89,489	307,888
0290P	1,144,214	-	-	-	-	-	58,308	164,945	-	61,589	284,842	66,344	(14,062)	52,282
0291F	10,215,604	-	-	-	-	-	520,579	1,472,641	-	109,331	2,102,551	592,318	(24,961)	567,357
0291P	9,476,936	-	-	-	-	-	482,937	1,366,157	-	292,950	2,142,044	549,489	(66,884)	482,605
0292F	2,035,383	-	-	-	102,944	102,944	103,722	293,413	-	-	397,135	118,015	23,503	141,518
0292P	1,982,892	-	-	-	-	-	101,047	285,846	-	32,104	418,997	114,972	(7,330)	107,642
0293F	25,313,713	-	-	-	275,493	275,493	1,289,967	3,649,124	-	-	4,939,091	1,467,733	62,898	1,530,631
0293P	22,649,380	-	-	-	-	-	1,154,195	3,265,044	-	351,403	4,770,642	1,313,250	(80,229)	1,233,021
0296F	2,376,494	-	-	-	-	-	121,104	342,586	-	80,563	544,253	137,793	(18,393)	119,400
0296P	1,922,923	-	-	-	13,337	13,337	97,991	277,201	-	-	375,192	111,494	3,045	114,539
0297P	898,384	-	-	-	3,123	3,123	45,781	129,507	-	-	175,288	52,090	713	52,803
0298F	165,705	-	-	-	-	-	8,444	23,887	-	3,801	36,132	9,608	(868)	8,740
0298P	436,669	-	-	-	-	-	22,252	62,948	-	14,813	100,013	25,319	(3,382)	21,937
0300F	21,089,771	-	-	-	-	-	1,074,718	3,040,217	-	174,868	4,289,803	1,222,822	(39,924)	1,182,898
0300P	20,819,144	-	-	-	-	-	1,060,927	3,001,205	-	605,178	4,667,310	1,207,130	(138,169)	1,068,961
0301F	17,106,863	-	-	-	-	-	871,752	2,466,057	-	136,855	3,474,664	991,886	(31,246)	960,640
0301P	12,969,869	-	-	-	-	-	660,934	1,869,685	-	586,305	3,116,924	752,016	(133,860)	618,156
0303F	4,027,861	-	-	-	311,823	311,823	205,257	580,640	-	-	785,897	233,542	71,193	304,735

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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportionate Differences Between Contributions and Share of Proportionate	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportionate Differences Between Contributions and Share of Proportionate	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0303P	6,401,762	-	-	-	135,002	135,002	326,229	922,852	-	-	1,249,081	371,185	30,822	402,007
0304P	286,842	-	-	-	54,692	54,692	14,617	41,350	-	-	55,967	16,632	12,487	29,119
0305P	284,982	-	-	-	-	-	14,522	41,082	-	69,950	125,554	16,524	(15,970)	554
0306P	421,646	-	-	-	6	6	21,487	60,783	-	-	82,270	24,448	2	24,450
0307F	68,942	-	-	-	-	-	3,513	9,938	-	59,849	73,300	3,997	(13,664)	(9,667)
0308F	459,331	-	-	-	-	-	23,407	66,215	-	9,403	99,025	26,633	(2,147)	24,486
0308P	505,503	-	-	-	27,173	27,173	25,760	72,871	-	-	98,631	29,310	6,204	35,514
0309P	1,576,996	-	-	-	136,935	136,935	80,362	227,333	-	-	307,695	91,437	31,264	122,701
0311F	10,272,790	-	-	-	171,498	171,498	523,493	1,480,884	-	-	2,004,377	595,634	39,155	634,789
0312F	12,832,229	-	-	-	-	-	653,920	1,849,843	-	191,382	2,695,145	744,035	(43,694)	700,341
0313F	3,368,981	-	-	-	-	-	171,681	485,659	-	170,415	827,755	195,339	(38,908)	156,431
0314F	16,112,106	-	-	-	-	-	821,060	2,322,657	-	510,169	3,653,886	934,208	(116,477)	817,731
0314P	13,907,157	-	-	-	86,045	86,045	708,698	2,004,800	-	-	2,713,498	806,361	19,645	826,006
0316P	491,410	-	-	-	25,299	25,299	25,042	70,840	-	-	95,882	28,493	5,776	34,269
0317P	879,549	-	-	-	6,606	6,606	44,821	126,792	-	-	171,613	50,998	1,508	52,506
0318P	313,471	-	-	-	-	-	15,974	45,189	-	22,773	83,936	18,176	(5,200)	12,976
0319P	2,435,426	-	-	-	144,705	144,705	124,107	351,081	-	-	475,188	141,210	33,037	174,247
0320F	443,257	-	-	-	101,203	101,203	22,588	63,898	-	-	86,486	25,701	23,106	48,807
0320P	1,005,232	-	-	-	97,030	97,030	51,226	144,910	-	-	196,136	58,285	22,153	80,438
0321F	1,800,871	-	-	-	1,256	1,256	91,771	259,606	-	-	351,377	104,418	287	104,705
0321P	2,660,325	-	-	-	23,458	23,458	135,568	383,502	-	-	519,070	154,250	5,356	159,606
0322F	4,689,692	-	-	-	1,632,634	1,632,634	238,983	676,047	-	-	915,030	271,916	372,748	644,664
0322P	3,135,331	-	-	-	279,852	279,852	159,774	451,977	-	-	611,751	181,792	63,893	245,685
0323F	14,638,832	-	-	-	-	-	745,983	2,110,276	-	1,263,754	4,120,013	848,785	(288,528)	560,257
0323P	18,146,950	-	-	-	-	-	924,754	2,615,992	-	263,019	3,803,765	1,052,192	(60,050)	992,142
0324F	412,552	-	-	-	-	-	21,023	59,472	-	59,868	140,363	23,920	(13,669)	10,251
0324P	767,143	-	-	-	54,612	54,612	39,093	110,588	-	-	149,681	44,480	12,469	56,949
0325F	296,185	-	-	-	-	-	15,093	42,697	-	4,140	61,930	17,173	(945)	16,228
0325P	2,528,390	-	-	-	121,644	121,644	128,845	364,483	-	-	493,328	146,600	27,773	174,373
0326P	3,952,163	-	-	-	13,729	13,729	201,399	569,728	-	-	771,127	229,153	3,135	232,288
0328P	205,121	-	-	-	34,284	34,284	10,453	29,569	-	-	40,022	11,893	7,827	19,720
0329P	196,774	-	-	-	19,405	19,405	10,027	28,366	-	-	38,393	11,409	4,430	15,839
0330F	7,441,930	-	-	-	-	-	379,235	1,072,799	-	219,418	1,671,452	431,496	(50,096)	381,400
0330P	7,013,123	-	-	-	-	-	357,383	1,010,984	-	278,789	1,647,156	406,633	(63,650)	342,983
0331F	5,854,304	-	-	-	99,468	99,468	298,331	843,933	-	-	1,142,264	339,443	22,710	362,153
0331P	4,472,614	-	-	-	-	-	227,921	644,754	-	157,669	1,030,344	259,330	(35,998)	223,332
0333P	3,312,617	-	-	-	-	-	168,808	477,534	-	55,031	701,373	192,071	(12,564)	179,507
0334F	5,888,782	-	-	-	635,409	635,409	300,088	848,903	-	-	1,148,991	341,442	145,070	486,512
0335F	2,963,105	-	-	-	-	-	150,998	427,149	-	108,413	686,560	171,806	(24,752)	147,054
0336F	14,984,100	-	-	-	777,873	777,873	763,578	2,160,048	-	-	2,923,626	868,804	177,597	1,046,401
0337F	2,794,025	-	-	-	38,257	38,257	142,381	402,775	-	-	545,156	162,002	8,735	170,737
0338P	741,039	-	-	-	43,747	43,747	37,763	106,825	-	-	144,588	42,967	9,988	52,955
0339P	106,262	-	-	-	-	-	5,415	15,318	-	5,223	25,956	6,161	(1,193)	4,968
0343F	20,273,478	-	-	-	-	-	1,033,121	2,922,544	-	158,546	4,114,211	1,175,491	(36,198)	1,139,293

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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportionate Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportionate Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0343P	13,925,797	-	-	-	-	-	709,648	2,007,487	-	840,214	3,557,349	807,442	(191,830)	615,612
0344P	145,900	-	-	-	16,202	16,202	7,435	21,032	-	-	28,467	8,460	3,699	12,159
0345F	2,008,976	-	-	-	112,447	112,447	102,376	289,606	-	-	391,982	116,484	25,673	142,157
0346F	7,813,618	-	-	-	-	-	398,176	1,126,380	-	179,845	1,704,401	453,047	(41,061)	411,986
0346P	5,739,581	-	-	-	150,240	150,240	292,485	827,395	-	-	1,119,880	332,791	34,301	367,092
0347P	523,806	-	-	-	-	-	26,693	75,510	-	48,738	150,941	30,371	(11,127)	19,244
0348F	1,910,144	-	-	-	-	-	97,339	275,359	-	85,992	458,690	110,753	(19,633)	91,120
0349F	125,776	-	-	-	-	-	12,525	35,430	-	54,067	102,022	14,251	(12,344)	1,907
0349P	2,323,518	-	-	-	155,323	155,323	118,405	334,949	-	-	453,354	134,722	35,462	170,184
0350F	7,527,309	-	-	-	-	-	383,586	1,085,107	-	102,964	1,571,657	436,446	(23,508)	412,938
0350P	5,097,886	-	-	-	46,597	46,597	259,784	734,891	-	-	994,675	295,584	10,639	306,223
0351F	11,550,286	-	-	-	128,616	128,616	588,594	1,665,043	-	-	2,253,637	669,706	29,364	699,070
0351P	10,634,576	-	-	-	88,796	88,796	541,930	1,533,038	-	-	2,074,968	616,611	20,273	636,884
0352F	4,458,824	-	-	-	-	-	227,218	642,766	-	101,828	971,812	258,530	(23,248)	235,282
0354P	2,204,147	-	-	-	110,733	110,733	112,322	317,741	-	-	430,063	127,800	25,281	153,081
0355F	11,206,258	-	-	-	-	-	571,062	1,615,449	-	335,826	2,522,337	649,758	(76,673)	573,085
0355P	8,084,636	-	-	-	144,857	144,857	411,987	1,165,449	-	-	1,577,436	468,761	33,072	501,833
0356F	14,244,240	-	-	-	-	-	725,875	2,053,393	-	102,632	2,881,900	825,906	(23,432)	802,474
0356P	10,974,744	-	-	-	209,982	209,982	559,264	1,582,075	-	-	2,141,339	636,335	47,941	684,276
0357F	11,135,835	-	-	-	406,507	406,507	567,473	1,605,297	-	-	2,172,770	645,675	92,810	738,485
0357P	7,957,814	-	-	-	40,417	40,417	405,524	1,147,167	-	-	1,552,691	461,408	9,228	470,636
0358P	8,413,776	-	-	-	-	-	428,759	1,212,896	-	180,044	1,821,699	487,845	(41,106)	446,739
0359F	11,414,161	-	-	-	168,043	168,043	581,657	1,645,420	-	-	2,227,077	661,813	38,366	700,179
0359P	9,938,490	-	-	-	-	-	506,458	1,432,693	-	337,707	2,276,858	576,251	(77,102)	499,149
0360F	4,931,763	-	-	-	8,320	8,320	251,319	710,943	-	-	962,262	285,952	1,900	287,852
0360P	5,174,803	-	-	-	6,314	6,314	263,704	745,979	-	-	1,009,683	300,044	1,441	301,485
0361P	416,641	-	-	-	21,385	21,385	21,232	60,061	-	-	81,293	24,158	4,882	29,040
0362P	96,541	-	-	-	1,868	1,868	4,920	13,917	-	-	18,837	5,598	426	6,024
0364P	415,119	-	-	-	-	-	21,154	59,842	-	15,404	96,400	24,069	(3,517)	20,552
0365P	723,329	-	-	-	34,782	34,782	36,860	104,272	-	-	141,132	41,940	7,941	49,881
0366P	608,424	-	-	-	16,394	16,394	31,005	87,708	-	-	118,713	35,277	3,743	39,020
0367F	738,102	-	-	-	-	-	37,613	106,402	-	18,295	162,310	42,796	(4,177)	38,619
0367P	8,209,417	-	-	-	-	-	418,345	1,183,437	-	351,470	1,953,252	475,996	(80,244)	395,752
0369F	21,294,912	-	-	-	-	-	1,085,172	3,069,790	-	272,276	4,427,238	1,234,716	(62,164)	1,172,552
0369P	18,440,198	-	-	-	-	-	939,698	2,658,265	-	801,026	4,398,989	1,069,195	(182,883)	886,312
0370P	1,380,767	-	-	-	-	-	70,363	199,046	-	15,637	285,046	80,059	(3,570)	76,489
0371F	910,517	-	-	-	-	-	46,399	131,256	-	12,154	189,809	52,793	(2,775)	50,018
0371P	1,517,775	-	-	-	-	-	77,345	218,796	-	92,006	388,147	88,003	(21,006)	66,997
0373F	16,060,928	-	-	-	874,690	874,690	818,452	2,315,279	-	-	3,133,731	931,241	199,701	1,130,942
0374F	-	-	-	-	-	-	-	-	-	121,478	121,478	-	(27,735)	(27,735)
0375F	896,525	-	-	-	104,692	104,692	45,686	129,239	-	-	174,925	51,982	23,902	75,884
0376P	8,130,889	-	-	-	-	-	414,344	1,172,117	-	66,760	1,653,221	471,443	(15,242)	456,201
0377F	8,429,479	-	-	-	262,680	262,680	429,560	1,215,160	-	-	1,644,720	488,756	59,973	548,729
0377P	7,796,535	-	-	-	70,914	70,914	397,305	1,123,917	-	-	1,521,222	452,057	16,190	468,247

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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	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	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	Total Employer Pension Expense
0378P	1,572,866	-	-	-	-	-	80,152	226,738	-	135,680	442,570	91,198	(30,977)	60,221
0379P	460,678	-	-	-	-	-	23,476	66,409	-	7,409	97,294	26,711	(1,692)	25,019
0380F	17,288,116	-	-	-	-	-	880,989	2,492,186	-	578,604	3,951,779	1,002,395	(132,101)	870,294
0380P	13,675,441	-	-	-	-	-	696,890	1,971,397	-	551,962	3,220,249	792,926	(126,019)	666,907
0381P	127,664	-	-	-	31,905	31,905	6,506	18,404	-	-	24,910	7,402	7,284	14,686
0382F	21,752,046	-	-	-	-	-	1,108,467	3,135,688	-	258,327	4,502,482	1,261,221	(58,979)	1,202,242
0383F	1,300,629	-	-	-	99,688	99,688	66,279	187,494	-	-	253,773	75,413	22,760	98,173
0384P	438,676	-	-	-	-	-	22,355	63,238	-	9,376	94,969	25,435	(2,141)	23,294
0385P	4,293,604	-	-	-	-	-	218,799	618,949	-	24,847	862,595	248,951	(5,673)	243,278
0386P	981,628	-	-	-	130,031	130,031	50,023	141,508	-	-	191,531	56,916	29,687	86,603
0388P	1,261,254	-	-	-	-	-	64,273	181,817	-	38,570	284,660	73,130	(8,806)	64,324
0389P	1,326,067	-	-	-	74,077	74,077	67,575	191,160	-	-	258,735	76,888	16,912	93,800
0390F	817,748	-	-	-	97,089	97,089	41,672	117,883	-	-	159,555	47,414	22,167	69,581
0390P	563,484	-	-	-	-	-	28,715	81,230	-	7,934	117,879	32,672	(1,812)	30,860
0391P	930,214	-	-	-	18,508	18,508	47,403	134,096	-	-	181,499	53,935	4,225	58,160
0392F	254,708	-	-	-	-	-	12,980	36,718	-	8,241	57,939	14,768	(1,881)	12,887
0392P	1,274,943	-	-	-	11,882	11,882	64,970	183,791	-	-	248,761	73,923	2,713	76,636
0393P	574,956	-	-	-	37,074	37,074	29,299	82,883	-	-	112,182	33,337	8,465	41,802
0394F	4,317,323	-	-	-	1,132,925	1,132,925	220,007	622,368	-	-	842,375	250,326	258,659	508,985
0394P	5,379,736	-	-	-	54,432	54,432	274,147	775,521	-	-	1,049,668	311,926	12,428	324,354
0395F	205,471	-	-	-	-	-	10,471	29,620	-	10,028	50,119	11,914	(2,289)	9,625
0395P	1,044,062	-	-	-	59,443	59,443	53,205	150,508	-	-	203,713	60,537	13,572	74,109
0396F	242,057	-	-	-	-	-	12,335	34,894	-	19,790	67,019	14,035	(4,518)	9,517
0397F	7,201,672	-	-	-	25,166	25,166	366,992	1,038,164	-	-	1,405,156	417,565	5,746	423,311
0397P	5,799,051	-	-	-	-	-	295,515	835,968	-	424,470	1,555,953	336,239	(96,911)	239,328
0398P	3,173,271	-	-	-	-	-	161,707	457,446	-	3,828	622,981	183,992	(874)	183,118
0399P	314,037	-	-	-	56,931	56,931	16,003	45,270	-	-	61,273	18,208	12,998	31,206
0402F	203,767	-	-	-	20,653	20,653	10,384	29,374	-	-	39,758	11,815	4,716	16,531
0402P	770,902	-	-	-	-	-	39,285	111,130	-	8,798	159,213	44,698	(2,009)	42,689
0403F	171,128	-	-	-	-	-	8,721	24,669	-	3,369	36,759	9,922	(769)	9,153
0403P	2,462,594	-	-	-	48,897	48,897	125,492	354,998	-	-	480,490	142,785	11,164	153,949
0404F	8,568,696	-	-	-	156,260	156,260	436,654	1,235,229	-	-	1,671,883	496,828	35,676	532,504
0404P	5,019,183	-	-	-	105,788	105,788	255,774	723,545	-	-	979,319	291,021	24,153	315,174
0406F	717,751	-	-	-	95,867	95,867	36,576	103,468	-	-	140,044	41,616	21,887	63,503
0406P	1,106,449	-	-	-	-	-	56,384	159,501	-	24,083	239,968	64,154	(5,498)	58,656
0408F	477,775	-	-	-	-	-	24,347	68,874	-	5,828	99,049	27,702	(1,331)	26,371
0408P	1,116,668	-	-	-	-	-	56,905	160,974	-	40,184	258,063	64,746	(9,175)	55,571
0409F	1,763,274	-	-	-	8,758	8,758	89,855	254,187	-	-	344,042	102,238	2,000	104,238
0409P	2,524,604	-	-	-	-	-	128,652	363,937	-	43,241	535,830	146,381	(9,873)	136,508
0410P	756,769	-	-	-	-	-	38,564	109,093	-	19,817	167,474	43,879	(4,524)	39,355
0411F	448,054	-	-	-	-	-	22,832	64,590	-	8,234	95,656	25,979	(1,880)	24,099
0411P	1,019,837	-	-	-	31,958	31,958	51,970	147,016	-	-	198,986	59,132	7,296	66,428
0412P	5,771,997	-	-	-	272,661	272,661	294,136	832,068	-	-	1,126,204	334,670	62,252	396,922
0413F	1,014,953	-	-	-	-	-	51,721	146,312	-	58,586	256,619	58,849	(13,376)	45,473

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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	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
0413P	792,809	-	-	-	-	-	40,401	114,288	-	67,930	222,619	45,968	(15,509)	30,459
0414P	1,144,369	-	-	-	-	-	58,316	164,968	-	46,286	269,570	66,352	(10,567)	55,785
0416P	511,781	-	-	-	27,120	27,120	26,080	73,776	-	-	99,856	29,674	6,192	35,866
0418F	256,035	-	-	-	-	-	13,047	36,909	-	201,310	251,266	14,845	(45,961)	(31,116)
0418P	1,215,971	-	-	-	84,889	84,889	61,965	175,290	-	-	237,255	70,504	19,381	89,885
0419P	627,481	-	-	-	-	-	31,976	90,455	-	32,256	154,687	36,382	(7,365)	29,017
0420P	601,956	-	-	-	23,505	23,505	30,675	86,776	-	-	117,451	34,902	5,366	40,268
0423P	400,527	-	-	-	-	-	20,411	57,738	-	5,011	83,160	23,223	(1,144)	22,079
0424P	195,514	-	-	-	-	-	9,963	28,185	-	5,695	43,843	11,336	(1,300)	10,036
0425F	6,720,905	-	-	-	286,750	286,750	342,492	968,859	-	-	1,311,351	389,690	65,468	455,158
0425P	3,868,367	-	-	-	-	-	197,129	557,648	-	199,183	953,960	224,295	(45,476)	178,819
0426F	825,488	-	-	-	28,104	28,104	42,066	118,999	-	-	161,065	47,863	6,416	54,279
0426P	701,138	-	-	-	-	-	35,729	101,073	-	36,351	173,153	40,653	(8,299)	32,354
0429P	41,679	-	-	-	-	-	2,124	6,008	-	51,721	59,853	2,417	(11,809)	(9,392)
0430P	109,832	-	-	-	-	-	5,597	15,833	-	108,493	129,923	6,368	(24,770)	(18,402)
0431P	264,402	-	-	-	-	-	13,474	38,115	-	75,698	127,287	15,331	(17,283)	(1,952)
0432F	16,606,075	-	-	-	-	-	846,233	2,393,866	-	426,855	3,666,954	962,849	(97,456)	865,393
0432P	12,218,746	-	-	-	-	-	622,658	1,761,406	-	245,795	2,629,859	708,464	(56,117)	652,347
0433F	187,983	-	-	-	35,187	35,187	9,579	27,099	-	-	36,678	10,900	8,034	18,934
0433P	1,257,340	-	-	-	315,757	315,757	64,073	181,253	-	-	245,326	72,903	72,091	144,994
0434P	602,058	-	-	-	43,142	43,142	30,680	86,790	-	-	117,470	34,908	9,850	44,758
0435P	747,250	-	-	-	-	-	38,079	107,721	-	28,144	173,944	43,327	(6,425)	36,902
0437P	1,601,988	-	-	-	21,970	21,970	81,636	230,936	-	-	312,572	92,886	5,016	97,902
0438F	6,352,565	-	-	-	-	-	323,722	915,760	-	158,414	1,397,896	368,333	(36,167)	332,166
0438P	5,986,704	-	-	-	123,352	123,352	305,078	863,019	-	-	1,168,097	347,119	28,163	375,282
0439P	587,951	-	-	-	-	-	29,962	84,757	-	60,420	175,139	34,090	(13,795)	20,295
0441F	2,532,789	-	-	-	71,160	71,160	129,069	365,117	-	-	494,186	146,855	16,246	163,101
0441P	4,651,954	-	-	-	125,705	125,705	237,060	670,607	-	-	907,667	269,728	28,700	298,428
0442F	386,812	-	-	-	381,580	381,580	19,712	55,761	-	-	75,473	22,428	87,119	109,547
0442P	2,785,550	-	-	-	63,192	63,192	141,949	401,554	-	-	543,503	161,511	14,427	175,938
0444P	598,689	-	-	-	-	-	30,509	86,305	-	120	116,934	34,713	(27)	34,686
0445F	10,796,778	-	-	-	-	-	550,195	1,556,420	-	456,607	2,563,222	626,016	(104,248)	521,768
0445P	10,966,768	-	-	-	-	-	558,858	1,580,925	-	188,969	2,328,752	635,872	(43,144)	592,728
0446F	66,806	-	-	-	65,903	65,903	3,404	9,631	-	-	13,035	3,874	15,046	18,920
0446P	1,345,414	-	-	-	203,742	203,742	68,561	193,949	-	-	262,510	78,009	46,516	124,525
0447F	9,904,564	-	-	-	-	-	504,729	1,427,803	-	28,868	1,961,400	574,284	(6,591)	567,693
0447P	8,742,391	-	-	-	-	-	445,505	1,260,268	-	368,103	2,073,876	506,899	(84,042)	422,857
0448F	9,870,181	-	-	-	-	-	502,977	1,422,846	-	188,650	2,114,473	572,290	(43,071)	529,219
0448P	8,007,274	-	-	-	-	-	408,044	1,154,297	-	254,494	1,816,835	464,276	(58,103)	406,173
0450F	608,828	-	-	-	33,008	33,008	31,025	87,766	-	-	118,791	35,301	7,536	42,837
0450P	2,408,466	-	-	-	105,217	105,217	122,734	347,195	-	-	469,929	139,647	24,022	163,669
0452P	3,258,556	-	-	-	-	-	166,053	469,740	-	16,852	652,645	188,937	(3,848)	185,089
0453F	1,757,548	-	-	-	-	-	89,563	253,361	-	141,826	484,750	101,906	(32,381)	69,525
0453P	3,202,771	-	-	-	-	-	163,211	461,699	-	15,730	640,640	185,702	(3,591)	182,111

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, 2019**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate and Total Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate and Total Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0454F	4,255,590	-	-	-	29,957	29,957	216,862	613,469	-	-	830,331	246,746	6,840	253,586
0454P	4,761,227	-	-	-	767,792	767,792	242,628	686,360	-	-	928,988	276,064	175,295	451,359
0455F	26,921,056	-	-	-	131,892	131,892	1,371,876	3,880,832	-	-	5,252,708	1,560,930	30,112	1,591,042
0456F	13,402,544	-	-	-	-	-	682,983	1,932,057	-	889,749	3,504,789	777,103	(203,139)	573,964
0456P	9,172,317	-	-	-	-	-	467,414	1,322,245	-	84,211	1,873,870	531,827	(19,226)	512,601
0457P	765,102	-	-	-	-	-	38,989	110,294	-	35,586	184,869	44,362	(8,125)	36,237
0458P	245,883	-	-	-	-	-	12,530	35,446	-	22,661	70,637	14,257	(5,174)	9,083
0459P	8,349,550	-	-	-	117,843	117,843	425,487	1,203,638	-	-	1,629,125	484,121	26,905	511,026
0460P	160,882	-	-	-	57,363	57,363	8,198	23,192	-	-	31,390	9,328	13,097	22,425
0461P	2,716,440	-	-	-	282,962	282,962	138,428	391,591	-	-	530,019	157,504	64,603	222,107
0462F	1,284,219	-	-	-	24,090	24,090	65,443	185,128	-	-	250,571	74,461	5,500	79,961
0462P	3,330,509	-	-	-	-	-	169,720	480,113	-	98,850	748,683	193,109	(22,569)	170,540
0463P	3,759,828	-	-	-	89,945	89,945	191,598	542,002	-	-	733,600	218,001	20,536	238,537
0464F	1,982,825	-	-	-	9,231	9,231	101,043	285,836	-	-	386,879	114,968	2,107	117,075
0464P	1,886,944	-	-	-	43,235	43,235	96,157	272,014	-	-	368,171	109,408	9,871	119,279
0465F	3,374,195	-	-	-	171,918	171,918	171,946	486,411	-	-	658,357	195,642	39,250	234,892
0466P	3,670,980	-	-	-	-	-	187,070	529,194	-	128,948	845,212	212,850	(29,440)	183,410
0467F	13,705,095	-	-	-	-	-	698,401	1,975,672	-	133,819	2,807,892	794,645	(30,552)	764,093
0468P	3,855,979	-	-	-	368,874	368,874	196,498	555,863	-	-	752,361	223,576	84,218	307,794
0469F	3,679,758	-	-	-	-	-	187,518	530,459	-	255,922	973,899	213,359	(58,430)	154,929
0469P	10,965,326	-	-	-	319,180	319,180	558,784	1,580,718	-	-	2,139,502	635,789	72,872	708,661
0470F	269,017	-	-	-	3,748	3,748	13,709	38,780	-	-	52,489	15,598	856	16,454
0470P	3,155,244	-	-	-	64,248	64,248	160,789	454,847	-	-	615,636	182,947	14,668	197,615
0471P	519,784	-	-	-	-	-	26,488	74,930	-	19,212	120,630	30,138	(4,386)	25,752
0472P	967,285	-	-	-	43,447	43,447	49,292	139,440	-	-	188,732	56,085	9,920	66,005
0473P	2,428,709	-	-	-	-	-	123,765	350,113	-	81,486	555,364	140,821	(18,604)	122,217
0474P	195,999	-	-	-	-	-	9,988	28,255	-	3,555	41,798	11,364	(812)	10,552
0475P	188,037	-	-	-	485	485	9,582	27,107	-	-	36,689	10,903	111	11,014
0476F	2,608,898	-	-	-	259,610	259,610	132,947	376,088	-	-	509,035	151,268	59,272	210,540
0476P	6,469,875	-	-	-	143,913	143,913	329,700	932,671	-	-	1,262,371	375,135	32,857	407,992
0477F	6,962,740	-	-	-	-	-	354,816	1,003,721	-	234,125	1,592,662	403,712	(53,453)	350,259
0477P	7,647,718	-	-	-	-	-	389,722	1,102,464	-	90,777	1,582,963	443,428	(20,725)	422,703
0478F	7,133,646	-	-	-	410,813	410,813	363,525	1,028,358	-	-	1,391,883	413,621	93,793	507,414
0479P	228,092	-	-	-	-	-	11,623	32,881	-	5,522	50,026	13,225	(1,261)	11,964
0480F	26,634,147	-	-	-	-	-	1,357,255	3,839,472	-	321,393	5,518,120	1,544,294	(73,377)	1,470,917
0480P	25,122,220	-	-	-	865,500	865,500	1,280,209	3,621,519	-	-	4,901,728	1,456,630	197,603	1,654,233
0481F	7,866,002	-	-	-	-	-	400,845	1,133,931	-	580,524	2,115,300	456,084	(132,540)	323,544
0481P	6,936,650	-	-	-	-	-	353,486	999,960	-	515,046	1,868,492	402,199	(117,591)	284,608
0482P	3,313,155	-	-	-	-	-	168,836	477,611	-	26,190	672,637	192,103	(5,979)	186,124
0483P	577,233	-	-	-	71,883	71,883	29,415	83,212	-	-	112,627	33,469	16,412	49,881
0484P	122,605	-	-	-	-	-	6,248	17,674	-	2,393	26,315	7,109	(546)	6,563
0485P	150,784	-	-	-	4,671	4,671	7,684	21,736	-	-	29,420	8,743	1,067	9,810
0486P	123,002	-	-	-	-	-	6,268	17,732	-	3,595	27,595	7,132	(821)	6,311
0487P	375,185	-	-	-	-	-	19,119	54,085	-	4,160	77,364	21,754	(950)	20,804

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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	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
0488F	2,143,996	-	-	-	124,296	124,296	109,256	309,070	-	-	418,326	124,313	28,378	152,691
0488P	3,974,239	-	-	-	-	-	202,524	572,910	-	42,577	818,011	230,433	(9,721)	220,712
0489F	4,891,849	-	-	-	756,296	756,296	249,285	705,189	-	-	954,474	283,638	172,670	456,308
0492F	3,283,710	-	-	-	9,756	9,756	167,335	473,367	-	-	640,702	190,395	2,227	192,622
0493P	683,549	-	-	-	62,859	62,859	34,833	98,538	-	-	133,371	39,633	14,351	53,984
0494F	7,735,205	-	-	-	531,282	531,282	394,180	1,115,076	-	-	1,509,256	448,501	121,297	569,798
0494P	6,723,277	-	-	-	-	-	342,613	969,201	-	93,488	1,405,302	389,827	(21,344)	368,483
0495P	6,886,058	-	-	-	-	-	350,908	992,667	-	102,034	1,445,609	399,266	(23,295)	375,971
0496F	3,946,780	-	-	-	365,013	365,013	201,125	568,952	-	-	770,077	228,841	83,336	312,177
0497P	539,812	-	-	-	-	-	27,508	77,817	-	80,330	185,655	31,299	(18,340)	12,959
0498P	413,536	-	-	-	80,988	80,988	21,073	59,614	-	-	80,687	23,978	18,490	42,468
0499F	8,322,099	-	-	-	-	-	424,088	1,199,681	-	197,183	1,820,952	482,530	(45,019)	437,511
0499P	6,924,194	-	-	-	-	-	352,851	998,164	-	266,501	1,617,516	401,477	(60,845)	340,632
0500P	1,432,605	-	-	-	43,342	43,342	73,004	206,519	-	-	279,523	83,065	9,895	92,960
0501F	11,072,477	-	-	-	-	-	564,245	1,596,164	-	114,594	2,275,003	642,001	(26,163)	615,838
0502F	10,031,077	-	-	-	-	-	511,176	1,446,040	-	22,090	1,979,306	581,619	(5,043)	576,576
0504F	2,940,012	-	-	-	-	-	149,821	423,820	-	28,854	602,495	170,467	(6,588)	163,879
0505F	3,495,049	-	-	-	347,091	347,091	178,105	503,832	-	-	681,937	202,649	79,244	281,893
0506P	482,673	-	-	-	54,958	54,958	24,597	69,580	-	-	94,177	27,986	12,547	40,533
0507P	784,894	-	-	-	43,415	43,415	39,998	113,147	-	-	153,145	45,510	9,912	55,422
0508P	226,428	-	-	-	-	-	11,539	32,641	-	120,136	164,316	13,129	(27,428)	(14,299)
0509P	2,898,205	-	-	-	169,804	169,804	147,690	417,794	-	-	565,484	168,043	38,768	206,811
0510F	7,702,196	-	-	-	-	-	392,498	1,110,318	-	674,863	2,177,679	446,587	(154,078)	292,509
0510P	5,903,124	-	-	-	-	-	300,819	850,971	-	156,799	1,308,589	342,273	(35,799)	306,474
0511P	4,745,956	-	-	-	-	-	241,850	684,158	-	260,567	1,186,575	275,179	(59,490)	215,689
0512P	102,395	-	-	-	3,721	3,721	5,218	14,761	-	-	19,979	5,937	850	6,787
0513F	8,362,417	-	-	-	-	-	426,142	1,205,493	-	955,459	2,587,094	484,867	(218,141)	266,726
0516P	625,137	-	-	-	-	-	31,856	90,117	-	41,415	163,388	36,247	(9,455)	26,792
0518F	4,273,677	-	-	-	12,248	12,248	217,783	616,076	-	-	833,859	247,795	2,796	250,591
0518P	4,511,086	-	-	-	-	-	229,881	650,300	-	107,623	987,804	261,561	(24,571)	236,990
0519F	931,474	-	-	-	81,952	81,952	47,467	134,278	-	-	181,745	54,008	18,710	72,718
0520F	3,890,874	-	-	-	-	-	198,276	560,893	-	184,290	943,459	225,600	(42,076)	183,524
0520P	4,418,985	-	-	-	82,091	82,091	225,188	637,023	-	-	862,211	256,220	18,742	274,962
0521P	1,370,790	-	-	-	37,786	37,786	69,854	197,608	-	-	267,462	79,481	8,627	88,108
0523P	15,935,534	-	-	-	862,503	862,503	812,062	2,297,203	-	-	3,109,265	923,970	196,918	1,120,888
0524F	3,227,878	-	-	-	-	-	164,490	465,318	-	68,580	698,388	187,158	(15,658)	171,500
0524P	3,646,499	-	-	-	-	-	185,823	525,665	-	108,639	820,127	211,430	(24,804)	186,626
0526F	5,155,820	-	-	-	-	-	262,737	743,242	-	127,380	1,133,359	298,943	(29,082)	269,861
0526P	5,020,261	-	-	-	-	-	255,829	723,701	-	97,428	1,076,958	291,083	(22,244)	268,839
0528P	808,903	-	-	-	-	-	41,221	116,608	-	82,423	240,252	46,902	(18,818)	28,084
0529P	232,599	-	-	-	87,308	87,308	11,853	33,531	-	-	45,384	13,486	19,933	33,419
0530P	390,982	-	-	-	-	-	19,924	56,362	-	171,259	247,545	22,670	(39,100)	(16,430)
0531F	409,413	-	-	-	403,876	403,876	20,863	59,019	-	-	79,882	23,738	92,209	115,947
0531P	1,593,170	-	-	-	29,818	29,818	81,187	229,665	-	-	310,852	92,375	6,808	99,183

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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	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
0532F	4,025,416	-	-	-	-	-	205,132	580,288	-	52,366	837,786	233,401	(11,956)	221,445
0532P	6,077,102	-	-	-	-	-	309,684	876,051	-	123,531	1,309,266	352,361	(28,204)	324,157
0533P	410,369	-	-	-	-	-	20,912	59,157	-	24,342	104,411	23,794	(5,558)	18,236
0535P	234,580	-	-	-	-	-	11,954	33,816	-	784	46,554	13,601	(179)	13,422
0536F	8,553,270	-	-	-	-	-	435,868	1,233,005	-	220,003	1,888,876	495,933	(50,229)	445,704
0536P	7,857,278	-	-	-	-	-	400,401	1,132,674	-	128,336	1,661,411	455,579	(29,301)	426,278
0537P	205,181	-	-	-	-	-	10,456	29,578	-	31,779	71,813	11,897	(7,255)	4,642
0538P	2,664,016	-	-	-	45,574	45,574	135,756	384,034	-	-	519,790	154,464	10,405	164,869
0540P	499,373	-	-	-	18,468	18,468	25,448	71,988	-	-	97,436	28,954	4,216	33,170
0541F	3,271,564	-	-	-	-	-	166,716	471,616	-	23,027	661,359	189,691	(5,257)	184,434
0541P	3,397,901	-	-	-	-	-	173,154	489,828	-	8,313	671,295	197,016	(1,898)	195,118
0542P	175,332	-	-	-	60,919	60,919	8,935	25,275	-	-	34,210	10,166	13,908	24,074
0543F	10,994,812	-	-	-	-	-	560,287	1,584,968	-	417,884	2,563,139	637,498	(95,407)	542,091
0543P	8,748,979	-	-	-	-	-	445,841	1,261,218	-	341,003	2,048,062	507,281	(77,855)	429,426
0545F	1,306,814	-	-	-	12,553	12,553	66,594	188,385	-	-	254,979	75,771	2,866	78,637
0547F	2,810,529	-	-	-	59,124	59,124	143,222	405,155	-	-	548,377	162,959	13,499	176,458
0548P	190,785	-	-	-	9,908	9,908	9,722	27,503	-	-	37,225	11,062	2,262	13,324
0549P	666,883	-	-	-	-	-	33,984	96,135	-	31,067	161,186	38,667	(7,093)	31,574
0550P	3,671,950	-	-	-	64,461	64,461	187,120	529,334	-	-	716,454	212,906	14,717	227,623
0551P	1,163,049	-	-	-	91,760	91,760	59,268	167,661	-	-	226,929	67,436	20,950	88,386
0552P	526,150	-	-	-	-	-	26,812	75,848	-	38,517	141,177	30,507	(8,794)	21,713
0553F	15,087,122	-	-	-	-	-	768,828	2,174,899	-	643,696	3,587,423	874,778	(146,962)	727,816
0553P	13,548,558	-	-	-	-	-	690,424	1,953,106	-	991,856	3,635,386	785,569	(226,451)	559,118
0555F	12,732,056	-	-	-	-	-	648,816	1,835,402	-	587,980	3,072,198	738,227	(134,242)	603,985
0555P	10,235,746	-	-	-	136,750	136,750	521,606	1,475,544	-	-	1,997,150	593,486	31,221	624,707
0556P	480,106	-	-	-	-	-	24,466	69,210	-	17,883	111,559	27,837	(4,083)	23,754
0557F	5,014,642	-	-	-	-	-	255,542	722,891	-	36,383	1,014,816	290,758	(8,307)	282,451
0559F	2,936,098	-	-	-	-	-	149,621	423,256	-	62,952	635,829	170,240	(14,373)	155,867
0559P	1,824,799	-	-	-	169,598	169,598	92,990	263,056	-	-	356,046	105,805	38,721	144,526
0560F	3,545,869	-	-	-	30,329	30,329	180,695	511,158	-	-	691,853	205,596	6,925	212,521
0560P	2,233,532	-	-	-	7,011	7,011	113,819	321,977	-	-	435,796	129,504	1,601	131,105
0561F	2,766,661	-	-	-	-	-	140,987	398,831	-	54,858	594,676	160,416	(12,525)	147,891
0561P	2,770,056	-	-	-	-	-	141,160	399,320	-	39,215	579,695	160,613	(8,953)	151,660
0563P	228,476	-	-	-	-	-	11,643	32,936	-	22,555	67,134	13,247	(5,149)	8,098
0564F	9,752,076	-	-	-	-	-	496,958	1,405,820	-	88,318	1,991,096	565,442	(20,164)	545,278
0564P	7,664,761	-	-	-	-	-	390,590	1,104,921	-	178,297	1,673,808	444,416	(40,707)	403,709
0565P	1,123,176	-	-	-	-	-	57,236	161,913	-	90,517	309,666	65,124	(20,666)	44,458
0567P	475,087	-	-	-	71,597	71,597	24,210	68,487	-	-	92,697	27,546	16,347	43,893
0568F	18,797,059	-	-	-	286,524	286,524	957,883	2,709,709	-	-	3,667,592	1,089,886	65,416	1,155,302
0568P	12,174,797	-	-	-	195,568	195,568	620,418	1,755,070	-	-	2,375,488	705,916	44,650	750,566
0569P	225,930	-	-	-	29,625	29,625	11,513	32,569	-	-	44,082	13,100	6,764	19,864
0571F	9,252,913	-	-	-	-	-	471,521	1,333,863	-	299,695	2,105,079	536,500	(68,424)	468,076
0571P	8,451,986	-	-	-	-	-	430,707	1,218,405	-	294,930	1,944,042	490,061	(67,336)	422,725
0573P	473,895	-	-	-	-	-	24,149	68,315	-	74,249	166,713	27,477	(16,952)	10,525

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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	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	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	Total Employer Pension Expense
0574P	1,810,787	-	-	-	-	-	92,276	261,036	-	4,711	358,023	104,993	(1,076)	103,917
0576P	221,477	-	-	-	-	-	11,286	31,927	-	16,169	59,382	12,842	(3,691)	9,151
0577P	-	-	-	-	-	-	-	-	-	83,001	83,001	-	(18,950)	(18,950)
0578P	439,094	-	-	-	5,456	5,456	22,376	63,298	-	-	85,674	25,459	1,246	26,705
0579P	5,509,441	-	-	-	357,424	357,424	280,757	794,219	-	-	1,074,976	319,447	81,604	401,051
0580F	8,205,422	-	-	-	-	-	418,142	1,182,861	-	213,464	1,814,467	475,765	(48,736)	427,029
0580P	7,902,675	-	-	-	-	-	402,714	1,139,218	-	285,574	1,827,506	458,211	(65,199)	393,012
0581F	27,876,620	-	-	-	452,719	452,719	1,420,571	4,018,582	-	-	5,439,153	1,616,335	103,361	1,719,696
0581P	19,948,723	-	-	-	-	-	1,016,571	2,875,728	-	917,109	4,809,408	1,156,662	(209,385)	947,277
0582F	8,703,488	-	-	-	1,096,249	1,096,249	443,523	1,254,660	-	-	1,698,183	504,643	250,285	754,928
0583F	2,988,455	-	-	-	-	-	152,289	430,804	-	204,619	787,712	173,276	(46,717)	126,559
0584F	3,066,632	-	-	-	-	-	156,273	442,073	-	83,971	682,317	177,809	(19,172)	158,637
0585F	5,753,701	-	-	-	-	-	293,204	829,431	-	601,251	1,723,886	333,610	(137,272)	196,338
0585P	3,196,351	-	-	-	182,949	182,949	162,884	460,773	-	-	623,657	185,330	41,769	227,099
0586P	1,330,250	-	-	-	-	-	67,788	191,764	-	8,852	268,404	77,130	(2,021)	75,109
0587P	356,214	-	-	-	-	-	18,152	51,350	-	41,082	110,584	20,654	(9,379)	11,275
0588F	2,712,823	-	-	-	-	-	138,243	391,070	-	90,225	619,538	157,294	(20,599)	136,695
0588P	2,636,154	-	-	-	20,747	20,747	134,336	380,017	-	-	514,353	152,849	4,737	157,586
0589P	322,458	-	-	-	118,999	118,999	16,432	46,484	-	-	62,916	18,697	27,169	45,866
0590F	6,678,048	-	-	-	54,811	54,811	340,308	962,681	-	-	1,302,989	387,205	12,514	399,719
0590P	6,414,966	-	-	-	-	-	326,902	924,756	-	472,921	1,724,579	371,951	(107,973)	263,978
0591P	662,040	-	-	-	7,283	7,283	33,737	95,437	-	-	129,174	38,386	1,663	40,049
0592P	328,905	-	-	-	88,012	88,012	16,761	47,414	-	-	64,175	19,070	20,094	39,164
0593F	13,372,613	-	-	-	-	-	681,458	1,927,743	-	100,359	2,709,560	775,367	(22,913)	752,454
0593P	8,743,415	-	-	-	-	-	445,558	1,260,416	-	241,096	1,947,070	506,958	(55,045)	451,913
0594P	496,233	-	-	-	16,434	16,434	25,288	71,535	-	-	96,823	28,772	3,752	32,524
0595P	128,304	-	-	-	7,948	7,948	6,538	18,496	-	-	25,034	7,439	1,815	9,254
0596F	4,710,104	-	-	-	-	-	240,023	678,990	-	16,892	935,905	273,100	(3,857)	269,243
0596P	5,835,401	-	-	-	-	-	297,367	841,208	-	512,682	1,651,257	338,347	(117,050)	221,297
0597F	19,032,353	-	-	-	-	-	969,874	2,743,628	-	488,745	4,202,247	1,103,529	(111,585)	991,944
0597P	18,078,742	-	-	-	127,632	127,632	921,279	2,606,159	-	-	3,527,438	1,048,237	29,140	1,077,377
0598F	1,563,334	-	-	-	38,530	38,530	79,666	225,364	-	-	305,030	90,645	8,797	99,442
0598P	2,479,974	-	-	-	228,788	228,788	126,378	357,503	-	-	483,881	143,793	52,235	196,028
0599P	277,936	-	-	-	-	-	14,163	40,066	-	30,117	84,346	16,115	(6,876)	9,239
0600P	671,222	-	-	-	-	-	34,205	96,761	-	31,107	162,073	38,919	(7,102)	31,817
0601F	3,229,441	-	-	-	127,206	127,206	164,570	465,543	-	-	630,113	187,249	29,043	216,292
0602P	1,553,519	-	-	-	7,781	7,781	79,166	223,949	-	-	303,115	90,076	1,777	91,853
0603F	1,511,692	-	-	-	23,139	23,139	77,035	217,919	-	-	294,954	87,651	5,283	92,934
0603P	955,092	-	-	-	26,900	26,900	48,671	137,682	-	-	186,353	55,378	6,142	61,520
0604F	9,820,196	-	-	-	898,209	898,209	500,429	1,415,640	-	-	1,916,069	569,392	205,070	774,462
0606P	6,972,683	-	-	-	-	-	355,322	1,005,154	-	341,342	1,701,818	404,288	(77,932)	326,356
0607F	16,342,535	-	-	-	78,921	78,921	832,803	2,355,875	-	-	3,188,678	947,569	18,019	965,588
0608F	4,562,122	-	-	-	131,984	131,984	232,482	657,657	-	-	890,139	264,520	30,134	294,654
0608P	5,318,433	-	-	-	-	-	271,023	766,684	-	101,136	1,138,843	308,372	(23,091)	285,281

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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportionate Differences Between Contributions and 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 Proportionate Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0609F	2,174,782	-	-	-	2,486	2,486	110,825	313,508	-	-	424,333	126,098	567	126,665
0610P	1,312,513	-	-	-	10,666	10,666	66,885	189,207	-	-	256,092	76,102	2,435	78,537
0612F	8,288,510	-	-	-	475,095	475,095	422,376	1,194,839	-	-	1,617,215	480,582	108,469	589,051
0612P	4,730,091	-	-	-	-	-	241,042	681,871	-	1,011,998	1,934,911	274,259	(231,050)	43,209
0613P	168,231	-	-	-	46,139	46,139	8,573	24,252	-	-	32,825	9,754	10,534	20,288
0614F	399,375	-	-	-	240,199	240,199	20,352	57,572	-	-	77,924	23,156	54,840	77,996
0614P	4,452,559	-	-	-	63,444	63,444	226,899	641,863	-	-	868,762	258,167	14,485	272,652
0615F	131,933,155	-	-	-	-	-	6,723,210	19,018,958	-	865,812	26,607,980	7,649,714	(197,674)	7,452,040
0615P	127,267,593	-	-	-	-	-	6,485,457	18,346,389	-	1,205,101	26,036,947	7,379,196	(275,137)	7,104,059
0616F	1,115,543	-	-	-	-	-	56,847	160,812	-	17,570	235,229	64,681	(4,012)	60,669
0616P	1,772,638	-	-	-	-	-	90,332	255,536	-	115,578	461,446	102,781	(26,387)	76,394
0617P	3,286,667	-	-	-	39,786	39,786	167,486	473,793	-	-	641,279	190,567	9,084	199,651
0618F	904,124	-	-	-	-	-	46,073	130,335	-	18,195	194,603	52,423	(4,154)	48,269
0619F	4,967,736	-	-	-	16,361	16,361	253,152	716,129	-	-	969,281	288,038	3,735	291,773
0619P	5,887,495	-	-	-	254,420	254,420	300,022	848,718	-	-	1,148,740	341,367	58,087	399,454
0620F	10,306,729	-	-	-	-	-	525,223	1,485,777	-	184,576	2,195,576	597,602	(42,141)	555,461
0620P	9,314,491	-	-	-	-	-	474,659	1,342,740	-	647,311	2,464,710	540,070	(147,788)	392,282
0621F	12,362,995	-	-	-	-	-	630,009	1,782,200	-	6,871	2,419,080	716,828	(1,569)	715,259
0622F	8,587,195	-	-	-	-	-	437,597	1,237,896	-	410,023	2,085,516	497,900	(93,612)	404,288
0622P	8,289,521	-	-	-	-	-	422,427	1,194,984	-	160,275	1,777,686	480,641	(36,592)	444,049
0623F	1,299,855	-	-	-	-	-	66,240	187,382	-	36,843	290,465	75,368	(8,411)	66,957
0623P	1,119,942	-	-	-	91,966	91,966	57,071	161,446	-	-	218,517	64,936	20,997	85,933
0624P	1,479,599	-	-	-	306,008	306,008	75,399	213,293	-	-	288,692	85,790	69,865	155,655
0625P	265,372	-	-	-	5,270	5,270	13,523	38,255	-	-	51,778	15,387	1,203	16,590
0626F	20,475,648	-	-	-	162,567	162,567	1,043,423	2,951,688	-	-	3,995,111	1,187,214	37,116	1,224,330
0627F	15,251,096	-	-	-	-	-	777,184	2,198,537	-	269,087	3,244,808	884,285	(61,435)	822,850
0628F	8,698,314	-	-	-	573,533	573,533	443,259	1,253,914	-	-	1,697,173	504,343	130,944	635,287
0628P	6,833,379	-	-	-	47,223	47,223	348,224	985,073	-	-	1,333,297	396,211	10,781	406,992
0629F	18,266,901	-	-	-	-	-	930,867	2,633,284	-	166,554	3,730,705	1,059,147	(38,026)	1,021,121
0629P	13,525,074	-	-	-	38,078	38,078	689,227	1,949,721	-	-	2,638,948	784,207	8,694	792,901
0630F	509,093	-	-	-	-	-	25,943	73,389	-	1,250	100,582	29,518	(285)	29,233
0630P	1,987,439	-	-	-	13,716	13,716	101,278	286,501	-	-	387,779	115,235	3,132	118,367
0631F	4,594,855	-	-	-	-	-	234,150	662,376	-	581,873	1,478,399	266,418	(132,848)	133,570
0631P	3,349,007	-	-	-	6,386	6,386	170,663	482,780	-	-	653,443	194,181	1,458	195,639
0632P	393,744	-	-	-	90,239	90,239	20,065	56,761	-	-	76,826	22,830	20,602	43,432
0633F	3,960,429	-	-	-	-	-	201,820	570,920	-	114,281	887,021	229,633	(26,092)	203,541
0633P	4,135,552	-	-	-	-	-	210,744	596,165	-	211,995	1,018,904	239,786	(48,401)	191,385
0635F	2,519,538	-	-	-	321,712	321,712	128,394	363,207	-	-	491,601	146,087	73,450	219,537
0635P	7,220,770	-	-	-	50,186	50,186	367,965	1,040,917	-	-	1,408,882	418,673	11,458	430,131
0636F	3,668,124	-	-	-	-	-	186,925	528,782	-	118,341	834,048	212,684	(27,019)	185,665
0636P	3,012,228	-	-	-	-	-	153,501	434,231	-	150,665	738,397	174,654	(34,398)	140,256
0637P	3,312,670	-	-	-	-	-	168,811	477,541	-	39,295	685,647	192,074	(8,971)	183,103
0638P	860,478	-	-	-	-	-	43,849	124,043	-	8,287	176,179	49,892	(1,892)	48,000
0640F	17,973,403	-	-	-	873,401	873,401	915,911	2,590,974	-	-	3,506,885	1,042,129	199,407	1,241,536

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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	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	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	Total Employer Pension Expense
0641F	2,649,425	-	-	-	229,214	229,214	135,013	381,931	-	-	516,944	153,618	52,332	205,950
0641P	6,101,818	-	-	-	-	-	310,944	879,614	-	338,451	1,529,009	353,794	(77,272)	276,522
0642P	1,117,699	-	-	-	56,393	56,393	56,957	161,123	-	-	218,080	64,806	12,875	77,681
0643P	120,187	-	-	-	-	-	6,125	17,326	-	1,389	24,840	6,969	(317)	6,652
0644P	587,648	-	-	-	97,707	97,707	29,946	84,713	-	-	114,659	34,073	22,308	56,381
0645P	2,213,093	-	-	-	-	-	112,777	319,031	-	77,678	509,486	128,319	(17,735)	110,584
0646F	3,006,650	-	-	-	89,714	89,714	153,217	433,427	-	-	586,644	174,331	20,482	194,813
0646P	2,267,996	-	-	-	-	-	115,575	326,945	-	50,432	492,952	131,502	(11,514)	119,988
0647F	11,087,985	-	-	-	-	-	565,035	1,598,400	-	736,326	2,899,761	642,901	(168,111)	474,790
0647P	10,664,621	-	-	-	-	-	543,461	1,537,369	-	369,805	2,450,635	618,353	(84,430)	533,923
0648F	150,427	-	-	-	2,326	2,326	7,666	21,685	-	-	29,351	8,722	531	9,253
0649P	1,408,946	-	-	-	41,135	41,135	71,799	203,108	-	-	274,907	81,693	9,392	91,085
0650F	7,957,470	-	-	-	216,514	216,514	405,506	1,147,117	-	-	1,552,623	461,388	49,433	510,821
0650P	6,988,285	-	-	-	167,936	167,936	356,118	1,007,403	-	-	1,363,521	405,193	38,342	443,535
0652F	2,650,510	-	-	-	-	-	135,068	382,087	-	32,210	549,365	153,681	(7,354)	146,327
0652P	3,682,324	-	-	-	159,490	159,490	187,648	530,829	-	718,477	1,213,508	364,113	249,921	249,921
0653F	1,083,828	-	-	-	-	-	55,231	156,240	-	369,831	581,302	62,842	(84,436)	(21,594)
0654F	30,611,370	-	-	-	-	-	1,559,931	4,412,813	-	949,611	6,922,355	1,774,900	(216,806)	1,558,094
0655F	18,627,022	-	-	-	2,763,598	2,763,598	949,218	2,685,197	-	-	3,634,415	1,080,027	630,959	1,710,986
0656F	233,946	-	-	-	-	-	11,922	33,725	-	205,689	251,336	13,565	(46,961)	(33,396)
0656P	1,825,520	-	-	-	-	-	93,027	263,160	-	165,484	521,671	105,847	(37,782)	68,065
0657F	2,738,711	-	-	-	449,005	449,005	139,563	394,802	-	-	534,365	158,795	102,512	261,307
0657P	2,052,265	-	-	-	-	-	104,582	295,846	-	44,611	445,039	118,994	(10,185)	108,809
0658F	352,536	-	-	-	-	-	17,965	50,820	-	22,847	91,632	20,441	(5,216)	15,225
0658P	1,346,802	-	-	-	-	-	68,632	194,150	-	53,197	315,979	78,090	(12,145)	65,945
0660P	139,965	-	-	-	-	-	7,133	20,177	-	4,871	32,181	8,115	(1,112)	7,003
0661P	503,947	-	-	-	54,811	54,811	25,681	72,647	-	-	98,328	29,220	12,514	41,734
0662P	1,250,826	-	-	-	158,148	158,148	63,741	180,314	-	-	244,055	72,525	36,107	108,632
0663F	459,957	-	-	-	42,916	42,916	23,439	66,306	-	-	89,745	26,669	9,798	36,467
0663P	843,778	-	-	-	-	-	42,998	121,636	-	82,576	247,210	48,924	(18,853)	30,071
0664F	301,184	-	-	-	69,969	69,969	15,348	43,417	-	-	58,765	17,463	15,975	33,438
0664P	826,775	-	-	-	24,456	24,456	42,132	119,185	-	-	161,317	47,938	5,583	53,521
0665P	185,915	-	-	-	-	-	9,474	26,801	-	80,556	116,831	10,780	(18,392)	(7,612)
0666F	2,260,841	-	-	-	246,738	246,738	115,211	325,914	-	-	441,125	131,088	56,333	187,421
0666P	4,975,052	-	-	-	-	-	253,525	717,184	-	91,986	1,062,695	288,462	(21,001)	267,461
0667P	2,098,403	-	-	-	345,801	345,801	106,933	302,497	-	-	409,430	121,669	78,950	200,619
0668P	467,192	-	-	-	1,343	1,343	23,808	67,349	-	-	91,157	27,089	306	27,395
0669P	438,265	-	-	-	44,046	44,046	22,334	63,179	-	-	85,513	25,411	10,056	35,467
0670F	20,246,505	-	-	-	1,094,089	1,094,089	1,031,746	2,918,655	-	-	3,950,401	1,173,928	249,792	1,423,720
0672P	1,454,384	-	-	-	13,590	13,590	74,114	209,658	-	-	283,772	84,328	3,103	87,431
0673P	96,878	-	-	-	-	-	4,937	13,966	-	81,998	100,901	5,617	(18,721)	(13,104)
0674P	352,664	-	-	-	43,601	43,601	17,971	50,839	-	-	68,810	20,448	9,954	30,402
0675P	508,568	-	-	-	-	-	25,916	73,313	-	1,901	101,130	29,488	(434)	29,054
0676F	25,962,273	-	-	-	-	-	1,323,017	3,742,618	-	1,043,657	6,109,292	1,505,338	(238,278)	1,267,060

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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	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	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	Total Employer Pension Expense
0676P	19,600,923	-	-	-	-	-	998,848	2,825,591	-	955,911	4,780,350	1,136,496	(218,244)	918,252
0677F	12,234,947	-	-	-	-	-	623,483	1,763,741	-	91,388	2,478,612	709,403	(20,865)	688,538
0677P	13,616,179	-	-	-	-	-	693,870	1,962,854	-	344,339	3,001,063	789,490	(78,616)	710,874
0679F	13,193,967	-	-	-	-	-	672,354	1,901,990	-	763,433	3,337,777	765,009	(174,300)	590,709
0679P	13,844,480	-	-	-	-	-	705,504	1,995,765	-	594,539	3,295,808	802,727	(135,740)	666,987
0680F	2,610,063	-	-	-	152,705	152,705	133,007	376,256	-	-	509,263	151,336	34,864	186,200
0680P	1,808,402	-	-	-	35,733	35,733	92,155	260,692	-	-	352,847	104,854	8,158	113,012
0681F	1,343,137	-	-	-	-	-	68,445	193,621	-	187,461	449,527	77,877	(42,799)	35,078
0682F	5,975,117	-	-	-	-	-	304,487	861,349	-	148,844	1,314,680	346,448	(33,983)	312,465
0682P	6,773,855	-	-	-	49,309	49,309	345,190	976,492	-	-	1,321,682	392,760	11,258	404,018
0684F	1,407,700	-	-	-	-	-	71,735	202,928	-	64,161	338,824	81,621	(14,649)	66,972
0684P	2,310,786	-	-	-	-	-	117,756	333,114	-	67,498	518,368	133,983	(15,410)	118,573
0685P	648,405	-	-	-	9,052	9,052	33,042	93,471	-	-	126,513	37,596	2,066	39,662
0686F	11,469,259	-	-	-	-	-	584,464	1,653,363	-	374,031	2,611,858	665,008	(85,395)	579,613
0686P	10,513,803	-	-	-	-	-	535,775	1,515,628	-	521,108	2,572,511	609,609	(118,974)	490,635
0687F	3,152,792	-	-	-	191,614	191,614	160,664	454,494	-	-	615,158	182,804	43,748	226,552
0687P	4,487,731	-	-	-	-	-	228,691	646,933	-	264,834	1,140,458	260,206	(60,464)	199,742
0688P	5,037,641	-	-	-	-	-	256,714	726,206	-	209,072	1,191,992	292,091	(47,733)	244,358
0689F	3,329,552	-	-	-	1,282	1,282	169,671	479,975	-	-	649,646	193,053	293	193,346
0689P	3,363,626	-	-	-	-	-	171,408	484,887	-	500,394	1,156,689	195,029	(114,245)	80,784
0691P	144,755	-	-	-	7,098	7,098	7,377	20,867	-	-	28,244	8,393	1,620	10,013
0692P	498,692	-	-	-	67,637	67,637	25,413	71,889	-	-	97,302	28,915	15,442	44,357
0693P	961,270	-	-	-	37,114	37,114	48,986	138,573	-	-	187,559	55,736	8,474	64,210
0694F	2,963,071	-	-	-	214,122	214,122	150,996	427,145	-	-	578,141	171,804	48,886	220,690
0694P	2,509,265	-	-	-	-	-	127,870	361,726	-	150,013	639,609	145,492	(34,250)	111,242
0695F	163,583	-	-	-	-	-	8,336	23,582	-	2,572	34,490	9,485	(587)	8,898
0695P	1,377,257	-	-	-	-	-	70,184	198,540	-	98,844	367,568	79,856	(22,567)	57,289
0696P	528,138	-	-	-	-	-	26,913	76,134	-	70,183	173,230	30,622	(16,023)	14,599
0697P	599,646	-	-	-	18,169	18,169	30,557	86,443	-	-	117,000	34,769	4,148	38,917
0698F	11,641,445	-	-	-	63,503	63,503	593,239	1,678,184	-	-	2,271,423	674,991	14,499	689,490
0698P	8,031,451	-	-	-	110,134	110,134	409,276	1,157,782	-	-	1,567,058	465,677	25,145	490,822
0699F	1,044,675	-	-	-	-	-	53,236	150,596	-	34,649	238,481	60,572	(7,911)	52,661
0700F	12,001,041	-	-	-	36,988	36,988	611,564	1,730,022	-	-	2,341,586	695,841	8,445	704,286
0700P	8,026,870	-	-	-	-	-	409,043	1,157,122	-	536,132	2,102,297	465,412	(122,405)	343,007
0701P	4,398,512	-	-	-	-	-	224,145	634,072	-	111,550	969,767	255,033	(25,468)	229,565
0702F	11,052,423	-	-	-	-	-	563,223	1,593,273	-	209,869	2,366,365	640,839	(47,915)	592,924
0702P	9,152,929	-	-	-	-	-	466,426	1,319,450	-	278,975	2,064,851	530,703	(63,693)	467,010
0703F	449,125	-	-	-	10,035	10,035	22,887	64,744	-	-	87,631	26,041	2,291	28,332
0704P	1,498,320	-	-	-	-	-	76,353	215,992	-	21,285	313,630	86,875	(4,860)	82,015
0705P	238,312	-	-	-	18,846	18,846	12,144	34,354	-	-	46,498	13,818	4,303	18,121
0706F	24,282,868	-	-	-	-	-	1,237,436	3,500,521	-	1,105,313	5,843,270	1,407,963	(252,355)	1,155,608
0706P	25,138,536	-	-	-	-	-	1,281,040	3,623,871	-	575,281	5,480,192	1,457,576	(131,343)	1,326,233
0707F	10,671,842	-	-	-	-	-	543,829	1,538,410	-	102,313	2,184,552	618,772	(23,359)	595,413
0707P	9,303,551	-	-	-	-	-	474,102	1,341,163	-	136,437	1,951,702	539,436	(31,150)	508,286

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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	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
0709P	522,196	-	-	-	-	-	26,611	75,278	-	51,389	153,278	30,278	(11,733)	18,545
0711P	52,201	-	-	-	-	-	2,660	7,525	-	63,404	73,589	3,027	(14,476)	(11,449)
0712F	9,726,585	-	-	-	-	-	495,659	1,402,146	-	148,020	2,045,825	563,964	(33,795)	530,169
0712P	6,535,516	-	-	-	109,450	109,450	333,045	942,134	-	-	1,275,179	378,941	24,989	403,930
0713P	278,852	-	-	-	-	-	14,210	40,198	-	8,745	63,153	16,168	(1,997)	14,171
0714F	3,200,682	-	-	-	-	-	163,104	461,398	-	112,155	736,657	185,581	(25,606)	159,975
0715F	3,176,161	-	-	-	-	-	161,855	457,863	-	419,107	1,038,825	184,159	(95,686)	88,473
0717F	1,068,987	-	-	-	8,075	8,075	54,475	154,101	-	-	208,576	61,982	1,843	63,825
0718F	473,019	-	-	-	-	-	24,105	68,189	-	19,424	111,718	27,426	(4,435)	22,991
0719F	1,350,547	-	-	-	29,778	29,778	68,823	194,689	-	-	263,512	78,307	6,799	85,106
0720F	8,499,930	-	-	-	-	-	433,150	1,225,316	-	119,047	1,777,513	492,841	(27,179)	465,662
0721F	267,629	-	-	-	46,239	46,239	13,638	38,580	-	-	52,218	15,518	10,557	26,075
0722F	400,231	-	-	-	-	-	20,395	57,696	-	7,297	85,388	23,206	(1,666)	21,540
0723F	642,483	-	-	-	213,869	213,869	32,740	92,618	-	-	125,358	37,252	48,829	86,081
0724F	4,142,793	-	-	-	-	-	211,114	597,209	-	10,672	818,995	240,206	(2,437)	237,769
0725P	205,693	-	-	-	-	-	10,482	29,652	-	10,273	50,407	11,926	(2,346)	9,580
0726F	311,747	-	-	-	977	977	15,886	44,940	-	-	60,826	18,076	223	18,299
0728F	5,089,303	-	-	-	359,438	359,438	259,347	733,654	-	-	993,001	295,087	82,063	377,150
0732F	2,562,200	-	-	-	175,400	175,400	130,568	369,357	-	-	499,925	148,561	40,045	188,606
0732P	2,060,888	-	-	-	43,973	43,973	105,021	297,089	-	-	402,110	119,494	10,039	129,533
0735P	155,014	-	-	-	-	-	7,899	22,346	-	18,800	49,045	8,988	(4,292)	4,696
0736F	11,694,603	-	-	-	952,269	952,269	595,948	1,685,847	-	-	2,281,795	678,073	217,413	895,486
0737P	218,755	-	-	-	7,861	7,861	11,148	31,535	-	-	42,683	12,684	1,795	14,479
0738P	177,333	-	-	-	-	-	9,037	25,564	-	17,318	51,919	10,282	(3,954)	6,328
0740P	108,930	-	-	-	-	-	5,551	15,703	-	1,130	22,384	6,316	(258)	6,058
0741F	2,038,118	-	-	-	-	-	103,861	293,807	-	278,064	675,732	118,174	(63,485)	54,689
0744F	254,486	-	-	-	-	-	12,968	36,686	-	12,447	62,101	14,756	(2,842)	11,914
0745P	118,078	-	-	-	-	-	6,017	17,022	-	2,139	25,178	6,846	(489)	6,357
0746F	872,199	-	-	-	47,202	47,202	44,447	125,733	-	-	170,180	50,572	10,777	61,349
0749P	372,396	-	-	-	-	-	18,977	53,683	-	75,027	147,687	21,592	(17,129)	4,463
0753P	356,410	-	-	-	24,635	24,635	18,162	51,379	-	-	69,541	20,665	5,624	26,289
0754F	4,330,231	-	-	-	-	-	220,665	624,229	-	208,547	1,053,441	251,074	(47,613)	203,461
0756P	720,567	-	-	-	-	-	36,720	103,874	-	12,002	152,596	41,780	(2,740)	39,040
0757F	3,431,240	-	-	-	-	-	174,853	494,634	-	58,626	728,113	198,949	(13,385)	185,564
0758F	1,640,420	-	-	-	300,380	300,380	83,595	236,476	-	-	320,071	95,114	68,580	163,694
0759F	1,266,192	-	-	-	168,787	168,787	64,524	182,529	-	-	247,053	73,416	38,536	111,952
0760P	96,595	-	-	-	193	193	4,922	13,925	-	-	18,847	5,601	44	5,645
0761F	9,012,452	-	-	-	-	-	459,267	1,299,199	-	46,206	1,804,672	522,558	(10,549)	512,009
0762F	357,198	-	-	-	-	-	18,203	51,492	-	2,166	71,861	20,711	(495)	20,216
0765F	2,081,697	-	-	-	165,577	165,577	106,082	300,089	-	-	406,171	120,700	37,803	158,503
0766F	353,594	-	-	-	25,313	25,313	18,019	50,973	-	-	68,992	20,502	5,779	26,281
0768F	6,016,170	-	-	-	126,502	126,502	306,579	867,267	-	-	1,173,846	348,828	28,882	377,710
0769F	800,509	-	-	-	-	-	40,793	115,398	-	8,566	164,757	46,415	(1,956)	44,459
0770F	223,734	-	-	-	1,276	1,276	11,401	32,253	-	-	43,654	12,972	291	13,263



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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of 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
0771F	275,470	-	-	-	150,000	150,000	14,038	39,711	-	-	53,749	15,972	34,247	50,219
0773F	1,039,818	-	-	-	-	-	52,988	149,896	-	99,914	302,798	60,290	(22,811)	37,479
0774F	408,045	-	-	-	-	-	20,794	58,822	-	4,705	84,321	23,659	(1,074)	22,585
0776F	1,582,365	-	-	-	-	-	80,636	228,107	-	76,136	384,879	91,748	(17,383)	74,365
0777F	6,246,997	-	-	-	-	-	318,342	900,542	-	183,739	1,402,623	362,212	(41,950)	320,262
0779F	1,246,751	-	-	-	62,819	62,819	63,533	179,727	-	-	243,260	72,289	14,342	86,631
0780F	13,062	-	-	-	12,885	12,885	666	1,883	-	-	2,549	757	2,942	3,699
0781F	828,803	-	-	-	122,947	122,947	42,235	119,477	-	-	161,712	48,055	28,070	76,125
0782F	839,096	-	-	-	86,583	86,583	42,760	120,961	-	-	163,721	48,652	19,768	68,420
0783F	1,349,112	-	-	-	144,923	144,923	68,750	194,483	-	-	263,233	78,224	33,088	111,312
0786F	964,941	-	-	-	156,367	156,367	49,173	139,102	-	-	188,275	55,949	35,700	91,649
0787P	57,624	-	-	-	-	-	2,936	8,307	-	1,568	12,811	3,341	(358)	2,983
0788F	2,932,629	-	-	-	-	-	149,444	422,756	-	84,849	657,049	170,039	(19,372)	150,667
0788P	1,535,196	-	-	-	258,247	258,247	78,232	221,308	-	-	299,540	89,013	58,961	147,974
0789F	1,865,306	-	-	-	21,890	21,890	95,055	268,895	-	-	363,950	108,154	4,998	113,152
0790F	307,489	-	-	-	-	-	15,669	44,326	-	17,377	77,372	17,829	(3,968)	13,861
0791F	1,116,183	-	-	-	125,805	125,805	56,880	160,905	-	-	217,785	64,718	28,722	93,440
0792F	329,693	-	-	-	58,088	58,088	16,801	47,527	-	-	64,328	19,116	13,262	32,378
0794F	2,932,299	-	-	-	286	286	149,428	422,709	-	-	572,137	170,020	65	170,085
0795F	805,292	-	-	-	22,136	22,136	41,037	116,088	-	-	157,125	46,692	5,054	51,746
0796F	193,541	-	-	-	-	-	9,863	27,900	-	9,503	47,266	11,222	(2,170)	9,052
0797F	771,677	-	-	-	38,816	38,816	39,324	111,242	-	-	150,566	44,743	8,862	53,605
0798F	40,776	-	-	-	-	-	2,078	5,878	-	74,409	82,365	2,364	(16,988)	(14,624)
0801F	2,974,099	-	-	-	-	-	151,558	428,734	-	63,676	643,968	172,443	(14,538)	157,905
0803P	94,338	-	-	-	-	-	4,807	13,599	-	13,663	32,069	5,470	(3,119)	2,351
0805F	4,680,456	-	-	-	-	-	238,512	674,716	-	268,362	1,181,590	271,381	(61,270)	210,111
0806F	1,167,940	-	-	-	28,003	28,003	59,517	168,366	-	-	227,883	67,719	6,394	74,113
0807F	221,976	-	-	-	-	-	11,312	31,999	-	11,490	54,801	12,871	(2,623)	10,248
0809F	210,726	-	-	-	-	-	10,738	30,377	-	4,512	45,627	12,218	(1,030)	11,188
0810F	274,069	-	-	-	114,859	114,859	13,966	39,509	-	-	53,475	15,891	26,224	42,115
0812F	732,773	-	-	-	18,182	18,182	37,342	105,634	-	-	142,976	42,487	4,151	46,638
0813F	3,691,311	-	-	-	-	-	188,106	532,125	-	352,447	1,072,678	214,029	(80,467)	133,562
0815F	168,373	-	-	-	-	-	8,580	24,272	-	7,217	40,069	9,763	(1,648)	8,115
0816F	191,479	-	-	-	-	-	9,758	27,603	-	3,629	40,990	11,102	(828)	10,274
0817P	253,024	-	-	-	8,838	8,838	12,894	36,475	-	-	49,369	14,671	2,018	16,689
0818F	17,133,243	-	-	-	-	-	873,097	2,469,860	-	1,317,109	4,660,066	993,415	(300,710)	692,705
0819P	498,153	-	-	-	35,540	35,540	25,385	71,812	-	-	97,197	28,884	8,114	36,998
0820F	204,487	-	-	-	-	-	10,421	29,478	-	2,891	42,790	11,857	(660)	11,197
0821F	166,621	-	-	-	1,622	1,622	8,491	24,019	-	-	32,510	9,661	370	10,031
0823F	381,537	-	-	-	10,214	10,214	19,443	55,001	-	-	74,444	22,122	2,332	24,454
0824F	407,574	-	-	-	-	-	20,770	58,754	-	3,576	83,100	23,632	(816)	22,816
0827F	2,847,546	-	-	-	702,169	702,169	145,109	410,491	-	-	555,600	165,106	160,312	325,418
0828F	243,735	-	-	-	-	-	12,421	35,136	-	11,956	59,513	14,132	(2,729)	11,403
0829F	41,868	-	-	-	32,796	32,796	2,134	6,035	-	-	8,169	2,428	7,487	9,915

Ohio Police & Fire Pension Fund  
Schedule of Pension Amounts by Employer  
As of and for the year ended December 31, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2019					Deferred Inflows of Resources for Year Ended December 31, 2019					Pension Expense for Year Ended December 31, 2019		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	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	Total Employer Pension Expense
0830F	552,638	-	-	-	43,767	43,767	28,162	79,666	-	-	107,828	32,043	9,992	42,035
0832F	244,388	-	-	-	56,872	56,872	12,454	35,230	-	-	47,684	14,170	12,984	27,154
0833F	170,684	-	-	-	1,841	1,841	8,698	24,605	-	-	33,303	9,897	420	10,317
0834F	127,294	-	-	-	-	-	6,487	18,350	-	6,007	30,844	7,381	(1,372)	6,009
0835F	1,963,888	-	-	-	-	-	100,078	283,106	-	84,875	468,059	113,870	(19,378)	94,492
0836P	172,145	-	-	-	824	824	8,772	24,816	-	-	33,588	9,981	188	10,169
0837F	220,157	-	-	-	19,743	19,743	11,219	31,737	-	-	42,956	12,765	4,508	17,273
0838F	106,889	-	-	-	-	-	5,447	15,409	-	6,865	27,721	6,198	(1,567)	4,631
0839F	177,137	-	-	-	-	-	9,027	25,535	-	4,353	38,915	10,271	(994)	9,277
0840F	1,106,819	-	-	-	1,091,849	1,091,849	56,403	159,555	-	-	215,958	64,175	249,281	313,456
0841F	316,065	-	-	-	311,790	311,790	16,106	45,563	-	-	61,669	18,326	71,185	89,511
0842F	683,024	-	-	-	673,786	673,786	34,806	98,462	-	-	133,268	39,603	153,832	193,435
0843F	72,950	-	-	-	71,963	71,963	3,717	10,516	-	-	14,233	4,230	16,430	20,660
0844F	39,294	-	-	-	38,763	38,763	2,002	5,664	-	-	7,666	2,278	8,850	11,128
0999	3,411,964	-	-	-	-	-	173,882	491,845	-	714,071	1,379,798	197,837	(163,033)	34,804
<b>Total</b>	<b>\$ 6,736,534,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,961,879</b>	<b>\$ 120,961,879</b>	<b>\$ 343,288,501</b>	<b>\$ 971,111,898</b>	<b>\$ -</b>	<b>\$ 120,961,879</b>	<b>\$ 1,435,362,278</b>	<b>\$ 390,595,951</b>	<b>\$ -</b>	<b>\$ 390,595,951</b>

## Ohio Police and Fire Pension Fund

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

#### **Note 1. Nature of Entity**

The Ohio Police and Fire Pension Fund (OP&F) is a cost-sharing, multiple employer public employee retirement system and was created by the Ohio General Assembly in 1965, replacing 454 separate local police and firefighter relief and pension funds in Ohio. OP&F began operating as a statewide retirement fund on January 1, 1967. On that date, local pension funds transferred their assets and liabilities to OP&F. Assets transferred to OP&F totaled approximately \$75 million, while the OP&F actuary computed the liabilities accrued to 1966 at approximately \$490 million. Employers began paying the remaining unfunded accrued liability in 1969 over a 67-year period. As of December 31, 2019 the balance totaled \$18.9 million.

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

**Defined benefit plan:** A traditional defined benefit plan was established in 1965 (the Plan). A summary of the benefit provisions can be found in OP&F's comprehensive annual financial report (CAFR) Notes to the Financial Statements. OP&F's CAFR can be accessed on their website at [www.op-f.org](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 2019, 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 2019 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.

## 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)

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

**Basis of allocation:** In determining the proportionate share of the net pension liability and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those to separately finance specific liabilities of an individual employer. OP&F has determined that the actual contributions made to the Plan during fiscal year 2019 are appropriate as the allocation basis because they are representative of future contributions.

#### Note 3. Contributions

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

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

Employer contributions to the Health Care Fund represent an allocation of 0.5% of the employers' 19.5% Police and 24.0% Fire contribution of payroll to the Plan.

#### 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 2019 is 5.38 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 Pension Amounts by Employer

#### Note 4. Deferred Outflows and Deferred Inflows (Continued)

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

	Deferred Outflows**	Deferred Inflows**
2020	\$ -	\$ 321,154,344
2021	-	321,154,344
2022	-	321,154,344
2023	-	321,154,344
2024	-	29,783,023
	<u>\$ -</u>	<u>\$ 1,314,400,399</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 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.

#### Note 5. Pension Expense

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

Service cost	\$ 343,991,701
Interest on the total pension liability	1,741,126,879
Employee contributions	(303,413,682)
Projected earnings on plan investments	(1,091,364,904)
Pension plan administrative expenses and other	21,410,301
Recognition of outflow (inflow) of current period differences in expected and actual experience liabilities	(78,376,370)
Recognition of outflow (inflow) of current period differences in expected and actual earnings of plan investments	(242,777,974)
<b>Total pension expense - schedule of pension amounts by employer</b>	<u>390,595,951</u>
Recognition of beginning deferred outflows of resources as pension expense	678,051,194
Recognition of beginning deferred inflows of resources as pension expense	(190,174,756)
<b>Total pension expense</b>	<u>\$ 878,472,389</u>

## 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

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, 2019 are as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Liability (Surplus) (a) - (b)	Fidciary Net Position as of Percent of Total Pension Liability (b) / (a)
Pension	\$ 22,373,124,957	\$ 15,636,590,807	\$ 6,736,534,150	69.89%

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

Net pension liability, January 1, 2019	\$ 8,162,642,368
Total pension expense	878,472,389
Change in deferred outflows of resources	(678,051,193)
Change in deferred inflows of resources	(1,124,225,644)
Employer contributions	(502,303,770)
<b>Net pension liability, December 31, 2019</b>	<b>\$ 6,736,534,150</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 5.38 years at December 31, 2019.

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

Valuation Date	January 1, 2019, with actuarial liabilities rolled forward to December 31, 2019
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Actuarial Assumption Experience Study Date	5 year period ended December 31, 2016
Investment Rate of Return	8.00%
Cost of Living Increases (COLA)	3% simple; 2.2% simple for increases based on the lesser of the Increase in CPI and 3%.

## 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)**

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, 2019 are summarized below:

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

*Note: Assumptions are geometric*

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

Total 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	\$ 24,973,192,944	\$ 22,373,124,957	\$ 20,198,425,901
Plan fiduciary net position	15,636,590,807	15,636,590,807	15,636,590,807
<b>Net pension liability</b>	<b>\$ 9,336,602,137</b>	<b>\$ 6,736,534,150</b>	<b>\$ 4,561,835,094</b>



## Ohio Police and Fire Pension Fund

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

#### **Note 7. Subsequent Event**

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

**This page intentionally left blank.**

# OHIO AUDITOR OF STATE KEITH FABER



**OHIO POLICE AND FIRE PENSION FUND**

**FRANKLIN COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 9/1/2020**

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

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)