

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, 2022

OHIO AUDITOR OF STATE
KEITH FABER



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

We have reviewed the *Independent Auditor's Report* of the GASB 68 (Pension) related schedules and the Independent Auditor's Report of the GASB 75 (OPEB) related schedules of the Ohio Police and Fire Pension Fund, Franklin County, prepared by RSM US LLP, for the audit period January 1, 2022 through December 31, 2022. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying schedules and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Keith Faber
Auditor of State
Columbus, Ohio

October 31, 2023

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Contents

Independent Auditor's Report	1-2
Schedule of Employer Allocations	3-24
Schedule of Pension Amounts by Employer	25-47
Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer	48-53

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Independent Auditor's Report

RSM US LLP

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

Report on the Audit of the Schedules***Opinions***

We have audited the accompanying schedule of employer allocations of the Ohio Police & Fire Pension Fund (the Fund) as of and for the year ended December 31, 2022, 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, 2022, and the related notes (collectively, the Schedules).

In our opinion, the accompanying 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, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of Ohio Police & Fire Pension Fund and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of the Schedules in accordance with accounting principles generally accepted in the United States of America, and for 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 Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules.

In performing an audit in accordance with GAAS, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit 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 Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, 2022, and our report thereon, issued June 26, 2023, 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, 2022, and it is not intended to be, and should not be, used by anyone other than these specified parties.

RSM US LLP

Cleveland, Ohio
September 25, 2023

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0001P	\$ 31,391	0.0053290%
0002P	86,028	0.0146044%
0003P	12,962	0.0022005%
0006F	8,763,063	1.4876434%
0006P	7,774,477	1.3198181%
0009F	261,332	0.0443645%
0010F	527,154	0.0894912%
0010P	534,968	0.0908177%
0011F	55,103	0.0093544%
0011P	383,173	0.0650486%
0012P	-	0.0000000%
0013P	385,202	0.0653930%
0014F	1,598,754	0.2714092%
0015P	28,871	0.0049012%
0016P	18,106	0.0030737%
0017P	17,885	0.0030362%
0018P	30,178	0.0051231%
0019P	54,476	0.0092480%
0020F	111,904	0.0189972%
0020P	118,564	0.0201278%
0022F	794,662	0.1349042%
0022P	493,148	0.0837183%
0023P	17,201	0.0029201%
0024F	438,239	0.0743967%
0024P	504,938	0.0857198%
0025F	228,510	0.0387925%
0026P	111,497	0.0189281%
0027F	483,197	0.0820289%
0027P	395,718	0.0671783%
0028P	-	0.0000000%
0029F	538,014	0.0913348%
0029P	557,382	0.0946228%
0030F	477,581	0.0810756%
0031F	909,091	0.1543300%
0031P	837,971	0.1422564%
0032F	790,298	0.1341633%
0032P	545,419	0.0925919%
0033F	325,680	0.0552884%
0035P	32,951	0.0055939%
0036F	997,937	0.1694127%
0036P	705,848	0.1198268%
0037P	76,279	0.0129493%
0039P	75,691	0.0128495%
0040F	326,810	0.0554802%
0041F	579,339	0.0983503%
0041P	430,760	0.0731271%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0042F	165,674	0.0281253%
0044P	7,045	0.0011960%
0045F	1,242,848	0.2109895%
0045P	928,043	0.1575473%
0047F	80,543	0.0136732%
0047P	848,035	0.1439649%
0048F	1,810,143	0.3072952%
0050F	657,306	0.1115862%
0050P	655,392	0.1112613%
0051F	525,216	0.0891622%
0051P	521,913	0.0886015%
0052P	66,935	0.0113631%
0053F	144,154	0.0244720%
0053P	191,028	0.0324295%
0054F	378,487	0.0642531%
0054P	451,219	0.0766003%
0055F	78,673	0.0133558%
0055P	184,947	0.0313971%
0056P	62,725	0.0106484%
0057P	128,224	0.0217677%
0058P	75,354	0.0127923%
0059F	602,936	0.1023562%
0059P	582,035	0.0988080%
0060P	9,108	0.0015462%
0061P	40,743	0.0069167%
0062P	-	0.0000000%
0063P	24,418	0.0041453%
0064P	709,634	0.1204696%
0065P	81,362	0.0138123%
0066F	376,716	0.0639524%
0069F	723,561	0.1228338%
0069P	719,062	0.1220701%
0070P	102,102	0.0173331%
0071F	632,453	0.1073671%
0072P	96,473	0.0163775%
0073P	20,799	0.0035309%
0074F	1,113,512	0.1890331%
0074P	785,883	0.1334138%
0076P	4,563	0.0007746%
0077P	260,475	0.0442190%
0078F	389,484	0.0661200%
0078P	549,494	0.0932837%
0080P	78,162	0.0132690%
0081P	50,165	0.0085162%
0083F	534,459	0.0907313%
0083P	609,511	0.1034724%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0084F	750,962	0.1274855%
0084P	744,548	0.1263967%
0085F	95,773	0.0162587%
0086F	544,152	0.0923768%
0086P	645,197	0.1095305%
0087P	295,099	0.0500969%
0089F	31,093	0.0052784%
0089P	161,690	0.0274490%
0090F	653,698	0.1109737%
0090P	814,622	0.1382926%
0091F	104,272	0.0177015%
0091P	190,530	0.0323449%
0093P	26,727	0.0045373%
0094F	369,076	0.0626554%
0094P	242,817	0.0412213%
0095P	39,914	0.0067759%
0096F	368,744	0.0625991%
0098P	17,199	0.0029198%
0099P	64,087	0.0108796%
0101F	370,593	0.0629130%
0101P	320,477	0.0544051%
0102P	33,911	0.0057568%
0103F	55,105	0.0093548%
0103P	150,596	0.0255656%
0104P	139,874	0.0237454%
0106P	307,276	0.0521641%
0107F	2,777,265	0.4714767%
0107P	2,397,927	0.4070791%
0108F	285,821	0.0485218%
0109F	298,809	0.0507267%
0110P	62,444	0.0106007%
0111P	83,945	0.0142508%
0112F	69,897	0.0118659%
0113P	99,165	0.0168345%
0115P	90,198	0.0153123%
0117P	43,446	0.0073755%
0118F	296,197	0.0502833%
0118P	242,414	0.0411529%
0120P	802,992	0.1363183%
0121P	249,804	0.0424075%
0122F	96,685	0.0164135%
0123P	227,765	0.0386661%
0126F	213,242	0.0362006%
0126P	224,016	0.0380296%
0127F	904,134	0.1534884%
0127P	645,370	0.1095599%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0128F	21,495,502	3.6491397%
0128P	19,480,551	3.3070757%
0129F	438,067	0.0743675%
0129P	321,561	0.0545891%
0130F	1,333,920	0.2264502%
0131F	15,036,103	2.5525731%
0131P	24,096,117	4.0906278%
0132F	1,848,449	0.3137981%
0132P	1,438,637	0.2442273%
0133P	-	0.0000000%
0134F	246,636	0.0418697%
0135F	11,991	0.0020356%
0136P	239,884	0.0407234%
0137P	22,256	0.0037782%
0139P	90,909	0.0154330%
0140F	1,641,846	0.2787246%
0141P	174,648	0.0296488%
0142F	44,117,783	7.4895647%
0142P	43,607,294	7.4029026%
0143P	24,753	0.0042021%
0144F	501,162	0.0850787%
0145F	460,920	0.0782471%
0146F	225,121	0.0382172%
0146P	257,285	0.0436775%
0147P	10,695	0.0018156%
0148F	505,758	0.0858590%
0150F	164,440	0.0279158%
0150P	154,135	0.0261664%
0152F	295,812	0.0502179%
0153F	358,417	0.0608459%
0154P	75,084	0.0127465%
0155F	61,590	0.0104557%
0155P	88,405	0.0150079%
0156P	39,501	0.0067058%
0157P	43,572	0.0073969%
0158F	10,844	0.0018409%
0158P	11,534	0.0019580%
0159F	136,295	0.0231378%
0160F	341,515	0.0579766%
0161F	1,709,609	0.2902283%
0161P	1,237,001	0.2099969%
0162F	339,844	0.0576929%
0162P	244,037	0.0414284%
0163P	38,605	0.0065537%
0164P	27,101	0.0046007%
0166F	6,071,031	1.0306361%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0166P	6,176,577	1.0485539%
0167P	160,997	0.0273313%
0168F	479,963	0.0814799%
0168P	466,071	0.0791216%
0169F	1,585,605	0.2691770%
0169P	1,071,241	0.1818570%
0170F	737,081	0.1251290%
0171F	103,602	0.0175878%
0171P	130,003	0.0220697%
0172P	60,020	0.0101892%
0173F	42,448	0.0072061%
0173P	38,085	0.0064654%
0174P	23,035	0.0039105%
0176F	490,068	0.0831954%
0176P	305,867	0.0519249%
0177P	73,068	0.0124042%
0178P	26,518	0.0045018%
0179P	1,625,726	0.2759880%
0180P	24,006	0.0040753%
0181F	534,646	0.0907631%
0181P	413,975	0.0702776%
0182F	223,673	0.0379714%
0182P	186,513	0.0316630%
0183F	12,183	0.0020682%
0183P	94,992	0.0161261%
0184F	606,454	0.1029534%
0184P	454,893	0.0772240%
0185F	77,178	0.0131020%
0185P	217,623	0.0369443%
0186P	44,869	0.0076171%
0187P	11,358	0.0019282%
0188P	54,645	0.0092767%
0189P	34,466	0.0058510%
0190F	1,663,666	0.2824288%
0190P	1,384,058	0.2349618%
0191F	519,307	0.0881591%
0191P	374,251	0.0635340%
0192F	1,807,622	0.3068672%
0192P	1,695,378	0.2878124%
0193F	533,127	0.0905052%
0193P	353,133	0.0599489%
0194F	1,230,999	0.2089780%
0194P	892,300	0.1514795%
0195P	184,042	0.0312435%
0196F	1,222,488	0.2075332%
0196P	1,264,787	0.2147140%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0197F	328,050	0.0556907%
0197P	449,184	0.0762548%
0198F	54,153	0.0091932%
0198P	72,238	0.0122633%
0199F	590,331	0.1002163%
0199P	462,365	0.0784924%
0201P	48,614	0.0082529%
0202P	-	0.0000000%
0203F	1,143,967	0.1942032%
0203P	933,073	0.1584012%
0205F	590,386	0.1002257%
0205P	656,063	0.1113752%
0206P	27,050	0.0045921%
0207P	23,768	0.0040349%
0208P	23,740	0.0040302%
0210F	334,919	0.0568568%
0210P	312,391	0.0530324%
0212F	334,971	0.0568657%
0212P	451,651	0.0766736%
0213F	678,933	0.1152577%
0215P	17,827	0.0030264%
0216P	59,312	0.0100690%
0217F	468,707	0.0795691%
0217P	478,349	0.0812059%
0218P	1,286,629	0.2184219%
0220F	374,976	0.0636570%
0220P	253,733	0.0430745%
0221F	8,722	0.0014807%
0221P	121,985	0.0207085%
0222F	861,944	0.1463262%
0222P	914,536	0.1552543%
0223P	64,808	0.0110020%
0224P	199,374	0.0338463%
0225F	72,950	0.0123842%
0225P	161,109	0.0273503%
0226P	42,528	0.0072197%
0227F	61,628	0.0104622%
0227P	85,314	0.0144832%
0228F	2,708	0.0004597%
0228P	151,724	0.0257571%
0229P	48,691	0.0082659%
0230F	230,356	0.0391059%
0230P	222,203	0.0377218%
0231F	3,874	0.0006577%
0231P	99,876	0.0169552%
0232P	16,213	0.0027524%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0233F	-	0.0000000%
0233P	136,913	0.0232428%
0234P	54,555	0.0092614%
0236P	6,950	0.0011799%
0237F	487,040	0.0826813%
0237P	446,496	0.0757985%
0238P	152,086	0.0258186%
0239F	1,297,408	0.2202518%
0240F	1,354,621	0.2299644%
0241P	15,541	0.0026383%
0242P	106,307	0.0180470%
0243P	141,045	0.0239442%
0244F	327,356	0.0555729%
0244P	365,953	0.0621253%
0245P	30,476	0.0051737%
0246P	1,398,008	0.2373300%
0247P	492,466	0.0836025%
0248P	-	0.0000000%
0250F	2,166,995	0.3678755%
0250P	2,119,858	0.3598733%
0251F	596,981	0.1013453%
0252F	490,659	0.0832957%
0253P	18,168	0.0030843%
0254F	559,083	0.0949116%
0254P	401,273	0.0681213%
0255F	392,389	0.0666131%
0256F	277,397	0.0470917%
0257P	126,875	0.0215387%
0259F	431,973	0.0733330%
0259P	302,452	0.0513451%
0260F	-	0.0000000%
0260P	113,348	0.0192423%
0261P	77,694	0.0131896%
0262P	6,772	0.0011496%
0263F	552,582	0.0938079%
0263P	488,921	0.0830007%
0264F	13,439	0.0022814%
0264P	57,011	0.0096784%
0265P	1,304,754	0.2214989%
0266P	167,354	0.0284105%
0267P	27,521	0.0046720%
0269P	114,092	0.0193686%
0270F	106,499	0.0180796%
0271F	458,001	0.0777516%
0272P	192,270	0.0326403%
0273F	1,276,572	0.2167146%

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, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0273P	1,015,764	0.1724391%
0274P	522,147	0.0886412%
0275P	228,296	0.0387562%
0276F	294,639	0.0500188%
0276P	209,113	0.0354996%
0277F	567,263	0.0963002%
0277P	656,106	0.1113825%
0278P	473,437	0.0803721%
0280F	227,270	0.0385820%
0280P	173,821	0.0295084%
0281P	106,974	0.0181602%
0282P	32,901	0.0055854%
0283F	2,120,158	0.3599243%
0284F	1,382,105	0.2346302%
0285P	52,906	0.0089815%
0286F	611,461	0.1038034%
0287F	292,651	0.0496813%
0288P	67,169	0.0114028%
0289F	530,325	0.0900295%
0290P	120,697	0.0204899%
0291F	865,123	0.1468658%
0291P	790,642	0.1342217%
0292F	175,728	0.0298321%
0292P	181,765	0.0308570%
0293F	2,157,548	0.3662717%
0293P	1,801,760	0.3058721%
0296F	199,707	0.0339028%
0296P	196,773	0.0334048%
0297P	77,925	0.0132288%
0298F	23,502	0.0039898%
0298P	28,559	0.0048483%
0300F	2,035,466	0.3455467%
0300P	1,819,912	0.3089536%
0301F	1,509,498	0.2562568%
0301P	1,048,763	0.1780411%
0303F	473,703	0.0804172%
0303P	519,917	0.0882626%
0304P	30,843	0.0052360%
0305P	27,002	0.0045839%
0306P	32,836	0.0055743%
0307F	45,340	0.0076971%
0308F	50,093	0.0085039%
0308P	38,328	0.0065067%
0309P	156,991	0.0266513%
0311F	982,696	0.1668254%
0312F	1,244,879	0.2113343%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0313F	273,406	0.0464142%
0314F	1,427,219	0.2422889%
0314P	1,097,148	0.1862551%
0316P	54,405	0.0092360%
0317P	94,738	0.0160830%
0318P	27,175	0.0046133%
0319F	5,316	0.0009025%
0319P	231,427	0.0392877%
0320F	45,951	0.0078008%
0320P	95,567	0.0162237%
0321F	153,374	0.0260372%
0321P	238,978	0.0405696%
0322F	435,822	0.0739864%
0322P	289,056	0.0490710%
0323F	1,518,964	0.2578638%
0323P	1,836,703	0.3118041%
0324F	36,176	0.0061413%
0324P	73,591	0.0124930%
0325F	24,734	0.0041989%
0325P	208,948	0.0354716%
0326P	403,774	0.0685459%
0328P	29,248	0.0049652%
0329P	18,568	0.0031522%
0330F	644,909	0.1094817%
0330P	585,135	0.0993342%
0331F	553,875	0.0940275%
0331P	391,098	0.0663939%
0333P	271,312	0.0460587%
0334F	592,010	0.1005014%
0334P	-	0.0000000%
0335F	345,763	0.0586977%
0336F	1,395,239	0.2368599%
0337F	231,465	0.0392942%
0338P	97,173	0.0164964%
0339F	-	0.0000000%
0339P	8,923	0.0015148%
0343F	1,642,317	0.2788046%
0343P	1,156,484	0.1963281%
0344P	29,494	0.0050070%
0345F	210,034	0.0356560%
0346F	646,213	0.1097030%
0346P	504,266	0.0856057%
0347P	45,458	0.0077171%
0348F	156,571	0.0265800%
0349F	-	0.0000000%
0349P	200,744	0.0340789%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0350F	608,865	0.1033627%
0350P	439,423	0.0745977%
0351F	1,120,034	0.1901403%
0351P	938,452	0.1593144%
0352F	398,677	0.0676806%
0354P	175,373	0.0297718%
0355F	992,595	0.1685058%
0355P	743,207	0.1261690%
0356F	1,201,492	0.2039688%
0356P	942,533	0.1600072%
0357F	961,013	0.1631444%
0357P	715,225	0.1214187%
0358F	109,311	0.0185570%
0358P	629,624	0.1068868%
0359F	952,398	0.1616819%
0359P	835,036	0.1417582%
0360F	494,303	0.0839143%
0360P	445,262	0.0755890%
0361P	10,658	0.0018093%
0362P	5,827	0.0009892%
0364P	32,567	0.0055287%
0365P	57,769	0.0098070%
0366P	42,395	0.0071971%
0367F	63,984	0.0108621%
0367P	709,915	0.1205173%
0369F	1,801,800	0.3058789%
0369P	1,565,422	0.2657506%
0370P	121,078	0.0205546%
0371F	87,768	0.0148998%
0371P	152,815	0.0259423%
0373F	1,322,471	0.2245066%
0374F	-	0.0000000%
0375F	80,877	0.0137299%
0376P	732,326	0.1243218%
0377F	675,356	0.1146504%
0377P	653,662	0.1109676%
0378P	157,559	0.0267477%
0379P	33,113	0.0056214%
0380F	1,536,580	0.2608543%
0380P	1,237,504	0.2100823%
0381P	14,707	0.0024967%
0382F	2,078,225	0.3528056%
0383F	121,707	0.0206613%
0384P	35,040	0.0059485%
0385P	378,018	0.0641734%
0386P	96,814	0.0164354%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0388P	107,253	0.0182076%
0389P	99,267	0.0168519%
0390F	62,995	0.0106942%
0390P	44,134	0.0074923%
0391P	78,268	0.0132870%
0392F	21,935	0.0037238%
0392P	118,426	0.0201043%
0393P	49,324	0.0083734%
0394F	525,816	0.0892641%
0394P	430,745	0.0731245%
0395F	-	0.0000000%
0395P	92,026	0.0156226%
0396F	30,296	0.0051431%
0397F	660,258	0.1120873%
0397P	508,063	0.0862503%
0398P	268,624	0.0456024%
0399P	34,676	0.0058867%
0402F	16,588	0.0028160%
0402P	70,876	0.0120321%
0403F	124,010	0.0210523%
0403P	253,932	0.0431082%
0404F	748,081	0.1269964%
0404P	411,115	0.0697921%
0406F	71,249	0.0120954%
0406P	132,858	0.0225544%
0408F	39,579	0.0067190%
0408P	108,373	0.0183977%
0409F	155,457	0.0263908%
0409P	228,963	0.0388694%
0410P	59,441	0.0100909%
0411F	52,205	0.0088625%
0411P	101,992	0.0173145%
0412P	631,721	0.1072428%
0413F	93,234	0.0158277%
0413P	79,248	0.0134534%
0414P	106,803	0.0181312%
0416F	10,450	0.0017740%
0416P	43,954	0.0074618%
0418F	34,891	0.0059232%
0418P	103,556	0.0175800%
0419P	59,158	0.0100428%
0420P	52,848	0.0089716%
0422P	7,559	0.0012832%
0423P	9,450	0.0016043%
0424P	10,147	0.0017226%
0425F	607,689	0.1031631%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0425P	358,660	0.0608872%
0426F	60,186	0.0102174%
0426P	44,396	0.0075368%
0429P	6,580	0.0011170%
0430P	16,696	0.0028344%
0431P	26,843	0.0045569%
0432F	1,543,892	0.2620957%
0432P	1,033,286	0.1754137%
0433F	173,618	0.0294739%
0433P	170,223	0.0288976%
0434P	61,568	0.0104520%
0435P	52,671	0.0089416%
0437P	135,885	0.0230682%
0438F	561,876	0.0953857%
0438P	532,852	0.0904585%
0439P	53,378	0.0090616%
0441F	287,552	0.0488157%
0441P	401,245	0.0681165%
0442F	191,921	0.0325811%
0442P	221,214	0.0375539%
0444P	58,342	0.0099043%
0445F	864,309	0.1467276%
0445P	830,478	0.1409844%
0446F	115,581	0.0196214%
0446P	145,687	0.0247323%
0447F	930,486	0.1579620%
0447P	768,822	0.1305175%
0448F	842,995	0.1431093%
0448P	654,553	0.1111188%
0450F	82,356	0.0139810%
0450P	239,599	0.0406750%
0452P	261,149	0.0443334%
0453F	182,591	0.0309972%
0453P	286,020	0.0485556%
0454F	335,107	0.0568888%
0454P	316,237	0.0536853%
0455F	2,224,650	0.3776631%
0456F	1,221,915	0.2074359%
0456P	967,264	0.1642056%
0457P	69,842	0.0118566%
0458P	30,287	0.0051416%
0459P	703,078	0.1193566%
0460P	12,875	0.0021857%
0461P	267,270	0.0453725%
0462F	109,808	0.0186413%
0462P	279,593	0.0474645%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0463P	346,475	0.0588186%
0464F	155,541	0.0264051%
0464P	145,158	0.0246424%
0465F	289,303	0.0491129%
0466P	335,192	0.0569032%
0467F	1,158,045	0.1965931%
0468P	348,364	0.0591393%
0469F	604,054	0.1025460%
0469P	849,571	0.1442257%
0470F	24,784	0.0042074%
0470P	261,886	0.0444585%
0471P	43,445	0.0073754%
0472P	88,886	0.0150895%
0473P	201,772	0.0342534%
0474P	25,313	0.0042972%
0475P	45,947	0.0078001%
0476F	261,183	0.0443392%
0476P	546,706	0.0928104%
0477F	667,738	0.1133572%
0477P	685,491	0.1163710%
0478F	685,072	0.1162998%
0479P	18,733	0.0031802%
0480F	2,231,975	0.3789066%
0480P	2,209,123	0.3750272%
0481F	673,203	0.1142849%
0481P	605,951	0.1028680%
0482P	338,387	0.0574456%
0483P	51,604	0.0087604%
0484P	18,789	0.0031897%
0485P	17,528	0.0029756%
0486P	13,067	0.0022183%
0487P	40,692	0.0069080%
0488F	230,400	0.0391134%
0488P	308,729	0.0524107%
0489F	419,993	0.0712992%
0492F	277,251	0.0470669%
0493P	58,848	0.0099902%
0494F	677,724	0.1150524%
0494P	646,416	0.1097375%
0495P	676,459	0.1148377%
0496F	369,062	0.0626531%
0496P	-	0.0000000%
0497P	68,996	0.0117130%
0498P	51,021	0.0086615%
0499F	715,699	0.1214992%
0499P	557,932	0.0947162%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0500P	168,453	0.0285971%
0501F	956,024	0.1622974%
0502F	914,657	0.1552749%
0504F	287,702	0.0488411%
0505F	350,449	0.0594933%
0506P	45,923	0.0077960%
0507P	60,592	0.0102863%
0508P	19,626	0.0033318%
0509P	224,487	0.0381096%
0510F	681,623	0.1157143%
0510P	545,165	0.0925488%
0511P	426,831	0.0724601%
0512P	23,713	0.0040256%
0513F	750,900	0.1274750%
0516P	67,614	0.0114784%
0518F	368,839	0.0626152%
0518P	374,417	0.0635621%
0519F	107,915	0.0183200%
0520F	355,064	0.0602767%
0520P	404,611	0.0686880%
0521P	133,420	0.0226498%
0523P	1,343,270	0.2280375%
0524F	295,670	0.0501938%
0524P	297,699	0.0505383%
0526F	458,403	0.0778198%
0526P	384,572	0.0652861%
0528P	72,211	0.0122588%
0529P	14,214	0.0024130%
0530P	47,083	0.0079929%
0531F	30,553	0.0051868%
0531P	127,627	0.0216663%
0532F	364,301	0.0618448%
0532P	488,143	0.0828686%
0533P	37,218	0.0063182%
0535P	20,680	0.0035107%
0536F	779,755	0.1323735%
0536P	626,873	0.1064198%
0537P	9,141	0.0015518%
0538P	245,825	0.0417320%
0540P	47,155	0.0080052%
0541F	275,821	0.0468242%
0541P	304,167	0.0516363%
0542P	9,740	0.0016535%
0543F	906,504	0.1538908%
0543P	748,869	0.1271302%
0545F	167,994	0.0285192%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0547F	277,589	0.0471243%
0548P	11,327	0.0019229%
0549P	64,250	0.0109073%
0550F	25,015	0.0042466%
0550P	334,800	0.0568366%
0551P	116,886	0.0198429%
0552P	57,928	0.0098340%
0553F	1,387,145	0.2354858%
0553P	1,278,260	0.2170012%
0555F	1,059,277	0.1798260%
0555P	796,455	0.1352085%
0556P	48,597	0.0082500%
0557F	433,719	0.0736294%
0559F	254,681	0.0432354%
0559P	160,736	0.0272870%
0560F	306,182	0.0519784%
0560P	198,711	0.0337338%
0561F	248,785	0.0422345%
0561P	223,514	0.0379444%
0563P	22,039	0.0037414%
0564F	820,590	0.1393058%
0564P	652,684	0.1108016%
0565P	105,348	0.0178842%
0567P	41,963	0.0071238%
0568F	1,565,864	0.2658257%
0568P	993,540	0.1686663%
0569P	15,688	0.0026632%
0571F	768,880	0.1305273%
0571P	676,658	0.1148715%
0573P	44,535	0.0075604%
0574P	160,642	0.0272711%
0576F	12,207	0.0020723%
0576P	18,125	0.0030770%
0577P	8,327	0.0014136%
0578P	38,872	0.0065990%
0579P	514,856	0.0874035%
0580F	655,048	0.1112029%
0580P	626,798	0.1064071%
0581F	2,352,489	0.3993655%
0581P	1,802,559	0.3060077%
0582F	910,915	0.1546396%
0583F	292,562	0.0496662%
0584F	254,416	0.0431904%
0585F	469,441	0.0796937%
0585P	265,151	0.0450128%
0586P	123,140	0.0209046%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0587P	36,862	0.0062578%
0588F	225,677	0.0383116%
0588P	228,179	0.0387363%
0589P	32,817	0.0055711%
0590F	633,502	0.1075452%
0590P	519,951	0.0882684%
0591P	62,563	0.0106209%
0592P	31,565	0.0053586%
0593F	1,279,284	0.2171750%
0593P	807,520	0.1370870%
0594F	12,877	0.0021860%
0594P	48,967	0.0083128%
0595P	10,220	0.0017350%
0596F	404,397	0.0686516%
0596P	478,381	0.0812114%
0597F	1,767,550	0.3000645%
0597P	1,504,355	0.2553837%
0598F	126,636	0.0214981%
0598P	174,721	0.0296612%
0599P	27,959	0.0047464%
0600P	97,589	0.0165670%
0601F	337,947	0.0573709%
0602P	200,516	0.0340402%
0603F	126,019	0.0213934%
0603P	86,346	0.0146584%
0604F	917,498	0.1557572%
0606P	567,394	0.0963225%
0607F	1,513,180	0.2568819%
0608F	503,387	0.0854565%
0608P	450,735	0.0765181%
0609F	179,001	0.0303877%
0610P	111,407	0.0189128%
0612F	668,436	0.1134757%
0612P	450,070	0.0764052%
0613P	10,588	0.0017975%
0614F	52,425	0.0088998%
0614P	393,105	0.0667347%
0615F	12,005,404	2.0380727%
0615P	10,721,752	1.8201562%
0616F	97,843	0.0166101%
0616P	144,047	0.0244538%
0617P	305,257	0.0518213%
0618F	79,078	0.0134245%
0619F	529,476	0.0898854%
0619P	522,477	0.0886972%
0620F	873,050	0.1482115%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0620P	701,490	0.1190870%
0621F	1,162,007	0.1972657%
0622F	776,040	0.1317428%
0622P	655,603	0.1112971%
0623F	169,918	0.0288458%
0623P	108,954	0.0184964%
0624P	157,684	0.0267689%
0625P	38,141	0.0064749%
0626F	1,925,570	0.3268904%
0626P	-	0.0000000%
0627F	1,286,433	0.2183887%
0628F	768,942	0.1305379%
0628P	547,738	0.0929856%
0629F	1,588,428	0.2696562%
0629P	1,154,361	0.1959677%
0630F	40,810	0.0069280%
0630P	162,394	0.0275685%
0631F	438,040	0.0743630%
0631P	280,291	0.0475830%
0632P	41,431	0.0070334%
0633F	365,020	0.0619669%
0633P	355,189	0.0602979%
0635F	268,676	0.0456112%
0635P	637,793	0.1082736%
0636F	298,807	0.0507264%
0636P	249,959	0.0424338%
0637F	9,341	0.0015858%
0637P	266,134	0.0451797%
0638P	74,342	0.0126205%
0640F	1,654,170	0.2808168%
0641F	244,021	0.0414257%
0641P	481,292	0.0817055%
0642P	100,398	0.0170439%
0643P	10,976	0.0018633%
0644P	55,424	0.0094089%
0645P	202,775	0.0344237%
0646F	275,765	0.0468147%
0646P	194,138	0.0329574%
0647F	882,184	0.1497622%
0647P	801,004	0.1359808%
0648F	7,949	0.0013494%
0649F	15,599	0.0026481%
0649P	135,287	0.0229667%
0650F	626,975	0.1064371%
0650P	564,545	0.0958388%
0652F	262,547	0.0445708%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0652P	294,946	0.0500709%
0653F	63,665	0.0108080%
0654F	2,575,009	0.4371411%
0655F	1,879,651	0.3190951%
0656F	123,395	0.0209479%
0656P	174,666	0.0296518%
0657F	249,350	0.0423304%
0657P	181,869	0.0308746%
0658F	24,518	0.0041622%
0658P	71,968	0.0122175%
0660P	11,917	0.0020231%
0661P	73,038	0.0123991%
0662P	119,379	0.0202661%
0663F	37,775	0.0064128%
0663P	107,535	0.0182555%
0664F	20,925	0.0035523%
0664P	82,231	0.0139598%
0665P	12,642	0.0021461%
0666F	262,168	0.0445064%
0666P	413,264	0.0701569%
0667P	253,573	0.0430473%
0668P	40,865	0.0069374%
0669P	39,019	0.0066240%
0670F	1,936,266	0.3287062%
0672P	113,839	0.0193256%
0673P	8,746	0.0014847%
0674P	19,382	0.0032903%
0675P	50,662	0.0086005%
0676F	2,289,982	0.3887541%
0676P	1,673,665	0.2841263%
0677F	980,827	0.1665081%
0677P	1,032,329	0.1752512%
0679F	1,192,086	0.2023720%
0679P	1,346,873	0.2286491%
0680F	286,578	0.0486503%
0680P	174,858	0.0296844%
0681F	121,533	0.0206318%
0682F	474,298	0.0805182%
0682P	567,647	0.0963654%
0684F	142,628	0.0242129%
0684P	178,674	0.0303322%
0685P	55,790	0.0094711%
0686F	1,014,140	0.1721634%
0686P	860,368	0.1460586%
0687F	331,939	0.0563509%
0687P	359,700	0.0610637%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0688F	23,764	0.0040342%
0688P	410,781	0.0697354%
0689F	358,461	0.0608534%
0689P	351,090	0.0596021%
0691P	13,741	0.0023327%
0692P	46,641	0.0079179%
0693P	77,975	0.0132373%
0694F	235,483	0.0399763%
0694P	240,720	0.0408653%
0695F	5,950	0.0010101%
0695P	166,120	0.0282010%
0696P	46,068	0.0078206%
0697P	60,544	0.0102781%
0698F	1,021,698	0.1734465%
0698P	730,529	0.1240168%
0699F	114,429	0.0194258%
0700F	999,255	0.1696365%
0700P	681,620	0.1157138%
0701P	337,332	0.0572665%
0702F	971,911	0.1649945%
0702P	814,345	0.1382456%
0703F	30,975	0.0052584%
0704P	102,586	0.0174153%
0705P	12,584	0.0021363%
0706F	1,932,890	0.3281331%
0706P	2,082,645	0.3535559%
0707F	915,940	0.1554927%
0707P	724,903	0.1230617%
0709P	48,780	0.0082810%
0710P	14,471	0.0024566%
0711P	-	0.0000000%
0712F	886,098	0.1504266%
0712P	649,172	0.1102053%
0713P	29,060	0.0049333%
0714F	300,271	0.0509749%
0715F	193,427	0.0328367%
0717F	107,897	0.0183169%
0718F	41,173	0.0069896%
0719F	117,518	0.0199502%
0720F	800,555	0.1359046%
0721F	45,751	0.0077668%
0722F	33,744	0.0057285%
0723F	54,118	0.0091872%
0724F	365,496	0.0620477%
0725P	16,960	0.0028792%
0726F	27,616	0.0046882%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0728F	501,701	0.0851702%
0732F	294,535	0.0500011%
0732P	244,682	0.0415379%
0734P	3,545	0.0006018%
0735P	15,265	0.0025914%
0736F	1,270,599	0.2157006%
0737P	18,710	0.0031763%
0738P	16,717	0.0028379%
0740P	9,312	0.0015808%
0741F	252,777	0.0429122%
0744F	-	0.0000000%
0745P	19,135	0.0032484%
0746F	40,616	0.0068951%
0749P	31,172	0.0052919%
0753P	52,521	0.0089161%
0754F	472,404	0.0801967%
0756P	89,256	0.0151524%
0757F	442,557	0.0751298%
0758F	232,222	0.0394227%
0759F	114,459	0.0194309%
0760P	6,516	0.0011062%
0761F	929,573	0.1578070%
0762F	28,999	0.0049230%
0764P	9,159	0.0015549%
0765F	211,285	0.0358684%
0766F	26,654	0.0045249%
0768F	588,069	0.0998323%
0769F	71,494	0.0121370%
0770F	17,520	0.0029742%
0771F	-	0.0000000%
0773F	155,748	0.0264402%
0774F	38,431	0.0065242%
0776F	146,485	0.0248677%
0777F	540,346	0.0917307%
0779F	159,787	0.0271259%
0780F	61,886	0.0105059%
0781F	70,567	0.0119797%
0782F	126,119	0.0214103%
0783F	141,419	0.0240077%
0786F	125,711	0.0213411%
0787P	-	0.0000000%
0788F	265,562	0.0450826%
0788P	192,778	0.0327266%
0789F	165,779	0.0281431%
0790F	51,031	0.0086632%
0791F	73,339	0.0124502%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0792F	25,511	0.0043308%
0794F	215,636	0.0366070%
0795F	127,840	0.0217025%
0796F	17,129	0.0029079%
0797F	101,469	0.0172257%
0798F	15,269	0.0025921%
0799F	72,907	0.0123769%
0800F	133,534	0.0226691%
0801F	290,550	0.0493246%
0803P	8,945	0.0015185%
0805F	404,215	0.0686207%
0806F	115,627	0.0196292%
0807F	19,117	0.0032454%
0809F	29,288	0.0049720%
0810F	33,051	0.0056108%
0812F	75,459	0.0128101%
0813F	383,331	0.0650754%
0815F	19,862	0.0033718%
0816F	34,244	0.0058134%
0817P	37,736	0.0064062%
0818F	1,402,471	0.2380876%
0819P	44,950	0.0076308%
0820F	17,053	0.0028950%
0821F	15,748	0.0026734%
0822F	10,782	0.0018304%
0823F	31,385	0.0053280%
0824F	47,903	0.0081322%
0827F	264,244	0.0448588%
0828F	32,916	0.0055879%
0829F	11,896	0.0020195%
0830F	36,314	0.0061648%
0832F	25,924	0.0044009%
0833F	14,686	0.0024931%
0834F	11,400	0.0019353%
0835F	211,210	0.0358556%
0836P	25,462	0.0043225%
0837F	21,873	0.0037132%
0838F	74,543	0.0126546%
0839F	17,084	0.0029002%
0840F	204,968	0.0347960%
0841F	31,654	0.0053737%
0842F	-	0.0000000%
0843F	17,804	0.0030225%
0844F	3,620	0.0006145%
0845F	138,638	0.0235356%
0846F	54,496	0.0092514%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0847F	64,807	0.0110018%
0848F	95,026	0.0161319%
0849F	12,617	0.0021419%
0850P	17,440	0.0029607%
0851F	22,680	0.0038502%
0852F	9,838	0.0016701%
0854P	9,424	0.0015998%
0855F	55,359	0.0093979%
0856F	48,548	0.0082417%
0857F	49,742	0.0084443%
0858F	58,472	0.0099264%
0859P	5,294	0.0008987%
0860F	33,283	0.0056502%
0861F	10,143	0.0017219%
0862F	37,005	0.0062821%
0863F	72,701	0.0123419%
0864F	36,325	0.0061666%
0865F	18,834	0.0031973%
0866F	9,454	0.0016049%
0867F	17,015	0.0028885%
0868F	10,555	0.0017918%
0869F	13,296	0.0022572%
0870F	3,646	0.0006190%
0999	182,678	0.0310128%
Total	\$ 589,056,703	100.0000000%

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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	\$ 506,203	\$ 3,563	\$ 145,393	\$ -	\$ 12,780	\$ 161,736	\$ -	\$ -	\$ 9,871	\$ -	\$ 9,871	\$ 64,870	\$ 2,657	\$ 67,527
0002P	1,387,276	9,765	398,458	-	35,139	443,362	-	-	27,052	-	27,052	177,780	7,306	185,086
0003P	209,026	1,471	60,037	-	113,813	175,321	-	-	4,076	-	4,076	26,787	23,662	50,449
0006F	141,311,703	994,705	40,588,021	-	4,370,702	45,953,428	-	-	2,755,538	-	2,755,538	18,109,159	908,670	19,017,829
0006P	125,369,926	882,490	36,009,171	-	610,917	37,502,578	-	-	2,444,678	-	2,444,678	16,066,214	127,010	16,193,224
0009F	4,214,197	29,664	1,210,416	-	18,490	1,258,570	-	-	82,176	-	82,176	540,051	3,844	543,895
0010F	8,500,797	59,838	2,441,627	-	29,098	2,530,563	-	-	165,763	-	165,763	1,089,381	6,050	1,095,431
0010P	8,626,801	60,725	2,477,819	-	-	2,538,544	-	-	168,220	266,929	435,149	1,105,529	(55,494)	1,050,035
0011P	6,178,986	43,494	1,774,749	-	-	1,818,243	-	-	120,488	390,315	510,803	791,840	(81,147)	710,693
0013P	6,211,701	43,725	1,784,146	-	211,105	2,038,976	-	-	121,126	-	121,126	796,032	43,889	839,921
0014F	25,781,243	181,476	7,404,975	-	-	7,586,451	-	-	502,727	157,294	660,021	3,303,878	(32,702)	3,271,176
0015P	465,566	3,277	133,722	-	5,043	142,042	-	-	9,078	-	9,078	59,663	1,049	60,712
0016P	291,972	2,055	83,861	-	36,867	122,783	-	-	5,693	-	5,693	37,416	7,665	45,081
0017P	288,410	2,030	82,838	-	1,267	86,135	-	-	5,624	-	5,624	36,960	263	37,223
0018P	486,645	3,426	139,776	-	-	143,202	-	-	9,489	314,408	323,897	62,364	(65,366)	(3,002)
0019P	878,470	6,184	252,317	-	120,144	378,645	-	-	17,130	-	17,130	112,576	24,978	137,554
0020F	1,804,550	12,702	518,309	-	423,727	954,738	-	-	35,188	-	35,188	231,254	88,093	319,347
0020P	1,911,946	13,458	549,156	-	-	562,614	-	-	37,282	29,936	67,218	245,017	(6,224)	238,793
0022F	12,814,591	90,203	3,680,650	-	367,066	4,137,919	-	-	249,881	-	249,881	1,642,196	76,313	1,718,509
0022P	7,952,427	55,978	2,284,123	-	218,078	2,558,179	-	-	155,070	-	155,070	1,019,107	45,338	1,064,445
0023P	277,381	1,953	79,670	-	-	81,623	-	-	5,409	50,692	56,101	35,547	(10,539)	25,008
0024F	7,066,965	49,745	2,029,797	-	127,798	2,207,340	-	-	137,804	-	137,804	905,635	26,569	932,204
0024P	8,142,550	57,316	2,338,731	-	237,333	2,633,380	-	-	158,777	-	158,777	1,043,472	49,342	1,092,814
0025F	3,684,911	25,938	1,058,393	-	-	1,084,331	-	-	71,855	382,158	454,013	472,223	(79,451)	392,772
0026P	1,797,986	12,656	516,424	-	45,866	574,946	-	-	35,060	-	35,060	230,413	9,536	239,949
0027F	7,791,950	54,848	2,238,030	-	203,710	2,496,588	-	-	151,941	-	151,941	998,542	42,351	1,040,893
0027P	6,381,287	44,918	1,832,855	-	-	1,877,773	-	-	124,433	365,634	490,067	817,765	(76,015)	741,750
0029F	8,675,921	61,071	2,491,927	-	229,053	2,782,051	-	-	169,178	-	169,178	1,111,823	47,620	1,159,443
0029P	8,988,249	63,269	2,581,635	-	16,091	2,660,995	-	-	175,268	-	175,268	1,151,848	3,345	1,155,193
0030F	7,701,396	54,211	2,212,021	-	-	2,266,232	-	-	150,175	221,392	371,567	986,937	(46,028)	940,909
0031F	14,659,854	103,192	4,210,652	-	326,439	4,640,283	-	-	285,863	-	285,863	1,878,667	67,867	1,946,534
0031P	13,512,979	95,119	3,881,243	-	298,535	4,274,897	-	-	263,499	-	263,499	1,731,694	62,066	1,793,760
0032F	12,744,213	89,708	3,660,436	-	-	3,750,144	-	-	248,509	7,556	256,065	1,633,177	(1,571)	1,631,606
0032P	8,795,333	61,911	2,526,225	-	-	2,588,136	-	-	171,507	190,692	362,199	1,127,126	(39,645)	1,087,481
0033F	5,251,862	36,968	1,508,457	-	12,495	1,557,920	-	-	102,410	-	102,410	673,029	2,598	675,627
0035P	531,366	3,740	152,621	-	24,506	180,867	-	-	10,361	-	10,361	68,095	5,095	73,190
0036F	16,092,564	113,277	4,622,160	-	497,756	5,233,193	-	-	313,800	-	313,800	2,062,269	103,484	2,165,753
0036P	11,382,384	80,122	3,269,287	-	138,044	3,487,453	-	-	221,953	-	221,953	1,458,658	28,699	1,487,357
0037P	1,230,058	8,658	353,301	-	-	361,959	-	-	23,986	4,996	28,982	157,632	(1,039)	156,593
0039P	1,220,578	8,592	350,578	-	62,515	421,685	-	-	23,801	-	23,801	156,418	12,997	169,415
0040F	5,270,081	37,097	1,513,690	-	409,737	1,960,524	-	-	102,765	-	102,765	675,363	85,184	760,547
0041F	9,342,325	65,761	2,683,334	-	-	2,749,095	-	-	182,173	26,719	208,892	1,197,223	(5,555)	1,191,668
0041P	6,946,366	48,896	1,995,158	-	-	2,044,054	-	-	135,452	39,981	175,433	890,180	(8,312)	881,868
0042F	2,671,631	18,806	767,355	-	-	786,161	-	-	52,096	93,668	145,764	342,371	(19,473)	322,898

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0044P	113,608	800	32,631	-	12,403	45,834	-	-	2,215	-	2,215	14,559	2,578	17,137
0045F	20,041,957	141,077	5,756,518	-	-	5,897,595	-	-	390,813	215,905	606,718	2,568,386	(44,887)	2,523,499
0045P	14,965,466	105,343	4,298,431	-	-	4,403,774	-	-	291,822	592,282	884,104	1,917,831	(123,135)	1,794,696
0047P	13,675,270	96,261	3,927,857	-	-	4,024,118	-	-	266,664	1,174,359	1,441,023	1,752,492	(244,150)	1,508,342
0048F	29,190,065	205,471	8,384,068	-	141,846	8,731,385	-	-	569,198	-	569,198	3,740,720	29,490	3,770,210
0050F	10,599,607	74,612	3,044,455	-	-	3,119,067	-	-	206,689	82,103	288,792	1,358,345	(17,069)	1,341,276
0050P	10,568,745	74,394	3,035,590	-	25,286	3,135,270	-	-	206,088	-	206,088	1,354,390	5,257	1,359,647
0051F	8,469,545	59,618	2,432,651	-	-	2,492,269	-	-	165,154	392,037	557,191	1,085,376	(81,505)	1,003,871
0051P	8,416,284	59,243	2,417,353	-	-	2,476,596	-	-	164,115	190,045	354,160	1,078,551	(39,510)	1,039,041
0052P	1,079,384	7,598	310,024	-	80,276	397,898	-	-	21,048	-	21,048	138,324	16,690	155,014
0053F	2,324,603	16,363	667,680	-	3,274	687,317	-	-	45,329	-	45,329	297,899	681	298,580
0053P	3,080,488	21,684	884,788	-	-	906,472	-	-	60,069	221,956	282,025	394,766	(46,145)	348,621
0054F	6,103,422	42,963	1,753,045	-	-	1,796,008	-	-	119,015	60,090	179,105	782,156	(12,493)	769,663
0054P	7,276,286	51,218	2,089,919	-	4,365	2,145,502	-	-	141,886	-	141,886	932,459	908	933,367
0055F	1,268,672	8,930	364,392	-	22,701	396,023	-	-	24,739	-	24,739	162,581	4,719	167,300
0055P	2,982,420	20,994	856,621	-	71,282	948,897	-	-	58,156	-	58,156	382,199	14,820	397,019
0056P	1,011,495	7,120	290,525	-	29,124	326,769	-	-	19,724	-	19,724	129,624	6,055	135,679
0057P	2,067,720	14,555	593,898	-	-	608,453	-	-	40,320	6,791	47,111	264,979	(1,412)	263,567
0058P	1,215,144	8,554	349,018	-	84,865	442,437	-	-	23,695	-	23,695	155,721	17,643	173,364
0059F	9,722,847	68,440	2,792,629	-	-	2,861,069	-	-	189,593	127,079	316,672	1,245,987	(26,420)	1,219,567
0059P	9,385,802	66,067	2,695,822	-	49,647	2,811,536	-	-	183,021	-	183,021	1,202,795	10,322	1,213,117
0060P	146,874	1,034	42,186	-	-	43,220	-	-	2,864	4,592	7,456	18,822	(955)	17,867
0061P	657,019	4,625	188,711	-	66,539	259,875	-	-	12,812	-	12,812	84,197	13,834	98,031
0063P	393,763	2,772	113,098	-	-	115,870	-	-	7,678	11,209	18,887	50,461	(2,330)	48,131
0064P	11,443,444	80,551	3,286,824	-	-	3,367,375	-	-	223,144	398,440	621,584	1,466,483	(82,836)	1,383,647
0065P	1,312,035	9,236	376,847	-	59,816	445,899	-	-	25,584	-	25,584	168,138	12,436	180,574
0066F	6,074,858	42,761	1,744,841	-	-	1,787,602	-	-	118,458	102,051	220,509	778,496	(21,217)	757,279
0069F	11,668,020	82,132	3,351,328	-	-	3,433,460	-	-	227,523	376,656	604,179	1,495,262	(78,307)	1,416,955
0069P	11,595,476	81,622	3,330,492	-	-	3,412,114	-	-	226,109	87,187	313,296	1,485,966	(18,126)	1,467,840
0070P	1,646,476	11,590	472,906	-	7,790	492,286	-	-	32,106	-	32,106	210,997	1,619	212,616
0071F	10,198,834	71,790	2,929,343	-	-	3,001,133	-	-	198,874	237,303	436,177	1,306,985	(49,335)	1,257,650
0072P	1,555,704	10,951	446,834	-	112,008	569,793	-	-	30,336	-	30,336	199,364	23,286	222,650
0073P	335,401	2,361	96,335	-	4,562	103,258	-	-	6,540	-	6,540	42,982	948	43,930
0074F	17,956,312	126,396	5,157,472	-	305,865	5,589,733	-	-	350,143	-	350,143	2,301,110	63,589	2,364,699
0074P	12,673,018	89,206	3,639,987	-	530,026	4,259,219	-	-	247,120	-	247,120	1,624,053	110,192	1,734,245
0077P	4,200,376	29,567	1,206,446	-	123,034	1,359,047	-	-	81,906	-	81,906	538,280	25,579	563,859
0078F	6,280,759	44,211	1,803,981	-	202,577	2,050,769	-	-	122,473	-	122,473	804,882	42,116	846,998
0078P	8,861,047	62,374	2,545,100	-	-	2,607,474	-	-	172,788	90,041	262,829	1,135,547	(18,720)	1,116,827
0080P	1,260,426	8,872	362,024	-	16,209	387,105	-	-	24,578	-	24,578	161,524	3,370	164,894
0081P	808,956	5,694	232,351	-	41,113	279,158	-	-	15,774	-	15,774	103,668	8,548	112,216
0083F	8,618,594	60,667	2,475,461	-	-	2,536,128	-	-	168,060	11,523	179,583	1,104,477	(2,396)	1,102,081
0083P	9,828,875	69,186	2,823,082	-	-	2,892,268	-	-	191,660	306,666	498,326	1,259,575	(63,756)	1,195,819
0084F	12,109,887	85,243	3,478,242	-	-	3,563,485	-	-	236,139	315,520	551,659	1,551,888	(65,597)	1,486,291
0084P	12,006,461	84,515	3,448,536	-	346,419	3,879,470	-	-	234,123	-	234,123	1,538,634	72,021	1,610,655

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0085F	1,544,419	10,871	443,593	-	-	454,464	-	-	30,116	13,778	43,894	197,918	(2,865)	195,053
0086F	8,774,901	61,767	2,520,356	-	-	2,582,123	-	-	171,108	51,484	222,592	1,124,508	(10,703)	1,113,805
0086P	10,404,336	73,237	2,988,368	-	96,135	3,157,740	-	-	202,882	-	202,882	1,333,320	19,986	1,353,306
0087P	4,758,720	33,497	1,366,815	-	80,897	1,481,209	-	-	92,794	-	92,794	609,832	16,819	626,651
0089F	501,397	3,529	144,013	-	72,208	219,750	-	-	9,777	-	9,777	64,254	15,012	79,266
0089P	2,607,389	18,354	748,903	-	-	767,257	-	-	50,843	57,488	108,331	334,138	(11,952)	322,186
0090F	10,541,426	74,202	3,027,744	-	396,072	3,498,018	-	-	205,555	-	205,555	1,350,889	82,343	1,433,232
0090P	13,136,456	92,469	3,773,097	-	376,635	4,242,201	-	-	256,157	-	256,157	1,683,443	78,303	1,761,746
0091F	1,681,471	11,836	482,958	-	41,878	536,672	-	-	32,788	-	32,788	215,481	8,707	224,188
0091P	3,072,452	21,627	882,480	-	-	904,107	-	-	59,912	28,902	88,814	393,736	(6,009)	387,727
0093P	431,000	3,034	123,793	-	-	126,827	-	-	8,404	19,572	27,976	55,233	(4,069)	51,164
0094F	5,951,656	41,894	1,709,454	-	592,287	2,343,635	-	-	116,056	-	116,056	762,707	123,137	885,844
0094P	3,915,624	27,562	1,124,659	-	-	1,152,221	-	-	76,354	239,217	315,571	501,789	(49,733)	452,056
0095P	643,645	4,531	184,870	-	16,623	206,024	-	-	12,551	-	12,551	82,483	3,456	85,939
0096F	5,946,308	41,857	1,707,918	-	57,716	1,807,491	-	-	115,951	-	115,951	762,022	11,999	774,021
0098P	277,353	1,952	79,662	-	22,540	104,154	-	-	5,408	-	5,408	35,543	4,686	40,229
0099P	1,033,457	7,275	296,833	-	3,191	307,299	-	-	20,152	-	20,152	132,438	663	133,101
0101F	5,976,125	42,066	1,716,483	-	84,316	1,842,865	-	-	116,533	-	116,533	765,843	17,529	783,372
0101P	5,167,957	36,378	1,484,358	-	97,702	1,618,438	-	-	100,774	-	100,774	662,276	20,312	682,588
0102P	546,840	3,849	157,065	-	-	160,914	-	-	10,663	69,358	80,021	70,078	(14,419)	55,659
0103F	888,615	6,255	255,231	-	-	261,486	-	-	17,328	26,590	43,918	113,876	(5,528)	108,348
0103P	2,428,484	17,094	697,517	-	44,501	759,112	-	-	47,355	-	47,355	311,211	9,252	320,463
0104P	2,255,583	15,877	647,856	-	74,272	738,005	-	-	43,983	-	43,983	289,054	15,441	304,495
0106P	4,955,084	34,879	1,423,216	-	-	1,458,095	-	-	96,623	63,886	160,509	634,996	(13,282)	621,714
0107F	44,785,716	315,251	12,863,504	-	-	13,178,755	-	-	873,309	376,262	1,249,571	5,739,310	(78,225)	5,661,085
0107P	38,668,569	272,191	11,106,516	-	-	11,378,707	-	-	754,026	980,606	1,734,632	4,955,395	(203,868)	4,751,527
0108F	4,609,101	32,444	1,323,841	-	143,159	1,499,444	-	-	89,876	-	89,876	590,658	29,763	620,421
0109F	4,818,545	33,918	1,383,999	-	597,775	2,015,692	-	-	93,960	-	93,960	617,499	124,277	741,776
0110P	1,006,964	7,088	289,224	-	-	296,312	-	-	19,636	18,341	37,977	129,043	(3,813)	125,230
0111P	1,353,688	9,529	388,811	-	-	398,340	-	-	26,397	338,386	364,783	173,476	(70,351)	103,125
0112F	1,127,145	7,934	323,743	-	-	331,677	-	-	21,979	42,111	64,090	144,444	(8,755)	135,689
0113P	1,599,114	11,256	459,303	-	-	470,559	-	-	31,182	1,645	32,827	204,927	(342)	204,585
0115P	1,454,520	10,238	417,772	-	50,464	478,474	-	-	28,363	-	28,363	186,397	10,492	196,889
0117P	700,601	4,932	201,229	-	17,395	223,556	-	-	13,662	-	13,662	89,782	3,616	93,398
0118F	4,776,426	33,622	1,371,901	-	-	1,405,523	-	-	93,139	194,741	287,880	612,101	(40,487)	571,614
0118P	3,909,127	27,517	1,122,792	-	85,837	1,236,146	-	-	76,227	-	76,227	500,956	17,845	518,801
0120P	12,948,917	91,149	3,719,231	-	-	3,810,380	-	-	252,500	220,540	473,040	1,659,410	(45,850)	1,613,560
0121P	4,028,301	28,356	1,157,022	-	-	1,185,378	-	-	78,551	41,864	120,415	516,229	(8,703)	507,526
0122F	1,559,123	10,975	447,817	-	-	458,792	-	-	30,402	94,950	125,352	199,802	(19,740)	180,062
0123P	3,672,905	25,854	1,054,944	-	386,265	1,467,063	-	-	71,621	-	71,621	470,684	80,305	550,989
0126F	3,438,706	24,205	987,677	-	271,584	1,283,466	-	-	67,054	-	67,054	440,672	56,462	497,134
0126P	3,612,443	25,428	1,037,578	-	-	1,063,006	-	-	70,442	21,475	91,917	462,936	(4,465)	458,471
0127F	14,579,910	102,629	4,187,691	-	470,995	4,761,315	-	-	284,304	-	284,304	1,868,422	97,920	1,966,342
0127P	10,407,128	73,257	2,989,170	-	487,132	3,549,559	-	-	202,936	-	202,936	1,333,678	101,275	1,434,953

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0128F	346,632,899	2,439,979	99,561,064	-	-	102,001,043	-	-	6,759,244	3,118,968	9,878,212	44,421,165	(648,434)	43,772,731
0128P	314,140,135	2,211,260	90,228,383	-	-	92,439,643	-	-	6,125,644	5,692,595	11,818,239	40,257,202	(1,183,492)	39,073,710
0129F	7,064,192	49,725	2,029,001	-	419,392	2,498,118	-	-	137,750	-	137,750	905,279	87,192	992,471
0129P	5,185,435	36,501	1,489,378	-	-	1,525,879	-	-	101,115	293,193	394,308	664,516	(60,955)	603,561
0130F	21,510,574	151,415	6,178,339	-	230,610	6,560,364	-	-	419,450	-	419,450	2,756,590	47,944	2,804,534
0131F	242,469,701	1,706,765	69,642,961	-	-	71,349,726	-	-	4,728,091	13,938,606	18,666,697	31,072,603	(2,897,839)	28,174,764
0131P	388,569,989	2,735,178	111,606,375	-	-	114,341,553	-	-	7,577,006	8,946,168	16,523,174	49,795,422	(1,859,910)	47,935,512
0132F	29,807,778	209,820	8,561,490	-	231,499	9,002,809	-	-	581,243	-	581,243	3,819,880	48,129	3,868,009
0132P	23,199,226	163,301	6,663,360	-	783,361	7,610,022	-	-	452,378	-	452,378	2,972,991	162,861	3,135,852
0133P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0134F	3,977,216	27,996	1,142,349	-	17,379	1,187,724	-	-	77,555	-	77,555	509,682	3,613	513,295
0135F	193,362	1,361	55,538	-	-	56,899	-	-	3,771	6,723	10,494	24,779	(1,398)	23,381
0136P	3,868,328	27,229	1,111,074	-	-	1,138,303	-	-	75,431	82,335	157,766	495,728	(17,118)	478,610
0137P	358,892	2,526	103,082	-	-	105,608	-	-	6,998	43,089	50,087	45,992	(8,958)	37,034
0139P	1,465,985	10,319	421,065	-	23,291	454,675	-	-	28,586	-	28,586	187,867	4,842	192,709
0140F	26,476,135	186,368	7,604,564	-	-	7,790,932	-	-	516,277	559,118	1,075,395	3,392,929	(116,241)	3,276,688
0141P	2,816,349	19,825	808,921	-	-	828,746	-	-	54,918	15,159	70,077	360,916	(3,152)	357,764
0142F	711,436,047	5,007,860	204,341,047	-	103,458	209,452,365	-	-	13,872,803	-	13,872,803	91,170,856	21,509	91,192,365
0142P	703,203,988	4,949,914	201,976,608	-	15,071,148	221,997,670	-	-	13,712,280	-	13,712,280	90,115,913	3,133,295	93,249,208
0143P	399,159	2,810	114,648	-	14,513	131,971	-	-	7,783	-	7,783	51,152	3,017	54,169
0144F	8,081,652	56,887	2,321,239	-	483,367	2,861,493	-	-	157,590	-	157,590	1,035,667	100,492	1,136,159
0145F	7,432,716	52,320	2,134,850	-	248,324	2,435,494	-	-	144,936	-	144,936	952,506	51,627	1,004,133
0146F	3,630,264	25,554	1,042,696	-	-	1,068,250	-	-	70,789	25,545	96,334	465,220	(5,311)	459,909
0146P	4,148,939	29,205	1,191,672	-	-	1,220,877	-	-	80,903	119,052	199,955	531,688	(24,751)	506,937
0147P	172,464	1,214	49,536	-	-	50,750	-	-	3,363	4,510	7,873	22,101	(938)	21,163
0148F	8,155,773	57,409	2,342,528	-	165,808	2,565,745	-	-	159,035	-	159,035	1,045,166	34,472	1,079,638
0150F	2,651,730	18,666	761,639	-	19,582	799,887	-	-	51,708	-	51,708	339,820	4,071	343,891
0150P	2,485,554	17,496	713,909	-	-	731,405	-	-	48,468	34,757	83,225	318,525	(7,226)	311,299
0152F	4,770,214	33,578	1,370,117	-	-	1,403,695	-	-	93,018	39,142	132,160	611,305	(8,138)	603,167
0153F	5,779,771	40,684	1,660,085	-	-	1,700,769	-	-	112,704	260,443	373,147	740,680	(54,146)	686,534
0154P	1,210,794	8,523	347,768	-	17,379	373,670	-	-	23,610	-	23,610	155,164	3,613	158,777
0155F	993,190	6,991	285,267	-	-	292,258	-	-	19,367	187,748	207,115	127,278	(39,033)	88,245
0155P	1,425,605	10,035	409,467	-	-	419,502	-	-	27,799	217,555	245,354	182,692	(45,230)	137,462
0156P	636,986	4,484	182,957	-	55,161	242,602	-	-	12,421	-	12,421	81,630	11,468	93,098
0157P	702,634	4,946	201,813	-	37,405	244,164	-	-	13,701	-	13,701	90,043	7,777	97,820
0158F	174,868	1,231	50,226	-	67,574	119,031	-	-	3,410	-	3,410	22,409	14,049	36,458
0158P	185,991	1,309	53,421	-	-	54,730	-	-	3,627	70,061	73,688	23,835	(14,566)	9,269
0159F	2,197,867	15,471	631,279	-	149,190	795,940	-	-	42,858	-	42,858	281,658	31,017	312,675
0160F	5,507,215	38,766	1,581,801	-	-	1,620,567	-	-	107,389	7,308	114,697	705,752	(1,519)	704,233
0161F	27,568,875	194,060	7,918,425	-	-	8,112,485	-	-	537,585	66,012	603,597	3,532,964	(13,724)	3,519,240
0161P	19,947,670	140,413	5,729,437	-	539,092	6,408,942	-	-	388,974	-	388,974	2,556,303	112,077	2,668,380
0162F	5,480,266	38,576	1,574,060	-	-	1,612,636	-	-	106,864	298,628	405,492	702,299	(62,085)	640,214
0162P	3,935,296	27,701	1,130,309	-	-	1,158,010	-	-	76,737	16,116	92,853	504,310	(3,351)	500,959
0163P	622,538	4,382	178,807	-	-	183,189	-	-	12,139	24,475	36,614	79,779	(5,088)	74,691

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0164P	437,022	3,076	125,523	-	20,471	149,070	-	-	8,522	-	8,522	56,005	4,256	60,261
0166F	97,900,439	689,130	28,119,292	-	182,059	28,990,481	-	-	1,909,031	-	1,909,031	12,545,986	37,850	12,583,836
0166P	99,602,456	701,110	28,608,152	-	-	29,309,262	-	-	1,942,220	3,384,681	5,326,901	12,764,100	(703,676)	12,060,424
0167P	2,596,209	18,275	745,692	-	-	763,967	-	-	50,625	104,052	154,677	332,705	(21,633)	311,072
0168F	7,739,801	54,481	2,223,052	-	21,474	2,299,007	-	-	150,924	-	150,924	991,859	4,465	996,324
0168P	7,515,785	52,904	2,158,709	-	84,922	2,296,535	-	-	146,556	-	146,556	963,151	17,655	980,806
0169F	25,569,206	179,984	7,344,073	-	281,059	7,805,116	-	-	498,592	-	498,592	3,276,705	58,432	3,335,137
0169P	17,274,652	121,598	4,961,684	-	-	5,083,282	-	-	336,851	516,366	853,217	2,213,755	(107,352)	2,106,403
0170F	11,886,042	83,667	3,413,949	-	-	3,497,616	-	-	231,774	358,331	590,105	1,523,202	(74,497)	1,448,705
0171F	1,670,671	11,760	479,856	-	-	491,616	-	-	32,578	35,414	67,992	214,097	(7,362)	206,735
0171P	2,096,408	14,757	602,137	-	-	616,894	-	-	40,879	142,875	183,754	268,656	(29,704)	238,952
0172P	967,875	6,813	277,996	-	9,449	294,258	-	-	18,873	-	18,873	124,034	1,965	125,999
0173F	684,510	4,818	196,607	-	-	201,425	-	-	13,348	24,625	37,973	87,720	(5,119)	82,601
0173P	614,150	4,323	176,398	-	4,572	185,293	-	-	11,976	-	11,976	78,704	951	79,655
0174P	371,460	2,615	106,692	-	2,379	111,686	-	-	7,243	-	7,243	47,603	494	48,097
0176F	7,902,757	55,628	2,269,856	-	-	2,325,484	-	-	154,102	260,847	414,949	1,012,742	(54,230)	958,512
0176P	4,932,362	34,719	1,416,690	-	-	1,451,409	-	-	96,180	96,270	192,450	632,084	(20,014)	612,070
0177P	1,178,279	8,294	338,429	-	-	346,723	-	-	22,976	45,204	68,180	150,997	(9,398)	141,599
0178P	427,627	3,010	122,825	-	-	125,835	-	-	8,339	106,236	114,575	54,801	(22,086)	32,715
0179P	26,216,185	184,538	7,529,900	-	231,789	7,946,227	-	-	511,208	-	511,208	3,359,616	48,189	3,407,805
0180P	387,114	2,725	111,188	-	21,025	134,938	-	-	7,549	-	7,549	49,609	4,371	53,980
0181F	8,621,615	60,688	2,476,329	-	-	2,537,017	-	-	168,119	42,210	210,329	1,104,864	(8,776)	1,096,088
0181P	6,675,691	46,991	1,917,414	-	-	1,964,405	-	-	130,174	489,320	619,494	855,493	(101,730)	753,763
0182F	3,606,915	25,389	1,035,990	-	5,736	1,067,115	-	-	70,334	-	70,334	462,228	1,192	463,420
0182P	3,007,678	21,171	863,875	-	-	885,046	-	-	58,649	95,002	153,651	385,435	(19,751)	365,684
0183F	196,459	1,383	56,428	-	-	57,811	-	-	3,831	2,633	6,464	25,176	(547)	24,629
0183P	1,531,823	10,783	439,975	-	51,768	502,526	-	-	29,870	-	29,870	196,304	10,762	207,066
0184F	9,779,575	68,839	2,808,922	-	-	2,877,761	-	-	190,699	2,141	192,840	1,253,257	(445)	1,252,812
0184P	7,335,531	51,635	2,106,936	-	-	2,158,571	-	-	143,041	171,859	314,900	940,052	(35,730)	904,322
0185F	1,244,563	8,761	357,468	-	-	366,229	-	-	24,269	70,393	94,662	159,491	(14,635)	144,856
0185P	3,509,350	24,703	1,007,967	-	-	1,032,670	-	-	68,431	44,775	113,206	449,725	(9,309)	440,416
0186P	723,551	5,093	207,821	-	82,780	295,694	-	-	14,109	-	14,109	92,723	17,210	109,933
0187P	183,160	1,289	52,608	-	-	53,897	-	-	3,572	4,106	7,678	23,472	(854)	22,618
0188P	881,197	6,203	253,100	-	98,100	357,403	-	-	17,183	-	17,183	112,926	20,395	133,321
0189P	555,788	3,912	159,635	-	-	163,547	-	-	10,838	125,719	136,557	71,225	(26,137)	45,088
0190F	26,827,998	188,845	7,705,628	-	1,667,915	9,562,388	-	-	523,138	-	523,138	3,438,020	346,760	3,784,780
0190P	22,319,093	157,106	6,410,565	-	-	6,567,671	-	-	435,216	226,813	662,029	2,860,202	(47,155)	2,813,047
0191F	8,374,260	58,947	2,405,283	-	311,719	2,775,949	-	-	163,296	-	163,296	1,073,165	64,807	1,137,972
0191P	6,035,114	42,482	1,733,426	-	-	1,775,908	-	-	117,683	42,292	159,975	773,403	(8,793)	764,610
0192F	29,149,409	205,185	8,372,391	-	-	8,577,576	-	-	568,405	1,322,348	1,890,753	3,735,510	(274,917)	3,460,593
0192P	27,339,388	192,444	7,852,511	-	-	8,044,955	-	-	533,110	692,347	1,225,457	3,503,555	(143,939)	3,359,616
0193F	8,597,117	60,516	2,469,293	-	-	2,529,809	-	-	167,641	344,149	511,790	1,101,724	(71,549)	1,030,175
0193P	5,694,564	40,085	1,635,612	-	-	1,675,697	-	-	111,042	632,531	743,573	729,761	(131,503)	598,258
0194F	19,850,884	139,732	5,701,638	-	-	5,841,370	-	-	387,087	916,114	1,303,201	2,543,900	(190,460)	2,353,440

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0194P	14,389,084	101,286	4,132,881	-	-	4,234,167	-	-	280,583	315,262	595,845	1,843,968	(65,543)	1,778,425
0195P	2,967,830	20,891	852,430	-	4,918	878,239	-	-	57,872	-	57,872	380,329	1,023	381,352
0196F	19,713,642	138,766	5,662,218	-	393,729	6,194,713	-	-	384,410	-	384,410	2,526,312	81,856	2,608,168
0196P	20,395,749	143,567	5,858,135	-	-	6,001,702	-	-	397,711	28,627	426,338	2,613,725	(5,952)	2,607,773
0197F	5,290,077	37,237	1,519,434	-	-	1,556,671	-	-	103,155	147,054	250,209	677,926	(30,572)	647,354
0197P	7,243,467	50,987	2,080,493	-	114,827	2,246,307	-	-	141,246	-	141,246	928,254	23,872	952,126
0198F	873,265	6,147	250,822	-	-	256,969	-	-	17,028	62,841	79,869	111,909	(13,065)	98,844
0198P	1,164,895	8,200	334,585	-	-	342,785	-	-	22,715	68,045	90,760	149,282	(14,146)	135,136
0199F	9,519,577	67,009	2,734,245	-	-	2,801,254	-	-	185,629	149,081	334,710	1,219,938	(30,994)	1,188,944
0199P	7,456,017	52,484	2,141,542	-	16,530	2,210,556	-	-	145,390	-	145,390	955,492	3,437	958,929
0201P	783,946	5,518	225,167	-	10,287	240,972	-	-	15,287	-	15,287	100,463	2,139	102,602
0203F	18,447,422	129,853	5,298,530	-	-	5,428,383	-	-	359,720	215,207	574,927	2,364,046	(44,742)	2,319,304
0203P	15,046,579	105,914	4,321,729	-	19,055	4,446,698	-	-	293,404	-	293,404	1,928,226	3,961	1,932,187
0205F	9,520,470	67,015	2,734,501	-	285,859	3,087,375	-	-	185,646	-	185,646	1,220,053	59,430	1,279,483
0205P	10,579,564	74,470	3,038,698	-	-	3,113,168	-	-	206,299	364,899	571,198	1,355,776	(75,863)	1,279,913
0206P	436,205	3,070	125,288	-	8,731	137,089	-	-	8,506	-	8,506	55,900	1,815	57,715
0207P	383,276	2,698	110,086	-	-	112,784	-	-	7,474	35,512	42,986	49,117	(7,383)	41,734
0208P	382,830	2,695	109,958	-	-	112,653	-	-	7,465	16,732	24,197	49,060	(3,478)	45,582
0210F	5,400,845	38,017	1,551,249	-	-	1,589,266	-	-	105,315	192,739	298,054	692,121	(40,071)	652,050
0210P	5,037,564	35,460	1,446,906	-	-	1,482,366	-	-	98,231	120,376	218,607	645,566	(25,026)	620,540
0212F	5,401,690	38,023	1,551,492	-	224,827	1,814,342	-	-	105,331	-	105,331	692,229	46,742	738,971
0212P	7,283,249	51,267	2,091,919	-	79,475	2,222,661	-	-	142,021	-	142,021	933,352	16,523	949,875
0213F	10,948,364	77,066	3,144,626	-	600,484	3,822,176	-	-	213,490	-	213,490	1,403,038	124,841	1,527,879
0215P	287,479	2,024	82,571	-	8,400	92,995	-	-	5,606	-	5,606	36,841	1,746	38,587
0216P	956,457	6,733	274,717	-	27,237	308,687	-	-	18,651	-	18,651	122,570	5,662	128,232
0217F	7,558,293	53,203	2,170,918	-	234,044	2,458,165	-	-	147,385	-	147,385	968,599	48,658	1,017,257
0217P	7,713,773	54,298	2,215,576	-	-	2,269,874	-	-	150,416	192,931	343,347	988,524	(40,110)	948,414
0218P	20,747,963	146,047	5,959,300	-	236,997	6,342,344	-	-	404,579	-	404,579	2,658,861	49,272	2,708,133
0220F	6,046,798	42,564	1,736,782	-	454,066	2,233,412	-	-	117,911	-	117,911	774,900	94,401	869,301
0220P	4,091,660	28,802	1,175,220	-	79,760	1,283,782	-	-	79,786	-	79,786	524,348	16,582	540,930
0221F	140,652	990	40,399	-	-	41,389	-	-	2,743	3,149	5,892	18,025	(655)	17,370
0221P	1,967,107	13,847	564,999	-	-	578,846	-	-	38,358	61,900	100,258	252,086	(12,869)	239,217
0222F	13,899,571	97,840	3,992,281	-	-	4,090,121	-	-	271,038	320,005	591,043	1,781,236	(66,529)	1,714,707
0222P	14,747,654	103,810	4,235,871	-	-	4,339,681	-	-	287,575	151,755	439,330	1,889,919	(31,550)	1,858,369
0223P	1,045,083	7,356	300,172	-	22,922	330,450	-	-	20,379	-	20,379	133,928	4,766	138,694
0224P	3,215,070	22,631	923,443	-	40,937	987,011	-	-	62,693	-	62,693	412,013	8,511	420,524
0225F	1,176,379	8,281	337,884	-	21,071	367,236	-	-	22,939	-	22,939	150,754	4,381	155,135
0225P	2,598,013	18,288	746,210	-	-	764,498	-	-	50,661	215,341	266,002	332,937	(44,770)	288,167
0226P	685,802	4,827	196,978	-	58,316	260,121	-	-	13,373	-	13,373	87,886	12,124	100,010
0227F	993,808	6,995	285,445	-	31,659	324,099	-	-	19,379	-	19,379	127,357	6,582	133,939
0227P	1,375,764	9,684	395,151	-	32,409	437,244	-	-	26,827	-	26,827	176,305	6,738	183,043
0228P	2,446,675	17,222	702,742	-	-	719,964	-	-	47,709	26,020	73,729	313,543	(5,410)	308,133
0229P	785,180	5,527	225,522	-	-	231,049	-	-	15,311	19,525	34,836	100,621	(4,059)	96,562
0230F	3,714,681	26,148	1,066,943	-	71,287	1,164,378	-	-	72,435	-	72,435	476,038	14,821	490,859

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0230P	3,583,205	25,222	1,029,180	-	-	1,054,402	-	-	69,871	45,732	115,603	459,189	(9,508)	449,681
0231F	62,475	440	17,944	-	-	18,384	-	-	1,218	81,146	82,364	8,006	(16,870)	(8,864)
0231P	1,610,580	11,337	462,596	-	-	473,933	-	-	31,406	75,745	107,151	206,397	(15,748)	190,649
0232P	261,451	1,840	75,095	-	-	76,935	-	-	5,098	6,895	11,993	33,505	(1,433)	32,072
0233P	2,207,841	15,541	634,143	-	43,710	693,394	-	-	43,052	-	43,052	282,936	9,087	292,023
0234P	879,743	6,193	252,683	-	-	258,876	-	-	17,155	27,670	44,825	112,739	(5,753)	106,986
0236P	112,079	789	32,192	-	-	32,981	-	-	2,186	1,629	3,815	14,363	(339)	14,024
0237F	7,853,922	55,284	2,255,830	-	-	2,311,114	-	-	153,149	148,171	301,320	1,006,484	(30,805)	975,679
0237P	7,200,123	50,682	2,068,043	-	-	2,118,725	-	-	140,400	46,296	186,696	922,699	(9,625)	913,074
0238P	2,452,517	17,263	704,420	-	103,557	825,240	-	-	47,823	-	47,823	314,291	21,529	335,820
0239F	20,921,786	147,270	6,009,226	-	690,433	6,846,929	-	-	407,969	-	407,969	2,681,136	143,541	2,824,677
0240F	21,844,389	153,765	6,274,219	-	-	6,427,984	-	-	425,959	219,360	645,319	2,799,368	(45,605)	2,753,763
0241P	250,613	1,764	71,982	-	-	73,746	-	-	4,887	12,149	17,036	32,116	(2,526)	29,590
0242P	1,714,290	12,067	492,384	-	-	504,451	-	-	33,428	315	33,743	219,687	(66)	219,621
0243P	2,274,467	16,010	653,280	-	163,786	833,076	-	-	44,351	-	44,351	291,474	34,051	325,525
0244F	5,278,887	37,159	1,516,220	-	-	1,553,379	-	-	102,937	158,412	261,349	676,492	(32,934)	643,558
0244P	5,901,301	41,540	1,694,992	-	84,274	1,820,806	-	-	115,074	-	115,074	756,254	17,521	773,775
0245P	491,451	3,459	141,156	-	-	144,615	-	-	9,583	28,146	37,729	62,980	(5,852)	57,128
0246P	22,544,049	158,690	6,475,177	-	-	6,633,867	-	-	439,603	38,072	477,675	2,889,030	(7,915)	2,881,115
0247P	7,941,427	55,900	2,280,963	-	218,203	2,555,066	-	-	154,856	-	154,856	1,017,698	45,364	1,063,062
0250F	34,944,607	245,978	10,036,907	-	-	10,282,885	-	-	681,410	1,296,390	1,977,800	4,478,167	(269,520)	4,208,647
0250P	34,184,475	240,627	9,818,580	-	696,655	10,755,862	-	-	666,588	-	666,588	4,380,756	144,835	4,525,591
0251F	9,626,821	67,764	2,765,048	-	-	2,832,812	-	-	187,720	139,757	327,477	1,233,682	(29,055)	1,204,627
0252F	7,912,284	55,695	2,272,593	-	91,030	2,419,318	-	-	154,287	-	154,287	1,013,963	18,925	1,032,888
0253P	292,979	2,062	84,150	-	4,215	90,427	-	-	5,713	-	5,713	37,545	876	38,421
0254F	9,015,682	63,462	2,589,514	-	-	2,652,976	-	-	175,803	240,074	415,877	1,155,364	(49,912)	1,105,452
0254P	6,470,863	45,549	1,858,583	-	243,307	2,147,439	-	-	126,180	-	126,180	829,244	50,584	879,828
0255F	6,327,599	44,541	1,817,434	-	-	1,861,975	-	-	123,386	55,295	178,681	810,885	(11,496)	799,389
0256F	4,473,255	31,488	1,284,823	-	83,768	1,400,079	-	-	87,227	-	87,227	573,250	17,415	590,665
0257P	2,045,968	14,402	587,650	-	15,196	617,248	-	-	39,896	-	39,896	262,192	3,159	265,351
0259F	6,965,924	49,034	2,000,776	-	396,072	2,445,882	-	-	135,834	-	135,834	892,686	82,343	975,029
0259P	4,877,287	34,332	1,400,871	-	-	1,435,203	-	-	95,106	105,770	200,876	625,027	(21,990)	603,037
0260F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0260P	1,827,832	12,866	524,996	-	29,461	567,323	-	-	35,642	-	35,642	234,238	6,125	240,363
0261P	1,252,884	8,819	359,858	-	-	368,677	-	-	24,431	14,327	38,758	160,558	(2,978)	157,580
0262P	109,201	769	31,365	-	-	32,134	-	-	2,129	25,483	27,612	13,994	(5,298)	8,696
0263F	8,910,841	62,724	2,559,402	-	158,981	2,781,107	-	-	173,759	-	173,759	1,141,928	33,052	1,174,980
0263P	7,884,262	55,498	2,264,544	-	-	2,320,042	-	-	153,741	42,256	195,997	1,010,372	(8,785)	1,001,587
0264F	216,711	1,525	62,244	-	1,831	65,600	-	-	4,226	-	4,226	27,772	381	28,153
0264P	919,354	6,471	264,060	-	-	270,531	-	-	17,927	296,716	314,643	117,816	(61,687)	56,129
0265P	21,040,248	148,104	6,043,251	-	-	6,191,355	-	-	410,279	1,037,360	1,447,639	2,696,317	(215,667)	2,480,650
0266P	2,698,722	18,997	775,136	-	-	794,133	-	-	52,624	25,669	78,293	345,842	(5,337)	340,505
0267P	443,795	3,124	127,468	-	-	130,592	-	-	8,654	9,723	18,377	56,872	(2,022)	54,850
0269P	1,839,829	12,951	528,442	-	-	541,393	-	-	35,876	25,225	61,101	235,775	(5,244)	230,531

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0270F	1,717,387	12,089	493,274	-	104,374	609,737	-	-	33,489	-	33,489	220,084	21,699	241,783
0271F	7,385,648	51,988	2,121,331	-	29,869	2,203,188	-	-	144,018	-	144,018	946,474	6,210	952,684
0272P	3,100,512	21,825	890,539	-	77,029	989,393	-	-	60,459	-	60,459	397,332	16,014	413,346
0273F	20,585,786	144,905	5,912,719	-	566,923	6,624,547	-	-	401,417	-	401,417	2,638,078	117,863	2,755,941
0273P	16,380,043	115,301	4,704,731	-	290,204	5,110,236	-	-	319,406	-	319,406	2,099,110	60,333	2,159,443
0274P	8,420,055	59,269	2,418,436	-	-	2,477,705	-	-	164,189	249,432	413,621	1,079,034	(51,857)	1,027,177
0275P	3,681,463	25,914	1,057,402	-	144,349	1,227,665	-	-	71,787	-	71,787	471,781	30,010	501,791
0276F	4,751,301	33,445	1,364,685	-	-	1,398,130	-	-	92,649	121,965	214,614	608,881	(25,356)	583,525
0276P	3,372,118	23,737	968,551	-	56,340	1,048,628	-	-	65,755	-	65,755	432,138	11,713	443,851
0277F	9,147,586	64,391	2,627,400	-	-	2,691,791	-	-	178,375	78,213	256,588	1,172,267	(16,261)	1,156,006
0277P	10,580,258	74,475	3,038,897	-	135,965	3,249,337	-	-	206,312	-	206,312	1,355,865	28,267	1,384,132
0278P	7,634,570	53,740	2,192,827	-	-	2,246,567	-	-	148,872	453,219	602,091	978,374	(94,224)	884,150
0280F	3,664,916	25,798	1,052,649	-	56,547	1,134,994	-	-	71,465	-	71,465	469,661	11,756	481,417
0280P	2,803,012	19,731	805,090	-	2,369	827,190	-	-	54,658	-	54,658	359,207	492	359,699
0281P	1,725,043	12,143	495,473	-	126,686	634,302	-	-	33,638	-	33,638	221,065	26,338	247,403
0282P	530,559	3,735	152,389	-	33,034	189,158	-	-	10,346	-	10,346	67,991	6,868	74,859
0283F	34,189,320	240,662	9,819,971	-	952,210	11,012,843	-	-	666,682	-	666,682	4,381,377	197,965	4,579,342
0284F	22,287,595	156,884	6,401,518	-	-	6,558,402	-	-	434,602	297,548	732,150	2,856,165	(61,860)	2,794,305
0285P	853,155	6,005	245,046	-	-	251,051	-	-	16,636	112,246	128,882	109,332	(23,336)	85,996
0286F	9,860,317	69,408	2,832,113	-	-	2,901,521	-	-	192,273	653,799	846,072	1,263,604	(135,925)	1,127,679
0287F	4,719,242	33,219	1,355,476	-	70,796	1,459,491	-	-	92,024	-	92,024	604,773	14,718	619,491
0288P	1,083,155	7,624	311,108	-	78,751	397,483	-	-	21,121	-	21,121	138,807	16,372	155,179
0289F	8,551,930	60,198	2,456,314	-	17,016	2,533,528	-	-	166,760	-	166,760	1,095,934	3,538	1,099,472
0290P	1,946,342	13,700	559,035	-	18,501	591,236	-	-	37,953	-	37,953	249,425	3,846	253,271
0291F	13,950,827	98,201	4,007,003	-	41,269	4,146,473	-	-	272,037	-	272,037	1,787,805	8,580	1,796,385
0291P	12,749,760	89,747	3,662,029	-	33,091	3,784,867	-	-	248,617	-	248,617	1,633,888	6,880	1,640,768
0292F	2,833,760	19,947	813,922	-	-	833,869	-	-	55,258	79,713	134,971	363,148	(16,572)	346,576
0292P	2,931,116	20,632	841,885	-	-	862,517	-	-	57,156	7,510	64,666	375,624	(1,561)	374,063
0293F	34,792,261	244,906	9,993,150	-	-	10,238,056	-	-	678,439	780,294	1,458,733	4,458,644	(162,223)	4,296,421
0293P	29,054,885	204,520	8,345,241	-	-	8,549,761	-	-	566,562	756,279	1,322,841	3,723,397	(157,231)	3,566,166
0296F	3,220,437	22,669	924,985	-	51,313	998,967	-	-	62,798	-	62,798	412,701	10,668	423,369
0296P	3,173,132	22,336	911,398	-	95,308	1,029,042	-	-	61,875	-	61,875	406,638	19,814	426,452
0297P	1,256,608	8,845	360,927	-	27,490	397,262	-	-	24,503	-	24,503	161,035	5,715	166,750
0298F	378,992	2,668	108,855	-	63,245	174,768	-	-	7,390	-	7,390	48,568	13,149	61,717
0298P	460,542	3,242	132,278	-	17,420	152,940	-	-	8,980	-	8,980	59,019	3,622	62,641
0300F	32,823,587	231,048	9,427,701	-	896,822	10,555,571	-	-	640,051	-	640,051	4,206,358	186,450	4,392,808
0300P	29,347,597	206,580	8,429,315	-	105,305	8,741,200	-	-	572,270	-	572,270	3,760,908	21,893	3,782,801
0301F	24,341,912	171,345	6,991,566	-	131,269	7,294,180	-	-	474,660	-	474,660	3,119,427	27,291	3,146,718
0301P	16,912,179	119,046	4,857,573	-	-	4,976,619	-	-	329,783	90,213	419,996	2,167,303	(18,755)	2,148,548
0303F	7,638,854	53,771	2,194,057	-	679,913	2,927,741	-	-	148,956	-	148,956	978,923	141,354	1,120,277
0303P	8,384,091	59,016	2,408,107	-	-	2,467,123	-	-	163,487	231,494	394,981	1,074,425	(48,128)	1,026,297
0304P	497,369	3,501	142,856	-	21,320	167,677	-	-	9,699	-	9,699	63,738	4,432	68,170
0305P	435,426	3,065	125,065	-	20,260	148,390	-	-	8,491	-	8,491	55,800	4,212	60,012
0306P	529,504	3,727	152,086	-	7,282	163,095	-	-	10,325	-	10,325	67,856	1,514	69,370

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0307F	731,150	5,147	210,003	-	17,870	233,020	-	-	14,257	-	14,257	93,697	3,715	97,412
0308F	807,788	5,686	232,016	-	58,801	296,503	-	-	15,752	-	15,752	103,518	12,225	115,743
0308P	618,073	4,351	177,525	-	-	181,876	-	-	12,052	19,261	31,313	79,206	(4,004)	75,202
0309P	2,531,615	17,820	727,139	-	81,864	826,823	-	-	49,366	-	49,366	324,428	17,020	341,448
0311F	15,846,796	111,547	4,551,570	-	-	4,663,117	-	-	309,008	539,334	848,342	2,030,774	(112,128)	1,918,646
0312F	20,074,710	141,308	5,765,926	-	-	5,907,234	-	-	391,451	589,892	981,343	2,572,583	(122,639)	2,449,944
0313F	4,408,899	31,035	1,266,339	-	225,671	1,523,045	-	-	85,972	-	85,972	565,002	46,917	611,919
0314F	23,015,097	162,005	6,610,473	-	566,959	7,339,437	-	-	448,788	-	448,788	2,949,395	117,871	3,067,266
0314P	17,692,429	124,539	5,081,679	-	577,996	5,784,214	-	-	344,997	-	344,997	2,267,293	120,166	2,387,459
0316P	6,176	6,176	251,990	-	31,157	289,323	-	-	17,108	-	17,108	112,430	6,478	118,908
0317P	1,527,729	10,754	438,799	-	-	449,553	-	-	29,790	25,587	55,377	195,779	(5,319)	190,460
0318P	438,219	3,085	125,867	-	34,514	163,466	-	-	8,545	-	8,545	56,158	7,175	63,333
0319P	3,731,951	26,270	1,071,903	-	227,150	1,325,323	-	-	72,772	-	72,772	478,251	47,224	525,475
0320F	741,000	5,216	212,833	-	8,198	226,247	-	-	14,449	-	14,449	94,960	1,704	96,664
0320P	1,541,094	10,848	442,638	-	130,322	583,808	-	-	30,051	-	30,051	197,492	27,094	224,586
0321F	2,473,282	17,410	710,384	-	11,131	738,925	-	-	48,228	-	48,228	316,952	2,314	319,266
0321P	3,853,719	27,127	1,106,878	-	-	1,134,005	-	-	75,146	66,622	141,768	493,856	(13,851)	480,005
0322F	7,027,991	49,471	2,018,603	-	163,232	2,231,306	-	-	137,044	-	137,044	900,640	33,936	934,576
0322P	4,661,269	32,811	1,338,825	-	104,384	1,476,020	-	-	90,893	-	90,893	597,344	21,701	619,045
0323F	24,494,561	172,419	7,035,410	-	1,300,539	8,508,368	-	-	477,637	-	477,637	3,138,989	270,382	3,409,371
0323P	29,618,367	208,486	8,507,087	-	886,779	9,602,352	-	-	577,550	-	577,550	3,795,607	184,361	3,979,968
0324F	583,364	4,106	167,556	-	24,335	195,997	-	-	11,375	-	11,375	74,758	5,059	79,817
0324P	1,186,714	8,353	340,852	-	-	349,205	-	-	23,141	24,780	47,921	152,078	(5,152)	146,926
0325F	398,855	2,808	114,560	-	-	117,368	-	-	7,778	16,298	24,076	51,113	(3,388)	47,725
0325P	3,369,458	23,718	967,787	-	-	991,505	-	-	65,703	134,558	200,261	431,798	(27,975)	403,823
0326P	6,511,196	45,833	1,870,168	-	285,734	2,201,735	-	-	126,966	-	126,966	834,413	59,404	893,817
0328P	471,646	3,320	135,468	-	4,195	142,983	-	-	9,197	-	9,197	60,442	872	61,314
0329P	299,428	2,108	86,003	-	12,470	100,581	-	-	5,839	-	5,839	38,372	2,592	40,964
0330F	10,399,700	73,204	2,987,037	-	-	3,060,241	-	-	202,791	19,923	222,714	1,332,726	(4,142)	1,328,584
0330P	9,435,786	66,419	2,710,178	-	115,354	2,891,951	-	-	183,995	-	183,995	1,209,200	23,982	1,233,182
0331F	8,931,701	62,871	2,565,393	-	-	2,628,264	-	-	174,166	122,812	296,978	1,144,602	(25,533)	1,119,069
0331P	6,306,777	44,394	1,811,454	-	-	1,855,848	-	-	122,980	169,811	292,791	808,216	(35,304)	772,912
0333P	4,375,130	30,797	1,256,640	-	-	1,287,437	-	-	85,314	141,380	226,694	560,675	(29,393)	531,282
0334F	9,546,659	67,200	2,742,023	-	107,497	2,916,720	-	-	186,157	-	186,157	1,223,409	22,349	1,245,758
0335F	5,575,713	39,248	1,601,475	-	377,866	2,018,589	-	-	108,725	-	108,725	714,530	78,558	793,088
0336F	22,499,395	158,375	6,462,352	-	210,868	6,831,595	-	-	438,732	-	438,732	2,883,308	43,839	2,927,147
0337F	3,732,568	26,274	1,072,081	-	-	1,098,355	-	-	72,784	126,598	199,382	478,330	(26,320)	452,010
0338P	1,566,998	11,030	450,078	-	154,983	616,091	-	-	30,556	-	30,556	200,812	32,221	233,033
0339P	143,891	1,013	41,329	-	-	42,342	-	-	2,806	6,594	9,400	18,440	(1,371)	17,069
0343F	26,483,734	186,421	7,606,747	-	-	7,793,168	-	-	516,425	1,373,765	1,890,190	3,393,903	(285,606)	3,108,297
0343P	18,649,266	131,274	5,356,505	-	-	5,487,779	-	-	363,655	424,953	788,608	2,389,912	(88,348)	2,301,564
0344P	475,616	3,348	136,608	-	90,683	230,639	-	-	9,274	-	9,274	60,950	18,853	79,803
0345F	3,386,974	23,841	972,818	-	101,400	1,098,059	-	-	66,045	-	66,045	434,042	21,081	455,123
0346F	10,420,722	73,352	2,993,075	-	-	3,066,427	-	-	203,201	8,513	211,714	1,335,420	(1,770)	1,333,650

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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 and Proportionate Share of Contributions	Total Employer Pension Expense
0346P	8,131,712	57,240	2,335,618	-	-	2,392,858	-	-	158,566	67,036	225,602	1,042,083	(13,937)	1,028,146
0347P	733,050	5,160	210,549	-	17,658	233,367	-	-	14,294	-	14,294	93,941	3,671	97,612
0348F	2,524,842	17,773	725,194	-	13,101	756,068	-	-	49,234	-	49,234	323,560	2,724	326,284
0349P	3,237,165	22,787	929,789	-	43,746	996,322	-	-	63,124	-	63,124	414,844	9,095	423,939
0350F	9,818,455	69,113	2,820,089	-	-	2,889,202	-	-	191,457	390,175	581,632	1,258,239	(81,118)	1,177,121
0350P	7,086,058	49,879	2,035,281	-	134,197	2,219,357	-	-	138,176	-	138,176	908,082	27,899	935,981
0351F	18,061,485	127,136	5,187,680	-	-	5,314,816	-	-	352,194	112,033	464,227	2,314,588	(23,292)	2,291,296
0351P	15,133,324	106,525	4,346,644	-	-	4,453,169	-	-	295,096	67,274	362,370	1,939,342	(13,986)	1,925,356
0352F	6,429,001	45,254	1,846,559	-	-	1,891,813	-	-	125,364	276,053	401,417	823,879	(57,391)	766,488
0354P	2,828,032	19,907	812,277	-	-	832,184	-	-	55,146	30,790	85,936	362,414	(6,401)	356,013
0355F	16,006,418	112,671	4,597,417	-	-	4,710,088	-	-	312,121	22,178	334,299	2,051,230	(4,611)	2,046,619
0355P	11,984,832	84,362	3,442,324	-	165,130	3,691,816	-	-	233,701	-	233,701	1,535,862	34,331	1,570,193
0356F	19,375,059	136,383	5,564,969	-	191,022	5,892,374	-	-	377,808	-	377,808	2,482,923	39,714	2,522,637
0356P	15,199,133	106,988	4,365,546	-	-	4,472,534	-	-	296,379	153,075	449,454	1,947,776	(31,824)	1,915,952
0357F	15,497,137	109,086	4,451,140	-	-	4,560,226	-	-	302,190	68,366	370,556	1,985,965	(14,213)	1,971,752
0357P	11,533,600	81,186	3,312,719	-	221,326	3,615,231	-	-	224,902	-	224,902	1,478,036	46,014	1,524,050
0358F	1,762,735	12,408	506,299	-	-	518,707	-	-	34,373	186,187	220,560	225,895	(38,708)	187,187
0358P	10,153,210	71,469	2,916,239	-	-	2,987,708	-	-	197,985	26,507	224,492	1,301,139	(5,511)	1,295,628
0359F	15,358,213	108,108	4,411,238	-	-	4,519,346	-	-	299,481	366,471	665,952	1,968,162	(76,190)	1,891,972
0359P	13,465,655	94,786	3,867,651	-	-	3,962,437	-	-	262,576	428,605	691,181	1,725,630	(89,107)	1,636,523
0360F	7,971,045	56,109	2,289,470	-	-	2,345,579	-	-	155,433	92,798	248,231	1,021,493	(19,293)	1,002,200
0360P	7,180,222	50,542	2,062,328	-	-	2,112,870	-	-	140,012	86,354	226,366	920,149	(17,953)	902,196
0361P	171,866	1,210	49,364	-	10,008	60,582	-	-	3,351	-	3,351	22,025	2,081	24,106
0362P	93,964	661	26,989	-	40,926	68,576	-	-	1,832	-	1,832	12,042	8,509	20,551
0364P	525,173	3,697	150,842	-	19,390	173,929	-	-	10,241	-	10,241	67,301	4,031	71,332
0365P	931,570	6,557	267,569	-	1,355	275,481	-	-	18,165	-	18,165	119,381	282	119,663
0366P	683,655	4,812	196,362	-	-	201,174	-	-	13,331	38,704	52,035	87,611	(8,046)	79,565
0367F	1,031,794	7,263	296,355	-	44,692	348,310	-	-	20,120	-	20,120	132,225	9,292	141,517
0367P	11,447,975	80,583	3,288,126	-	-	3,368,709	-	-	223,232	119,068	342,300	1,467,063	(24,754)	1,442,309
0369F	29,055,530	204,524	8,345,427	-	-	8,549,951	-	-	566,575	1,002,572	1,569,147	3,723,480	(208,435)	3,515,045
0369P	25,243,731	177,693	7,250,589	-	-	7,428,282	-	-	492,246	896,538	1,388,784	3,234,996	(186,390)	3,048,606
0370P	1,952,488	13,744	560,800	-	-	574,544	-	-	38,073	40,844	78,917	250,212	(8,491)	241,721
0371F	1,415,337	9,963	406,518	-	-	416,481	-	-	27,599	81,580	109,179	181,376	(16,961)	164,415
0371P	2,464,267	17,346	707,795	-	72,927	798,068	-	-	48,053	-	48,053	315,797	15,162	330,959
0373F	21,325,951	150,115	6,125,311	-	-	6,275,426	-	-	415,850	1,136,276	1,552,126	2,732,930	(236,232)	2,496,698
0375F	1,304,207	9,180	374,599	-	50,103	433,882	-	-	25,432	-	25,432	167,135	10,416	177,551
0376P	11,809,366	83,127	3,391,926	-	75,591	3,550,644	-	-	230,279	-	230,279	1,513,376	15,715	1,529,091
0377F	10,890,677	76,660	3,128,057	-	-	3,204,717	-	-	212,365	376,934	589,299	1,395,645	(78,365)	1,317,280
0377P	10,540,846	74,198	3,027,577	-	-	3,101,775	-	-	205,544	418,260	623,804	1,350,814	(86,956)	1,263,858
0378P	2,540,772	17,885	729,769	-	17,188	764,842	-	-	49,544	-	49,544	325,601	3,573	329,174
0379P	533,979	3,759	153,371	-	35,760	192,890	-	-	10,412	-	10,412	68,430	7,435	75,865
0380F	24,778,630	174,419	7,117,001	-	65,407	7,356,827	-	-	483,176	-	483,176	3,175,393	13,598	3,188,991
0380P	19,955,782	140,470	5,731,767	-	139,120	6,011,357	-	-	389,132	-	389,132	2,557,343	28,923	2,586,266
0381P	237,162	1,669	68,119	-	5,094	74,882	-	-	4,625	-	4,625	30,392	1,059	31,451

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0382F	33,513,112	235,902	9,625,748	-	40,343	9,901,993	-	-	653,496	-	653,496	4,294,721	8,387	4,303,108
0383F	1,962,623	13,815	563,711	-	-	577,526	-	-	38,271	20,869	59,140	251,511	(4,339)	247,172
0384P	565,050	3,977	162,296	-	-	166,273	-	-	11,018	23,714	34,732	72,411	(4,930)	67,481
0385P	6,095,851	42,909	1,750,871	-	91,325	1,885,105	-	-	118,867	-	118,867	781,186	18,986	800,172
0386P	1,561,204	10,989	448,414	-	-	459,403	-	-	30,443	16,799	47,242	200,069	(3,492)	196,577
0388P	1,729,546	12,174	496,766	-	52,239	561,179	-	-	33,726	-	33,726	221,642	10,860	232,502
0389P	1,600,767	11,268	459,778	-	-	471,046	-	-	31,215	9,424	40,639	205,139	(1,959)	203,180
0390F	1,015,845	7,151	291,775	-	12,692	311,618	-	-	19,809	-	19,809	130,181	2,639	132,820
0390P	711,696	5,010	204,416	-	13,608	223,034	-	-	13,878	-	13,878	91,204	2,829	94,033
0391P	1,262,136	8,884	362,515	-	-	371,399	-	-	24,611	49,926	74,537	161,743	(10,380)	151,363
0392F	353,725	2,490	101,598	-	-	104,088	-	-	6,898	10,903	17,801	45,330	(2,267)	43,063
0392P	1,909,714	13,443	548,514	-	-	561,957	-	-	37,239	44,331	81,570	244,731	(9,216)	235,515
0393P	795,392	5,599	228,455	-	8,420	242,474	-	-	15,510	-	15,510	101,930	1,751	103,681
0394F	8,479,224	59,686	2,435,431	-	290,871	2,785,988	-	-	165,342	-	165,342	1,086,616	60,472	1,147,088
0394P	6,946,119	48,894	1,995,088	-	-	2,043,982	-	-	135,447	319,736	455,183	890,148	(66,473)	823,675
0395F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0395P	1,483,996	10,446	426,238	-	5,364	442,048	-	-	28,937	-	28,937	190,175	1,115	191,290
0396F	488,545	3,439	140,321	-	75,725	219,485	-	-	9,526	-	9,526	62,607	15,743	78,350
0397F	10,647,207	74,947	3,058,126	-	167,164	3,300,237	-	-	207,618	-	207,618	1,364,444	34,753	1,399,197
0397P	8,192,942	57,671	2,353,204	-	135,976	2,546,851	-	-	159,760	-	159,760	1,049,929	28,269	1,078,198
0398P	4,331,786	30,492	1,244,190	-	-	1,274,682	-	-	84,469	93,021	177,490	555,120	(19,339)	535,781
0399P	559,179	3,936	160,609	-	34,152	198,697	-	-	10,904	-	10,904	71,659	7,100	78,759
0402F	267,493	1,883	76,830	-	-	78,713	-	-	5,216	10,872	16,088	34,279	(2,260)	32,019
0402P	1,142,933	8,045	328,277	-	10,282	346,604	-	-	22,287	-	22,287	146,467	2,138	148,605
0403F	1,999,764	14,077	574,379	-	259,791	848,247	-	-	38,995	-	38,995	256,271	54,011	310,282
0403P	4,094,861	28,824	1,176,140	-	172,791	1,377,755	-	-	79,849	-	79,849	524,758	35,923	560,681
0404F	12,063,427	84,916	3,464,898	-	100,851	3,650,665	-	-	235,233	-	235,233	1,545,934	20,967	1,566,901
0404P	6,629,573	46,666	1,904,168	-	58,595	2,009,429	-	-	129,275	-	129,275	849,583	12,182	861,765
0406F	1,148,946	8,088	330,004	-	155,361	493,453	-	-	22,404	-	22,404	147,238	32,299	179,537
0406P	2,142,449	15,081	615,361	-	109,830	740,272	-	-	41,777	-	41,777	274,556	22,834	297,390
0408F	638,240	4,493	183,317	-	-	187,810	-	-	12,445	5,783	18,228	81,791	(1,202)	80,589
0408P	1,747,603	12,302	501,952	-	-	514,254	-	-	34,078	442,119	476,197	223,956	(91,917)	132,039
0409F	2,506,870	17,646	720,032	-	-	737,678	-	-	48,883	1,587	50,470	321,257	(330)	320,927
0409P	3,692,216	25,990	1,060,491	-	-	1,086,481	-	-	71,997	75,989	147,986	473,159	(15,798)	457,361
0410P	958,538	6,747	275,314	-	-	282,061	-	-	18,691	61,005	79,696	122,837	(12,683)	110,154
0411F	841,852	5,926	241,799	-	-	247,725	-	-	16,416	161,018	177,434	107,884	(33,476)	74,408
0411P	1,644,710	11,577	472,399	-	41,413	525,389	-	-	32,071	-	32,071	210,770	8,610	219,380
0412P	10,187,026	71,707	2,925,952	-	546,627	3,544,286	-	-	198,644	-	198,644	1,305,472	113,644	1,419,116
0413F	1,503,478	10,583	431,834	-	29,285	471,702	-	-	29,317	-	29,317	192,671	6,088	198,759
0413P	1,277,943	8,996	367,055	-	-	376,051	-	-	24,920	657	25,577	163,769	(136)	163,633
0414P	1,722,288	12,123	494,681	-	109,933	616,737	-	-	33,584	-	33,584	220,712	22,855	243,567
0416F	168,513	1,186	48,401	-	17,859	67,446	-	-	3,286	-	3,286	21,595	3,713	25,308
0416P	708,799	4,989	203,584	-	-	208,573	-	-	13,821	38,223	52,044	90,833	(7,946)	82,887
0418F	562,647	3,961	161,605	-	78,099	243,665	-	-	10,971	-	10,971	72,103	16,237	88,340

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0418P	1,669,930	11,755	479,643	-	94,309	585,707	-	-	32,563	-	32,563	214,002	19,607	233,609
0419P	953,969	6,715	274,002	-	25,928	306,645	-	-	18,602	-	18,602	122,252	5,390	127,642
0420P	852,215	5,999	244,776	-	62,816	313,591	-	-	16,618	-	16,618	109,212	13,059	122,271
0422P	121,892	858	35,010	-	-	35,868	-	-	2,377	10,303	12,680	15,620	(2,142)	13,478
0423P	152,393	1,073	43,771	-	19,157	64,001	-	-	2,972	-	2,972	19,529	3,983	23,512
0424P	163,630	1,152	46,998	-	16,830	64,980	-	-	3,191	-	3,191	20,969	3,499	24,468
0425F	9,799,494	68,979	2,814,644	-	-	2,883,623	-	-	191,087	84,306	275,393	1,255,810	(17,527)	1,238,283
0425P	5,783,694	40,712	1,661,212	-	40,022	1,741,946	-	-	112,780	-	112,780	741,183	8,320	749,503
0426F	970,554	6,832	278,766	-	-	285,598	-	-	18,926	85,842	104,768	124,377	(17,847)	106,530
0426P	715,923	5,039	205,630	-	-	210,669	-	-	13,960	92,989	106,949	91,746	(19,333)	72,413
0429P	106,104	747	30,476	-	12,258	43,481	-	-	2,069	-	2,069	13,597	2,549	16,146
0430P	269,241	1,895	77,332	-	-	79,227	-	-	5,250	5,472	10,722	34,503	(1,138)	33,365
0431P	432,861	3,047	124,328	-	66,550	193,925	-	-	8,441	-	8,441	55,471	13,836	69,307
0432F	24,896,551	175,249	7,150,871	-	-	7,326,120	-	-	485,476	210,118	695,594	3,190,504	(43,684)	3,146,820
0432P	16,662,601	117,289	4,785,888	-	-	4,903,177	-	-	324,916	375,244	700,160	2,135,320	(78,013)	2,057,307
0433F	2,799,735	19,708	804,149	-	746,686	1,570,543	-	-	54,594	-	54,594	358,787	155,236	514,023
0433P	2,744,992	19,322	788,426	-	150,033	957,781	-	-	53,527	-	53,527	351,772	31,192	382,964
0434P	992,839	6,989	285,166	-	-	292,155	-	-	19,360	34,503	53,863	127,233	(7,173)	120,060
0435P	849,365	5,979	243,958	-	-	249,937	-	-	16,562	166,217	182,779	108,847	(34,557)	74,290
0437P	2,191,255	15,424	629,380	-	-	644,804	-	-	42,729	15,739	58,468	280,810	(3,272)	277,538
0438F	9,060,717	63,779	2,602,449	-	49,585	2,715,813	-	-	176,681	-	176,681	1,161,135	10,309	1,171,444
0438P	8,592,681	60,485	2,468,019	-	142,870	2,671,374	-	-	167,555	-	167,555	1,101,156	29,703	1,130,859
0439P	860,764	6,059	247,232	-	21,097	274,388	-	-	16,785	-	16,785	110,307	4,386	114,693
0441F	4,637,018	32,640	1,331,860	-	346,337	1,710,837	-	-	90,421	-	90,421	594,236	72,003	666,239
0441P	6,470,407	45,546	1,858,452	-	-	1,903,998	-	-	126,171	153,131	279,302	829,186	(31,836)	797,350
0442F	3,094,889	21,785	888,924	-	1,133,743	2,044,452	-	-	60,349	-	60,349	396,611	235,705	632,316
0442P	3,567,256	25,110	1,024,599	-	-	1,049,709	-	-	69,560	265,952	335,512	457,146	(55,291)	401,855
0444P	940,812	6,622	270,223	-	24,495	301,340	-	-	18,346	-	18,346	120,566	5,092	125,658
0445F	13,937,700	98,109	4,003,233	-	-	4,101,342	-	-	271,781	522,898	794,679	1,786,123	(108,710)	1,677,413
0445P	13,392,151	94,269	3,846,539	-	-	3,940,808	-	-	261,143	477,450	738,593	1,716,210	(99,262)	1,616,948
0446F	1,863,843	13,120	535,339	-	386,260	934,719	-	-	36,344	-	36,344	238,852	80,304	319,156
0446P	2,349,329	16,537	674,782	-	-	691,319	-	-	45,811	27,174	72,985	301,068	(5,650)	295,418
0447F	15,004,859	105,620	4,309,746	-	407,409	4,822,775	-	-	292,591	-	292,591	1,922,880	84,700	2,007,580
0447P	12,397,897	87,270	3,560,966	-	245,702	3,893,938	-	-	241,756	-	241,756	1,588,796	51,081	1,639,877
0448F	13,593,996	95,689	3,904,513	-	65,133	4,065,335	-	-	265,079	-	265,079	1,742,077	13,541	1,755,618
0448P	10,555,209	74,299	3,031,702	-	-	3,106,001	-	-	205,824	75,476	281,300	1,352,655	(15,692)	1,336,963
0450F	1,328,059	9,348	381,450	-	257,903	648,701	-	-	25,897	-	25,897	170,191	53,618	223,809
0450P	3,863,731	27,197	1,109,754	-	74,805	1,211,756	-	-	75,342	-	75,342	495,139	15,552	510,691
0452P	4,211,243	29,643	1,209,567	-	2,090	1,241,300	-	-	82,118	-	82,118	539,673	434	540,107
0453F	2,944,434	20,726	845,710	-	192,326	1,058,762	-	-	57,416	-	57,416	377,331	39,985	417,316
0453P	4,612,311	32,466	1,324,764	-	-	1,357,230	-	-	89,939	35,936	125,875	591,070	(7,471)	583,599
0454F	5,403,885	38,038	1,552,122	-	-	1,590,160	-	-	105,374	124,349	229,723	692,510	(25,852)	666,658
0454P	5,099,583	35,896	1,464,719	-	-	1,500,615	-	-	99,440	303,258	402,698	653,514	(63,047)	590,467
0455F	35,874,334	252,523	10,303,946	-	-	10,556,469	-	-	699,539	216,847	916,386	4,597,312	(45,082)	4,552,230

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0456F	19,704,400	138,701	5,659,564	-	775,634	6,573,899	-	-	384,230	-	384,230	2,525,128	161,254	2,686,382
0456P	15,597,940	109,795	4,480,093	-	1,033,439	5,623,327	-	-	304,155	-	304,155	1,998,883	214,852	2,213,735
0457P	1,126,262	7,928	323,489	-	-	331,417	-	-	21,962	3,719	25,681	144,331	(773)	143,558
0458P	488,402	3,438	140,281	-	58,280	201,999	-	-	9,524	-	9,524	62,589	12,116	74,705
0459P	11,337,720	79,807	3,256,458	-	-	3,336,265	-	-	221,082	89,710	310,792	1,452,934	(18,651)	1,434,283
0460P	207,620	1,461	59,633	-	-	61,094	-	-	4,049	30,195	34,244	26,607	(6,277)	20,330
0461P	4,309,948	30,338	1,237,918	-	248,893	1,517,149	-	-	84,043	-	84,043	552,322	51,745	604,067
0462F	1,770,743	12,464	508,599	-	-	521,063	-	-	34,529	99,749	134,278	226,922	(20,738)	206,184
0462P	4,508,667	31,737	1,294,995	-	-	1,326,732	-	-	87,918	181,522	269,440	577,788	(37,738)	540,050
0463P	5,587,197	39,329	1,604,773	-	245,454	1,889,556	-	-	108,949	-	108,949	716,002	51,030	767,032
0464F	2,508,229	17,656	720,422	-	5,948	744,026	-	-	48,910	-	48,910	321,431	1,237	322,668
0464P	2,340,789	16,477	672,329	-	78,669	767,475	-	-	45,645	-	45,645	299,973	16,355	316,328
0465F	4,665,249	32,839	1,339,969	-	61,637	1,434,445	-	-	90,971	-	90,971	597,854	12,814	610,668
0466P	5,405,252	38,048	1,552,515	-	226,146	1,816,709	-	-	105,401	-	105,401	692,686	47,016	739,702
0467F	18,674,439	131,451	5,363,735	-	76,506	5,571,692	-	-	364,146	-	364,146	2,393,138	15,906	2,409,044
0468P	5,617,660	39,543	1,613,523	-	138,851	1,791,917	-	-	109,543	-	109,543	719,906	28,867	748,773
0469F	9,740,876	68,567	2,797,807	-	1,330,444	4,196,818	-	-	189,944	-	189,944	1,248,298	276,599	1,524,897
0469P	13,700,043	96,436	3,934,972	-	-	4,031,408	-	-	267,147	9,435	276,582	1,755,667	(1,961)	1,753,706
0470F	399,662	2,813	114,792	-	471	118,076	-	-	7,793	-	7,793	51,217	98	51,315
0470P	4,223,127	29,727	1,212,981	-	-	1,242,708	-	-	82,350	106,174	188,524	541,196	(22,073)	519,123
0471P	700,592	4,932	201,226	-	-	206,158	-	-	13,661	13,676	27,337	89,781	(2,843)	86,938
0472P	1,433,356	10,090	411,693	-	19,194	440,977	-	-	27,950	-	27,950	183,685	3,991	187,676
0473P	3,253,741	22,903	934,550	-	-	957,453	-	-	63,447	207,097	270,544	416,968	(43,056)	373,912
0474P	408,192	2,873	117,242	-	60,421	180,536	-	-	7,960	-	7,960	52,310	12,561	64,871
0475P	740,934	5,215	212,814	-	304,664	522,693	-	-	14,448	-	14,448	94,951	63,340	158,291
0476F	4,211,794	29,647	1,209,726	-	312,562	1,551,935	-	-	82,129	-	82,129	539,743	64,982	604,725
0476P	8,816,088	62,057	2,532,186	-	-	2,594,243	-	-	171,911	69,430	241,341	1,129,786	(14,435)	1,115,351
0477F	10,767,835	75,796	3,092,774	-	111,640	3,280,210	-	-	209,970	-	209,970	1,379,903	23,210	1,403,113
0477P	11,054,117	77,811	3,175,001	-	119,409	3,372,221	-	-	215,552	-	215,552	1,416,590	24,825	1,441,415
0478F	11,047,354	77,763	3,173,058	-	-	3,250,821	-	-	215,420	36,101	251,521	1,415,723	(7,506)	1,408,217
0479P	302,088	2,126	86,767	-	-	88,893	-	-	5,891	11,735	17,626	38,713	(2,440)	36,273
0480F	35,992,454	253,354	10,337,873	-	-	10,591,227	-	-	701,843	1,794,746	2,496,589	4,612,449	(373,128)	4,239,321
0480P	35,623,949	250,760	10,232,030	-	2,070,193	12,552,983	-	-	694,657	-	694,657	4,565,225	430,394	4,995,619
0481F	10,855,958	76,416	3,118,085	-	576,253	3,770,754	-	-	211,688	-	211,688	1,391,196	119,803	1,510,999
0481P	9,771,463	68,782	2,806,592	-	395,178	3,270,552	-	-	190,541	-	190,541	1,252,217	82,157	1,334,374
0482P	5,456,775	38,411	1,567,313	-	263,360	1,869,084	-	-	106,406	-	106,406	699,288	54,753	754,041
0483P	832,153	5,858	239,014	-	-	244,872	-	-	16,227	74,976	91,203	106,641	(15,587)	91,054
0484P	302,991	2,133	87,026	-	59,552	148,711	-	-	5,908	-	5,908	38,828	12,381	51,209
0485P	282,653	1,990	81,185	-	20,818	103,993	-	-	5,512	-	5,512	36,222	4,328	40,550
0486P	210,717	1,483	60,523	-	21,469	83,475	-	-	4,109	-	4,109	27,003	4,464	31,467
0487P	656,193	4,619	188,474	-	51,116	244,209	-	-	12,796	-	12,796	84,091	10,627	94,718
0488F	3,715,394	26,153	1,067,148	-	-	1,093,301	-	-	72,449	56,118	128,567	476,129	(11,667)	464,462
0488P	4,978,508	35,044	1,429,944	-	-	1,464,988	-	-	97,080	313,773	410,853	637,998	(65,233)	572,765
0489F	6,772,733	47,674	1,945,287	-	57,944	2,050,905	-	-	132,066	-	132,066	867,929	12,046	879,975

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0492F	4,470,899	31,471	1,284,147	-	7,314	1,322,932	-	-	87,181	-	87,181	572,948	1,520	574,468
0493P	948,972	6,680	272,567	-	51,608	330,855	-	-	18,505	-	18,505	121,611	10,729	132,340
0494F	10,928,863	76,929	3,139,025	-	-	3,215,954	-	-	213,110	134,880	347,990	1,400,539	(28,041)	1,372,498
0494P	10,423,999	73,375	2,994,016	-	351,384	3,418,775	-	-	203,265	-	203,265	1,335,840	73,053	1,408,893
0495P	10,908,468	76,786	3,133,167	-	229,844	3,439,797	-	-	212,712	-	212,712	1,397,925	47,785	1,445,710
0496F	5,951,437	41,893	1,709,392	-	-	1,751,285	-	-	116,051	118,126	234,177	762,679	(24,559)	738,120
0497P	1,112,621	7,832	319,571	-	43,591	370,994	-	-	21,696	-	21,696	142,583	9,062	151,645
0498P	822,759	5,791	236,315	-	145,440	387,546	-	-	16,044	-	16,044	105,437	30,237	135,674
0499F	11,541,246	81,240	3,314,915	-	-	3,396,155	-	-	225,051	90,771	315,822	1,479,016	(18,871)	1,460,145
0499P	8,997,121	63,332	2,584,183	-	-	2,647,515	-	-	175,441	536,558	711,999	1,152,985	(111,550)	1,041,435
0500P	2,716,447	19,121	780,227	-	112,364	911,712	-	-	52,970	-	52,970	348,114	23,361	371,475
0501F	15,416,680	108,519	4,428,030	-	213,624	4,750,173	-	-	300,621	-	300,621	1,975,655	44,413	2,020,068
0502F	14,749,610	103,824	4,236,433	-	-	4,340,257	-	-	287,613	200,042	487,655	1,890,169	(41,589)	1,848,580
0504F	4,639,431	32,657	1,332,553	-	337,166	1,702,376	-	-	90,468	-	90,468	594,545	70,097	664,642
0505F	5,651,287	39,780	1,623,182	-	109,318	1,772,280	-	-	110,199	-	110,199	724,215	22,727	746,942
0506P	740,544	5,213	212,702	-	15,382	233,297	-	-	14,440	-	14,440	94,901	3,198	98,099
0507P	977,099	6,878	280,646	-	-	287,524	-	-	19,053	95,906	114,959	125,216	(19,939)	105,277
0508P	316,489	2,228	90,903	-	36,707	129,838	-	-	6,171	-	6,171	40,558	7,631	48,189
0509P	3,620,043	25,482	1,039,761	-	-	1,065,243	-	-	70,590	60,401	130,991	463,910	(12,557)	451,353
0510F	10,991,737	77,372	3,157,084	-	-	3,234,456	-	-	214,336	675,103	889,439	1,408,596	(140,354)	1,268,242
0510P	8,791,239	61,882	2,525,049	-	58,502	2,645,433	-	-	171,427	-	171,427	1,126,601	12,163	1,138,764
0511P	6,883,007	48,450	1,976,960	-	89,343	2,114,753	-	-	134,217	-	134,217	882,061	18,575	900,636
0512P	382,393	2,692	109,832	-	52,151	164,675	-	-	7,457	-	7,457	49,004	10,842	59,846
0513F	12,108,889	85,236	3,477,956	-	310,396	3,873,588	-	-	236,120	-	236,120	1,551,760	64,531	1,616,291
0516P	1,090,337	7,675	313,170	-	218,031	538,876	-	-	21,261	-	21,261	139,727	45,329	185,056
0518F	5,947,837	41,867	1,708,358	-	-	1,750,225	-	-	115,981	66,379	182,360	762,218	(13,800)	748,418
0518P	6,037,783	42,500	1,734,192	-	12,904	1,789,596	-	-	117,735	-	117,735	773,745	2,683	776,428
0519F	1,740,222	12,250	499,833	-	74,991	587,074	-	-	33,934	-	33,934	223,010	15,591	238,601
0520F	5,725,702	40,304	1,644,555	-	287,106	1,971,965	-	-	111,650	-	111,650	733,751	59,689	793,440
0520P	6,524,694	45,928	1,874,045	-	411,546	2,331,519	-	-	127,230	-	127,230	836,143	85,561	921,704
0521P	2,151,511	15,145	617,964	-	72,378	705,487	-	-	41,954	-	41,954	275,717	15,048	290,765
0523P	21,661,352	152,476	6,221,646	-	-	6,374,122	-	-	422,390	250,626	673,016	2,775,912	(52,105)	2,723,807
0524F	4,767,924	33,562	1,369,459	-	101,477	1,504,498	-	-	92,973	-	92,973	611,012	21,097	632,109
0524P	4,800,649	33,792	1,378,858	-	-	1,412,650	-	-	93,611	117,929	211,540	615,205	(24,518)	590,687
0526F	7,392,127	52,034	2,123,191	-	117,185	2,292,410	-	-	144,144	-	144,144	947,304	24,363	971,667
0526P	6,201,547	43,653	1,781,229	-	-	1,824,882	-	-	120,928	207,314	328,242	794,731	(43,101)	751,630
0528P	1,164,467	8,197	334,462	-	78,637	421,296	-	-	22,707	-	22,707	149,227	16,349	165,576
0529P	229,212	1,613	65,835	-	42,240	109,688	-	-	4,470	-	4,470	29,374	8,782	38,156
0530P	759,248	5,344	218,074	-	114,707	338,125	-	-	14,805	-	14,805	97,298	23,848	121,146
0531F	492,696	3,468	141,514	-	-	144,982	-	-	9,607	22,908	32,515	63,139	(4,762)	58,377
0531P	2,058,088	14,487	591,131	-	-	605,618	-	-	40,132	1,883	42,015	263,745	(391)	263,354
0532F	5,874,657	41,352	1,687,339	-	-	1,728,691	-	-	114,554	256,388	370,942	752,840	(53,303)	699,537
0532P	7,871,714	55,410	2,260,940	-	-	2,316,350	-	-	153,496	178,728	332,224	1,008,764	(37,158)	971,606
0533P	600,168	4,225	172,382	-	-	176,607	-	-	11,703	34,777	46,480	76,912	(7,230)	69,682

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0535P	333,482	2,347	95,784	-	755	98,886	-	-	6,503	-	6,503	42,736	157	42,893
0536F	12,574,199	88,511	3,611,604	-	286,888	3,987,003	-	-	245,193	-	245,193	1,611,389	59,644	1,671,033
0536P	10,108,849	71,157	2,903,498	-	-	2,974,655	-	-	197,120	49,011	246,131	1,295,454	(10,189)	1,285,265
0537P	147,406	1,038	42,338	-	23,047	66,423	-	-	2,874	-	2,874	18,890	4,791	23,681
0538P	3,964,135	27,904	1,138,592	-	39,666	1,206,162	-	-	77,300	-	77,300	508,006	8,246	516,252
0540P	760,416	5,353	218,409	-	48,231	271,993	-	-	14,828	-	14,828	97,448	10,027	107,475
0541F	4,447,845	31,309	1,277,525	-	-	1,308,834	-	-	86,732	204,527	291,259	569,993	(42,521)	527,472
0541P	4,904,948	34,526	1,408,816	-	-	1,443,342	-	-	95,645	126,945	222,590	628,571	(26,392)	602,179
0542P	157,066	1,106	45,113	-	-	46,219	-	-	3,063	42,396	45,459	20,128	(8,814)	11,314
0543F	14,618,134	102,898	4,198,670	-	79,361	4,380,929	-	-	285,050	-	285,050	1,873,321	16,499	1,889,820
0543P	12,076,137	85,005	3,468,548	-	721,720	4,275,273	-	-	235,481	-	235,481	1,547,562	150,046	1,697,608
0545F	2,709,048	19,069	778,102	-	-	797,171	-	-	52,826	4,044	56,870	347,166	(841)	346,325
0547F	4,476,352	31,509	1,285,713	-	-	1,317,222	-	-	87,288	96,925	184,213	573,647	(20,151)	553,496
0548P	182,657	1,286	52,463	-	-	53,749	-	-	3,562	41,475	45,037	23,408	(8,623)	14,785
0549P	1,036,088	7,293	297,589	-	34,332	339,214	-	-	20,203	-	20,203	132,775	7,138	139,913
0550F	403,386	2,839	115,862	-	-	118,701	-	-	7,866	5,068	12,934	51,694	(1,054)	50,640
0550P	5,398,926	38,004	1,550,698	-	120,780	1,709,482	-	-	105,278	-	105,278	691,875	25,110	716,985
0551P	1,884,883	13,268	541,382	-	91,888	646,538	-	-	36,755	-	36,755	241,549	19,104	260,653
0552P	934,135	6,575	268,305	-	13,737	288,617	-	-	18,215	-	18,215	119,710	2,856	122,566
0553F	22,368,868	157,456	6,424,861	-	19,944	6,602,261	-	-	436,187	-	436,187	2,866,581	4,146	2,870,727
0553P	20,613,011	145,097	5,920,538	-	626,744	6,692,379	-	-	401,948	-	401,948	2,641,567	130,300	2,771,867
0555F	17,081,727	120,240	4,906,271	-	-	5,026,511	-	-	333,089	465,586	798,675	2,189,031	(96,795)	2,092,236
0555P	12,843,497	90,406	3,688,952	-	-	3,779,358	-	-	250,445	81,498	331,943	1,645,900	(16,943)	1,628,957
0556P	783,670	5,516	225,088	-	-	230,604	-	-	15,281	9,776	25,057	100,428	(2,032)	98,396
0557F	6,994,079	49,232	2,008,863	-	166,460	2,224,555	-	-	136,383	-	136,383	896,294	34,607	930,901
0559F	4,106,944	28,909	1,179,610	-	-	1,208,519	-	-	80,084	134,165	214,249	526,307	(27,893)	498,414
0559P	2,592,000	18,245	744,483	-	-	762,728	-	-	50,543	7,199	57,742	332,166	(1,497)	330,669
0560F	4,937,444	34,755	1,418,149	-	1,469	1,454,373	-	-	96,279	-	96,279	632,736	305	633,041
0560P	3,204,384	22,556	920,374	-	70,734	1,013,664	-	-	62,485	-	62,485	410,643	14,706	425,349
0561F	4,011,868	28,240	1,152,302	-	148,590	1,329,132	-	-	78,230	-	78,230	514,123	30,892	545,015
0561P	3,604,350	25,371	1,035,254	-	-	1,060,625	-	-	70,284	35,423	105,707	461,899	(7,365)	454,534
0563P	355,397	2,502	102,078	-	7,675	112,255	-	-	6,930	-	6,930	45,544	1,596	47,140
0564F	13,232,701	93,146	3,800,741	-	133,023	4,026,910	-	-	258,034	-	258,034	1,695,777	27,655	1,723,432
0564P	10,525,078	74,087	3,023,048	-	175,894	3,273,029	-	-	205,236	-	205,236	1,348,794	36,568	1,385,362
0565P	1,698,826	11,958	487,942	-	53,847	553,747	-	-	33,127	-	33,127	217,705	11,195	228,900
0567P	676,692	4,763	194,362	-	17,430	216,555	-	-	13,195	-	13,195	86,718	3,624	90,342
0568F	25,250,865	177,743	7,252,638	-	-	7,430,381	-	-	492,385	399,770	892,155	3,235,910	(83,112)	3,152,798
0568P	16,021,664	112,778	4,601,796	-	-	4,714,574	-	-	312,418	41,031	353,449	2,053,184	(8,530)	2,044,654
0569P	252,978	1,781	72,661	-	1,629	76,071	-	-	4,933	-	4,933	32,419	339	32,758
0571F	12,398,828	87,276	3,561,233	-	-	3,648,509	-	-	241,774	106,499	348,273	1,588,916	(22,141)	1,566,775
0571P	10,911,679	76,808	3,134,089	-	-	3,210,897	-	-	212,775	402,019	614,794	1,398,337	(83,580)	1,314,757
0573P	718,165	5,055	206,274	-	26,378	237,707	-	-	14,004	-	14,004	92,033	5,484	97,517
0574P	2,590,490	18,235	744,049	-	-	762,284	-	-	50,514	17,383	67,897	331,973	(3,614)	328,359
0576F	196,848	1,386	56,539	-	30,696	88,621	-	-	3,838	-	3,838	25,226	6,382	31,608

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, 2022

		Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022			
Employer Code	Net Pension Liability	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
													Contributions	Share of	
0576P	292,285	2,057	83,951	-	-	86,008	-	-	5,699	14,519	20,218	37,456	(3,018)	34,438	
0577P	134,278	945	38,568	-	-	39,513	-	-	2,618	123	2,741	17,208	(26)	17,182	
0578P	626,841	4,412	180,043	-	33,401	217,856	-	-	12,223	-	12,223	80,330	6,944	87,274	
0579P	8,302,485	58,442	2,384,668	-	-	2,443,110	-	-	161,896	210,439	372,335	1,063,967	(43,750)	1,020,217	
0580F	10,563,198	74,355	3,033,997	-	-	3,108,352	-	-	205,979	321,065	527,044	1,353,679	(66,750)	1,286,929	
0580P	10,107,643	71,149	2,903,151	-	-	2,974,300	-	-	197,096	506,880	703,976	1,295,299	(105,380)	1,189,919	
0581F	37,935,851	267,034	10,896,062	-	-	11,163,096	-	-	739,738	632,666	1,372,404	4,861,497	(131,531)	4,729,966	
0581P	29,067,765	204,611	8,348,941	-	-	8,553,552	-	-	566,813	876,837	1,443,650	3,725,047	(182,295)	3,542,752	
0582F	14,689,263	103,399	4,219,099	-	-	4,322,498	-	-	286,436	160,656	447,092	1,882,436	(33,401)	1,849,035	
0583F	4,717,808	33,209	1,355,065	-	-	1,388,274	-	-	91,996	429,991	521,987	604,589	(89,395)	515,194	
0584F	4,102,669	28,879	1,178,382	-	-	1,207,261	-	-	80,001	15,863	95,864	525,759	(3,298)	522,461	
0585F	7,570,129	53,287	2,174,318	-	259,413	2,487,018	-	-	147,615	-	147,615	970,116	53,932	1,024,048	
0585P	4,275,780	30,098	1,228,104	-	-	1,258,202	-	-	83,377	82,600	165,977	547,943	(17,172)	530,771	
0586P	1,985,734	13,978	570,349	-	45,908	630,235	-	-	38,721	-	38,721	254,473	9,544	264,017	
0587P	594,430	4,184	170,734	-	52,352	227,270	-	-	11,591	-	11,591	76,177	10,884	87,061	
0588F	3,639,231	25,617	1,045,272	-	-	1,070,889	-	-	70,964	110,136	181,100	466,369	(22,897)	443,472	
0588P	3,679,573	25,901	1,056,859	-	5,260	1,088,020	-	-	71,751	-	71,751	471,539	1,094	472,633	
0589P	529,200	3,725	151,999	-	28,917	184,641	-	-	10,319	-	10,319	67,817	6,012	73,829	
0590F	10,215,752	71,910	2,934,202	-	160,517	3,166,629	-	-	199,204	-	199,204	1,309,153	33,372	1,342,525	
0590P	8,384,642	59,020	2,408,265	-	-	2,467,285	-	-	163,498	324,851	488,349	1,074,496	(67,537)	1,006,959	
0591P	1,008,883	7,102	289,775	-	54,322	351,199	-	-	19,673	-	19,673	129,289	11,294	140,583	
0592P	509,015	3,583	146,201	-	-	149,784	-	-	9,926	16,148	26,074	65,231	(3,357)	61,874	
0593F	20,629,520	145,213	5,925,280	-	917,263	6,987,756	-	-	402,270	-	402,270	2,643,682	190,699	2,834,381	
0593P	13,021,936	91,663	3,740,204	-	508,214	4,340,081	-	-	253,924	-	253,924	1,668,767	105,658	1,774,425	
0594P	789,635	5,558	226,802	-	-	232,360	-	-	15,398	8,394	23,792	101,192	(1,745)	99,447	
0595P	164,808	1,160	47,337	-	-	48,497	-	-	3,214	8,637	11,851	21,120	(1,796)	19,324	
0596F	6,521,237	45,904	1,873,051	-	-	1,918,955	-	-	127,162	120,650	247,812	835,699	(25,083)	810,616	
0596P	7,714,296	54,302	2,215,726	-	621	2,270,649	-	-	150,427	-	150,427	988,591	129	988,720	
0597F	28,503,219	200,637	8,186,790	-	1,093,901	9,481,328	-	-	555,805	-	555,805	3,652,701	227,422	3,880,123	
0597P	24,258,976	170,761	6,967,744	-	584,249	7,722,754	-	-	473,043	-	473,043	3,108,799	121,466	3,230,265	
0598F	2,042,111	14,375	586,542	-	-	600,917	-	-	39,821	51,902	91,723	261,697	(10,791)	250,906	
0598P	2,817,526	19,833	809,259	-	-	829,092	-	-	54,941	127,090	182,031	361,067	(26,422)	334,645	
0599P	450,862	3,174	129,498	-	10,728	143,400	-	-	8,792	-	8,792	57,778	2,230	60,008	
0600P	1,573,704	11,077	452,005	-	135,794	598,876	-	-	30,687	-	30,687	201,671	28,232	229,903	
0601F	5,449,679	38,361	1,565,275	-	327,991	1,931,627	-	-	106,267	-	106,267	698,379	68,189	766,568	
0602P	3,233,489	22,761	928,734	-	153,768	1,105,263	-	-	63,052	-	63,052	414,373	31,968	446,341	
0603F	2,032,166	14,305	583,685	-	21,883	619,873	-	-	39,627	-	39,627	260,423	4,550	264,973	
0603P	1,392,406	9,801	399,931	-	15,500	425,232	-	-	27,152	-	27,152	178,437	3,223	181,660	
0604F	14,795,424	104,146	4,249,591	-	-	4,353,737	-	-	288,507	141,344	429,851	1,896,040	(29,385)	1,866,655	
0606P	9,149,704	64,406	2,628,009	-	-	2,692,415	-	-	178,417	200,622	379,039	1,172,539	(41,709)	1,130,830	
0607F	24,401,290	171,763	7,008,620	-	-	7,180,383	-	-	475,818	1,457,404	1,933,222	3,127,037	(302,995)	2,824,042	
0608F	8,117,539	57,140	2,331,547	-	679,629	3,068,316	-	-	158,290	-	158,290	1,040,266	141,295	1,181,561	
0608P	7,268,478	51,163	2,087,677	-	125,915	2,264,755	-	-	141,733	-	141,733	931,459	26,178	957,637	
0609F	2,886,537	20,319	829,081	-	-	849,400	-	-	56,287	43,420	99,707	369,911	(9,027)	360,884	

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0610P	1,796,533	12,646	516,006	-	-	528,652	-	-	35,032	1,666	36,698	230,226	(346)	229,880
0612F	10,779,092	75,875	3,096,007	-	457,754	3,629,636	-	-	210,189	-	210,189	1,381,346	95,167	1,476,513
0612P	7,257,753	51,088	2,084,596	-	372,301	2,507,985	-	-	141,524	-	141,524	930,084	77,401	1,007,485
0613P	170,745	1,202	49,042	-	-	50,244	-	-	3,329	18,718	22,047	21,881	(3,892)	17,989
0614F	845,395	5,951	242,817	-	127,291	376,059	-	-	16,485	-	16,485	108,338	26,464	134,802
0614P	6,339,150	44,622	1,820,752	-	-	1,865,374	-	-	123,612	97,039	220,651	812,365	(20,175)	792,190
0615F	193,597,151	1,362,747	55,605,623	-	220,741	57,189,111	-	-	3,775,090	-	3,775,090	24,809,564	45,892	24,855,456
0615P	172,897,196	1,217,038	49,660,112	-	838,817	51,715,967	-	-	3,371,447	-	3,371,447	22,156,855	174,390	22,331,245
0616F	1,577,798	11,106	453,181	-	29,771	494,058	-	-	30,767	-	30,767	202,196	6,189	208,385
0616P	2,322,874	16,351	667,184	-	-	683,535	-	-	45,295	20,839	66,134	297,677	(4,332)	293,345
0617P	4,922,521	34,650	1,413,863	-	193,163	1,641,676	-	-	95,988	-	95,988	630,823	40,159	670,982
0618F	1,275,197	8,976	366,266	-	-	375,242	-	-	24,866	22,664	47,530	163,417	(4,712)	158,705
0619F	8,538,242	60,101	2,452,382	-	590,942	3,103,425	-	-	166,493	-	166,493	1,094,180	122,857	1,217,037
0619P	8,425,374	59,307	2,419,964	-	69,674	2,648,945	-	-	164,292	-	164,292	1,079,716	14,485	1,094,201
0620F	14,078,656	99,101	4,043,719	-	-	4,142,820	-	-	274,530	267,043	541,573	1,804,186	(55,518)	1,748,668
0620P	11,312,111	79,627	3,249,102	-	-	3,328,729	-	-	220,583	488,229	708,812	1,449,652	(101,503)	1,348,149
0621F	18,738,329	131,901	5,382,086	-	-	5,513,987	-	-	365,392	403,256	768,648	2,401,325	(83,837)	2,317,488
0622F	12,514,289	88,089	3,594,396	-	538,559	4,221,044	-	-	244,025	-	244,025	1,603,712	111,966	1,715,678
0622P	10,572,146	74,418	3,036,567	-	-	3,110,985	-	-	206,154	180,839	386,993	1,354,825	(37,596)	1,317,229
0623F	2,740,071	19,288	787,012	-	257,423	1,063,723	-	-	53,431	-	53,431	351,141	53,518	404,659
0623P	1,756,979	12,368	504,645	-	174,570	691,583	-	-	34,261	-	34,261	225,158	36,293	261,451
0624P	2,542,786	17,899	730,348	-	21,583	769,830	-	-	49,584	-	49,584	325,859	4,487	330,346
0625P	615,053	4,329	176,658	-	71,205	252,192	-	-	11,993	-	11,993	78,819	14,803	93,622
0626F	31,051,419	218,574	8,918,693	-	947,995	10,085,262	-	-	605,494	-	605,494	3,979,254	197,088	4,176,342
0627F	20,744,810	146,025	5,958,394	-	-	6,104,419	-	-	404,518	239,511	644,029	2,658,457	(49,794)	2,608,663
0628F	12,399,835	87,284	3,561,522	-	52	3,648,858	-	-	241,793	-	241,793	1,589,045	11	1,589,056
0628P	8,832,731	62,174	2,536,967	-	19,778	2,618,919	-	-	172,236	-	172,236	1,131,918	4,112	1,136,030
0629F	25,614,725	180,304	7,357,147	-	-	7,537,451	-	-	499,480	77,453	576,933	3,282,539	(16,102)	3,266,437
0629P	18,615,032	131,033	5,346,672	-	62,919	5,540,624	-	-	362,988	-	362,988	2,385,525	13,081	2,398,606
0630F	658,093	4,632	189,020	-	-	193,652	-	-	12,833	31,855	44,688	84,335	(6,623)	77,712
0630P	2,618,740	18,434	752,163	-	-	770,597	-	-	51,065	43,182	94,247	335,593	(8,978)	326,615
0631F	7,063,764	49,722	2,028,878	-	269,401	2,348,001	-	-	137,741	-	137,741	905,225	56,008	961,233
0631P	4,519,924	31,816	1,298,228	-	-	1,330,044	-	-	88,137	33,106	121,243	579,230	(6,883)	572,347
0632P	668,105	4,703	191,895	-	18,247	214,845	-	-	13,028	-	13,028	85,618	3,794	89,412
0633F	5,886,255	41,434	1,690,670	-	188,839	1,920,943	-	-	114,780	-	114,780	754,326	39,260	793,586
0633P	5,727,716	40,318	1,645,134	-	151,016	1,836,468	-	-	111,689	-	111,689	734,009	31,396	765,405
0635F	4,332,622	30,498	1,244,430	-	-	1,274,928	-	-	84,485	45,903	130,388	555,227	(9,543)	545,684
0635P	10,284,942	72,397	2,954,076	-	-	3,026,473	-	-	200,553	57,297	257,850	1,318,020	(11,912)	1,306,108
0636F	4,818,516	33,918	1,383,990	-	-	1,417,908	-	-	93,960	94,821	188,781	617,495	(19,713)	597,782
0636P	4,030,800	28,373	1,157,740	-	-	1,186,113	-	-	78,599	26,456	105,055	516,549	(5,500)	511,049
0637P	4,291,634	30,209	1,232,657	-	-	1,262,866	-	-	83,686	109,293	192,979	549,975	(22,722)	527,253
0638P	1,198,825	8,439	344,331	-	35,165	387,935	-	-	23,377	-	23,377	153,630	7,311	160,941
0640F	26,674,874	187,767	7,661,647	-	960,599	8,810,013	-	-	520,153	-	520,153	3,418,397	199,709	3,618,106
0641F	3,935,040	27,699	1,130,235	-	133,865	1,291,799	-	-	76,732	-	76,732	504,277	27,831	532,108

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0641P	7,761,230	54,632	2,229,207	-	-	2,283,839	-	-	151,342	387,222	538,564	994,605	(80,504)	914,101
0642P	1,619,005	11,396	465,016	-	95,839	572,251	-	-	31,570	-	31,570	207,476	19,925	227,401
0643P	176,995	1,246	50,837	-	8,622	60,705	-	-	3,451	-	3,451	22,682	1,792	24,474
0644P	893,754	6,291	256,707	-	4,531	267,529	-	-	17,428	-	17,428	114,535	942	115,477
0645P	3,269,918	23,017	939,197	-	62,656	1,024,870	-	-	63,762	-	63,762	419,041	13,026	432,067
0646F	4,446,943	31,302	1,277,266	-	63,028	1,371,596	-	-	86,714	-	86,714	569,878	13,103	582,981
0646P	3,130,634	22,037	899,191	-	-	921,228	-	-	61,046	34,389	95,435	401,192	(7,150)	394,042
0647F	14,225,957	100,138	4,086,027	-	-	4,186,165	-	-	277,402	783,899	1,061,301	1,823,063	(162,973)	1,660,090
0647P	12,916,858	90,923	3,710,023	-	-	3,800,946	-	-	251,875	547,558	799,433	1,655,301	(113,838)	1,541,463
0648F	128,180	902	36,816	-	4,784	42,502	-	-	2,499	-	2,499	16,426	995	17,421
0649F	251,544	1,771	72,249	-	-	74,020	-	-	4,905	3,238	8,143	32,235	(673)	31,562
0649P	2,181,614	15,357	626,610	-	95,721	737,688	-	-	42,541	-	42,541	279,575	19,900	299,475
0650F	10,110,493	71,169	2,903,970	-	-	2,975,139	-	-	197,152	148,637	345,789	1,295,664	(30,902)	1,264,762
0650P	9,103,757	64,082	2,614,812	-	24,201	2,703,095	-	-	177,521	-	177,521	1,166,651	5,031	1,171,682
0652F	4,233,794	29,802	1,216,044	-	48,773	1,294,619	-	-	82,558	-	82,558	542,563	10,140	552,703
0652P	4,756,250	33,480	1,366,106	-	9,993	1,409,579	-	-	92,746	-	92,746	609,516	2,077	611,593
0653F	1,026,655	7,227	294,879	-	-	302,106	-	-	20,019	184,040	204,059	131,566	(38,262)	93,304
0654F	41,524,167	292,292	11,926,711	-	-	12,219,003	-	-	809,710	303,160	1,112,870	5,321,341	(63,027)	5,258,314
0655F	30,310,941	213,361	8,706,010	-	567,104	9,486,475	-	-	591,055	-	591,055	3,884,361	117,901	4,002,262
0656F	1,989,847	14,007	571,531	-	337,860	923,398	-	-	38,801	-	38,801	255,000	70,241	325,241
0656P	2,816,634	19,827	809,003	-	1,521	830,351	-	-	54,924	-	54,924	360,953	316	361,269
0657F	4,020,978	28,304	1,154,919	-	-	1,183,223	-	-	78,408	8,741	87,149	515,290	(1,817)	513,473
0657P	2,932,788	20,644	842,365	-	84,771	947,780	-	-	57,189	-	57,189	375,838	17,624	393,462
0658F	395,369	2,783	113,559	-	-	116,342	-	-	7,710	8,891	16,601	50,667	(1,848)	48,819
0658P	1,160,544	8,169	333,335	-	-	341,504	-	-	22,630	37,462	60,092	148,724	(7,788)	140,936
0660P	192,175	1,353	55,197	-	-	56,550	-	-	3,747	5,404	9,151	24,627	(1,124)	23,503
0661P	1,177,794	8,291	338,290	-	136,105	482,686	-	-	22,967	-	22,967	150,935	28,296	179,231
0662P	1,925,083	13,551	552,929	-	24,578	591,058	-	-	37,539	-	37,539	246,700	5,110	251,810
0663F	609,154	4,288	174,963	-	-	179,251	-	-	11,878	7,432	19,310	78,063	(1,545)	76,518
0663P	1,734,096	12,206	498,073	-	102,739	613,018	-	-	33,814	-	33,814	222,225	21,360	243,585
0664F	337,434	2,375	96,919	-	-	99,294	-	-	6,580	12,889	19,469	43,242	(2,680)	40,562
0664P	1,326,046	9,334	380,871	-	92,659	482,864	-	-	25,858	-	25,858	169,933	19,264	189,197
0665P	203,859	1,435	58,553	-	-	59,988	-	-	3,975	46,296	50,271	26,125	(9,625)	16,500
0666F	4,227,677	29,759	1,214,287	-	157,320	1,401,366	-	-	82,439	-	82,439	541,779	32,707	574,486
0666P	6,664,225	46,910	1,914,121	-	-	1,961,031	-	-	129,951	157,714	287,665	854,024	(32,789)	821,235
0667P	4,089,076	28,783	1,174,478	-	88,092	1,291,353	-	-	79,736	-	79,736	524,017	18,314	542,331
0668P	658,986	4,639	189,276	-	59,361	253,276	-	-	12,850	-	12,850	84,449	12,341	96,790
0669P	629,216	4,429	180,725	-	14,043	199,197	-	-	12,270	-	12,270	80,634	2,919	83,553
0670F	31,223,903	219,788	8,968,234	-	337,337	9,525,359	-	-	608,857	-	608,857	4,001,357	70,132	4,071,489
0672P	1,835,745	12,922	527,269	-	-	540,191	-	-	35,797	5,896	41,693	235,252	(1,226)	234,026
0673P	141,032	993	40,508	-	-	41,501	-	-	2,750	652	3,402	18,073	(136)	17,937
0674P	312,547	2,200	89,771	-	-	91,971	-	-	6,095	74,981	81,076	40,053	(15,588)	24,465
0675P	816,964	5,751	234,651	-	42,535	282,937	-	-	15,931	-	15,931	104,694	8,843	113,537
0676F	36,927,871	259,938	10,606,547	-	-	10,866,485	-	-	720,083	967,339	1,687,422	4,732,324	(201,110)	4,531,214

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0676P	26,989,244	189,980	7,751,941	-	-	7,941,921	-	-	526,283	160,998	687,281	3,458,684	(33,471)	3,425,213
0677F	15,816,655	111,335	4,542,913	-	-	4,654,248	-	-	308,420	309,764	618,184	2,026,912	(64,400)	1,962,512
0677P	16,647,165	117,181	4,781,455	-	-	4,898,636	-	-	324,615	219,858	544,473	2,133,342	(45,708)	2,087,634
0679F	19,223,378	135,315	5,521,403	-	36,422	5,693,140	-	-	374,850	-	374,850	2,463,485	7,572	2,471,057
0679P	21,719,448	152,885	6,238,333	-	1,446,764	7,837,982	-	-	423,523	-	423,523	2,783,357	300,783	3,084,140
0680F	4,621,307	32,530	1,327,347	-	272,142	1,632,019	-	-	90,114	-	90,114	592,223	56,578	648,801
0680P	2,819,730	19,848	809,892	-	187,381	1,017,121	-	-	54,984	-	54,984	361,350	38,957	400,307
0681F	1,959,821	13,795	562,906	-	-	576,701	-	-	38,216	123,722	161,938	251,152	(25,722)	225,430
0682F	7,648,449	53,838	2,196,813	-	-	2,250,651	-	-	149,143	297,936	447,079	980,152	(61,941)	918,211
0682P	9,153,779	64,434	2,629,179	-	-	2,693,613	-	-	178,496	273,989	452,485	1,173,061	(56,962)	1,116,099
0684F	2,299,991	16,190	660,611	-	112,442	789,243	-	-	44,849	-	44,849	294,745	23,377	318,122
0684P	2,881,265	20,281	827,567	-	-	847,848	-	-	56,184	90,026	146,210	369,235	(18,717)	350,518
0685P	899,663	6,333	258,404	-	-	264,737	-	-	17,543	15,961	33,504	115,292	(3,318)	111,974
0686F	16,353,854	115,116	4,697,209	-	205,535	5,017,860	-	-	318,896	-	318,896	2,095,754	42,731	2,138,485
0686P	13,874,151	97,661	3,984,980	-	-	4,082,641	-	-	270,542	432,898	703,440	1,777,979	(89,999)	1,687,980
0687F	5,352,789	37,679	1,537,446	-	-	1,575,125	-	-	104,378	120,542	224,920	685,962	(25,061)	660,901
0687P	5,800,460	40,830	1,666,027	-	-	1,706,857	-	-	113,107	168,958	282,065	743,332	(35,126)	708,206
0688F	383,210	2,697	110,067	-	-	112,764	-	-	7,472	22,898	30,370	49,109	(4,760)	44,349
0688P	6,624,187	46,628	1,902,621	-	-	1,949,249	-	-	129,170	278,489	407,659	848,893	(57,898)	790,995
0689F	5,780,483	40,689	1,660,290	-	552,632	2,253,611	-	-	112,718	-	112,718	740,772	114,892	855,664
0689P	5,661,622	39,853	1,626,150	-	80,431	1,746,434	-	-	110,400	-	110,400	725,539	16,722	742,261
0691P	221,584	1,560	63,644	-	-	65,204	-	-	4,321	3,315	7,636	28,396	(689)	27,707
0692P	752,124	5,294	216,028	-	17,156	238,478	-	-	14,666	-	14,666	96,385	3,567	99,952
0693P	1,257,415	8,851	361,159	-	-	370,010	-	-	24,519	9,305	33,824	161,138	(1,934)	159,204
0694F	3,797,361	26,730	1,090,691	-	-	1,117,421	-	-	74,047	297,092	371,139	486,634	(61,766)	424,868
0694P	3,881,807	27,324	1,114,946	-	141,489	1,283,759	-	-	75,694	-	75,694	497,455	29,416	526,871
0695F	95,950	675	27,559	-	-	28,234	-	-	1,871	66,638	68,509	12,296	(13,854)	(1,558)
0695P	2,678,822	18,856	769,420	-	209,083	997,359	-	-	52,236	-	52,236	343,292	43,469	386,761
0696P	742,881	5,229	213,373	-	15,258	233,860	-	-	14,486	-	14,486	95,201	3,172	98,373
0697P	976,320	6,872	280,422	-	62,123	349,417	-	-	19,038	-	19,038	125,116	12,915	138,031
0698F	16,475,736	115,974	4,732,216	-	675,398	5,523,588	-	-	321,272	-	321,272	2,111,373	140,415	2,251,788
0698P	11,780,394	82,923	3,383,604	-	579,537	4,046,064	-	-	229,714	-	229,714	1,509,663	120,486	1,630,149
0699F	1,845,263	12,989	530,003	-	-	542,992	-	-	35,982	28,901	64,883	236,471	(6,009)	230,462
0700F	16,113,823	113,427	4,628,266	-	-	4,741,693	-	-	314,215	165,741	479,956	2,064,994	(34,458)	2,030,536
0700P	10,991,689	77,371	3,157,070	-	-	3,234,441	-	-	214,335	11,638	225,973	1,408,590	(2,419)	1,406,171
0701P	5,439,762	38,291	1,562,427	-	-	1,600,718	-	-	106,074	270,704	376,778	697,108	(56,279)	640,829
0702F	15,672,878	110,323	4,501,617	-	-	4,611,940	-	-	305,617	269,059	574,676	2,008,487	(55,938)	1,952,549
0702P	13,131,992	92,437	3,771,815	-	-	3,864,252	-	-	256,070	56,553	312,623	1,682,871	(11,757)	1,671,114
0703F	499,497	3,516	143,467	-	-	146,983	-	-	9,740	109,940	119,680	64,011	(22,856)	41,155
0704P	1,654,285	11,645	475,149	-	-	486,794	-	-	32,258	213,858	246,116	211,997	(44,461)	167,536
0705P	202,928	1,428	58,286	-	-	59,714	-	-	3,957	17,890	21,847	26,005	(3,719)	22,286
0706F	31,169,464	219,405	8,952,598	-	-	9,172,003	-	-	607,796	2,274,824	2,882,620	3,994,381	(472,936)	3,521,445
0706P	33,584,383	236,403	9,646,219	-	305,094	10,187,716	-	-	654,886	-	654,886	4,303,854	63,429	4,367,283
0707F	14,770,299	103,969	4,242,375	-	-	4,346,344	-	-	288,017	521,843	809,860	1,892,821	(108,491)	1,784,330

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, 2022**

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0707P	11,689,669	82,285	3,357,546	-	-	3,439,831	-	-	227,945	491,311	719,256	1,498,036	(102,144)	1,395,892
0709P	786,615	5,537	225,934	-	69,400	300,871	-	-	15,339	-	15,339	100,805	14,428	115,233
0711P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0712F	14,289,069	100,582	4,104,154	-	259,791	4,464,527	-	-	278,633	-	278,633	1,831,151	54,011	1,885,162
0712P	10,468,435	73,688	3,006,779	-	386,736	3,467,203	-	-	204,132	-	204,132	1,341,535	80,403	1,421,938
0713P	468,616	3,299	134,597	-	-	137,896	-	-	9,138	46,591	55,729	60,053	(9,686)	50,367
0714F	4,842,121	34,084	1,390,770	-	56,770	1,481,624	-	-	94,420	-	94,420	620,520	11,802	632,322
0715F	3,119,168	21,956	895,898	-	-	917,854	-	-	60,823	209,756	270,579	399,723	(43,608)	356,115
0717F	1,739,928	12,248	499,748	-	-	511,996	-	-	33,928	22,514	56,442	222,973	(4,681)	218,292
0718F	663,944	4,674	190,700	-	-	195,374	-	-	12,947	14,745	27,692	85,085	(3,066)	82,019
0719F	1,895,076	13,340	544,310	-	51,008	608,658	-	-	36,953	-	36,953	242,855	10,604	253,459
0720F	12,909,620	90,872	3,707,944	-	89,959	3,888,775	-	-	251,734	-	251,734	1,654,374	18,702	1,673,076
0721F	737,771	5,193	211,905	-	-	217,098	-	-	14,386	11,912	26,298	94,546	(2,476)	92,070
0722F	544,152	3,830	156,293	-	-	160,123	-	-	10,611	10,152	20,763	69,733	(2,111)	67,622
0723F	872,695	6,143	250,658	-	-	256,801	-	-	17,017	14,337	31,354	111,836	(2,981)	108,855
0724F	5,893,930	41,488	1,692,874	-	135,763	1,870,125	-	-	114,930	-	114,930	755,310	28,225	783,535
0725P	273,496	1,925	78,554	-	-	80,479	-	-	5,333	4,158	9,491	35,049	(865)	34,184
0726F	445,334	3,135	127,910	-	10,319	141,364	-	-	8,684	-	8,684	57,070	2,145	59,215
0728F	8,090,343	56,949	2,323,736	-	172,460	2,553,145	-	-	157,759	-	157,759	1,036,781	35,854	1,072,635
0732F	4,749,620	33,433	1,364,202	-	203,990	1,601,625	-	-	92,616	-	92,616	608,666	42,409	651,075
0732P	3,945,698	27,774	1,133,297	-	110,881	1,271,952	-	-	76,940	-	76,940	505,643	23,052	528,695
0735P	246,158	1,733	70,702	-	21,826	94,261	-	-	4,800	-	4,800	31,545	4,538	36,083
0736F	20,489,466	144,227	5,885,053	-	1,256,482	7,285,762	-	-	399,539	-	399,539	2,625,734	261,223	2,886,957
0737P	301,718	2,124	86,660	-	507	89,291	-	-	5,883	-	5,883	38,665	105	38,770
0738P	269,573	1,898	77,428	-	-	79,326	-	-	5,257	10,939	16,196	34,546	(2,274)	32,272
0740P	150,161	1,057	43,130	-	-	44,187	-	-	2,928	2,074	5,002	19,243	(431)	18,812
0741F	4,076,243	28,693	1,170,792	-	778,137	1,977,622	-	-	79,486	-	79,486	522,372	161,775	684,147
0744F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0745P	308,567	2,172	88,628	-	15,780	106,580	-	-	6,017	-	6,017	39,543	3,281	42,824
0746F	654,968	4,610	188,122	-	-	192,732	-	-	12,772	80,499	93,271	83,934	(16,736)	67,198
0749P	502,679	3,538	144,381	-	41,982	189,901	-	-	9,802	-	9,802	64,419	8,728	73,147
0753P	846,943	5,962	243,262	-	134,904	384,128	-	-	16,515	-	16,515	108,536	28,047	136,583
0754F	7,617,909	53,623	2,188,041	-	542,076	2,783,740	-	-	148,547	-	148,547	976,239	112,698	1,088,937
0756P	1,439,331	10,132	413,410	-	47,915	471,457	-	-	28,067	-	28,067	184,451	9,961	194,412
0757F	7,136,603	50,235	2,049,799	-	-	2,100,034	-	-	139,162	82,315	221,477	914,559	(17,113)	897,446
0758F	3,744,774	26,360	1,075,587	-	393,884	1,495,831	-	-	73,022	-	73,022	479,895	81,888	561,783
0759F	1,845,747	12,992	530,142	-	3,786	546,920	-	-	35,992	-	35,992	236,533	787	237,320
0760P	105,078	740	30,181	-	108	31,029	-	-	2,049	-	2,049	13,466	23	13,489
0761F	14,990,135	105,517	4,305,517	-	339,789	4,750,823	-	-	292,303	-	292,303	1,920,993	70,642	1,991,635
0762F	467,637	3,292	134,316	-	-	137,608	-	-	9,119	11,151	20,270	59,928	(2,318)	57,610
0764P	147,700	1,040	42,423	-	22,287	65,750	-	-	2,880	-	2,880	18,928	4,633	23,561
0765F	3,407,150	23,983	978,613	-	15,997	1,018,593	-	-	66,438	-	66,438	436,628	3,326	439,954
0766F	429,822	3,026	123,455	-	-	126,481	-	-	8,381	21,449	29,830	55,082	(4,459)	50,623
0768F	9,483,101	66,752	2,723,768	-	75,327	2,865,847	-	-	184,918	-	184,918	1,215,264	15,661	1,230,925

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0769F	1,152,897	8,115	331,139	-	43,736	382,990	-	-	22,481	-	22,481	147,744	9,093	156,837
0770F	282,520	1,989	81,146	-	-	83,135	-	-	5,509	8,803	14,312	36,205	(1,830)	34,375
0771F	-	-	-	-	-	-	-	-	-	104,172	104,172	-	(21,657)	(21,657)
0773F	2,511,563	17,679	721,379	-	-	739,058	-	-	48,975	70,273	119,248	321,858	(14,610)	307,248
0774F	619,736	4,362	178,003	-	30,769	213,134	-	-	12,085	-	12,085	79,419	6,397	85,816
0776F	2,362,190	16,628	678,476	-	-	695,104	-	-	46,062	19,525	65,587	302,716	(4,059)	298,657
0777F	8,713,527	61,335	2,502,729	-	-	2,564,064	-	-	169,911	433,884	603,795	1,116,643	(90,205)	1,026,438
0779F	2,576,698	18,138	740,088	-	81,497	839,723	-	-	50,245	-	50,245	330,205	16,943	347,148
0780F	997,959	7,025	286,637	-	74,985	368,647	-	-	19,460	-	19,460	127,889	15,590	143,479
0781F	1,137,955	8,010	326,847	-	-	334,857	-	-	22,190	36,692	58,882	145,830	(7,628)	138,202
0782F	2,033,771	14,316	584,147	-	67,202	665,665	-	-	39,658	-	39,658	260,629	13,971	274,600
0783F	2,280,499	16,053	655,013	-	78,037	749,103	-	-	44,469	-	44,469	292,247	16,224	308,471
0786F	2,027,198	14,270	582,259	-	56,154	652,683	-	-	39,530	-	39,530	259,786	11,674	271,460
0787P	-	-	-	-	-	-	-	-	-	18,314	18,314	-	(3,808)	(3,808)
0788F	4,282,410	30,144	1,230,008	-	-	1,260,152	-	-	83,506	52,135	135,641	548,793	(10,839)	537,954
0788P	3,108,710	21,882	892,894	-	229,752	1,144,528	-	-	60,619	-	60,619	398,383	47,765	446,148
0789F	2,673,322	18,818	767,840	-	33,241	819,899	-	-	52,129	-	52,129	342,587	6,911	349,498
0790F	822,920	5,793	236,362	-	267,705	509,860	-	-	16,047	-	16,047	105,458	55,656	161,114
0791F	1,182,648	8,325	339,684	-	-	348,009	-	-	23,061	172,574	195,635	151,557	(35,878)	115,679
0792F	411,384	2,896	118,159	-	-	121,055	-	-	8,022	43,074	51,096	52,719	(8,955)	43,764
0794F	3,477,310	24,477	998,765	-	-	1,023,242	-	-	67,807	229,141	296,948	445,619	(47,638)	397,981
0795F	2,061,527	14,511	592,119	-	462,627	1,069,257	-	-	40,199	-	40,199	264,186	96,180	360,366
0796F	276,222	1,944	79,337	-	-	81,281	-	-	5,386	5,301	10,687	35,398	(1,102)	34,296
0797F	1,636,275	11,518	469,976	-	121,943	603,437	-	-	31,907	-	31,907	209,689	25,352	235,041
0798F	246,224	1,733	70,721	-	-	72,454	-	-	4,801	5,106	9,907	31,554	(1,061)	30,493
0799F	1,175,686	8,276	337,684	-	74,707	420,667	-	-	22,926	-	22,926	150,665	15,531	166,196
0800F	2,153,345	15,158	618,491	-	167,691	801,340	-	-	41,990	-	41,990	275,952	34,863	310,815
0801F	4,685,359	32,981	1,345,744	-	208,706	1,587,431	-	-	91,363	-	91,363	600,431	43,390	643,821
0803P	144,243	1,015	41,430	-	-	42,445	-	-	2,813	2,870	5,683	18,485	(597)	17,888
0805F	6,518,301	45,883	1,872,208	-	-	1,918,091	-	-	127,105	37,778	164,883	835,323	(7,854)	827,469
0806F	1,864,584	13,125	535,552	-	-	548,677	-	-	36,359	101,094	137,453	238,947	(21,018)	217,929
0807F	308,282	2,170	88,546	-	-	90,716	-	-	6,011	2,332	8,343	39,506	(485)	39,021
0809F	472,292	3,325	135,653	-	18,362	157,340	-	-	9,210	-	9,210	60,524	3,817	64,341
0810F	532,972	3,752	153,082	-	-	156,834	-	-	10,393	136,928	147,321	68,301	(28,467)	39,834
0812F	1,216,835	8,565	349,504	-	67,434	425,503	-	-	23,728	-	23,728	155,938	14,020	169,958
0813F	6,181,532	43,512	1,775,480	-	146,056	1,965,048	-	-	120,538	-	120,538	792,166	30,365	822,531
0815F	320,288	2,255	91,994	-	47,020	141,269	-	-	6,246	-	6,246	41,045	9,776	50,821
0816F	552,217	3,887	158,610	-	30,681	193,178	-	-	10,768	-	10,768	70,767	6,379	77,146
0817P	608,527	4,283	174,783	-	64,972	244,038	-	-	11,866	-	11,866	77,983	13,508	91,491
0818F	22,616,014	159,196	6,495,847	-	-	6,655,043	-	-	441,006	310,018	751,024	2,898,253	(64,453)	2,833,800
0819P	724,852	5,102	208,194	-	53,081	266,377	-	-	14,134	-	14,134	92,890	11,036	103,926
0820F	274,997	1,936	78,986	-	1,764	82,686	-	-	5,362	-	5,362	35,241	367	35,608
0821F	253,947	1,788	72,940	-	12,434	87,162	-	-	4,952	-	4,952	32,543	2,585	35,128
0823F	506,108	3,563	145,366	-	3,663	152,592	-	-	9,869	-	9,869	64,858	761	65,619

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0824F	772,480	5,438	221,874	-	-	227,312	-	-	15,063	13,567	28,630	98,994	(2,820)	96,174
0827F	4,261,151	29,995	1,223,902	-	-	1,253,897	-	-	83,091	209,260	292,351	546,068	(43,505)	502,563
0828F	530,796	3,736	152,457	-	-	156,193	-	-	10,350	2,426	12,776	68,022	(504)	67,518
0829F	191,833	1,350	55,099	-	1,443	57,892	-	-	3,741	-	3,741	24,583	300	24,883
0830F	585,596	4,122	168,197	-	-	172,319	-	-	11,419	79,372	90,791	75,044	(16,501)	58,543
0832F	418,043	2,943	120,072	-	114,620	237,635	-	-	8,152	-	8,152	53,572	23,829	77,401
0833F	236,820	1,667	68,020	-	5,808	75,495	-	-	4,618	-	4,618	30,349	1,207	31,556
0834F	183,835	1,294	52,802	-	-	54,096	-	-	3,585	864	4,449	23,559	(180)	23,379
0011F	888,577	6,255	255,220	-	483,822	745,297	-	-	17,327	-	17,327	113,872	100,587	214,459
0012P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0028P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0047F	1,298,821	9,143	373,052	-	707,196	1,089,391	-	-	25,327	-	25,327	166,445	147,026	313,471
0062P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0076P	73,579	518	21,134	-	40,064	61,716	-	-	1,435	-	1,435	9,429	8,329	17,758
0202P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0228F	43,667	307	12,542	-	23,776	36,625	-	-	851	-	851	5,596	4,943	10,539
0233F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0248P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0319F	85,729	603	24,623	-	46,679	71,905	-	-	1,672	-	1,672	10,986	9,704	20,690
0334P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0339F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0349F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0374F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0496P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0594F	207,649	1,462	59,642	-	113,063	174,167	-	-	4,049	-	4,049	26,610	23,506	50,116
0626P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0637F	150,636	1,060	43,266	-	82,020	126,346	-	-	2,937	-	2,937	19,304	17,052	36,356
0710P	233,353	1,643	67,024	-	127,059	195,726	-	-	4,550	-	4,550	29,904	26,415	56,319
0734P	57,165	402	16,419	-	31,126	47,947	-	-	1,115	-	1,115	7,326	6,471	13,797
0822F	173,870	1,224	49,940	-	94,671	145,835	-	-	3,390	-	3,390	22,282	19,682	41,964
0864F	585,767	4,123	168,246	-	318,944	491,313	-	-	11,422	-	11,422	75,066	66,309	141,375
0865F	303,713	2,138	87,233	-	165,369	254,740	-	-	5,922	-	5,922	38,921	34,380	73,301
0866F	152,450	1,073	43,787	-	83,008	127,868	-	-	2,973	-	2,973	19,537	17,257	36,794
0867F	274,380	1,931	78,808	-	149,397	230,136	-	-	5,350	-	5,350	35,162	31,060	66,222
0868F	170,204	1,198	48,886	-	92,674	142,758	-	-	3,319	-	3,319	21,812	19,267	41,079
0869F	214,412	1,509	61,584	-	116,746	179,839	-	-	4,181	-	4,181	27,477	24,271	51,748
0870F	58,799	414	16,888	-	32,016	49,318	-	-	1,147	-	1,147	7,535	6,656	14,191
0835F	3,405,934	23,975	978,264	-	110,482	1,112,721	-	-	66,415	-	66,415	436,472	22,969	459,441
0836P	410,596	2,890	117,933	-	-	120,823	-	-	8,006	11,694	19,700	52,618	(2,431)	50,187
0837F	352,718	2,483	101,309	-	30,598	134,390	-	-	6,878	-	6,878	45,201	6,361	51,562
0838F	1,202,064	8,461	345,261	-	564,393	918,115	-	-	23,440	-	23,440	154,045	117,338	271,383
0839F	275,491	1,939	79,127	-	8,612	89,678	-	-	5,372	-	5,372	35,304	1,790	37,094
0840F	3,305,283	23,266	949,354	-	394,122	1,366,742	-	-	64,452	-	64,452	423,573	81,938	505,511
0841F	510,449	3,593	146,613	-	-	150,206	-	-	9,954	84,828	94,782	65,414	(17,636)	47,778

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					Pension Expense for Year Ended December 31, 2022		
		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
0842F	-	-	-	-	-	-	-	-	-	22,788	22,788	-	(4,738)	(4,738)
0843F	287,108	2,021	82,464	-	156,327	240,812	-	-	5,599	-	5,599	36,793	32,501	69,294
0844F	58,372	411	16,766	-	-	17,177	-	-	1,138	157,983	159,121	7,480	(32,845)	(25,365)
0845F	2,235,654	15,737	642,132	-	187,769	845,638	-	-	43,595	-	43,595	286,500	39,037	325,537
0846F	878,793	6,186	252,410	-	165,643	424,239	-	-	17,136	-	17,136	112,618	34,437	147,055
0847F	1,045,064	7,356	300,167	-	84,725	392,248	-	-	20,378	-	20,378	133,925	17,614	151,539
0848F	1,532,374	10,787	440,134	-	-	450,921	-	-	29,881	576,207	606,088	196,374	(119,793)	76,581
0849F	203,460	1,432	58,438	-	-	59,870	-	-	3,967	1,582	5,549	26,073	(329)	25,744
0850P	281,238	1,980	80,778	-	54,364	137,122	-	-	5,484	-	5,484	36,041	11,302	47,343
0851F	365,732	2,574	105,047	-	-	107,621	-	-	7,132	3,098	10,230	46,869	(644)	46,225
0852F	158,643	1,117	45,566	-	-	46,683	-	-	3,093	29,600	32,693	20,330	(6,154)	14,176
0854P	151,965	1,070	43,648	-	62	44,780	-	-	2,963	-	2,963	19,474	13	19,487
0855F	892,709	6,284	256,407	-	-	262,691	-	-	17,408	51,592	69,000	114,401	(10,726)	103,675
0856F	782,882	5,511	224,862	-	266,634	497,007	-	-	15,266	-	15,266	100,327	55,433	155,760
0857F	802,127	5,646	230,390	-	283,903	519,939	-	-	15,641	-	15,641	102,793	59,024	161,817
0858F	942,912	6,637	270,826	-	163,931	441,394	-	-	18,387	-	18,387	120,835	34,081	154,916
0859P	85,368	601	24,520	-	4,919	30,040	-	-	1,665	-	1,665	10,940	1,023	11,963
0860F	536,714	3,778	154,157	-	160,145	318,080	-	-	10,466	-	10,466	68,780	33,294	102,074
0861F	163,564	1,151	46,979	-	47,340	95,470	-	-	3,189	-	3,189	20,961	9,842	30,803
0862F	596,739	4,200	171,397	-	220,167	395,764	-	-	11,636	-	11,636	76,472	45,773	122,245
0863F	1,172,361	8,252	336,729	-	579,140	924,121	-	-	22,861	-	22,861	150,239	120,403	270,642
0999	2,945,924	20,733	846,144	-	-	866,877	-	-	57,444	317,626	375,070	377,521	(66,025)	311,496
Total	\$ 9,499,030,661	\$ 66,864,498	\$ 2,728,343,442	\$ -	\$ 112,086,214	\$ 2,907,294,154	\$ -	\$ -	\$ 185,228,427	\$ 112,086,214	\$ 297,314,641	\$ 1,217,305,135	\$ -	\$ 1,217,305,135

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

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.

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 annual comprehensive financial report Notes to the Financial Statements. OP&F's annual comprehensive financial report can be accessed on their website at www.op-f.org.

Note 2. Summary of Significant Accounting Policies

Nature of schedules: Employers participating in a cost-sharing pension plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective pension amounts for pension benefits provided to members through the OP&F plan. State retirement law requires contributions by covered employees and their employers, and limits the maximum rate of contributions. The adequacy of employer contribution rates is determined annually by actuarial valuation using the entry age normal cost method. During fiscal year 2022, 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 2022 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 Schedule of Employer Allocations and Schedule of Pension Amounts by Employer (collectively, the Schedules) present amounts that are elements of the Plan or its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the Plan or its participating employers. The financial transactions are recorded using the economic resources measurement focus and the accrual basis of accounting. Employer contributions are recognized as revenue when due pursuant to statutory or contractual requirements.

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

Ohio Police and Fire Pension Fund

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

Note 2. Summary of Significant Accounting Policies (Continued)

Basis of allocation: In determining the proportionate share of the net pension liability and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those to separately finance specific liabilities of an individual employer. OP&F has determined that the actual contributions made to the Plan during fiscal year 2022 are appropriate as the allocation basis because they are representative of future contributions.

Note 3. Contributions

The fiscal year 2022 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 2022 ACFR as follows:

Defined benefit plan employer contributions	\$ 575,492,871
Special funding entity	182,678
Total contributions	\$ 575,675,549
Employer Payments allocation to Health Care Fund	13,381,154
Total contributions - schedule of employer allocations	\$ 589,056,703

During 2022, employer contributions to the Health Care Fund represent an allocation of 0.5% of annual covered payroll which is included in the employers' contribution rates of 19.5% and 24.0% of salaries for police and fire employers, respectively.

Note 4. Deferred Outflows and Deferred Inflows

Deferred outflows of resources are the consumption of net position by OP&F that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through OP&F (active and inactive), determined as of the beginning of the measurement period. The average of the expected remaining service lives of all members for fiscal year 2022 is 5.81 years. Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed five year period.

The future amortization of current year deferred outflows and inflows at December 31, 2022 is as follows:

	Deferred Outflows**	Deferred Inflows**
2023	695,987,003	38,509,028
2024	695,987,003	38,509,028
2025	695,987,003	38,509,028
2026	695,987,003	38,509,028
2027	11,259,928	31,192,315
	\$ 2,795,207,940	\$ 185,228,427

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

Ohio Police and Fire Pension Fund

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

Note 5. Pension Expense

The components of pension expense for the year ended December 31, 2022 are:

Service cost	\$ 432,828,079
Interest on the total pension liability	1,851,865,191
Employee contributions	(352,964,203)
Projected earnings on plan investments	(1,384,574,281)
Recognition of outflow (inflow) of current period differences in expected assumption changes	(38,509,028)
Pension plan administrative expenses	12,672,374
Recognition of outflow (inflow) of current period differences in expected and actual experience liabilities	13,901,143
Recognition of outflow (inflow) of current period differences in expected and actual earnings of plan investments	682,085,860
Total Pension Expense - Schedule of Pension Amounts by Employer	<u>1,217,305,135</u>
Recognition of beginning deferred outflows of resources as pension expense	716,243,645
Recognition of beginning deferred inflows of resources as pension expense	(727,681,415)
Total Pension Expense	<u><u>\$ 1,205,867,365</u></u>

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, 2022 are as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Liability (Surplus) (a) - (b)	Fiduciary Net Position as of Percent of Total Pension Liability (b) / (a)
Pension	\$ 25,606,604,961	\$ 16,107,574,300	\$ 9,499,030,661	62.90%

The activity related to the net pension liability for fiscal year 2022 is set forth in the following table:

Net pension liability, January 1, 2022	\$ 6,247,421,562
Total pension expense	1,205,867,365
Change in deferred outflows of resources	2,078,964,295
Change in deferred inflows of resources	542,452,988
Employer contributions	(575,675,549)
Net pension liability, December 31, 2022	<u><u>\$ 9,499,030,661</u></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 (Continued)

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 5.81 years at December 31, 2022.

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

Valuation Date	January 1, 2022, with actuarial liabilities rolled forward to December 31, 2022
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Actuarial Assumption Experience Study Date	5 year period ended December 31, 2021
Investment Rate of Return	7.50%
Cost of Living Increases (COLA)	2.2% per year simple.
Salary increases	3.75% to 10.50%
Payroll growth	3.25 percent per annum, compounded annually, consisting of inflation rate of 2.75 percent plus productivity increase rate of 0.5 percent

Healthy Mortality

Mortality for service retirees is based on the Pub-2010 Below-Median Safety Amount-Weighted Healthy Retiree mortality table with rates adjusted by 96.2% for males and 98.7% for females. All rates are projected using the MP-2021 Improvement Scale.

Disabled Mortality

Mortality for disabled retirees is based on the Pub-2010 Safety Amount-Weighted Disabled Retiree mortality table with rates adjusted by 135% for males and 97.9% for females. All rates are projected using the MP-2021 Improvement Scale.

Contingent Annuitant Mortality

Mortality for contingent annuitants is based on the Pub- 2010 Below-Median Safety Amount-Weighted Contingent Annuitant Retiree mortality table with rates adjusted by 108.9% for males and 131% for females. All rates are projected using the MP-2021 Improvement Scale.

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)

Pre-Retirement Mortality

Mortality for active members is based on the Pub-2010 Below-Median Safety Amount-Weighted Employee mortality table. All rates are projected using the MP- 2021 Improvement Scale.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the underlying inflation assumption, or a fundamental change in the market that alters expected returns in future years.

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, 2022 are summarized below:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash and Cash Equivalents	0.00%	0.00%
Domestic Equity	18.60%	4.80%
Non-U.S. Equity	12.40%	5.50%
Private Markets	10.00%	7.90%
Core Fixed Income*	25.00%	2.50%
High Yield Fixed Income	7.00%	4.40%
Private Credit	5.00%	5.90%
U.S. Inflation Linked Bonds*	15.00%	2.00%
Midstream Energy Infrastructure	5.00%	5.90%
Real Assets	8.00%	5.90%
Gold	5.00%	3.60%
Private Real Estate	12.00%	5.30%
Commodities	2.00%	3.60%
	<u>125.00%</u>	

Note: Assumptions are geometric

**Levered 2.5x*

OP&F's Board of Trustees has incorporated the risk parity concept into OP&F's asset liability valuation with the goal of reducing equity risk exposure, which reduces overall Total Portfolio risk without sacrificing return and creating a more risk-balanced portfolio based on the relationship between asset classes and economic environments. From the notional portfolio perspective above, the Total Portfolio may be levered up to 1.25 times due to the application of leverage in certain fixed income asset classes.

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)

Total pension liability was calculated using the discount rate of 7.50%. 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 7.50 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 7.50 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, 6.50 percent, or one percentage point higher, 8.50 percent, than the current rate:

	1% Decrease	Current Rate	1% Increase
Discount rate	6.50%	7.50%	8.50%
Total pension liability	\$ 28,638,628,515	\$ 25,606,604,961	\$ 23,086,083,532
Plan fiduciary net position	16,107,574,300	16,107,574,300	16,107,574,300
Net pension liability	\$ 12,531,054,215	\$ 9,499,030,661	\$ 6,978,509,232

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations and
Schedule of OPEB Amounts by Employer

As of and For the Year Ended December 31, 2022

Contents

Independent Auditor's Report	1-2
Schedule of Employer Allocations	3-24
Schedule of OPEB Amounts by Employer	25-47
Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer	48-53



Independent Auditor's Report

RSM US LLP

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

Report on the Audit of the Schedules

Opinions

We have audited the accompanying schedule of employer allocations of the Ohio Police & Fire Pension Fund (the Fund) as of and for the year ended December 31, 2022, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2022, and the related notes (collectively, the Schedules).

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations, net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for all participating entities of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of Ohio Police & Fire Pension Fund and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of the Schedules in accordance with accounting principles generally accepted in the United States of America, and for 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 Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules.

In performing an audit in accordance with GAAS, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit 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 Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, 2022, and our report thereon, issued June 26, 2023, 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, 2022, and it is not intended to be, and should not be, used by anyone other than these specified parties.

RSM US LLP

Cleveland, Ohio
September 25, 2023

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0001P	\$ 31,391	0.0053290%
0002P	86,028	0.0146044%
0003P	12,962	0.0022005%
0006F	8,763,063	1.4876434%
0006P	7,774,477	1.3198181%
0009F	261,332	0.0443645%
0010F	527,154	0.0894912%
0010P	534,968	0.0908177%
0011F	55,103	0.0093544%
0011P	383,173	0.0650486%
0012P	-	0.0000000%
0013P	385,202	0.0653930%
0014F	1,598,754	0.2714092%
0015P	28,871	0.0049012%
0016P	18,106	0.0030737%
0017P	17,885	0.0030362%
0018P	30,178	0.0051231%
0019P	54,476	0.0092480%
0020F	111,904	0.0189972%
0020P	118,564	0.0201278%
0022F	794,662	0.1349042%
0022P	493,148	0.0837183%
0023P	17,201	0.0029201%
0024F	438,239	0.0743967%
0024P	504,938	0.0857198%
0025F	228,510	0.0387925%
0026P	111,497	0.0189281%
0027F	483,197	0.0820289%
0027P	395,718	0.0671783%
0028P	-	0.0000000%
0029F	538,014	0.0913348%
0029P	557,382	0.0946228%
0030F	477,581	0.0810756%
0031F	909,091	0.1543300%
0031P	837,971	0.1422564%
0032F	790,298	0.1341633%
0032P	545,419	0.0925919%
0033F	325,680	0.0552884%
0035P	32,951	0.0055939%
0036F	997,937	0.1694127%
0036P	705,848	0.1198268%
0037P	76,279	0.0129493%
0039P	75,691	0.0128495%
0040F	326,810	0.0554802%
0041F	579,339	0.0983503%
0041P	430,760	0.0731271%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0042F	165,674	0.0281253%
0044P	7,045	0.0011960%
0045F	1,242,848	0.2109895%
0045P	928,043	0.1575473%
0047F	80,543	0.0136732%
0047P	848,035	0.1439649%
0048F	1,810,143	0.3072952%
0050F	657,306	0.1115862%
0050P	655,392	0.1112613%
0051F	525,216	0.0891622%
0051P	521,913	0.0886015%
0052P	66,935	0.0113631%
0053F	144,154	0.0244720%
0053P	191,028	0.0324295%
0054F	378,487	0.0642531%
0054P	451,219	0.0766003%
0055F	78,673	0.0133558%
0055P	184,947	0.0313971%
0056P	62,725	0.0106484%
0057P	128,224	0.0217677%
0058P	75,354	0.0127923%
0059F	602,936	0.1023562%
0059P	582,035	0.0988080%
0060P	9,108	0.0015462%
0061P	40,743	0.0069167%
0062P	-	0.0000000%
0063P	24,418	0.0041453%
0064P	709,634	0.1204696%
0065P	81,362	0.0138123%
0066F	376,716	0.0639524%
0069F	723,561	0.1228338%
0069P	719,062	0.1220701%
0070P	102,102	0.0173331%
0071F	632,453	0.1073671%
0072P	96,473	0.0163775%
0073P	20,799	0.0035309%
0074F	1,113,512	0.1890331%
0074P	785,883	0.1334138%
0076P	4,563	0.0007746%
0077P	260,475	0.0442190%
0078F	389,484	0.0661200%
0078P	549,494	0.0932837%
0080P	78,162	0.0132690%
0081P	50,165	0.0085162%
0083F	534,459	0.0907313%
0083P	609,511	0.1034724%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0084F	750,962	0.1274855%
0084P	744,548	0.1263967%
0085F	95,773	0.0162587%
0086F	544,152	0.0923768%
0086P	645,197	0.1095305%
0087P	295,099	0.0500969%
0089F	31,093	0.0052784%
0089P	161,690	0.0274490%
0090F	653,698	0.1109737%
0090P	814,622	0.1382926%
0091F	104,272	0.0177015%
0091P	190,530	0.0323449%
0093P	26,727	0.0045373%
0094F	369,076	0.0626554%
0094P	242,817	0.0412213%
0095P	39,914	0.0067759%
0096F	368,744	0.0625991%
0098P	17,199	0.0029198%
0099P	64,087	0.0108796%
0101F	370,593	0.0629130%
0101P	320,477	0.0544051%
0102P	33,911	0.0057568%
0103F	55,105	0.0093548%
0103P	150,596	0.0255656%
0104P	139,874	0.0237454%
0106P	307,276	0.0521641%
0107F	2,777,265	0.4714767%
0107P	2,397,927	0.4070791%
0108F	285,821	0.0485218%
0109F	298,809	0.0507267%
0110P	62,444	0.0106007%
0111P	83,945	0.0142508%
0112F	69,897	0.0118659%
0113P	99,165	0.0168345%
0115P	90,198	0.0153123%
0117P	43,446	0.0073755%
0118F	296,197	0.0502833%
0118P	242,414	0.0411529%
0120P	802,992	0.1363183%
0121P	249,804	0.0424075%
0122F	96,685	0.0164135%
0123P	227,765	0.0386661%
0126F	213,242	0.0362006%
0126P	224,016	0.0380296%
0127F	904,134	0.1534884%
0127P	645,370	0.1095599%

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

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0128F	21,495,502	3.6491397%
0128P	19,480,551	3.3070757%
0129F	438,067	0.0743675%
0129P	321,561	0.0545891%
0130F	1,333,920	0.2264502%
0131F	15,036,103	2.5525731%
0131P	24,096,117	4.0906278%
0132F	1,848,449	0.3137981%
0132P	1,438,637	0.2442273%
0133P	-	0.0000000%
0134F	246,636	0.0418697%
0135F	11,991	0.0020356%
0136P	239,884	0.0407234%
0137P	22,256	0.0037782%
0139P	90,909	0.0154330%
0140F	1,641,846	0.2787246%
0141P	174,648	0.0296488%
0142F	44,117,783	7.4895647%
0142P	43,607,294	7.4029026%
0143P	24,753	0.0042021%
0144F	501,162	0.0850787%
0145F	460,920	0.0782471%
0146F	225,121	0.0382172%
0146P	257,285	0.0436775%
0147P	10,695	0.0018156%
0148F	505,758	0.0858590%
0150F	164,440	0.0279158%
0150P	154,135	0.0261664%
0152F	295,812	0.0502179%
0153F	358,417	0.0608459%
0154P	75,084	0.0127465%
0155F	61,590	0.0104557%
0155P	88,405	0.0150079%
0156P	39,501	0.0067058%
0157P	43,572	0.0073969%
0158F	10,844	0.0018409%
0158P	11,534	0.0019580%
0159F	136,295	0.0231378%
0160F	341,515	0.0579766%
0161F	1,709,609	0.2902283%
0161P	1,237,001	0.2099969%
0162F	339,844	0.0576929%
0162P	244,037	0.0414284%
0163P	38,605	0.0065537%
0164P	27,101	0.0046007%
0166F	6,071,031	1.0306361%

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Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0166P	6,176,577	1.0485539%
0167P	160,997	0.0273313%
0168F	479,963	0.0814799%
0168P	466,071	0.0791216%
0169F	1,585,605	0.2691770%
0169P	1,071,241	0.1818570%
0170F	737,081	0.1251290%
0171F	103,602	0.0175878%
0171P	130,003	0.0220697%
0172P	60,020	0.0101892%
0173F	42,448	0.0072061%
0173P	38,085	0.0064654%
0174P	23,035	0.0039105%
0176F	490,068	0.0831954%
0176P	305,867	0.0519249%
0177P	73,068	0.0124042%
0178P	26,518	0.0045018%
0179P	1,625,726	0.2759880%
0180P	24,006	0.0040753%
0181F	534,646	0.0907631%
0181P	413,975	0.0702776%
0182F	223,673	0.0379714%
0182P	186,513	0.0316630%
0183F	12,183	0.0020682%
0183P	94,992	0.0161261%
0184F	606,454	0.1029534%
0184P	454,893	0.0772240%
0185F	77,178	0.0131020%
0185P	217,623	0.0369443%
0186P	44,869	0.0076171%
0187P	11,358	0.0019282%
0188P	54,645	0.0092767%
0189P	34,466	0.0058510%
0190F	1,663,666	0.2824288%
0190P	1,384,058	0.2349618%
0191F	519,307	0.0881591%
0191P	374,251	0.0635340%
0192F	1,807,622	0.3068672%
0192P	1,695,378	0.2878124%
0193F	533,127	0.0905052%
0193P	353,133	0.0599489%
0194F	1,230,999	0.2089780%
0194P	892,300	0.1514795%
0195P	184,042	0.0312435%
0196F	1,222,488	0.2075332%
0196P	1,264,787	0.2147140%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0197F	328,050	0.0556907%
0197P	449,184	0.0762548%
0198F	54,153	0.0091932%
0198P	72,238	0.0122633%
0199F	590,331	0.1002163%
0199P	462,365	0.0784924%
0201P	48,614	0.0082529%
0202P	-	0.0000000%
0203F	1,143,967	0.1942032%
0203P	933,073	0.1584012%
0205F	590,386	0.1002257%
0205P	656,063	0.1113752%
0206P	27,050	0.0045921%
0207P	23,768	0.0040349%
0208P	23,740	0.0040302%
0210F	334,919	0.0568568%
0210P	312,391	0.0530324%
0212F	334,971	0.0568657%
0212P	451,651	0.0766736%
0213F	678,933	0.1152577%
0215P	17,827	0.0030264%
0216P	59,312	0.0100690%
0217F	468,707	0.0795691%
0217P	478,349	0.0812059%
0218P	1,286,629	0.2184219%
0220F	374,976	0.0636570%
0220P	253,733	0.0430745%
0221F	8,722	0.0014807%
0221P	121,985	0.0207085%
0222F	861,944	0.1463262%
0222P	914,536	0.1552543%
0223P	64,808	0.0110020%
0224P	199,374	0.0338463%
0225F	72,950	0.0123842%
0225P	161,109	0.0273503%
0226P	42,528	0.0072197%
0227F	61,628	0.0104622%
0227P	85,314	0.0144832%
0228F	2,708	0.0004597%
0228P	151,724	0.0257571%
0229P	48,691	0.0082659%
0230F	230,356	0.0391059%
0230P	222,203	0.0377218%
0231F	3,874	0.0006577%
0231P	99,876	0.0169552%
0232P	16,213	0.0027524%

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

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0233F	-	0.0000000%
0233P	136,913	0.0232428%
0234P	54,555	0.0092614%
0236P	6,950	0.0011799%
0237F	487,040	0.0826813%
0237P	446,496	0.0757985%
0238P	152,086	0.0258186%
0239F	1,297,408	0.2202518%
0240F	1,354,621	0.2299644%
0241P	15,541	0.0026383%
0242P	106,307	0.0180470%
0243P	141,045	0.0239442%
0244F	327,356	0.0555729%
0244P	365,953	0.0621253%
0245P	30,476	0.0051737%
0246P	1,398,008	0.2373300%
0247P	492,466	0.0836025%
0248P	-	0.0000000%
0250F	2,166,995	0.3678755%
0250P	2,119,858	0.3598733%
0251F	596,981	0.1013453%
0252F	490,659	0.0832957%
0253P	18,168	0.0030843%
0254F	559,083	0.0949116%
0254P	401,273	0.0681213%
0255F	392,389	0.0666131%
0256F	277,397	0.0470917%
0257P	126,875	0.0215387%
0259F	431,973	0.0733330%
0259P	302,452	0.0513451%
0260F	-	0.0000000%
0260P	113,348	0.0192423%
0261P	77,694	0.0131896%
0262P	6,772	0.0011496%
0263F	552,582	0.0938079%
0263P	488,921	0.0830007%
0264F	13,439	0.0022814%
0264P	57,011	0.0096784%
0265P	1,304,754	0.2214989%
0266P	167,354	0.0284105%
0267P	27,521	0.0046720%
0269P	114,092	0.0193686%
0270F	106,499	0.0180796%
0271F	458,001	0.0777516%
0272P	192,270	0.0326403%
0273F	1,276,572	0.2167146%

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Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0273P	1,015,764	0.1724391%
0274P	522,147	0.0886412%
0275P	228,296	0.0387562%
0276F	294,639	0.0500188%
0276P	209,113	0.0354996%
0277F	567,263	0.0963002%
0277P	656,106	0.1113825%
0278P	473,437	0.0803721%
0280F	227,270	0.0385820%
0280P	173,821	0.0295084%
0281P	106,974	0.0181602%
0282P	32,901	0.0055854%
0283F	2,120,158	0.3599243%
0284F	1,382,105	0.2346302%
0285P	52,906	0.0089815%
0286F	611,461	0.1038034%
0287F	292,651	0.0496813%
0288P	67,169	0.0114028%
0289F	530,325	0.0900295%
0290P	120,697	0.0204899%
0291F	865,123	0.1468658%
0291P	790,642	0.1342217%
0292F	175,728	0.0298321%
0292P	181,765	0.0308570%
0293F	2,157,548	0.3662717%
0293P	1,801,760	0.3058721%
0296F	199,707	0.0339028%
0296P	196,773	0.0334048%
0297P	77,925	0.0132288%
0298F	23,502	0.0039898%
0298P	28,559	0.0048483%
0300F	2,035,466	0.3455467%
0300P	1,819,912	0.3089536%
0301F	1,509,498	0.2562568%
0301P	1,048,763	0.1780411%
0303F	473,703	0.0804172%
0303P	519,917	0.0882626%
0304P	30,843	0.0052360%
0305P	27,002	0.0045839%
0306P	32,836	0.0055743%
0307F	45,340	0.0076971%
0308F	50,093	0.0085039%
0308P	38,328	0.0065067%
0309P	156,991	0.0266513%
0311F	982,696	0.1668254%
0312F	1,244,879	0.2113343%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0313F	273,406	0.0464142%
0314F	1,427,219	0.2422889%
0314P	1,097,148	0.1862551%
0316P	54,405	0.0092360%
0317P	94,738	0.0160830%
0318P	27,175	0.0046133%
0319F	5,316	0.0009025%
0319P	231,427	0.0392877%
0320F	45,951	0.0078008%
0320P	95,567	0.0162237%
0321F	153,374	0.0260372%
0321P	238,978	0.0405696%
0322F	435,822	0.0739864%
0322P	289,056	0.0490710%
0323F	1,518,964	0.2578638%
0323P	1,836,703	0.3118041%
0324F	36,176	0.0061413%
0324P	73,591	0.0124930%
0325F	24,734	0.0041989%
0325P	208,948	0.0354716%
0326P	403,774	0.0685459%
0328P	29,248	0.0049652%
0329P	18,568	0.0031522%
0330F	644,909	0.1094817%
0330P	585,135	0.0993342%
0331F	553,875	0.0940275%
0331P	391,098	0.0663939%
0333P	271,312	0.0460587%
0334F	592,010	0.1005014%
0334P	-	0.0000000%
0335F	345,763	0.0586977%
0336F	1,395,239	0.2368599%
0337F	231,465	0.0392942%
0338P	97,173	0.0164964%
0339F	-	0.0000000%
0339P	8,923	0.0015148%
0343F	1,642,317	0.2788046%
0343P	1,156,484	0.1963281%
0344P	29,494	0.0050070%
0345F	210,034	0.0356560%
0346F	646,213	0.1097030%
0346P	504,266	0.0856057%
0347P	45,458	0.0077171%
0348F	156,571	0.0265800%
0349F	-	0.0000000%
0349P	200,744	0.0340789%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0350F	608,865	0.1033627%
0350P	439,423	0.0745977%
0351F	1,120,034	0.1901403%
0351P	938,452	0.1593144%
0352F	398,677	0.0676806%
0354P	175,373	0.0297718%
0355F	992,595	0.1685058%
0355P	743,207	0.1261690%
0356F	1,201,492	0.2039688%
0356P	942,533	0.1600072%
0357F	961,013	0.1631444%
0357P	715,225	0.1214187%
0358F	109,311	0.0185570%
0358P	629,624	0.1068868%
0359F	952,398	0.1616819%
0359P	835,036	0.1417582%
0360F	494,303	0.0839143%
0360P	445,262	0.0755890%
0361P	10,658	0.0018093%
0362P	5,827	0.0009892%
0364P	32,567	0.0055287%
0365P	57,769	0.0098070%
0366P	42,395	0.0071971%
0367F	63,984	0.0108621%
0367P	709,915	0.1205173%
0369F	1,801,800	0.3058789%
0369P	1,565,422	0.2657506%
0370P	121,078	0.0205546%
0371F	87,768	0.0148998%
0371P	152,815	0.0259423%
0373F	1,322,471	0.2245066%
0374F	-	0.0000000%
0375F	80,877	0.0137299%
0376P	732,326	0.1243218%
0377F	675,356	0.1146504%
0377P	653,662	0.1109676%
0378P	157,559	0.0267477%
0379P	33,113	0.0056214%
0380F	1,536,580	0.2608543%
0380P	1,237,504	0.2100823%
0381P	14,707	0.0024967%
0382F	2,078,225	0.3528056%
0383F	121,707	0.0206613%
0384P	35,040	0.0059485%
0385P	378,018	0.0641734%
0386P	96,814	0.0164354%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0388P	107,253	0.0182076%
0389P	99,267	0.0168519%
0390F	62,995	0.0106942%
0390P	44,134	0.0074923%
0391P	78,268	0.0132870%
0392F	21,935	0.0037238%
0392P	118,426	0.0201043%
0393P	49,324	0.0083734%
0394F	525,816	0.0892641%
0394P	430,745	0.0731245%
0395F	-	0.0000000%
0395P	92,026	0.0156226%
0396F	30,296	0.0051431%
0397F	660,258	0.1120873%
0397P	508,063	0.0862503%
0398P	268,624	0.0456024%
0399P	34,676	0.0058867%
0402F	16,588	0.0028160%
0402P	70,876	0.0120321%
0403F	124,010	0.0210523%
0403P	253,932	0.0431082%
0404F	748,081	0.1269964%
0404P	411,115	0.0697921%
0406F	71,249	0.0120954%
0406P	132,858	0.0225544%
0408F	39,579	0.0067190%
0408P	108,373	0.0183977%
0409F	155,457	0.0263908%
0409P	228,963	0.0388694%
0410P	59,441	0.0100909%
0411F	52,205	0.0088625%
0411P	101,992	0.0173145%
0412P	631,721	0.1072428%
0413F	93,234	0.0158277%
0413P	79,248	0.0134534%
0414P	106,803	0.0181312%
0416F	10,450	0.0017740%
0416P	43,954	0.0074618%
0418F	34,891	0.0059232%
0418P	103,556	0.0175800%
0419P	59,158	0.0100428%
0420P	52,848	0.0089716%
0422P	7,559	0.0012832%
0423P	9,450	0.0016043%
0424P	10,147	0.0017226%
0425F	607,689	0.1031631%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0425P	358,660	0.0608872%
0426F	60,186	0.0102174%
0426P	44,396	0.0075368%
0429P	6,580	0.0011170%
0430P	16,696	0.0028344%
0431P	26,843	0.0045569%
0432F	1,543,892	0.2620957%
0432P	1,033,286	0.1754137%
0433F	173,618	0.0294739%
0433P	170,223	0.0288976%
0434P	61,568	0.0104520%
0435P	52,671	0.0089416%
0437P	135,885	0.0230682%
0438F	561,876	0.0953857%
0438P	532,852	0.0904585%
0439P	53,378	0.0090616%
0441F	287,552	0.0488157%
0441P	401,245	0.0681165%
0442F	191,921	0.0325811%
0442P	221,214	0.0375539%
0444P	58,342	0.0099043%
0445F	864,309	0.1467276%
0445P	830,478	0.1409844%
0446F	115,581	0.0196214%
0446P	145,687	0.0247323%
0447F	930,486	0.1579620%
0447P	768,822	0.1305175%
0448F	842,995	0.1431093%
0448P	654,553	0.1111188%
0450F	82,356	0.0139810%
0450P	239,599	0.0406750%
0452P	261,149	0.0443334%
0453F	182,591	0.0309972%
0453P	286,020	0.0485556%
0454F	335,107	0.0568888%
0454P	316,237	0.0536853%
0455F	2,224,650	0.3776631%
0456F	1,221,915	0.2074359%
0456P	967,264	0.1642056%
0457P	69,842	0.0118566%
0458P	30,287	0.0051416%
0459P	703,078	0.1193566%
0460P	12,875	0.0021857%
0461P	267,270	0.0453725%
0462F	109,808	0.0186413%
0462P	279,593	0.0474645%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0463P	346,475	0.0588186%
0464F	155,541	0.0264051%
0464P	145,158	0.0246424%
0465F	289,303	0.0491129%
0466P	335,192	0.0569032%
0467F	1,158,045	0.1965931%
0468P	348,364	0.0591393%
0469F	604,054	0.1025460%
0469P	849,571	0.1442257%
0470F	24,784	0.0042074%
0470P	261,886	0.0444585%
0471P	43,445	0.0073754%
0472P	88,886	0.0150895%
0473P	201,772	0.0342534%
0474P	25,313	0.0042972%
0475P	45,947	0.0078001%
0476F	261,183	0.0443392%
0476P	546,706	0.0928104%
0477F	667,738	0.1133572%
0477P	685,491	0.1163710%
0478F	685,072	0.1162998%
0479P	18,733	0.0031802%
0480F	2,231,975	0.3789066%
0480P	2,209,123	0.3750272%
0481F	673,203	0.1142849%
0481P	605,951	0.1028680%
0482P	338,387	0.0574456%
0483P	51,604	0.0087604%
0484P	18,789	0.0031897%
0485P	17,528	0.0029756%
0486P	13,067	0.0022183%
0487P	40,692	0.0069080%
0488F	230,400	0.0391134%
0488P	308,729	0.0524107%
0489F	419,993	0.0712992%
0492F	277,251	0.0470669%
0493P	58,848	0.0099902%
0494F	677,724	0.1150524%
0494P	646,416	0.1097375%
0495P	676,459	0.1148377%
0496F	369,062	0.0626531%
0496P	-	0.0000000%
0497P	68,996	0.0117130%
0498P	51,021	0.0086615%
0499F	715,699	0.1214992%
0499P	557,932	0.0947162%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0500P	168,453	0.0285971%
0501F	956,024	0.1622974%
0502F	914,657	0.1552749%
0504F	287,702	0.0488411%
0505F	350,449	0.0594933%
0506P	45,923	0.0077960%
0507P	60,592	0.0102863%
0508P	19,626	0.0033318%
0509P	224,487	0.0381096%
0510F	681,623	0.1157143%
0510P	545,165	0.0925488%
0511P	426,831	0.0724601%
0512P	23,713	0.0040256%
0513F	750,900	0.1274750%
0516P	67,614	0.0114784%
0518F	368,839	0.0626152%
0518P	374,417	0.0635621%
0519F	107,915	0.0183200%
0520F	355,064	0.0602767%
0520P	404,611	0.0686880%
0521P	133,420	0.0226498%
0523P	1,343,270	0.2280375%
0524F	295,670	0.0501938%
0524P	297,699	0.0505383%
0526F	458,403	0.0778198%
0526P	384,572	0.0652861%
0528P	72,211	0.0122588%
0529P	14,214	0.0024130%
0530P	47,083	0.0079929%
0531F	30,553	0.0051868%
0531P	127,627	0.0216663%
0532F	364,301	0.0618448%
0532P	488,143	0.0828686%
0533P	37,218	0.0063182%
0535P	20,680	0.0035107%
0536F	779,755	0.1323735%
0536P	626,873	0.1064198%
0537P	9,141	0.0015518%
0538P	245,825	0.0417320%
0540P	47,155	0.0080052%
0541F	275,821	0.0468242%
0541P	304,167	0.0516363%
0542P	9,740	0.0016535%
0543F	906,504	0.1538908%
0543P	748,869	0.1271302%
0545F	167,994	0.0285192%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0547F	277,589	0.0471243%
0548P	11,327	0.0019229%
0549P	64,250	0.0109073%
0550F	25,015	0.0042466%
0550P	334,800	0.0568366%
0551P	116,886	0.0198429%
0552P	57,928	0.0098340%
0553F	1,387,145	0.2354858%
0553P	1,278,260	0.2170012%
0555F	1,059,277	0.1798260%
0555P	796,455	0.1352085%
0556P	48,597	0.0082500%
0557F	433,719	0.0736294%
0559F	254,681	0.0432354%
0559P	160,736	0.0272870%
0560F	306,182	0.0519784%
0560P	198,711	0.0337338%
0561F	248,785	0.0422345%
0561P	223,514	0.0379444%
0563P	22,039	0.0037414%
0564F	820,590	0.1393058%
0564P	652,684	0.1108016%
0565P	105,348	0.0178842%
0567P	41,963	0.0071238%
0568F	1,565,864	0.2658257%
0568P	993,540	0.1686663%
0569P	15,688	0.0026632%
0571F	768,880	0.1305273%
0571P	676,658	0.1148715%
0573P	44,535	0.0075604%
0574P	160,642	0.0272711%
0576F	12,207	0.0020723%
0576P	18,125	0.0030770%
0577P	8,327	0.0014136%
0578P	38,872	0.0065990%
0579P	514,856	0.0874035%
0580F	655,048	0.1112029%
0580P	626,798	0.1064071%
0581F	2,352,489	0.3993655%
0581P	1,802,559	0.3060077%
0582F	910,915	0.1546396%
0583F	292,562	0.0496662%
0584F	254,416	0.0431904%
0585F	469,441	0.0796937%
0585P	265,151	0.0450128%
0586P	123,140	0.0209046%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0587P	36,862	0.0062578%
0588F	225,677	0.0383116%
0588P	228,179	0.0387363%
0589P	32,817	0.0055711%
0590F	633,502	0.1075452%
0590P	519,951	0.0882684%
0591P	62,563	0.0106209%
0592P	31,565	0.0053586%
0593F	1,279,284	0.2171750%
0593P	807,520	0.1370870%
0594F	12,877	0.0021860%
0594P	48,967	0.0083128%
0595P	10,220	0.0017350%
0596F	404,397	0.0686516%
0596P	478,381	0.0812114%
0597F	1,767,550	0.3000645%
0597P	1,504,355	0.2553837%
0598F	126,636	0.0214981%
0598P	174,721	0.0296612%
0599P	27,959	0.0047464%
0600P	97,589	0.0165670%
0601F	337,947	0.0573709%
0602P	200,516	0.0340402%
0603F	126,019	0.0213934%
0603P	86,346	0.0146584%
0604F	917,498	0.1557572%
0606P	567,394	0.0963225%
0607F	1,513,180	0.2568819%
0608F	503,387	0.0854565%
0608P	450,735	0.0765181%
0609F	179,001	0.0303877%
0610P	111,407	0.0189128%
0612F	668,436	0.1134757%
0612P	450,070	0.0764052%
0613P	10,588	0.0017975%
0614F	52,425	0.0088998%
0614P	393,105	0.0667347%
0615F	12,005,404	2.0380727%
0615P	10,721,752	1.8201562%
0616F	97,843	0.0166101%
0616P	144,047	0.0244538%
0617P	305,257	0.0518213%
0618F	79,078	0.0134245%
0619F	529,476	0.0898854%
0619P	522,477	0.0886972%
0620F	873,050	0.1482115%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0620P	701,490	0.1190870%
0621F	1,162,007	0.1972657%
0622F	776,040	0.1317428%
0622P	655,603	0.1112971%
0623F	169,918	0.0288458%
0623P	108,954	0.0184964%
0624P	157,684	0.0267689%
0625P	38,141	0.0064749%
0626F	1,925,570	0.3268904%
0626P	-	0.0000000%
0627F	1,286,433	0.2183887%
0628F	768,942	0.1305379%
0628P	547,738	0.0929856%
0629F	1,588,428	0.2696562%
0629P	1,154,361	0.1959677%
0630F	40,810	0.0069280%
0630P	162,394	0.0275685%
0631F	438,040	0.0743630%
0631P	280,291	0.0475830%
0632P	41,431	0.0070334%
0633F	365,020	0.0619669%
0633P	355,189	0.0602979%
0635F	268,676	0.0456112%
0635P	637,793	0.1082736%
0636F	298,807	0.0507264%
0636P	249,959	0.0424338%
0637F	9,341	0.0015858%
0637P	266,134	0.0451797%
0638P	74,342	0.0126205%
0640F	1,654,170	0.2808168%
0641F	244,021	0.0414257%
0641P	481,292	0.0817055%
0642P	100,398	0.0170439%
0643P	10,976	0.0018633%
0644P	55,424	0.0094089%
0645P	202,775	0.0344237%
0646F	275,765	0.0468147%
0646P	194,138	0.0329574%
0647F	882,184	0.1497622%
0647P	801,004	0.1359808%
0648F	7,949	0.0013494%
0649F	15,599	0.0026481%
0649P	135,287	0.0229667%
0650F	626,975	0.1064371%
0650P	564,545	0.0958388%
0652F	262,547	0.0445708%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0652P	294,946	0.0500709%
0653F	63,665	0.0108080%
0654F	2,575,009	0.4371411%
0655F	1,879,651	0.3190951%
0656F	123,395	0.0209479%
0656P	174,666	0.0296518%
0657F	249,350	0.0423304%
0657P	181,869	0.0308746%
0658F	24,518	0.0041622%
0658P	71,968	0.0122175%
0660P	11,917	0.0020231%
0661P	73,038	0.0123991%
0662P	119,379	0.0202661%
0663F	37,775	0.0064128%
0663P	107,535	0.0182555%
0664F	20,925	0.0035523%
0664P	82,231	0.0139598%
0665P	12,642	0.0021461%
0666F	262,168	0.0445064%
0666P	413,264	0.0701569%
0667P	253,573	0.0430473%
0668P	40,865	0.0069374%
0669P	39,019	0.0066240%
0670F	1,936,266	0.3287062%
0672P	113,839	0.0193256%
0673P	8,746	0.0014847%
0674P	19,382	0.0032903%
0675P	50,662	0.0086005%
0676F	2,289,982	0.3887541%
0676P	1,673,665	0.2841263%
0677F	980,827	0.1665081%
0677P	1,032,329	0.1752512%
0679F	1,192,086	0.2023720%
0679P	1,346,873	0.2286491%
0680F	286,578	0.0486503%
0680P	174,858	0.0296844%
0681F	121,533	0.0206318%
0682F	474,298	0.0805182%
0682P	567,647	0.0963654%
0684F	142,628	0.0242129%
0684P	178,674	0.0303322%
0685P	55,790	0.0094711%
0686F	1,014,140	0.1721634%
0686P	860,368	0.1460586%
0687F	331,939	0.0563509%
0687P	359,700	0.0610637%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0688F	23,764	0.0040342%
0688P	410,781	0.0697354%
0689F	358,461	0.0608534%
0689P	351,090	0.0596021%
0691P	13,741	0.0023327%
0692P	46,641	0.0079179%
0693P	77,975	0.0132373%
0694F	235,483	0.0399763%
0694P	240,720	0.0408653%
0695F	5,950	0.0010101%
0695P	166,120	0.0282010%
0696P	46,068	0.0078206%
0697P	60,544	0.0102781%
0698F	1,021,698	0.1734465%
0698P	730,529	0.1240168%
0699F	114,429	0.0194258%
0700F	999,255	0.1696365%
0700P	681,620	0.1157138%
0701P	337,332	0.0572665%
0702F	971,911	0.1649945%
0702P	814,345	0.1382456%
0703F	30,975	0.0052584%
0704P	102,586	0.0174153%
0705P	12,584	0.0021363%
0706F	1,932,890	0.3281331%
0706P	2,082,645	0.3535559%
0707F	915,940	0.1554927%
0707P	724,903	0.1230617%
0709P	48,780	0.0082810%
0710P	14,471	0.0024566%
0711P	-	0.0000000%
0712F	886,098	0.1504266%
0712P	649,172	0.1102053%
0713P	29,060	0.0049333%
0714F	300,271	0.0509749%
0715F	193,427	0.0328367%
0717F	107,897	0.0183169%
0718F	41,173	0.0069896%
0719F	117,518	0.0199502%
0720F	800,555	0.1359046%
0721F	45,751	0.0077668%
0722F	33,744	0.0057285%
0723F	54,118	0.0091872%
0724F	365,496	0.0620477%
0725P	16,960	0.0028792%
0726F	27,616	0.0046882%

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

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0728F	501,701	0.0851702%
0732F	294,535	0.0500011%
0732P	244,682	0.0415379%
0734P	3,545	0.0006018%
0735P	15,265	0.0025914%
0736F	1,270,599	0.2157006%
0737P	18,710	0.0031763%
0738P	16,717	0.0028379%
0740P	9,312	0.0015808%
0741F	252,777	0.0429122%
0744F	-	0.0000000%
0745P	19,135	0.0032484%
0746F	40,616	0.0068951%
0749P	31,172	0.0052919%
0753P	52,521	0.0089161%
0754F	472,404	0.0801967%
0756P	89,256	0.0151524%
0757F	442,557	0.0751298%
0758F	232,222	0.0394227%
0759F	114,459	0.0194309%
0760P	6,516	0.0011062%
0761F	929,573	0.1578070%
0762F	28,999	0.0049230%
0764P	9,159	0.0015549%
0765F	211,285	0.0358684%
0766F	26,654	0.0045249%
0768F	588,069	0.0998323%
0769F	71,494	0.0121370%
0770F	17,520	0.0029742%
0771F	-	0.0000000%
0773F	155,748	0.0264402%
0774F	38,431	0.0065242%
0776F	146,485	0.0248677%
0777F	540,346	0.0917307%
0779F	159,787	0.0271259%
0780F	61,886	0.0105059%
0781F	70,567	0.0119797%
0782F	126,119	0.0214103%
0783F	141,419	0.0240077%
0786F	125,711	0.0213411%
0787P	-	0.0000000%
0788F	265,562	0.0450826%
0788P	192,778	0.0327266%
0789F	165,779	0.0281431%
0790F	51,031	0.0086632%
0791F	73,339	0.0124502%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0792F	25,511	0.0043308%
0794F	215,636	0.0366070%
0795F	127,840	0.0217025%
0796F	17,129	0.0029079%
0797F	101,469	0.0172257%
0798F	15,269	0.0025921%
0799F	72,907	0.0123769%
0800F	133,534	0.0226691%
0801F	290,550	0.0493246%
0803P	8,945	0.0015185%
0805F	404,215	0.0686207%
0806F	115,627	0.0196292%
0807F	19,117	0.0032454%
0809F	29,288	0.0049720%
0810F	33,051	0.0056108%
0812F	75,459	0.0128101%
0813F	383,331	0.0650754%
0815F	19,862	0.0033718%
0816F	34,244	0.0058134%
0817P	37,736	0.0064062%
0818F	1,402,471	0.2380876%
0819P	44,950	0.0076308%
0820F	17,053	0.0028950%
0821F	15,748	0.0026734%
0822F	10,782	0.0018304%
0823F	31,385	0.0053280%
0824F	47,903	0.0081322%
0827F	264,244	0.0448588%
0828F	32,916	0.0055879%
0829F	11,896	0.0020195%
0830F	36,314	0.0061648%
0832F	25,924	0.0044009%
0833F	14,686	0.0024931%
0834F	11,400	0.0019353%
0835F	211,210	0.0358556%
0836P	25,462	0.0043225%
0837F	21,873	0.0037132%
0838F	74,543	0.0126546%
0839F	17,084	0.0029002%
0840F	204,968	0.0347960%
0841F	31,654	0.0053737%
0842F	-	0.0000000%
0843F	17,804	0.0030225%
0844F	3,620	0.0006145%
0845F	138,638	0.0235356%
0846F	54,496	0.0092514%

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

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0847F	64,807	0.0110018%
0848F	95,026	0.0161319%
0849F	12,617	0.0021419%
0850P	17,440	0.0029607%
0851F	22,680	0.0038502%
0852F	9,838	0.0016701%
0854P	9,424	0.0015998%
0855F	55,359	0.0093979%
0856F	48,548	0.0082417%
0857F	49,742	0.0084443%
0858F	58,472	0.0099264%
0859P	5,294	0.0008987%
0860F	33,283	0.0056502%
0861F	10,143	0.0017219%
0862F	37,005	0.0062821%
0863F	72,701	0.0123419%
0864F	36,325	0.0061666%
0865F	18,834	0.0031973%
0866F	9,454	0.0016049%
0867F	17,015	0.0028885%
0868F	10,555	0.0017918%
0869F	13,296	0.0022572%
0870F	3,646	0.0006190%
0999	182,678	0.0310128%
Total	\$ 589,056,703	100.0000000%

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0001P	\$ 37,941	\$ -	\$ 7,306	\$ -	\$ 2,371	\$ 9,677	\$ 1,355	\$ -	\$ 26,466	\$ -	\$ 27,821	\$ 758	\$ 337	\$ 1,095
0002P	103,979	-	20,022	-	6,521	26,543	3,713	-	72,530	-	76,243	2,078	926	3,004
0003P	15,667	-	3,017	-	21,119	24,136	559	-	10,928	-	11,487	313	3,000	3,313
0006F	10,591,591	-	2,039,490	-	811,041	2,850,531	378,212	-	7,388,125	-	7,766,337	211,651	115,205	326,856
0006P	9,396,724	-	1,809,409	-	113,363	1,922,772	335,545	-	6,554,649	-	6,890,194	187,774	16,103	203,877
0009F	315,862	-	60,822	-	3,431	64,253	11,279	-	220,329	-	231,608	6,312	487	6,799
0010F	637,151	-	122,688	-	5,400	128,088	22,752	-	444,443	-	467,195	12,732	767	13,499
0010P	646,596	-	124,507	-	-	124,507	23,089	-	451,030	49,532	523,651	12,921	(7,036)	5,885
0011P	463,127	-	89,179	-	-	89,179	16,538	-	323,053	72,428	412,019	9,255	(10,288)	(1,033)
0013P	465,579	-	89,651	-	39,174	128,825	16,625	-	324,763	-	341,388	9,304	5,564	14,868
0014F	1,932,355	-	372,089	-	-	372,089	69,002	-	1,347,907	29,189	1,446,098	38,614	(4,146)	34,468
0015P	34,895	-	6,719	-	935	7,654	1,246	-	24,341	-	25,587	697	133	830
0016P	21,884	-	4,214	-	6,841	11,055	781	-	15,265	-	16,046	437	972	1,409
0017P	21,617	-	4,162	-	235	4,397	772	-	15,079	-	15,851	432	33	465
0018P	36,475	-	7,024	-	-	7,024	1,302	-	25,443	58,343	85,088	729	(8,287)	(7,558)
0019P	65,843	-	12,679	-	22,294	34,973	2,351	-	45,929	-	48,280	1,316	3,167	4,483
0020F	135,255	-	26,044	-	78,628	104,672	4,830	-	94,346	-	99,176	2,703	11,169	13,872
0020P	143,304	-	27,594	-	-	27,594	5,117	-	99,961	5,555	110,633	2,864	(789)	2,075
0022F	960,479	-	184,947	-	68,114	253,061	34,297	-	669,978	-	704,275	19,193	9,675	28,868
0022P	596,050	-	114,774	-	40,468	155,242	21,284	-	415,773	-	437,057	11,911	5,748	17,659
0023P	20,790	-	4,003	-	-	4,003	742	-	14,502	9,407	24,651	415	(1,336)	(921)
0024F	529,683	-	101,994	-	23,714	125,708	18,914	-	369,478	-	388,392	10,585	3,369	13,954
0024P	610,300	-	117,518	-	44,040	161,558	21,793	-	425,713	-	447,506	12,196	6,256	18,452
0025F	276,191	-	53,183	-	-	53,183	9,862	-	192,656	70,915	273,433	5,519	(10,073)	(4,554)
0026P	134,763	-	25,950	-	8,511	34,461	4,812	-	94,003	-	98,815	2,693	1,209	3,902
0027F	584,022	-	112,458	-	37,801	150,259	20,855	-	407,382	-	428,237	11,670	5,369	17,039
0027P	478,290	-	92,098	-	-	92,098	17,079	-	333,629	67,848	418,556	9,558	(9,638)	(80)
0029F	650,277	-	125,216	-	42,504	167,720	23,221	-	453,599	-	476,820	12,994	6,037	19,031
0029P	673,687	-	129,723	-	2,986	132,709	24,056	-	469,928	-	493,984	13,462	424	13,886
0030F	577,235	-	111,151	-	-	111,151	20,612	-	402,648	41,082	464,342	11,535	(5,836)	5,699
0031F	1,098,785	-	211,579	-	60,576	272,155	39,236	-	766,453	-	805,689	21,957	8,604	30,561
0031P	1,012,824	-	195,027	-	55,398	250,425	36,167	-	706,492	-	742,659	20,239	7,869	28,108
0032F	955,204	-	183,932	-	-	183,932	34,109	-	666,299	1,403	701,811	19,088	(199)	18,889
0032P	659,228	-	126,939	-	-	126,939	23,540	-	459,842	35,385	518,767	13,173	(5,026)	8,147
0033F	393,637	-	75,798	-	2,319	78,117	14,056	-	274,580	-	288,636	7,866	329	8,195
0035P	39,827	-	7,669	-	4,547	12,216	1,422	-	27,781	-	29,203	796	646	1,442
0036F	1,206,169	-	232,257	-	92,365	324,622	43,071	-	841,359	-	884,430	24,103	13,120	37,223
0036P	853,132	-	164,277	-	25,616	189,893	30,464	-	595,099	-	625,563	17,048	3,639	20,687
0037P	92,195	-	17,753	-	-	17,753	3,292	-	64,310	927	68,529	1,842	(132)	1,710
0039P	91,485	-	17,616	-	11,601	29,217	3,267	-	63,815	-	67,082	1,828	1,648	3,476
0040F	395,003	-	76,061	-	76,032	152,093	14,105	-	275,533	-	289,638	7,893	10,800	18,693
0041F	700,226	-	134,834	-	-	134,834	25,004	-	488,440	4,958	518,402	13,993	(704)	13,289
0041P	520,644	-	100,254	-	-	100,254	18,592	-	363,173	7,419	389,184	10,404	(1,054)	9,350
0042F	200,244	-	38,558	-	-	38,558	7,150	-	139,679	17,382	164,211	4,001	(2,469)	1,532

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0044P	8,515	-	1,640	-	2,301	3,941	304	-	5,940	-	6,244	170	327	497
0045F	1,502,184	-	289,257	-	-	289,257	53,641	-	1,047,843	40,064	1,141,548	30,018	(5,691)	24,327
0045P	1,121,691	-	215,990	-	-	215,990	40,054	-	782,432	109,905	932,391	22,415	(15,612)	6,803
0047P	1,024,988	-	197,369	-	-	197,369	36,601	-	714,977	217,918	969,496	20,482	(30,954)	(10,472)
0048F	2,187,853	-	421,287	-	26,321	447,608	78,125	-	1,526,129	-	1,604,254	43,720	3,739	47,459
0050F	794,462	-	152,979	-	-	152,979	28,369	-	554,174	15,235	597,778	15,876	(2,164)	13,712
0050P	792,148	-	152,534	-	4,692	157,226	28,287	-	552,560	-	580,847	15,829	667	16,496
0051F	634,809	-	122,237	-	-	122,237	22,668	-	442,809	72,748	538,225	12,685	(10,334)	2,351
0051P	630,817	-	121,469	-	-	121,469	22,526	-	440,024	35,265	497,815	12,606	(5,009)	7,597
0052P	80,902	-	15,578	-	14,896	30,474	2,889	-	56,433	-	59,322	1,617	2,116	3,733
0053F	174,234	-	33,550	-	608	34,158	6,222	-	121,536	-	127,758	3,482	86	3,568
0053P	230,889	-	44,459	-	-	44,459	8,245	-	161,056	41,188	210,489	4,614	(5,850)	(1,236)
0054F	457,464	-	88,088	-	-	88,088	16,335	-	319,102	11,151	346,588	9,141	(1,584)	7,557
0054P	545,372	-	105,015	-	810	105,825	19,475	-	380,422	-	399,897	10,898	115	11,013
0055F	95,089	-	18,310	-	4,213	22,523	3,396	-	66,329	-	69,725	1,900	598	2,498
0055P	223,538	-	43,044	-	13,227	56,271	7,982	-	155,928	-	163,910	4,467	1,879	6,346
0056P	75,814	-	14,598	-	5,404	20,002	2,707	-	52,883	-	55,590	1,515	768	2,283
0057P	154,980	-	29,842	-	-	29,842	5,534	-	108,106	1,260	114,900	3,097	(179)	2,918
0058P	91,077	-	17,538	-	15,748	33,286	3,252	-	63,531	-	66,783	1,820	2,237	4,057
0059F	728,747	-	140,326	-	-	140,326	26,023	-	508,334	23,581	557,938	14,562	(3,350)	11,212
0059P	703,484	-	135,461	-	9,213	144,674	25,121	-	490,713	-	515,834	14,058	1,309	15,367
0060P	11,008	-	2,120	-	-	2,120	393	-	7,679	852	8,924	220	(121)	99
0061P	49,245	-	9,482	-	12,347	21,829	1,758	-	34,351	-	36,109	984	1,754	2,738
0063P	29,513	-	5,683	-	-	5,683	1,054	-	20,587	2,080	23,721	590	(295)	295
0064P	857,709	-	165,158	-	-	165,158	30,628	-	598,292	73,937	702,857	17,140	(10,502)	6,638
0065P	98,340	-	18,936	-	11,100	30,036	3,512	-	68,596	-	72,108	1,965	1,577	3,542
0066F	455,323	-	87,676	-	-	87,676	16,259	-	317,609	18,937	352,805	9,099	(2,690)	6,409
0069F	874,541	-	168,399	-	-	168,399	31,229	-	610,033	69,894	711,156	17,476	(9,928)	7,548
0069P	869,104	-	167,352	-	-	167,352	31,035	-	606,240	16,179	653,454	17,367	(2,298)	15,069
0070P	123,407	-	23,763	-	1,446	25,209	4,407	-	86,082	-	90,489	2,466	205	2,671
0071F	764,423	-	147,195	-	-	147,195	27,297	-	533,220	44,034	604,551	15,275	(6,255)	9,020
0072P	116,603	-	22,453	-	20,784	43,237	4,164	-	81,336	-	85,500	2,330	2,952	5,282
0073P	25,139	-	4,841	-	847	5,688	898	-	17,536	-	18,434	502	120	622
0074F	1,345,861	-	259,156	-	56,757	315,913	48,059	-	938,800	-	986,859	26,894	8,062	34,956
0074P	949,868	-	182,904	-	98,353	281,257	33,919	-	662,577	-	696,496	18,981	13,971	32,952
0077P	314,827	-	60,622	-	22,830	83,452	11,242	-	219,606	-	230,848	6,291	3,243	9,534
0078F	470,755	-	90,647	-	37,590	128,237	16,810	-	328,374	-	345,184	9,407	5,340	14,747
0078P	664,153	-	127,888	-	-	127,888	23,716	-	463,277	16,708	503,701	13,272	(2,373)	10,899
0080P	94,471	-	18,191	-	3,008	21,199	3,373	-	65,898	-	69,271	1,888	427	2,315
0081P	60,633	-	11,675	-	7,629	19,304	2,165	-	42,294	-	44,459	1,212	1,084	2,296
0083F	645,981	-	124,388	-	-	124,388	23,067	-	450,601	2,138	475,806	12,909	(304)	12,605
0083P	736,694	-	141,856	-	-	141,856	26,306	-	513,878	56,906	597,090	14,721	(8,083)	6,638
0084F	907,660	-	174,777	-	-	174,777	32,411	-	633,135	58,548	724,094	18,138	(8,317)	9,821
0084P	899,908	-	173,284	-	64,283	237,567	32,135	-	627,727	-	659,862	17,983	9,131	27,114

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer OPEB Expense
0085F	115,757	-	22,290	-	-	22,290	4,134	-	80,746	2,557	87,437	2,313	(363)	1,950
0086F	657,696	-	126,644	-	-	126,644	23,485	-	458,773	9,554	491,812	13,143	(1,357)	11,786
0086P	779,826	-	150,161	-	17,839	168,000	27,847	-	543,964	-	571,811	15,583	2,534	18,117
0087P	356,675	-	68,681	-	15,012	83,693	12,736	-	248,798	-	261,534	7,127	2,132	9,259
0089F	37,581	-	7,236	-	13,400	20,636	1,342	-	26,214	-	27,556	751	1,903	2,654
0089P	195,429	-	37,631	-	-	37,631	6,979	-	136,321	10,668	153,968	3,905	(1,515)	2,390
0090F	790,101	-	152,140	-	73,496	225,636	28,213	-	551,132	-	579,345	15,788	10,440	26,228
0090P	984,603	-	189,593	-	69,890	259,483	35,159	-	686,806	-	721,965	19,675	9,927	29,602
0091F	126,030	-	24,268	-	7,771	32,039	4,500	-	87,911	-	92,411	2,518	1,104	3,622
0091P	230,286	-	44,343	-	-	44,343	8,223	-	160,635	5,363	174,221	4,602	(762)	3,840
0093P	32,304	-	6,220	-	-	6,220	1,154	-	22,534	3,631	27,319	646	(516)	130
0094F	446,088	-	85,898	-	109,906	195,804	15,929	-	311,167	-	327,096	8,914	15,612	24,526
0094P	293,484	-	56,512	-	-	56,512	10,480	-	204,718	44,390	259,588	5,865	(6,305)	(440)
0095P	48,242	-	9,289	-	3,085	12,374	1,723	-	33,651	-	35,374	964	438	1,402
0096F	445,688	-	85,820	-	10,710	96,530	15,915	-	310,888	-	326,803	8,906	1,521	10,427
0098P	20,788	-	4,003	-	4,183	8,186	742	-	14,501	-	15,243	415	594	1,009
0099P	77,460	-	14,915	-	593	15,508	2,766	-	54,032	-	56,798	1,548	84	1,632
0101F	447,922	-	86,251	-	15,646	101,897	15,995	-	312,447	-	328,442	8,951	2,223	11,174
0101P	387,349	-	74,587	-	18,130	92,717	13,832	-	270,194	-	284,026	7,740	2,575	10,315
0102P	40,987	-	7,892	-	-	7,892	1,464	-	28,590	12,871	42,925	819	(1,828)	(1,009)
0103F	66,603	-	12,825	-	-	12,825	2,378	-	46,459	4,934	53,771	1,331	(701)	630
0103P	182,020	-	35,049	-	8,258	43,307	6,500	-	126,967	-	133,467	3,637	1,173	4,810
0104P	169,060	-	32,554	-	13,782	46,336	6,037	-	117,927	-	123,964	3,378	1,958	5,336
0106P	371,393	-	71,515	-	-	71,515	13,262	-	259,064	11,855	284,181	7,422	(1,684)	5,738
0107F	3,356,778	-	646,373	-	-	646,373	119,866	-	2,341,508	69,820	2,531,194	67,078	(9,918)	57,160
0107P	2,898,286	-	558,086	-	-	558,086	103,494	-	2,021,688	181,965	2,307,147	57,916	(25,847)	32,069
0108F	345,461	-	66,521	-	26,565	93,086	12,336	-	240,975	-	253,311	6,903	3,774	10,677
0109F	361,159	-	69,544	-	110,925	180,469	12,897	-	251,925	-	264,822	7,217	15,756	22,973
0110P	75,474	-	14,533	-	-	14,533	2,695	-	52,647	3,404	58,746	1,508	(483)	1,025
0111P	101,462	-	19,537	-	-	19,537	3,623	-	70,774	62,792	137,189	2,027	(8,919)	(6,892)
0112F	84,482	-	16,268	-	-	16,268	3,017	-	58,930	7,815	69,762	1,688	(1,110)	578
0113P	119,857	-	23,079	-	-	23,079	4,280	-	83,606	305	88,191	2,395	(43)	2,352
0115P	109,019	-	20,992	-	9,365	30,357	3,893	-	76,046	-	79,939	2,179	1,330	3,509
0117P	52,511	-	10,111	-	3,228	13,339	1,875	-	36,629	-	38,504	1,049	458	1,507
0118F	358,003	-	68,936	-	-	68,936	12,784	-	249,723	36,137	298,644	7,154	(5,133)	2,021
0118P	292,997	-	56,419	-	15,928	72,347	10,463	-	204,379	-	214,842	5,855	2,262	8,117
0120P	970,547	-	186,886	-	-	186,886	34,657	-	677,001	40,924	752,582	19,394	(5,813)	13,581
0121P	301,929	-	58,139	-	-	58,139	10,781	-	210,610	7,768	229,159	6,033	(1,103)	4,930
0122F	116,859	-	22,502	-	-	22,502	4,173	-	81,515	17,619	103,307	2,335	(2,503)	(168)
0123P	275,291	-	53,009	-	71,677	124,686	9,830	-	192,029	-	201,859	5,501	10,181	15,682
0126F	257,738	-	49,629	-	50,396	100,025	9,203	-	179,784	-	188,987	5,150	7,159	12,309
0126P	270,760	-	52,137	-	-	52,137	9,668	-	188,867	3,985	202,520	5,411	(566)	4,845
0127F	1,092,793	-	210,425	-	87,399	297,824	39,022	-	762,274	-	801,296	21,837	12,415	34,252
0127P	780,035	-	150,202	-	90,394	240,596	27,854	-	544,110	-	571,964	15,587	12,840	28,427

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0128F	25,980,821	-	5,002,800	-	-	5,002,800	927,741	-	18,122,824	578,765	19,629,330	519,172	(82,211)	436,961
0128P	23,545,424	-	4,533,846	-	-	4,533,846	840,776	-	16,424,022	1,056,335	18,321,133	470,506	(150,048)	320,458
0129F	529,475	-	101,954	-	77,824	179,778	18,907	-	369,333	-	388,240	10,580	11,055	21,635
0129P	388,659	-	74,839	-	-	74,839	13,878	-	271,107	54,405	339,390	7,767	(7,728)	39
0130F	1,612,260	-	310,453	-	42,793	353,246	57,572	-	1,124,626	-	1,182,198	32,218	6,078	38,296
0131F	18,173,583	-	3,499,458	-	-	3,499,458	648,955	-	12,676,915	2,586,490	15,912,360	363,161	(367,399)	(4,238)
0131P	29,124,088	-	5,608,060	-	-	5,608,060	1,039,983	-	20,315,399	1,660,078	23,015,460	581,984	(235,806)	346,178
0132F	2,234,152	-	430,203	-	42,958	473,161	79,779	-	1,558,424	-	1,638,203	44,645	6,102	50,747
0132P	1,738,828	-	334,824	-	145,363	480,187	62,091	-	1,212,913	-	1,275,004	34,747	20,648	55,395
0133P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0134F	298,100	-	57,401	-	3,225	60,626	10,645	-	207,939	-	218,584	5,957	458	6,415
0135F	14,493	-	2,791	-	-	2,791	518	-	10,109	1,248	11,875	290	(177)	113
0136P	289,939	-	55,830	-	-	55,830	10,353	-	202,246	15,278	227,877	5,794	(2,170)	3,624
0137P	26,900	-	5,180	-	-	5,180	961	-	18,764	7,996	27,721	538	(1,136)	(598)
0139P	109,879	-	21,158	-	4,322	25,480	3,924	-	76,645	-	80,569	2,196	614	2,810
0140F	1,984,439	-	382,118	-	-	382,118	70,862	-	1,384,238	103,752	1,558,852	39,655	(14,738)	24,917
0141P	211,091	-	40,647	-	-	40,647	7,538	-	147,246	2,813	157,597	4,218	(400)	3,818
0142F	53,323,537	-	10,267,843	-	19,198	10,287,041	1,904,114	-	37,195,634	-	39,099,748	1,065,559	2,727	1,068,286
0142P	52,706,528	-	10,149,033	-	2,796,649	12,945,682	1,882,081	-	36,765,242	-	38,647,323	1,053,229	397,251	1,450,480
0143P	29,918	-	5,761	-	2,693	8,454	1,068	-	20,869	-	21,937	598	383	981
0144F	605,736	-	116,639	-	89,695	206,334	21,630	-	422,529	-	444,159	12,104	12,741	24,845
0145F	557,097	-	107,273	-	46,080	153,353	19,893	-	388,601	-	408,494	11,132	6,546	17,678
0146F	272,095	-	52,394	-	-	52,394	9,716	-	189,799	4,741	204,256	5,437	(673)	4,764
0146P	310,971	-	59,880	-	-	59,880	11,104	-	216,917	22,092	250,113	6,214	(3,138)	3,076
0147P	12,927	-	2,489	-	-	2,489	462	-	9,017	836	10,315	258	(119)	139
0148F	611,291	-	117,709	-	30,768	148,477	21,828	-	426,404	-	448,232	12,215	4,371	16,586
0150F	198,752	-	38,271	-	3,634	41,905	7,097	-	138,639	-	145,736	3,972	516	4,488
0150P	186,297	-	35,873	-	-	35,873	6,652	-	129,951	6,450	143,053	3,723	(916)	2,807
0152F	357,537	-	68,846	-	-	68,846	12,767	-	249,399	7,264	269,430	7,145	(1,032)	6,113
0153F	433,205	-	83,417	-	-	83,417	15,469	-	302,181	48,329	365,979	8,657	(6,865)	1,792
0154P	90,751	-	17,475	-	3,225	20,700	3,241	-	63,303	-	66,544	1,813	458	2,271
0155F	74,442	-	14,334	-	-	14,334	2,658	-	51,926	34,839	89,423	1,488	(4,949)	(3,461)
0155P	106,852	-	20,575	-	-	20,575	3,816	-	74,534	40,371	118,721	2,135	(5,734)	(3,599)
0156P	47,743	-	9,193	-	10,235	19,428	1,705	-	33,303	-	35,008	954	1,454	2,408
0157P	52,664	-	10,141	-	6,941	17,082	1,881	-	36,735	-	38,616	1,052	986	2,038
0158F	13,107	-	2,524	-	12,540	15,064	468	-	9,143	-	9,611	262	1,781	2,043
0158P	13,940	-	2,684	-	-	2,684	498	-	9,724	13,001	23,223	279	(1,847)	(1,568)
0159F	164,734	-	31,721	-	27,684	59,405	5,882	-	114,910	-	120,792	3,292	3,932	7,224
0160F	412,777	-	79,483	-	-	79,483	14,740	-	287,931	1,356	304,027	8,248	(193)	8,055
0161F	2,066,342	-	397,889	-	-	397,889	73,786	-	1,441,369	12,249	1,527,404	41,291	(1,740)	39,551
0161P	1,495,117	-	287,896	-	100,035	387,931	53,389	-	1,042,913	-	1,096,302	29,877	14,210	44,087
0162F	410,757	-	79,094	-	-	79,094	14,668	-	286,522	55,415	356,605	8,208	(7,871)	337
0162P	294,958	-	56,796	-	-	56,796	10,533	-	205,747	2,990	219,270	5,894	(425)	5,469
0163P	46,660	-	8,985	-	-	8,985	1,666	-	32,548	4,542	38,756	932	(645)	287

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0164P	32,756	-	6,307	-	3,799	10,106	1,170	-	22,849	-	24,019	655	540	1,195
0166F	7,337,831	-	1,412,954	-	33,783	1,446,737	262,024	-	5,118,477	-	5,380,501	146,631	4,799	151,430
0166P	7,465,401	-	1,437,518	-	-	1,437,518	266,580	-	5,207,462	628,071	6,102,113	149,180	(89,215)	59,965
0167P	194,591	-	37,470	-	-	37,470	6,949	-	135,736	19,308	161,993	3,888	(2,743)	1,145
0168F	580,113	-	111,705	-	3,985	115,690	20,715	-	404,656	-	425,371	11,592	566	12,158
0168P	563,323	-	108,472	-	15,759	124,231	20,116	-	392,944	-	413,060	11,257	2,238	13,495
0169F	1,916,462	-	369,029	-	52,155	421,184	68,434	-	1,336,821	-	1,405,255	38,296	7,408	45,704
0169P	1,294,769	-	249,317	-	-	249,317	46,235	-	903,161	95,818	1,045,214	25,873	(13,611)	12,262
0170F	890,882	-	171,546	-	-	171,546	31,812	-	621,432	66,492	719,736	17,802	(9,445)	8,357
0171F	125,220	-	24,112	-	-	24,112	4,471	-	87,347	6,572	98,390	2,502	(933)	1,569
0171P	157,130	-	30,257	-	-	30,257	5,611	-	109,605	26,512	141,728	3,140	(3,766)	(626)
0172P	72,544	-	13,969	-	1,753	15,722	2,590	-	50,603	-	53,193	1,450	249	1,699
0173F	51,305	-	9,879	-	-	9,879	1,832	-	35,788	4,570	42,190	1,025	(649)	376
0173P	46,032	-	8,864	-	848	9,712	1,644	-	32,109	-	33,753	920	121	1,041
0174P	27,842	-	5,361	-	441	5,802	994	-	19,421	-	20,415	556	63	619
0176F	592,327	-	114,057	-	-	114,057	21,151	-	413,176	48,404	482,731	11,836	(6,875)	4,961
0176P	369,690	-	71,187	-	-	71,187	13,201	-	257,876	17,864	288,941	7,387	(2,537)	4,850
0177P	88,314	-	17,006	-	-	17,006	3,154	-	61,603	8,388	73,145	1,765	(1,191)	574
0178P	32,052	-	6,172	-	-	6,172	1,145	-	22,357	19,713	43,215	640	(2,800)	(2,160)
0179P	1,964,955	-	378,367	-	43,011	421,378	70,166	-	1,370,647	-	1,440,813	39,265	6,110	45,375
0180P	29,015	-	5,587	-	3,902	9,489	1,036	-	20,239	-	21,275	580	554	1,134
0181F	646,207	-	124,432	-	-	124,432	23,075	-	450,759	7,832	481,666	12,913	(1,113)	11,800
0181P	500,356	-	96,347	-	-	96,347	17,867	-	349,022	90,799	457,688	9,999	(12,898)	(2,899)
0182F	270,345	-	52,057	-	1,064	53,121	9,654	-	188,578	-	198,232	5,402	151	5,553
0182P	225,431	-	43,408	-	-	43,408	8,050	-	157,249	17,629	182,928	4,505	(2,504)	2,001
0183F	14,725	-	2,835	-	-	2,835	526	-	10,271	489	11,286	294	(69)	225
0183P	114,813	-	22,108	-	9,606	31,714	4,100	-	80,088	-	84,188	2,294	1,365	3,659
0184F	732,998	-	141,144	-	-	141,144	26,174	-	511,300	398	537,872	14,647	(56)	14,591
0184P	549,813	-	105,870	-	-	105,870	19,633	-	383,520	31,891	435,044	10,987	(4,530)	6,457
0185F	93,282	-	17,962	-	-	17,962	3,331	-	65,069	13,063	81,463	1,864	(1,855)	9
0185P	263,033	-	50,649	-	-	50,649	9,393	-	183,478	8,309	201,180	5,256	(1,180)	4,076
0186P	54,232	-	10,443	-	15,361	25,804	1,937	-	37,829	-	39,766	1,084	2,182	3,266
0187P	13,728	-	2,643	-	-	2,643	490	-	9,576	762	10,828	274	(108)	166
0188P	66,047	-	12,718	-	18,204	30,922	2,358	-	46,071	-	48,429	1,320	2,586	3,906
0189P	41,657	-	8,021	-	-	8,021	1,488	-	29,058	23,329	53,875	832	(3,314)	(2,482)
0190F	2,010,811	-	387,197	-	309,503	696,700	71,803	-	1,402,634	-	1,474,437	40,182	43,964	84,146
0190P	1,672,860	-	322,122	-	-	322,122	59,736	-	1,166,897	42,088	1,268,721	33,429	(5,978)	27,451
0191F	627,667	-	120,862	-	57,844	178,706	22,413	-	437,827	-	460,240	12,543	8,216	20,759
0191P	452,344	-	87,102	-	-	87,102	16,153	-	315,531	7,848	339,532	9,039	(1,115)	7,924
0192F	2,184,806	-	420,701	-	-	420,701	78,017	-	1,524,003	245,379	1,847,399	43,659	(34,855)	8,804
0192P	2,049,141	-	394,577	-	-	394,577	73,172	-	1,429,371	128,474	1,631,017	40,948	(18,249)	22,699
0193F	644,371	-	124,078	-	-	124,078	23,010	-	449,479	63,861	536,350	12,876	(9,071)	3,805
0193P	426,819	-	82,187	-	-	82,187	15,241	-	297,726	117,374	430,341	8,529	(16,672)	(8,143)
0194F	1,487,863	-	286,499	-	-	286,499	53,130	-	1,037,853	169,997	1,260,980	29,732	(24,147)	5,585

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0194P	1,078,490	-	207,671	-	-	207,671	38,511	-	752,297	58,500	849,308	21,551	(8,310)	13,241
0195P	222,445	-	42,833	-	913	43,746	7,943	-	155,165	-	163,108	4,445	130	4,575
0196F	1,477,576	-	284,518	-	73,061	357,579	52,762	-	1,030,678	-	1,083,440	29,526	10,378	39,904
0196P	1,528,702	-	294,363	-	-	294,363	54,588	-	1,066,340	5,312	1,126,240	30,548	(755)	29,793
0197F	396,502	-	76,349	-	-	76,349	14,159	-	276,578	27,288	318,025	7,923	(3,876)	4,047
0197P	542,912	-	104,542	-	21,307	125,849	19,387	-	378,706	-	398,093	10,849	3,027	13,876
0198F	65,453	-	12,603	-	-	12,603	2,337	-	45,656	11,662	59,655	1,308	(1,656)	(348)
0198P	87,311	-	16,812	-	-	16,812	3,118	-	60,904	12,626	76,648	1,745	(1,794)	(49)
0199F	713,511	-	137,392	-	-	137,392	25,479	-	497,707	27,664	550,850	14,258	(3,929)	10,329
0199P	558,843	-	107,609	-	3,067	110,676	19,956	-	389,819	-	409,775	11,167	436	11,603
0201P	58,758	-	11,314	-	1,909	13,223	2,098	-	40,987	-	43,085	1,174	271	1,445
0203F	1,382,671	-	266,244	-	-	266,244	49,373	-	964,477	39,934	1,053,784	27,630	(5,673)	21,957
0203P	1,127,771	-	217,161	-	3,536	220,697	40,271	-	786,672	-	826,943	22,536	502	23,038
0205F	713,578	-	137,405	-	53,045	190,450	25,481	-	497,754	-	523,235	14,259	7,535	21,794
0205P	792,959	-	152,690	-	-	152,690	28,316	-	553,126	67,712	649,154	15,846	(9,618)	6,228
0206P	32,694	-	6,296	-	1,620	7,916	1,167	-	22,806	-	23,973	653	230	883
0207P	28,727	-	5,532	-	-	5,532	1,026	-	20,039	6,590	27,655	574	(936)	(362)
0208P	28,694	-	5,525	-	-	5,525	1,025	-	20,015	3,105	24,145	573	(441)	132
0210F	404,804	-	77,948	-	-	77,948	14,455	-	282,370	35,766	332,591	8,089	(5,080)	3,009
0210P	377,575	-	72,705	-	-	72,705	13,483	-	263,376	22,337	299,196	7,545	(3,173)	4,372
0212F	404,867	-	77,960	-	41,720	119,680	14,457	-	282,414	-	296,871	8,090	5,926	14,016
0212P	545,894	-	105,116	-	14,748	119,864	19,493	-	380,786	-	400,279	10,909	2,095	13,004
0213F	820,602	-	158,013	-	111,428	269,441	29,303	-	572,408	-	601,711	16,398	15,828	32,226
0215P	21,547	-	4,149	-	1,559	5,708	769	-	15,030	-	15,799	431	221	652
0216P	71,688	-	13,804	-	5,054	18,858	2,560	-	50,006	-	52,566	1,433	718	2,151
0217F	566,509	-	109,086	-	43,430	152,516	20,229	-	395,166	-	415,395	11,320	6,169	17,489
0217P	578,163	-	111,329	-	-	111,329	20,645	-	403,295	35,801	459,741	11,553	(5,085)	6,468
0218P	1,555,101	-	299,446	-	43,978	343,424	55,531	-	1,084,755	-	1,140,286	31,075	6,247	37,322
0220F	453,219	-	87,271	-	84,258	171,529	16,184	-	316,142	-	332,326	9,057	11,968	21,025
0220P	306,678	-	59,053	-	14,801	73,854	10,951	-	213,922	-	224,873	6,128	2,102	8,230
0221F	10,542	-	2,030	-	-	2,030	376	-	7,354	584	8,314	211	(83)	128
0221P	147,439	-	28,390	-	-	28,390	5,265	-	102,845	11,486	119,596	2,946	(1,632)	1,314
0222F	1,041,800	-	200,606	-	-	200,606	37,201	-	726,704	59,381	823,286	20,818	(8,435)	12,383
0222P	1,105,366	-	212,846	-	-	212,846	39,471	-	771,044	28,160	838,675	22,088	(4,000)	18,088
0223P	78,331	-	15,083	-	4,253	19,336	2,797	-	54,640	-	57,437	1,565	604	2,169
0224P	240,976	-	46,402	-	7,597	53,999	8,605	-	168,092	-	176,697	4,815	1,079	5,894
0225F	88,172	-	16,978	-	3,910	20,888	3,149	-	61,504	-	64,653	1,762	555	2,317
0225P	194,726	-	37,496	-	-	37,496	6,953	-	135,831	39,959	182,743	3,891	(5,676)	(1,785)
0226P	51,402	-	9,898	-	10,821	20,719	1,836	-	35,855	-	37,691	1,027	1,537	2,564
0227F	74,488	-	14,343	-	5,875	20,218	2,660	-	51,959	-	54,619	1,488	834	2,322
0227P	103,116	-	19,856	-	6,014	25,870	3,682	-	71,928	-	75,610	2,061	854	2,915
0228P	183,383	-	35,312	-	-	35,312	6,548	-	127,918	4,828	139,294	3,665	(686)	2,979
0229P	58,851	-	11,332	-	-	11,332	2,101	-	41,051	3,623	46,775	1,176	(515)	661
0230F	278,423	-	53,612	-	13,228	66,840	9,942	-	194,213	-	204,155	5,564	1,879	7,443

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0230P	268,568	-	51,715	-	-	51,715	9,590	-	187,339	8,487	205,416	5,367	(1,205)	4,162
0231F	4,683	-	902	-	-	902	167	-	3,266	15,057	18,490	94	(2,139)	(2,045)
0231P	120,716	-	23,245	-	-	23,245	4,311	-	84,205	14,055	102,571	2,412	(1,997)	415
0232P	19,596	-	3,773	-	-	3,773	700	-	13,669	1,279	15,648	392	(182)	210
0233P	165,482	-	31,865	-	8,111	39,976	5,909	-	115,431	-	121,340	3,307	1,152	4,459
0234P	65,938	-	12,697	-	-	12,697	2,355	-	45,995	5,135	53,485	1,318	(729)	589
0236P	8,401	-	1,618	-	-	1,618	300	-	5,860	302	6,462	168	(43)	125
0237F	588,667	-	113,352	-	-	113,352	21,021	-	410,622	27,495	459,138	11,763	(3,906)	7,857
0237P	539,663	-	103,916	-	-	103,916	19,271	-	376,440	8,591	404,302	10,784	(1,220)	9,564
0238P	183,821	-	35,396	-	19,216	54,612	6,564	-	128,224	-	134,788	3,673	2,730	6,403
0239F	1,568,129	-	301,955	-	128,118	430,073	55,996	-	1,093,843	-	1,149,839	31,336	18,199	49,535
0240F	1,637,280	-	315,270	-	-	315,270	58,465	-	1,142,079	40,705	1,241,249	32,718	(5,782)	26,936
0241P	18,784	-	3,617	-	-	3,617	671	-	13,103	2,255	16,029	375	(320)	55
0242P	128,489	-	24,742	-	-	24,742	4,588	-	89,627	59	94,274	2,568	(8)	2,560
0243P	170,476	-	32,826	-	30,393	63,219	6,087	-	118,915	-	125,002	3,407	4,317	7,724
0244F	395,663	-	76,188	-	-	76,188	14,129	-	275,993	29,396	319,518	7,906	(4,175)	3,731
0244P	442,314	-	85,171	-	15,639	100,810	15,794	-	308,535	-	324,329	8,839	2,221	11,060
0245P	36,835	-	7,093	-	-	7,093	1,315	-	25,694	5,223	32,232	736	(742)	(6)
0246P	1,689,721	-	325,368	-	-	325,368	60,338	-	1,178,659	7,065	1,246,062	33,766	(1,003)	32,763
0247P	595,226	-	114,615	-	40,490	155,105	21,255	-	415,197	-	436,452	11,894	5,751	17,645
0250F	2,619,167	-	504,340	-	-	504,340	93,527	-	1,826,990	240,562	2,161,079	52,339	(34,171)	18,168
0250P	2,562,194	-	493,369	-	129,273	622,642	91,493	-	1,787,249	-	1,878,742	51,200	18,363	69,563
0251F	721,549	-	138,940	-	-	138,940	25,766	-	503,314	25,933	555,013	14,419	(3,684)	10,735
0252F	593,041	-	114,195	-	16,892	131,087	21,177	-	413,674	-	434,851	11,851	2,400	14,251
0253P	21,959	-	4,228	-	783	5,011	784	-	15,318	-	16,102	439	111	550
0254F	675,743	-	130,119	-	-	130,119	24,130	-	471,362	44,549	540,041	13,503	(6,328)	7,175
0254P	485,004	-	93,391	-	45,149	138,540	17,319	-	338,313	-	355,632	9,692	6,413	16,105
0255F	474,266	-	91,323	-	-	91,323	16,935	-	330,822	10,261	358,018	9,477	(1,457)	8,020
0256F	335,279	-	64,561	-	15,545	80,106	11,972	-	233,873	-	245,845	6,700	2,208	8,908
0257P	153,349	-	29,529	-	2,820	32,349	5,476	-	106,968	-	112,444	3,064	401	3,465
0259F	522,110	-	100,536	-	73,496	174,032	18,644	-	364,196	-	382,840	10,433	10,440	20,873
0259P	365,562	-	70,392	-	-	70,392	13,054	-	254,997	19,627	287,678	7,305	(2,788)	4,517
0260F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0260P	137,000	-	26,380	-	5,467	31,847	4,892	-	95,564	-	100,456	2,738	776	3,514
0261P	93,906	-	18,082	-	-	18,082	3,353	-	65,504	2,659	71,516	1,877	(378)	1,499
0262P	8,185	-	1,576	-	-	1,576	292	-	5,709	4,728	10,729	164	(672)	(508)
0263F	667,885	-	128,606	-	29,501	158,107	23,849	-	465,881	-	489,730	13,346	4,190	17,536
0263P	590,941	-	113,790	-	-	113,790	21,102	-	412,209	7,841	441,152	11,809	(1,114)	10,695
0264F	16,243	-	3,128	-	340	3,468	580	-	11,330	-	11,910	325	48	373
0264P	68,907	-	13,269	-	-	13,269	2,461	-	48,066	55,059	105,586	1,377	(7,821)	(6,444)
0265P	1,577,008	-	303,665	-	-	303,665	56,313	-	1,100,036	192,495	1,348,844	31,513	(27,343)	4,170
0266P	202,275	-	38,949	-	-	38,949	7,223	-	141,096	4,763	153,082	4,042	(676)	3,366
0267P	33,263	-	6,405	-	-	6,405	1,188	-	23,203	1,805	26,196	665	(256)	409
0269P	137,899	-	26,553	-	-	26,553	4,924	-	96,191	4,680	105,795	2,756	(665)	2,091

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0270F	128,722	-	24,786	-	19,368	44,154	4,596	-	89,789	-	94,385	2,572	2,751	5,323
0271F	553,569	-	106,594	-	5,542	112,136	19,767	-	386,140	-	405,907	11,062	787	11,849
0272P	232,390	-	44,748	-	14,294	59,042	8,298	-	162,102	-	170,400	4,644	2,030	6,674
0273F	1,542,945	-	297,106	-	105,200	402,306	55,097	-	1,076,276	-	1,131,373	30,833	14,943	45,776
0273P	1,227,717	-	236,406	-	53,851	290,257	43,840	-	856,389	-	900,229	24,533	7,649	32,182
0274P	631,100	-	121,523	-	-	121,523	22,536	-	440,221	46,285	509,042	12,611	(6,575)	6,036
0275P	275,933	-	53,133	-	26,785	79,918	9,853	-	192,476	-	202,329	5,514	3,805	9,319
0276F	356,119	-	68,573	-	-	68,573	12,717	-	248,410	22,632	283,759	7,116	(3,215)	3,901
0276P	252,747	-	48,668	-	10,455	59,123	9,025	-	176,303	-	185,328	5,051	1,485	6,536
0277F	685,630	-	132,023	-	-	132,023	24,483	-	478,258	14,513	517,254	13,701	(2,062)	11,639
0277P	793,011	-	152,700	-	25,230	177,930	28,317	-	553,162	-	581,479	15,847	3,584	19,431
0278P	572,226	-	110,186	-	-	110,186	20,433	-	399,154	84,101	503,688	11,435	(11,946)	(511)
0280F	274,693	-	52,894	-	10,493	63,387	9,809	-	191,611	-	201,420	5,489	1,491	6,980
0280P	210,091	-	40,455	-	440	40,895	7,502	-	146,548	-	154,050	4,198	62	4,260
0281P	129,295	-	24,897	-	23,508	48,405	4,617	-	90,190	-	94,807	2,584	3,339	5,923
0282P	39,766	-	7,657	-	6,130	13,787	1,420	-	27,739	-	29,159	795	871	1,666
0283F	2,562,557	-	493,439	-	176,695	670,134	91,506	-	1,787,502	-	1,879,008	51,207	25,099	76,306
0284F	1,670,499	-	321,667	-	-	321,667	59,651	-	1,165,251	55,214	1,280,116	33,381	(7,843)	25,538
0285P	63,946	-	12,313	-	-	12,313	2,283	-	44,605	20,828	67,716	1,278	(2,959)	(1,681)
0286F	739,050	-	142,310	-	-	142,310	26,391	-	515,522	121,321	663,234	14,768	(17,233)	(2,465)
0287F	353,717	-	68,111	-	13,137	81,248	12,631	-	246,734	-	259,365	7,068	1,866	8,934
0288P	81,185	-	15,633	-	14,613	30,246	2,899	-	56,630	-	59,529	1,622	2,076	3,698
0289F	640,984	-	123,426	-	3,157	126,583	22,889	-	447,116	-	470,005	12,809	449	13,258
0290P	145,882	-	28,091	-	3,433	31,524	5,209	-	101,760	-	106,969	2,915	488	3,403
0291F	1,045,642	-	201,346	-	7,658	209,004	37,339	-	729,384	-	766,723	20,895	1,088	21,983
0291P	955,620	-	184,012	-	6,140	190,152	34,124	-	666,589	-	700,713	19,096	872	19,968
0292F	212,396	-	40,898	-	-	40,898	7,584	-	148,156	14,792	170,532	4,244	(2,101)	2,143
0292P	219,693	-	42,304	-	-	42,304	7,845	-	153,246	1,394	162,485	4,390	(198)	4,192
0293F	2,607,749	-	502,141	-	-	502,141	93,119	-	1,819,025	144,794	2,056,938	52,110	(20,567)	31,543
0293P	2,177,721	-	419,336	-	-	419,336	77,764	-	1,519,061	140,338	1,737,163	43,517	(19,934)	23,583
0296F	241,378	-	46,479	-	9,522	56,001	8,619	-	168,372	-	176,991	4,823	1,352	6,175
0296P	237,833	-	45,796	-	17,685	63,481	8,493	-	165,899	-	174,392	4,753	2,512	7,265
0297P	94,185	-	18,136	-	5,101	23,237	3,363	-	65,699	-	69,062	1,882	725	2,607
0298F	28,406	-	5,470	-	11,736	17,206	1,014	-	19,815	-	20,829	568	1,667	2,235
0298P	34,518	-	6,647	-	3,233	9,880	1,233	-	24,078	-	25,311	690	459	1,149
0300F	2,460,193	-	473,728	-	166,417	640,145	87,850	-	1,716,098	-	1,803,948	49,162	23,639	72,801
0300P	2,199,660	-	423,561	-	19,540	443,101	78,547	-	1,534,365	-	1,612,912	43,956	2,776	46,732
0301F	1,824,474	-	351,316	-	24,359	375,675	65,150	-	1,272,655	-	1,337,805	36,458	3,460	39,918
0301P	1,267,601	-	244,086	-	-	244,086	45,264	-	884,210	16,740	946,214	25,330	(2,378)	22,952
0303F	572,547	-	110,248	-	126,167	236,415	20,445	-	399,378	-	419,823	11,441	17,921	29,362
0303P	628,404	-	121,004	-	-	121,004	22,439	-	438,341	42,957	503,737	12,557	(6,102)	6,455
0304P	37,279	-	7,178	-	3,956	11,134	1,331	-	26,004	-	27,335	745	562	1,307
0305P	32,636	-	6,284	-	3,759	10,043	1,165	-	22,765	-	23,930	652	534	1,186
0306P	39,687	-	7,642	-	1,351	8,993	1,417	-	27,684	-	29,101	793	192	985

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0307F	54,801	-	10,552	-	3,316	13,868	1,957	-	38,226	-	40,183	1,095	471	1,566
0308F	60,545	-	11,658	-	10,911	22,569	2,162	-	42,233	-	44,395	1,210	1,550	2,760
0308P	46,326	-	8,920	-	-	8,920	1,654	-	32,314	3,574	37,542	926	(508)	418
0309P	189,750	-	36,538	-	15,191	51,729	6,776	-	132,359	-	139,135	3,792	2,158	5,950
0311F	1,187,749	-	228,710	-	-	228,710	42,413	-	828,510	100,080	971,003	23,735	(14,216)	9,519
0312F	1,504,639	-	289,729	-	-	289,729	53,729	-	1,049,555	109,462	1,212,746	30,067	(15,549)	14,518
0313F	330,456	-	63,632	-	41,877	105,509	11,800	-	230,508	-	242,308	6,603	5,948	12,551
0314F	1,725,027	-	332,167	-	105,207	437,374	61,598	-	1,203,286	-	1,264,884	34,471	14,944	49,415
0314P	1,326,083	-	255,347	-	107,255	362,602	47,353	-	925,004	-	972,357	26,499	15,235	41,734
0316P	65,758	-	12,662	-	5,782	18,444	2,348	-	45,869	-	48,217	1,314	821	2,135
0317P	114,506	-	22,049	-	-	22,049	4,089	-	79,873	4,748	88,710	2,288	(674)	1,614
0318P	32,845	-	6,325	-	6,404	12,729	1,173	-	22,911	-	24,084	656	910	1,566
0319P	279,717	-	53,862	-	42,151	96,013	9,988	-	195,116	-	205,104	5,590	5,987	11,577
0320F	55,539	-	12,695	-	1,521	12,216	1,983	-	38,741	-	40,724	1,110	216	1,326
0320P	115,508	-	22,242	-	24,183	46,425	4,125	-	80,572	-	84,697	2,308	3,435	5,743
0321F	185,377	-	35,696	-	2,066	37,762	6,620	-	129,309	-	135,929	3,704	293	3,997
0321P	288,844	-	55,619	-	-	55,619	10,314	-	201,482	12,362	224,158	5,772	(1,756)	4,016
0322F	526,762	-	101,432	-	30,290	131,722	18,810	-	367,441	-	386,251	10,526	4,303	14,829
0322P	349,371	-	67,274	-	19,370	86,644	12,476	-	243,703	-	256,179	6,981	2,751	9,732
0323F	1,835,916	-	353,519	-	241,332	594,851	65,558	-	1,280,636	-	1,346,194	36,687	34,280	70,967
0323P	2,219,955	-	427,469	-	164,553	592,022	79,272	-	1,548,521	-	1,627,793	44,361	23,374	67,735
0324F	43,724	-	8,419	-	4,516	12,935	1,561	-	30,500	-	32,061	874	641	1,515
0324P	88,947	-	17,127	-	-	17,127	3,176	-	62,044	4,598	69,818	1,777	(653)	1,124
0325F	29,895	-	5,756	-	-	5,756	1,068	-	20,853	3,024	24,945	597	(429)	168
0325P	252,548	-	48,630	-	-	48,630	9,018	-	176,164	24,969	210,151	5,047	(3,547)	1,500
0326P	488,027	-	93,973	-	53,022	146,995	17,427	-	340,421	-	357,848	9,752	7,531	17,283
0328P	35,351	-	6,807	-	778	7,585	1,262	-	24,659	-	25,921	706	111	817
0329P	22,443	-	4,322	-	2,314	6,636	801	-	15,655	-	16,456	448	329	777
0330F	779,478	-	150,094	-	-	150,094	27,834	-	543,722	3,697	575,253	15,576	(525)	15,051
0330P	707,231	-	136,183	-	21,405	157,588	25,254	-	493,326	-	518,580	14,133	3,041	17,174
0331F	669,449	-	128,907	-	-	128,907	23,905	-	466,971	22,790	513,666	13,378	(3,237)	10,141
0331P	472,705	-	91,023	-	-	91,023	16,880	-	329,734	31,511	378,125	9,446	(4,476)	4,970
0333P	327,925	-	63,144	-	-	63,144	11,710	-	228,743	26,235	266,688	6,553	(3,726)	2,827
0334F	715,541	-	137,783	-	19,948	157,731	25,551	-	499,123	-	524,674	14,299	2,833	17,132
0335F	417,911	-	80,472	-	70,118	150,590	14,923	-	291,512	-	306,435	8,351	9,960	18,311
0336F	1,686,374	-	324,724	-	39,129	363,853	60,218	-	1,176,324	-	1,236,542	33,699	5,558	39,257
0337F	279,763	-	53,871	-	-	53,871	9,990	-	195,148	23,492	228,630	5,590	(3,337)	2,253
0338P	117,450	-	22,616	-	28,759	51,375	4,194	-	81,927	-	86,121	2,347	4,085	6,432
0339P	10,785	-	2,077	-	-	2,077	385	-	7,523	1,223	9,131	216	(174)	42
0343F	1,985,008	-	382,228	-	-	382,228	70,882	-	1,384,635	254,921	1,710,438	39,666	(36,210)	3,456
0343P	1,397,799	-	269,157	-	-	269,157	49,914	-	975,030	78,856	1,103,800	27,932	(11,201)	16,731
0344P	35,648	-	6,864	-	16,828	23,692	1,273	-	24,866	-	26,139	712	2,390	3,102
0345F	253,860	-	48,883	-	18,815	67,698	9,065	-	177,079	-	186,144	5,073	2,673	7,746
0346F	781,054	-	150,398	-	-	150,398	27,890	-	544,821	1,580	574,291	15,608	(224)	15,384

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0346P	609,488	-	117,361	-	-	117,361	21,764	-	425,146	12,440	459,350	12,179	(1,767)	10,412
0347P	54,944	-	10,580	-	3,277	13,857	1,962	-	38,326	-	40,288	1,098	465	1,563
0348F	189,242	-	36,440	-	2,432	38,872	6,758	-	132,005	-	138,763	3,782	345	4,127
0349P	242,632	-	46,721	-	8,118	54,839	8,664	-	169,247	-	177,911	4,848	1,153	6,001
0350F	735,913	-	141,705	-	-	141,705	26,278	-	513,333	72,403	612,014	14,706	(10,284)	4,422
0350P	531,114	-	102,270	-	24,902	127,172	18,965	-	370,477	-	389,442	10,613	3,537	14,150
0351F	1,353,744	-	260,673	-	-	260,673	48,340	-	944,299	20,790	1,013,429	27,052	(2,953)	24,099
0351P	1,134,273	-	218,413	-	-	218,413	40,503	-	791,208	12,484	844,195	22,666	(1,773)	20,893
0352F	481,866	-	92,787	-	-	92,787	17,207	-	336,124	51,225	404,556	9,629	(7,276)	2,353
0354P	211,967	-	40,816	-	-	40,816	7,569	-	147,857	5,713	161,139	4,236	(812)	3,424
0355F	1,199,713	-	231,014	-	-	231,014	42,840	-	836,855	4,115	883,810	23,974	(585)	23,389
0355P	898,287	-	172,972	-	30,642	203,614	32,077	-	626,597	-	658,674	17,950	4,353	22,303
0356F	1,452,199	-	279,632	-	35,447	315,079	51,856	-	1,012,976	-	1,064,832	29,019	5,035	34,054
0356P	1,139,205	-	219,362	-	-	219,362	40,680	-	794,648	28,404	863,732	22,765	(4,035)	18,730
0357F	1,161,541	-	223,663	-	-	223,663	41,477	-	810,229	12,686	864,392	23,211	(1,802)	21,409
0357P	864,466	-	166,459	-	41,069	207,528	30,869	-	603,005	-	633,874	17,275	5,834	23,109
0358F	132,120	-	25,441	-	-	25,441	4,718	-	92,160	34,549	131,427	2,640	(4,908)	(2,268)
0358P	761,003	-	146,537	-	-	146,537	27,174	-	530,835	4,919	562,928	15,207	(699)	14,508
0359F	1,151,128	-	221,658	-	-	221,658	41,105	-	802,965	68,003	912,073	23,003	(9,660)	13,343
0359P	1,009,277	-	194,344	-	-	194,344	36,040	-	704,018	79,533	819,591	20,168	(11,297)	8,871
0360F	597,446	-	115,043	-	-	115,043	21,334	-	416,746	17,220	455,300	11,939	(2,446)	9,493
0360P	538,172	-	103,629	-	-	103,629	19,217	-	375,400	16,025	410,642	10,754	(2,276)	8,478
0361P	12,882	-	2,480	-	1,856	4,336	460	-	8,986	-	9,446	257	264	521
0362P	7,043	-	1,356	-	7,594	8,950	251	-	4,913	-	5,164	141	1,079	1,220
0364P	39,363	-	7,580	-	3,598	11,178	1,406	-	27,457	-	28,863	787	511	1,298
0365P	69,823	-	13,445	-	251	13,696	2,493	-	48,705	-	51,198	1,395	36	1,431
0366P	51,241	-	9,867	-	-	9,867	1,830	-	35,743	7,182	44,755	1,024	(1,020)	4
0367F	77,335	-	14,891	-	8,293	23,184	2,762	-	53,945	-	56,707	1,545	1,178	2,723
0367P	858,048	-	165,224	-	-	165,224	30,640	-	598,528	22,095	651,263	17,146	(3,138)	14,008
0369F	2,177,769	-	419,346	-	-	419,346	77,765	-	1,519,095	186,040	1,782,900	43,518	(26,426)	17,092
0369P	1,892,068	-	364,332	-	-	364,332	67,563	-	1,319,805	166,365	1,553,733	37,809	(23,631)	14,178
0370P	146,343	-	28,179	-	-	28,179	5,226	-	102,081	7,579	114,886	2,924	(1,077)	1,847
0371F	106,082	-	20,427	-	-	20,427	3,788	-	73,997	15,138	92,923	2,120	(2,150)	(30)
0371P	184,702	-	35,566	-	13,533	49,099	6,595	-	128,838	-	135,433	3,691	1,922	5,613
0373F	1,598,422	-	307,788	-	-	307,788	57,078	-	1,114,973	210,851	1,382,902	31,941	(29,950)	1,991
0375F	97,753	-	18,823	-	9,297	28,120	3,491	-	68,187	-	71,678	1,953	1,321	3,274
0376P	885,135	-	170,439	-	14,027	184,466	31,607	-	617,423	-	649,030	17,688	1,992	19,680
0377F	816,278	-	157,180	-	-	157,180	29,148	-	569,391	69,946	668,485	16,312	(9,935)	6,377
0377P	790,057	-	152,131	-	-	152,131	28,212	-	551,101	77,614	656,927	15,788	(11,025)	4,763
0378P	190,436	-	36,670	-	3,189	39,859	6,800	-	132,838	-	139,638	3,805	453	4,258
0379P	40,023	-	7,707	-	6,635	14,342	1,429	-	27,918	-	29,347	800	943	1,743
0380F	1,857,207	-	357,619	-	12,138	369,757	66,318	-	1,295,488	-	1,361,806	37,112	1,724	38,836
0380P	1,495,725	-	288,013	-	25,816	313,829	53,410	-	1,043,338	-	1,096,748	29,889	3,667	33,556
0381P	17,776	-	3,423	-	946	4,369	635	-	12,399	-	13,034	355	134	489

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0382F	2,511,874	-	483,680	-	7,487	491,167	89,696	-	1,752,148	-	1,841,844	50,195	1,063	51,258
0383F	147,102	-	28,326	-	-	28,326	5,253	-	102,611	3,872	111,736	2,940	(550)	2,390
0384P	42,352	-	8,155	-	-	8,155	1,512	-	29,542	4,400	35,454	846	(625)	221
0385P	456,896	-	87,979	-	16,947	104,926	16,315	-	318,706	-	335,021	9,130	2,407	11,537
0386P	117,015	-	22,532	-	-	22,532	4,178	-	81,624	3,117	88,919	2,338	(443)	1,895
0388P	129,633	-	24,962	-	9,694	34,656	4,629	-	90,425	-	95,054	2,590	1,377	3,967
0389P	119,981	-	23,103	-	-	23,103	4,284	-	83,692	1,749	89,725	2,398	(248)	2,150
0390F	76,140	-	14,661	-	2,355	17,016	2,719	-	53,111	-	55,830	1,521	335	1,856
0390P	53,343	-	10,272	-	2,525	12,797	1,905	-	37,209	-	39,114	1,066	359	1,425
0391P	94,600	-	18,216	-	-	18,216	3,378	-	65,988	9,264	78,630	1,890	(1,316)	574
0392F	26,512	-	5,105	-	-	5,105	947	-	18,494	2,024	21,465	530	(287)	243
0392P	143,137	-	27,562	-	-	27,562	5,111	-	99,845	8,226	113,182	2,860	(1,169)	1,691
0393P	59,616	-	11,480	-	1,563	13,043	2,129	-	41,585	-	43,714	1,191	222	1,413
0394F	635,535	-	122,377	-	53,974	176,351	22,694	-	443,315	-	466,009	12,700	7,667	20,367
0394P	520,625	-	100,250	-	-	100,250	18,591	-	363,160	59,331	441,082	10,404	(8,428)	1,976
0395F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0395P	111,228	-	21,418	-	996	22,414	3,972	-	77,587	-	81,559	2,223	141	2,364
0396F	36,617	-	7,051	-	14,052	21,103	1,308	-	25,542	-	26,850	732	1,996	2,728
0397F	798,029	-	153,666	-	31,019	184,685	28,497	-	556,662	-	585,159	15,947	4,406	20,353
0397P	614,077	-	118,245	-	25,233	143,478	21,928	-	428,347	-	450,275	12,271	3,584	15,855
0398P	324,676	-	62,519	-	-	62,519	11,594	-	226,476	17,261	255,331	6,488	(2,452)	4,036
0399P	41,912	-	8,070	-	6,337	14,407	1,497	-	29,235	-	30,732	838	900	1,738
0402F	20,049	-	3,861	-	-	3,861	716	-	13,985	2,017	16,718	401	(287)	114
0402P	85,665	-	16,495	-	1,908	18,403	3,059	-	59,755	-	62,814	1,712	271	1,983
0403F	149,886	-	28,862	-	48,207	77,069	5,352	-	104,553	-	109,905	2,995	6,848	9,843
0403P	306,918	-	59,099	-	32,064	91,163	10,960	-	214,089	-	225,049	6,133	4,554	10,687
0404F	904,178	-	174,106	-	18,715	192,821	32,287	-	630,706	-	662,993	18,068	2,658	20,726
0404P	496,900	-	95,682	-	10,873	106,555	17,744	-	346,610	-	364,354	9,929	1,544	11,473
0406F	86,116	-	16,582	-	28,829	45,411	3,075	-	60,070	-	63,145	1,721	4,095	5,816
0406P	160,581	-	30,921	-	20,381	51,302	5,734	-	112,013	-	117,747	3,209	2,895	6,104
0408F	47,837	-	9,211	-	-	9,211	1,708	-	33,369	1,073	36,150	956	(152)	804
0408P	130,986	-	25,222	-	-	25,222	4,677	-	91,369	82,041	178,087	2,617	(11,653)	(9,036)
0409F	187,895	-	36,181	-	-	36,181	6,709	-	131,065	294	138,068	3,755	(42)	3,713
0409P	276,739	-	53,288	-	-	53,288	9,882	-	193,038	14,101	217,021	5,530	(2,003)	3,527
0410P	71,844	-	13,834	-	-	13,834	2,565	-	50,115	11,320	64,000	1,436	(1,608)	(172)
0411F	63,098	-	12,150	-	-	12,150	2,253	-	44,014	29,879	76,146	1,261	(4,244)	(2,983)
0411P	123,274	-	23,737	-	7,685	31,422	4,402	-	85,989	-	90,391	2,463	1,092	3,555
0412P	763,538	-	147,025	-	101,434	248,459	27,265	-	532,603	-	559,868	15,258	14,408	29,666
0413F	112,689	-	21,699	-	5,434	27,133	4,024	-	78,606	-	82,630	2,252	772	3,024
0413P	95,784	-	18,444	-	-	18,444	3,420	-	66,814	122	70,356	1,914	(17)	1,897
0414P	129,089	-	24,857	-	20,400	45,257	4,610	-	90,045	-	94,655	2,580	2,898	5,478
0416F	12,630	-	2,432	-	3,314	5,746	451	-	8,810	-	9,261	252	471	723
0416P	53,126	-	10,230	-	-	10,230	1,897	-	37,058	7,093	46,048	1,062	(1,007)	55
0418F	42,171	-	8,120	-	14,492	22,612	1,506	-	29,417	-	30,923	843	2,059	2,902

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0418P	125,165	-	24,101	-	17,500	41,601	4,469	-	87,308	-	91,777	2,501	2,486	4,987
0419P	71,502	-	13,768	-	4,812	18,580	2,553	-	49,876	-	52,429	1,429	683	2,112
0420P	63,875	-	12,300	-	11,656	23,956	2,281	-	44,556	-	46,837	1,276	1,656	2,932
0422P	9,136	-	1,759	-	-	1,759	326	-	6,373	1,911	8,610	183	(272)	(89)
0423P	11,422	-	2,199	-	3,555	5,754	408	-	7,967	-	8,375	228	505	733
0424P	12,264	-	2,362	-	3,122	5,484	438	-	8,555	-	8,993	245	444	689
0425F	734,491	-	141,432	-	-	141,432	26,228	-	512,342	15,645	554,215	14,677	(2,222)	12,455
0425P	433,499	-	83,474	-	7,426	90,900	15,480	-	302,386	-	317,866	8,663	1,055	9,718
0426F	72,745	-	14,008	-	-	14,008	2,598	-	50,743	15,929	69,270	1,454	(2,263)	(809)
0426P	53,660	-	10,333	-	-	10,333	1,916	-	37,430	17,255	56,601	1,072	(2,451)	(1,379)
0429P	7,953	-	1,531	-	2,274	3,805	284	-	5,547	-	5,831	159	323	482
0430P	20,180	-	3,886	-	-	3,886	721	-	14,077	1,016	15,814	403	(144)	259
0431P	32,444	-	6,247	-	12,350	18,597	1,159	-	22,631	-	23,790	648	1,754	2,402
0432F	1,866,046	-	359,321	-	-	359,321	66,634	-	1,301,653	38,991	1,407,278	37,289	(5,538)	31,751
0432P	1,248,895	-	240,484	-	-	240,484	44,596	-	871,162	69,631	985,389	24,957	(9,891)	15,066
0433F	209,846	-	40,407	-	138,557	178,964	7,493	-	146,377	-	153,870	4,193	19,681	23,874
0433P	205,743	-	39,617	-	27,841	67,458	7,347	-	143,515	-	150,862	4,111	3,955	8,066
0434P	74,415	-	14,329	-	-	14,329	2,657	-	51,908	6,403	60,968	1,487	(909)	578
0435P	63,662	-	12,259	-	-	12,259	2,273	-	44,407	30,844	77,524	1,272	(4,381)	(3,109)
0437P	164,239	-	31,625	-	-	31,625	5,865	-	114,564	2,921	123,350	3,282	(415)	2,867
0438F	679,119	-	130,769	-	9,201	139,970	24,250	-	473,717	-	497,967	13,571	1,307	14,878
0438P	644,038	-	124,014	-	26,511	150,525	22,998	-	449,247	-	472,245	12,870	3,766	16,636
0439P	64,516	-	12,423	-	3,915	16,338	2,304	-	45,003	-	47,307	1,289	556	1,845
0441F	347,554	-	66,924	-	64,267	131,191	12,411	-	242,435	-	254,846	6,945	9,129	16,074
0441P	484,970	-	93,385	-	-	93,385	17,318	-	338,289	28,416	384,023	9,691	(4,036)	5,655
0442F	231,968	-	44,667	-	210,380	255,047	8,283	-	161,808	-	170,091	4,635	29,884	34,519
0442P	267,373	-	51,485	-	-	51,485	9,548	-	186,505	49,351	245,404	5,343	(7,010)	(1,667)
0444P	70,516	-	13,578	-	4,545	18,123	2,518	-	49,188	-	51,706	1,409	646	2,055
0445F	1,044,658	-	201,157	-	-	201,157	37,303	-	728,697	97,030	863,030	20,875	(13,783)	7,092
0445P	1,003,768	-	193,283	-	-	193,283	35,843	-	700,175	88,597	824,615	20,058	(12,585)	7,473
0446F	139,699	-	26,900	-	71,675	98,575	4,988	-	97,446	-	102,434	2,792	10,181	12,973
0446P	176,087	-	33,907	-	-	33,907	6,288	-	122,829	5,043	134,160	3,519	(716)	2,803
0447F	1,124,644	-	216,559	-	75,599	292,158	40,160	-	784,491	-	824,651	22,474	10,739	33,213
0447P	929,247	-	178,933	-	45,593	224,526	33,182	-	648,193	-	681,375	18,569	6,476	25,045
0448F	1,018,897	-	196,196	-	12,086	208,282	36,383	-	710,728	-	747,111	20,361	1,717	22,078
0448P	791,134	-	152,339	-	-	152,339	28,250	-	551,852	14,006	594,108	15,809	(1,989)	13,820
0450F	99,541	-	19,167	-	47,857	67,024	3,554	-	69,434	-	72,988	1,989	6,798	8,787
0450P	289,594	-	55,764	-	13,881	69,645	10,341	-	202,005	-	212,346	5,787	1,972	7,759
0452P	315,641	-	60,779	-	388	61,167	11,271	-	220,174	-	231,445	6,307	55	6,362
0453F	220,691	-	42,496	-	35,689	78,185	7,881	-	153,942	-	161,823	4,410	5,069	9,479
0453P	345,702	-	66,567	-	-	66,567	12,345	-	241,143	6,669	260,157	6,908	(947)	5,961
0454F	405,032	-	77,992	-	-	77,992	14,463	-	282,528	23,074	320,065	8,094	(3,278)	4,816
0454P	382,224	-	73,600	-	-	73,600	13,649	-	266,619	56,274	336,542	7,638	(7,993)	(355)
0455F	2,688,852	-	517,758	-	-	517,758	96,015	-	1,875,599	40,238	2,011,852	53,731	(5,716)	48,015

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0456F	1,476,884	-	284,385	-	143,929	428,314	52,738	-	1,030,195	-	1,082,933	29,512	20,444	49,956
0456P	1,169,096	-	225,118	-	191,768	416,886	41,747	-	815,499	-	857,246	23,362	27,240	50,602
0457P	84,416	-	16,255	-	-	16,255	3,014	-	58,884	690	62,588	1,687	(98)	1,589
0458P	36,607	-	7,049	-	10,814	17,863	1,307	-	25,535	-	26,842	732	1,536	2,268
0459P	849,785	-	163,632	-	-	163,632	30,345	-	592,764	16,647	639,756	16,981	(2,365)	14,616
0460P	15,562	-	2,996	-	-	2,996	556	-	10,855	5,603	17,014	311	(796)	(485)
0461P	323,039	-	62,204	-	46,186	108,390	11,535	-	225,335	-	236,870	6,455	6,560	13,015
0462F	132,721	-	25,556	-	-	25,556	4,739	-	92,579	18,510	115,828	2,652	(2,629)	23
0462P	337,934	-	65,072	-	-	65,072	12,067	-	235,724	33,683	281,474	6,753	(4,785)	1,968
0463P	418,771	-	80,638	-	45,546	126,184	14,954	-	292,112	-	307,066	8,368	6,470	14,838
0464F	187,997	-	36,200	-	1,104	37,304	6,713	-	131,136	-	137,849	3,757	157	3,914
0464P	175,447	-	33,784	-	14,598	48,382	6,265	-	122,382	-	128,647	3,506	2,074	5,580
0465F	349,670	-	67,331	-	11,437	78,768	12,486	-	243,911	-	256,397	6,987	1,625	8,612
0466P	405,134	-	78,012	-	41,964	119,976	14,467	-	282,600	-	297,067	8,096	5,961	14,057
0467F	1,399,686	-	269,520	-	14,197	283,717	49,981	-	976,346	-	1,026,327	27,970	2,017	29,987
0468P	421,055	-	81,077	-	25,766	106,843	15,035	-	293,705	-	308,740	8,414	3,660	12,074
0469F	730,098	-	140,586	-	246,881	387,467	26,071	-	509,277	-	535,348	14,589	35,068	49,657
0469P	1,026,845	-	197,727	-	-	197,727	36,667	-	716,272	1,750	754,689	20,519	(249)	20,270
0470F	29,955	-	5,768	-	88	5,856	1,070	-	20,895	-	21,965	599	12	611
0470P	316,532	-	60,951	-	-	60,951	11,303	-	220,795	19,702	251,800	6,325	(2,799)	3,526
0471P	52,511	-	10,111	-	-	10,111	1,875	-	36,629	2,538	41,042	1,049	(360)	689
0472P	107,433	-	20,687	-	3,562	24,249	3,836	-	74,939	-	78,775	2,147	506	2,653
0473P	243,874	-	46,960	-	-	46,960	8,708	-	170,114	38,429	217,251	4,873	(5,459)	(586)
0474P	30,595	-	5,891	-	11,211	17,102	1,093	-	21,341	-	22,434	611	1,593	2,204
0475P	55,534	-	10,694	-	56,535	67,229	1,983	-	38,738	-	40,721	1,110	8,030	9,140
0476F	315,682	-	60,787	-	58,000	118,787	11,273	-	220,203	-	231,476	6,308	8,239	14,547
0476P	660,783	-	127,239	-	-	127,239	23,596	-	460,927	12,884	497,407	13,204	(1,830)	11,374
0477F	807,071	-	155,407	-	20,716	176,123	28,819	-	562,969	-	591,788	16,128	2,943	19,071
0477P	828,528	-	159,539	-	22,158	181,697	29,586	-	577,937	-	607,523	16,556	3,147	19,703
0478F	828,021	-	159,442	-	-	159,442	29,568	-	577,583	6,699	613,850	16,546	(952)	15,594
0479P	22,642	-	4,360	-	-	4,360	809	-	15,794	2,178	18,781	452	(309)	143
0480F	2,697,706	-	519,463	-	-	519,463	96,332	-	1,881,774	333,039	2,311,145	53,908	(47,307)	6,601
0480P	2,670,085	-	514,145	-	384,151	898,296	95,345	-	1,862,508	-	1,957,853	53,356	54,567	107,923
0481F	813,675	-	156,679	-	106,932	263,611	29,055	-	567,576	-	596,631	16,260	15,189	31,449
0481P	732,390	-	141,027	-	73,331	214,358	26,153	-	510,876	-	537,029	14,635	10,416	25,051
0482P	408,996	-	78,755	-	48,869	127,624	14,605	-	285,294	-	299,899	8,173	6,942	15,115
0483P	62,372	-	12,010	-	-	12,010	2,227	-	43,507	13,912	59,646	1,246	(1,976)	(730)
0484P	22,710	-	4,373	-	11,050	15,423	811	-	15,841	-	16,652	454	1,570	2,024
0485P	21,185	-	4,079	-	3,863	7,942	757	-	14,778	-	15,535	423	549	972
0486P	15,794	-	3,041	-	3,983	7,024	564	-	11,017	-	11,581	316	566	882
0487P	49,183	-	9,471	-	9,486	18,957	1,756	-	34,307	-	36,063	983	1,347	2,330
0488F	278,476	-	53,623	-	-	53,623	9,944	-	194,250	10,413	214,607	5,565	(1,479)	4,086
0488P	373,149	-	71,853	-	-	71,853	13,325	-	260,289	58,225	331,839	7,457	(8,271)	(814)
0489F	507,630	-	97,748	-	10,753	108,501	18,127	-	354,095	-	372,222	10,144	1,527	11,671

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0492F	335,103	-	64,527	-	1,357	65,884	11,966	-	233,750	-	245,716	6,696	193	6,889
0493P	71,127	-	13,696	-	9,577	23,273	2,540	-	49,615	-	52,155	1,421	1,360	2,781
0494F	819,140	-	157,731	-	-	157,731	29,250	-	571,388	25,029	625,667	16,369	(3,555)	12,814
0494P	781,299	-	150,445	-	65,203	215,648	27,899	-	544,992	-	572,891	15,613	9,262	24,875
0495P	817,611	-	157,437	-	42,651	200,088	29,196	-	570,322	-	599,518	16,338	6,058	22,396
0496F	446,072	-	85,894	-	-	85,894	15,929	-	311,156	21,919	349,004	8,914	(3,114)	5,800
0497P	83,393	-	16,058	-	8,089	24,147	2,978	-	58,171	-	61,149	1,666	1,149	2,815
0498P	61,667	-	11,875	-	26,988	38,863	2,202	-	43,016	-	45,218	1,232	3,833	5,065
0499F	865,039	-	166,570	-	-	166,570	30,889	-	603,405	16,843	651,137	17,286	(2,393)	14,893
0499P	674,352	-	129,851	-	-	129,851	24,080	-	470,392	99,565	594,037	13,476	(14,143)	(667)
0500P	203,603	-	39,205	-	20,851	60,056	7,270	-	142,023	-	149,293	4,069	2,962	7,031
0501F	1,155,511	-	222,502	-	39,640	262,142	41,262	-	806,022	-	847,284	23,090	5,631	28,721
0502F	1,105,512	-	212,875	-	-	212,875	39,476	-	771,146	37,120	847,742	22,091	(5,273)	16,818
0504F	347,735	-	66,959	-	62,565	129,524	12,417	-	242,561	-	254,978	6,949	8,887	15,836
0505F	423,575	-	81,563	-	20,286	101,849	15,125	-	295,463	-	310,588	8,464	2,881	11,345
0506P	55,505	-	10,688	-	2,855	13,543	1,982	-	38,717	-	40,699	1,109	405	1,514
0507P	73,235	-	14,102	-	-	14,102	2,615	-	51,085	17,796	71,496	1,463	(2,528)	(1,065)
0508P	23,721	-	4,568	-	6,811	11,379	847	-	16,547	-	17,394	474	968	1,442
0509P	271,329	-	52,246	-	-	52,246	9,689	-	189,265	11,208	210,162	5,422	(1,592)	3,830
0510F	823,852	-	158,639	-	-	158,639	29,419	-	574,675	125,274	729,368	16,463	(17,795)	(1,332)
0510P	658,921	-	126,880	-	10,855	137,735	23,529	-	459,628	-	483,157	13,167	1,542	14,709
0511P	515,895	-	99,339	-	16,579	115,918	18,422	-	359,861	-	378,283	10,309	2,355	12,664
0512P	28,661	-	5,519	-	9,677	15,196	1,023	-	19,992	-	21,015	573	1,375	1,948
0513F	907,585	-	174,762	-	57,598	232,360	32,409	-	633,083	-	665,492	18,136	8,182	26,318
0516P	81,723	-	15,736	-	40,458	56,194	2,918	-	57,005	-	59,923	1,633	5,747	7,380
0518F	445,802	-	85,843	-	-	85,843	15,919	-	310,968	12,318	339,205	8,908	(1,750)	7,158
0518P	452,544	-	87,141	-	2,394	89,535	16,160	-	315,670	-	331,830	9,043	340	9,383
0519F	130,433	-	25,116	-	13,915	39,031	4,658	-	90,983	-	95,641	2,606	1,977	4,583
0520F	429,153	-	82,637	-	53,275	135,912	15,324	-	299,354	-	314,678	8,576	7,568	16,144
0520P	489,039	-	94,168	-	76,368	170,536	17,463	-	341,127	-	358,590	9,772	10,848	20,620
0521P	161,260	-	31,052	-	13,430	44,482	5,758	-	112,486	-	118,244	3,222	1,908	5,130
0523P	1,623,561	-	312,629	-	-	312,629	57,975	-	1,132,509	46,507	1,236,991	32,443	(6,606)	25,837
0524F	357,365	-	68,813	-	18,830	87,643	12,761	-	249,279	-	262,040	7,141	2,675	9,816
0524P	359,818	-	69,286	-	-	69,286	12,849	-	250,990	21,884	285,723	7,190	(3,108)	4,082
0526F	554,054	-	106,687	-	21,745	128,432	19,785	-	386,479	-	406,264	11,072	3,089	14,161
0526P	464,818	-	89,504	-	-	89,504	16,598	-	324,232	38,470	379,300	9,288	(5,464)	3,824
0528P	87,279	-	16,806	-	14,592	31,398	3,117	-	60,881	-	63,998	1,744	2,073	3,817
0529P	17,180	-	3,308	-	7,839	11,147	613	-	11,984	-	12,597	343	1,113	1,456
0530P	56,907	-	10,958	-	21,285	32,243	2,032	-	39,695	-	41,727	1,137	3,024	4,161
0531F	36,929	-	7,111	-	-	7,111	1,319	-	25,759	4,250	31,328	738	(604)	134
0531P	154,258	-	29,703	-	-	29,703	5,508	-	107,602	349	113,459	3,083	(50)	3,033
0532F	440,317	-	84,786	-	-	84,786	15,723	-	307,142	47,576	370,441	8,799	(6,758)	2,041
0532P	590,000	-	113,609	-	-	113,609	21,068	-	411,553	33,166	465,787	11,790	(4,711)	7,079
0533P	44,984	-	8,662	-	-	8,662	1,606	-	31,378	6,453	39,437	899	(917)	(18)

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0535P	24,995	-	4,813	-	140	4,953	893	-	17,435	-	18,328	499	20	519
0536F	942,461	-	181,478	-	53,235	234,713	33,654	-	657,410	-	691,064	18,833	7,562	26,395
0536P	757,678	-	145,897	-	-	145,897	27,056	-	528,516	9,094	564,666	15,141	(1,292)	13,849
0537P	11,048	-	2,127	-	4,277	6,404	395	-	7,707	-	8,102	221	607	828
0538P	297,120	-	57,213	-	7,360	64,573	10,610	-	207,255	-	217,865	5,937	1,046	6,983
0540P	56,995	-	10,975	-	8,950	19,925	2,035	-	39,756	-	41,791	1,139	1,271	2,410
0541F	333,375	-	64,194	-	-	64,194	11,904	-	232,544	37,952	282,400	6,662	(5,391)	1,271
0541P	367,636	-	70,791	-	-	70,791	13,128	-	256,443	23,557	293,128	7,346	(3,346)	4,000
0542P	11,772	-	2,267	-	-	2,267	420	-	8,212	7,867	16,499	235	(1,117)	(882)
0543F	1,095,658	-	210,977	-	14,727	225,704	39,125	-	764,272	-	803,397	21,894	2,092	23,986
0543P	905,130	-	174,290	-	133,924	308,214	32,321	-	631,370	-	663,691	18,087	19,023	37,110
0545F	203,048	-	39,098	-	-	39,098	7,251	-	141,636	750	149,637	4,057	(107)	3,950
0547F	335,511	-	64,605	-	-	64,605	11,981	-	234,035	17,986	264,002	6,704	(2,555)	4,149
0548P	13,690	-	2,636	-	-	2,636	489	-	9,550	7,696	17,735	274	(1,093)	(819)
0549P	77,657	-	14,953	-	6,370	21,323	2,773	-	54,169	-	56,942	1,552	905	2,457
0550F	30,235	-	5,822	-	-	5,822	1,080	-	21,090	941	23,111	604	(134)	470
0550P	404,660	-	77,920	-	22,412	100,332	14,450	-	282,269	-	296,719	8,086	3,184	11,270
0551P	141,276	-	27,204	-	17,051	44,255	5,045	-	98,546	-	103,591	2,823	2,422	5,245
0552P	70,015	-	13,482	-	2,549	16,031	2,500	-	48,839	-	51,339	1,399	362	1,761
0553F	1,676,591	-	322,840	-	3,701	326,541	59,869	-	1,169,500	-	1,229,369	33,503	526	34,029
0553P	1,544,986	-	297,499	-	116,301	413,800	55,169	-	1,077,699	-	1,132,868	30,873	16,520	47,393
0555F	1,280,309	-	246,533	-	-	246,533	45,718	-	893,075	86,395	1,025,188	25,584	(12,272)	13,312
0555P	962,645	-	185,365	-	-	185,365	34,375	-	671,490	15,123	720,988	19,236	(2,148)	17,088
0556P	58,738	-	11,310	-	-	11,310	2,097	-	40,972	1,814	44,883	1,174	(258)	916
0557F	524,220	-	100,942	-	30,889	131,831	18,719	-	365,668	-	384,387	10,475	4,388	14,863
0559F	307,824	-	59,274	-	-	59,274	10,992	-	214,721	24,897	250,610	6,151	(3,536)	2,615
0559P	194,276	-	37,409	-	-	37,409	6,937	-	135,516	1,336	143,789	3,882	(190)	3,692
0560F	370,071	-	71,260	-	272	71,532	13,215	-	258,142	-	271,357	7,395	39	7,434
0560P	240,175	-	46,247	-	13,126	59,373	8,576	-	167,533	-	176,109	4,799	1,864	6,663
0561F	300,697	-	57,902	-	27,572	85,474	10,738	-	209,750	-	220,488	6,009	3,917	9,926
0561P	270,153	-	52,020	-	-	52,020	9,647	-	188,444	6,573	204,664	5,398	(934)	4,464
0563P	26,638	-	5,129	-	1,425	6,554	951	-	18,581	-	19,532	532	202	734
0564F	991,817	-	190,982	-	24,684	215,666	35,416	-	691,838	-	727,254	19,819	3,506	23,325
0564P	788,875	-	151,904	-	32,640	184,544	28,170	-	550,277	-	578,447	15,764	4,636	20,400
0565P	127,330	-	24,518	-	9,992	34,510	4,547	-	88,819	-	93,366	2,544	1,419	3,963
0567P	50,719	-	9,766	-	3,235	13,001	1,811	-	35,379	-	37,190	1,014	459	1,473
0568F	1,892,602	-	364,435	-	-	364,435	67,582	-	1,320,178	74,183	1,461,943	37,820	(10,537)	27,283
0568P	1,200,855	-	231,234	-	-	231,234	42,881	-	837,652	7,614	888,147	23,997	(1,081)	22,916
0569P	18,961	-	3,651	-	302	3,953	677	-	13,226	-	13,903	379	43	422
0571F	929,317	-	178,947	-	-	178,947	33,185	-	648,241	19,762	701,188	18,570	(2,807)	15,763
0571P	817,852	-	157,483	-	-	157,483	29,204	-	570,490	74,600	674,294	16,343	(10,597)	5,746
0573P	53,828	-	10,365	-	4,895	15,260	1,922	-	37,547	-	39,469	1,076	695	1,771
0574P	194,162	-	37,387	-	-	37,387	6,933	-	135,437	3,226	145,596	3,880	(458)	3,422
0576F	14,754	-	2,841	-	5,696	8,537	527	-	10,292	-	10,819	295	809	1,104

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0576P	21,907	-	4,218	-	-	4,218	782	-	15,281	2,693	18,756	438	(383)	55
0577P	10,064	-	1,938	-	-	1,938	359	-	7,020	24	7,403	201	(3)	198
0578P	46,983	-	9,047	-	6,199	15,246	1,678	-	32,773	-	34,451	939	880	1,819
0579P	622,288	-	119,826	-	-	119,826	22,221	-	434,074	39,049	495,344	12,435	(5,547)	6,888
0580F	791,733	-	152,454	-	-	152,454	28,272	-	552,270	59,578	640,120	15,821	(8,463)	7,358
0580P	757,588	-	145,879	-	-	145,879	27,052	-	528,453	94,058	649,563	15,139	(13,361)	1,778
0581F	2,843,367	-	547,511	-	-	547,511	101,533	-	1,983,380	117,399	2,202,312	56,819	(16,676)	40,143
0581P	2,178,686	-	419,522	-	-	419,522	77,798	-	1,519,735	162,708	1,760,241	43,536	(23,112)	20,424
0582F	1,100,989	-	212,004	-	-	212,004	39,315	-	767,991	29,812	837,118	22,001	(4,235)	17,766
0583F	353,609	-	68,090	-	-	68,090	12,627	-	246,659	79,790	339,076	7,066	(11,334)	(4,268)
0584F	307,503	-	59,212	-	-	59,212	10,981	-	214,498	2,944	228,423	6,145	(418)	5,727
0585F	567,396	-	109,256	-	48,138	157,394	20,261	-	395,785	-	416,046	11,338	6,838	18,176
0585P	320,478	-	61,710	-	-	61,710	11,444	-	223,548	15,328	250,320	6,404	(2,177)	4,227
0586P	148,835	-	28,659	-	8,518	37,177	5,315	-	103,819	-	109,134	2,974	1,210	4,184
0587P	44,554	-	8,579	-	9,715	18,294	1,591	-	31,078	-	32,669	890	1,380	2,270
0588F	272,768	-	52,523	-	-	52,523	9,740	-	190,268	20,437	220,445	5,451	(2,903)	2,548
0588P	275,791	-	53,106	-	976	54,082	9,848	-	192,377	-	202,225	5,511	139	5,650
0589P	39,665	-	7,638	-	5,366	13,004	1,416	-	27,668	-	29,084	793	762	1,555
0590F	765,691	-	147,439	-	29,786	177,225	27,342	-	534,105	-	561,447	15,301	4,231	19,532
0590P	628,446	-	121,012	-	-	121,012	22,441	-	438,370	60,280	521,091	12,558	(8,563)	3,995
0591P	75,618	-	14,561	-	10,080	24,641	2,700	-	52,747	-	55,447	1,511	1,432	2,943
0592P	38,152	-	7,346	-	-	7,346	1,362	-	26,613	2,996	30,971	762	(426)	336
0593F	1,546,223	-	297,737	-	170,210	467,947	55,214	-	1,078,562	-	1,133,776	30,898	24,178	55,076
0593P	976,020	-	187,940	-	94,305	282,245	34,852	-	680,819	-	715,671	19,504	13,396	32,900
0594P	59,185	-	11,396	-	-	11,396	2,113	-	41,284	1,558	44,955	1,183	(221)	962
0595P	12,353	-	2,379	-	-	2,379	441	-	8,617	1,603	10,661	247	(228)	19
0596F	488,780	-	94,118	-	-	94,118	17,454	-	340,946	22,388	380,788	9,767	(3,180)	6,587
0596P	578,202	-	111,337	-	116	111,453	20,647	-	403,322	-	423,969	11,554	16	11,570
0597F	2,136,373	-	411,374	-	202,988	614,362	76,287	-	1,490,219	-	1,566,506	42,691	28,833	71,524
0597P	1,818,258	-	350,119	-	108,415	458,534	64,928	-	1,268,319	-	1,333,247	36,334	15,400	51,734
0598F	153,060	-	29,473	-	-	29,473	5,466	-	106,767	9,631	121,864	3,059	(1,368)	1,691
0598P	211,179	-	40,664	-	-	40,664	7,541	-	147,307	23,583	178,431	4,220	(3,350)	870
0599P	33,793	-	6,507	-	1,991	8,498	1,207	-	23,572	-	24,779	675	283	958
0600P	117,952	-	22,713	-	25,199	47,912	4,212	-	82,277	-	86,489	2,357	3,579	5,936
0601F	408,464	-	78,653	-	60,863	139,516	14,586	-	284,923	-	299,509	8,162	8,645	16,807
0602P	242,356	-	46,668	-	28,534	75,202	8,654	-	169,055	-	177,709	4,843	4,053	8,896
0603F	152,315	-	29,329	-	4,060	33,389	5,439	-	106,247	-	111,686	3,044	577	3,621
0603P	104,364	-	20,096	-	2,876	22,972	3,727	-	72,798	-	76,525	2,085	409	2,494
0604F	1,108,946	-	213,536	-	-	213,536	39,599	-	773,541	26,228	839,368	22,160	(3,726)	18,434
0606P	685,788	-	132,054	-	-	132,054	24,489	-	478,369	37,229	540,087	13,704	(5,288)	8,416
0607F	1,828,925	-	352,173	-	-	352,173	65,309	-	1,275,760	270,440	1,611,509	36,547	(38,415)	(1,868)
0608F	608,426	-	117,157	-	126,114	243,271	21,726	-	424,405	-	446,131	12,158	17,914	30,072
0608P	544,787	-	104,903	-	23,365	128,268	19,454	-	380,014	-	399,468	10,886	3,319	14,205
0609F	216,352	-	41,660	-	-	41,660	7,726	-	150,915	8,057	166,698	4,323	(1,145)	3,178

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0610P	134,654	-	25,929	-	-	25,929	4,808	-	93,927	309	99,044	2,691	(44)	2,647
0612F	807,914	-	155,570	-	84,942	240,512	28,850	-	563,558	-	592,408	16,144	12,066	28,210
0612P	543,983	-	104,748	-	69,086	173,834	19,425	-	379,453	-	398,878	10,870	9,813	20,683
0613P	12,798	-	2,464	-	-	2,464	457	-	8,927	3,474	12,858	256	(493)	(237)
0614F	63,364	-	12,201	-	23,620	35,821	2,263	-	44,199	-	46,462	1,266	3,355	4,621
0614P	475,132	-	91,490	-	-	91,490	16,966	-	331,426	18,007	366,399	9,495	(2,558)	6,937
0615F	14,510,489	-	2,794,102	-	40,962	2,835,064	518,151	-	10,121,737	-	10,639,888	289,962	5,818	295,780
0615P	12,958,986	-	2,495,349	-	155,653	2,651,002	462,749	-	9,039,493	-	9,502,242	258,958	22,110	281,068
0616F	118,259	-	22,772	-	5,524	28,296	4,223	-	82,491	-	86,714	2,363	785	3,148
0616P	174,104	-	33,525	-	-	33,525	6,217	-	121,446	3,867	131,530	3,479	(549)	2,930
0617P	368,953	-	71,045	-	35,844	106,889	13,175	-	257,362	-	270,537	7,373	5,091	12,464
0618F	95,579	-	18,404	-	-	18,404	3,413	-	66,670	4,206	74,289	1,910	(597)	1,313
0619F	639,958	-	123,229	-	109,657	232,886	22,852	-	446,400	-	469,252	12,788	15,576	28,364
0619P	631,498	-	121,600	-	12,929	134,529	22,550	-	440,499	-	463,049	12,619	1,837	14,456
0620F	1,055,223	-	203,191	-	-	203,191	37,681	-	736,067	49,553	823,301	21,086	(7,039)	14,047
0620P	847,865	-	163,263	-	-	163,263	30,276	-	591,425	90,597	712,298	16,943	(12,869)	4,074
0621F	1,404,475	-	270,442	-	-	270,442	50,152	-	979,686	74,829	1,104,667	28,065	(10,629)	17,436
0622F	937,971	-	180,613	-	99,936	280,549	33,494	-	654,278	-	687,772	18,743	14,196	32,939
0622P	792,403	-	152,583	-	-	152,583	28,296	-	552,738	33,557	614,591	15,835	(4,767)	11,068
0623F	205,374	-	39,546	-	47,769	87,315	7,334	-	143,258	-	150,592	4,104	6,785	10,889
0623P	131,689	-	25,358	-	32,394	57,752	4,702	-	91,859	-	96,561	2,632	4,601	7,233
0624P	190,587	-	36,699	-	4,005	40,704	6,806	-	132,943	-	139,749	3,808	569	4,377
0625P	46,099	-	8,877	-	13,212	22,089	1,646	-	32,156	-	33,802	921	1,877	2,798
0626F	2,327,365	-	448,151	-	175,912	624,063	83,107	-	1,623,445	-	1,706,552	46,507	24,988	71,495
0627F	1,554,864	-	299,401	-	-	299,401	55,522	-	1,084,590	44,445	1,184,557	31,071	(6,313)	24,758
0628F	929,392	-	178,961	-	10	178,971	33,187	-	648,294	-	681,481	18,572	1	18,573
0628P	662,031	-	127,479	-	3,670	131,149	23,640	-	461,797	-	485,437	13,229	521	13,750
0629F	1,919,874	-	369,686	-	-	369,686	68,556	-	1,339,201	14,372	1,422,129	38,365	(2,042)	36,323
0629P	1,395,233	-	268,663	-	11,676	280,339	49,822	-	973,240	-	1,023,062	27,881	1,658	29,539
0630F	49,325	-	9,498	-	-	9,498	1,761	-	34,407	5,911	42,079	986	(840)	146
0630P	196,280	-	37,795	-	-	37,795	7,009	-	136,914	8,014	151,937	3,922	(1,138)	2,784
0631F	529,443	-	101,948	-	49,990	151,938	18,906	-	369,311	-	388,217	10,580	7,101	17,681
0631P	338,777	-	65,234	-	-	65,234	12,097	-	236,313	6,143	254,553	6,770	(873)	5,897
0632P	50,076	-	9,642	-	3,386	13,028	1,788	-	34,930	-	36,718	1,001	481	1,482
0633F	441,186	-	84,954	-	35,042	119,996	15,754	-	307,748	-	323,502	8,816	4,978	13,794
0633P	429,304	-	82,666	-	28,023	110,689	15,330	-	299,459	-	314,789	8,579	3,981	12,560
0635F	324,739	-	62,531	-	-	62,531	11,596	-	226,520	8,518	246,634	6,489	(1,210)	5,279
0635P	770,877	-	148,438	-	-	148,438	27,527	-	537,722	10,632	575,881	15,404	(1,510)	13,894
0636F	361,157	-	69,544	-	-	69,544	12,896	-	251,924	17,596	282,416	7,217	(2,499)	4,718
0636P	302,116	-	58,175	-	-	58,175	10,788	-	210,740	4,909	226,437	6,037	(697)	5,340
0637P	321,666	-	61,939	-	-	61,939	11,486	-	224,377	20,281	256,144	6,428	(2,881)	3,547
0638P	89,854	-	17,302	-	6,526	23,828	3,209	-	62,678	-	65,887	1,796	927	2,723
0640F	1,999,334	-	384,987	-	178,252	563,239	71,394	-	1,394,628	-	1,466,022	39,952	25,320	65,272
0641F	294,939	-	56,793	-	24,841	81,634	10,532	-	205,734	-	216,266	5,894	3,528	9,422

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
0641P	581,720	-	112,014	-	-	112,014	20,772	-	405,776	71,854	498,402	11,624	(10,206)	1,418
0642P	121,348	-	23,366	-	17,785	41,151	4,333	-	84,646	-	88,979	2,425	2,526	4,951
0643P	13,266	-	2,554	-	1,600	4,154	474	-	9,254	-	9,728	265	227	492
0644P	66,989	-	12,899	-	841	13,740	2,392	-	46,728	-	49,120	1,339	120	1,459
0645P	245,087	-	47,193	-	11,627	58,820	8,752	-	170,959	-	179,711	4,898	1,651	6,549
0646F	333,307	-	64,181	-	11,696	75,877	11,902	-	232,497	-	244,399	6,660	1,661	8,321
0646P	234,647	-	45,183	-	-	45,183	8,379	-	163,677	6,382	178,438	4,689	(906)	3,783
0647F	1,066,264	-	205,317	-	-	205,317	38,075	-	743,768	145,463	927,306	21,307	(20,662)	645
0647P	968,144	-	186,423	-	-	186,423	34,571	-	675,325	101,606	811,502	19,346	(14,433)	4,913
0648F	9,607	-	1,850	-	888	2,738	343	-	6,702	-	7,045	192	126	318
0649F	18,854	-	3,630	-	-	3,630	673	-	13,151	602	14,426	377	(85)	292
0649P	163,516	-	31,486	-	17,762	49,248	5,839	-	114,060	-	119,899	3,268	2,523	5,791
0650F	757,801	-	145,920	-	-	145,920	27,060	-	528,602	27,582	583,244	15,143	(3,918)	11,225
0650P	682,345	-	131,391	-	4,491	135,882	24,366	-	475,967	-	500,333	13,635	638	14,273
0652F	317,331	-	61,104	-	9,050	70,154	11,331	-	221,353	-	232,684	6,341	1,286	7,627
0652P	356,490	-	68,645	-	1,854	70,499	12,730	-	248,669	-	261,399	7,124	263	7,387
0653F	76,950	-	14,817	-	-	14,817	2,748	-	53,676	34,151	90,575	1,538	(4,851)	(3,313)
0654F	3,112,318	-	599,300	-	-	599,300	111,137	-	2,170,986	56,255	2,338,378	62,193	(7,991)	54,202
0655F	2,271,865	-	437,464	-	105,234	542,698	81,125	-	1,584,731	-	1,665,856	45,398	14,948	60,346
0656F	149,143	-	28,719	-	62,695	91,414	5,326	-	104,034	-	109,360	2,980	8,905	11,885
0656P	211,112	-	40,651	-	282	40,933	7,539	-	147,261	-	154,800	4,219	40	4,259
0657F	301,380	-	58,033	-	-	58,033	10,762	-	210,227	1,622	222,611	6,022	(230)	5,792
0657P	219,818	-	42,328	-	15,731	58,059	7,849	-	153,333	-	161,182	4,393	2,234	6,627
0658F	29,634	-	5,706	-	-	5,706	1,058	-	20,671	1,650	23,379	592	(234)	358
0658P	86,985	-	16,750	-	-	16,750	3,106	-	60,676	6,952	70,734	1,738	(987)	751
0660P	14,404	-	2,774	-	-	2,774	514	-	10,047	1,003	11,564	288	(142)	146
0661P	88,278	-	16,999	-	25,256	42,255	3,152	-	61,578	-	64,730	1,764	3,588	5,352
0662P	144,289	-	27,784	-	4,561	32,345	5,152	-	100,648	-	105,800	2,883	648	3,531
0663F	45,657	-	8,792	-	-	8,792	1,630	-	31,848	1,379	34,857	912	(196)	716
0663P	129,974	-	25,027	-	19,065	44,092	4,641	-	90,663	-	95,304	2,597	2,708	5,305
0664F	25,291	-	4,870	-	-	4,870	903	-	17,642	2,392	20,937	505	(340)	165
0664P	99,390	-	19,138	-	17,194	36,332	3,549	-	69,329	-	72,878	1,986	2,442	4,428
0665P	15,280	-	2,942	-	-	2,942	546	-	10,658	8,591	19,795	305	(1,220)	(915)
0666F	316,873	-	61,016	-	29,192	90,208	11,315	-	221,033	-	232,348	6,332	4,147	10,479
0666P	499,497	-	96,182	-	-	96,182	17,836	-	348,422	29,266	395,524	9,981	(4,157)	5,824
0667P	306,484	-	59,016	-	16,346	75,362	10,944	-	213,787	-	224,731	6,124	2,322	8,446
0668P	49,392	-	9,511	-	11,015	20,526	1,764	-	34,453	-	36,217	987	1,565	2,552
0669P	47,161	-	9,081	-	2,606	11,687	1,684	-	32,897	-	34,581	942	370	1,312
0670F	2,340,293	-	450,641	-	62,597	513,238	83,569	-	1,632,463	-	1,716,032	46,766	8,892	55,658
0672P	137,593	-	26,494	-	-	26,494	4,913	-	95,977	1,095	101,985	2,750	(155)	2,595
0673P	10,571	-	2,035	-	-	2,035	377	-	7,374	121	7,872	211	(17)	194
0674P	23,426	-	4,511	-	-	4,511	837	-	16,341	13,913	31,091	468	(1,976)	(1,508)
0675P	61,233	-	11,791	-	7,893	19,684	2,187	-	42,713	-	44,900	1,224	1,121	2,345
0676F	2,767,817	-	532,964	-	-	532,964	98,835	-	1,930,680	179,502	2,209,017	55,309	(25,498)	29,811

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0676P	2,022,897	-	389,524	-	-	389,524	72,235	-	1,411,064	29,875	1,513,174	40,423	(4,244)	36,179
0677F	1,185,490	-	228,275	-	-	228,275	42,332	-	826,934	57,481	926,747	23,690	(8,165)	15,525
0677P	1,247,738	-	240,261	-	-	240,261	44,555	-	870,355	40,797	955,707	24,933	(5,795)	19,138
0679F	1,440,830	-	277,443	-	6,758	284,201	51,450	-	1,005,046	-	1,056,496	28,792	960	29,752
0679P	1,627,916	-	313,467	-	268,467	581,934	58,131	-	1,135,546	-	1,193,677	32,530	38,134	70,664
0680F	346,376	-	66,697	-	50,500	117,197	12,369	-	241,613	-	253,982	6,922	7,173	14,095
0680P	211,344	-	40,696	-	34,772	75,468	7,547	-	147,422	-	154,969	4,223	4,939	9,162
0681F	146,892	-	28,285	-	-	28,285	5,245	-	102,464	22,959	130,668	2,935	(3,261)	(326)
0682F	573,266	-	110,387	-	-	110,387	20,471	-	399,880	55,286	475,637	11,456	(7,853)	3,603
0682P	686,094	-	132,112	-	-	132,112	24,500	-	478,582	50,842	553,924	13,710	(7,222)	6,488
0684F	172,389	-	33,195	-	20,865	54,060	6,156	-	120,249	-	126,405	3,445	2,964	6,409
0684P	215,957	-	41,584	-	-	41,584	7,712	-	150,640	16,705	175,057	4,315	(2,373)	1,942
0685P	67,431	-	12,984	-	-	12,984	2,408	-	47,037	2,962	52,407	1,347	(421)	926
0686F	1,225,754	-	236,028	-	38,139	274,167	43,770	-	855,020	-	898,790	24,494	5,418	29,912
0686P	1,039,895	-	200,240	-	-	200,240	37,133	-	725,375	80,330	842,838	20,780	(11,410)	9,370
0687F	401,202	-	77,254	-	-	77,254	14,326	-	279,857	22,369	316,552	8,017	(3,177)	4,840
0687P	434,756	-	83,715	-	-	83,715	15,525	-	303,262	31,353	350,140	8,688	(4,453)	4,235
0688F	28,722	-	5,531	-	-	5,531	1,026	-	20,035	4,249	25,310	574	(604)	(30)
0688P	496,496	-	95,604	-	-	95,604	17,729	-	346,329	51,677	415,735	9,921	(7,341)	2,580
0689F	433,259	-	83,427	-	102,548	185,975	15,471	-	302,218	-	317,689	8,658	14,567	23,225
0689P	424,350	-	81,712	-	14,925	96,637	15,153	-	296,004	-	311,157	8,480	2,120	10,600
0691P	16,608	-	3,198	-	-	3,198	593	-	11,585	616	12,794	332	(87)	245
0692P	56,373	-	10,855	-	3,184	14,039	2,013	-	39,323	-	41,336	1,126	452	1,578
0693P	94,246	-	18,148	-	-	18,148	3,365	-	65,741	1,727	70,833	1,883	(245)	1,638
0694F	284,620	-	54,806	-	-	54,806	10,163	-	198,535	55,129	263,827	5,688	(7,831)	(2,143)
0694P	290,949	-	56,024	-	26,256	82,280	10,389	-	202,950	-	213,339	5,814	3,729	9,543
0695F	7,192	-	1,385	-	-	1,385	257	-	5,016	12,366	17,639	144	(1,756)	(1,612)
0695P	200,783	-	38,662	-	38,798	77,460	7,170	-	140,055	-	147,225	4,012	5,511	9,523
0696P	55,680	-	10,722	-	2,832	13,554	1,988	-	38,840	-	40,828	1,113	402	1,515
0697P	73,177	-	14,091	-	11,528	25,619	2,613	-	51,044	-	53,657	1,462	1,637	3,099
0698F	1,234,889	-	237,787	-	125,329	363,116	44,096	-	861,392	-	905,488	24,677	17,802	42,479
0698P	882,964	-	170,021	-	107,541	277,562	31,529	-	615,908	-	647,437	17,644	15,276	32,920
0699F	138,306	-	26,632	-	-	26,632	4,939	-	96,475	5,363	106,777	2,764	(762)	2,002
0700F	1,207,763	-	232,564	-	-	232,564	43,128	-	842,470	30,755	916,353	24,135	(4,369)	19,766
0700P	823,849	-	158,638	-	-	158,638	29,419	-	574,673	2,159	606,251	16,463	(307)	16,156
0701P	407,721	-	78,510	-	-	78,510	14,559	-	284,404	50,233	349,196	8,147	(7,135)	1,012
0702F	1,174,713	-	226,200	-	-	226,200	41,947	-	819,417	49,927	911,291	23,474	(7,092)	16,382
0702P	984,269	-	189,528	-	-	189,528	35,147	-	686,573	10,493	732,213	19,669	(1,491)	18,178
0703F	37,438	-	7,209	-	-	7,209	1,337	-	26,115	20,400	47,852	748	(2,898)	(2,150)
0704P	123,992	-	23,876	-	-	23,876	4,428	-	86,490	39,684	130,602	2,478	(5,637)	(3,159)
0705P	15,210	-	2,929	-	-	2,929	543	-	10,610	3,319	14,472	304	(472)	(168)
0706F	2,336,213	-	449,855	-	-	449,855	83,423	-	1,629,617	422,123	2,135,163	46,684	(59,961)	(13,277)
0706P	2,517,216	-	484,709	-	56,614	541,323	89,886	-	1,755,875	-	1,845,761	50,301	8,042	58,343
0707F	1,107,063	-	213,173	-	-	213,173	39,532	-	772,228	96,834	908,594	22,122	(13,755)	8,367

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0707P	876,164	-	168,712	-	-	168,712	31,287	-	611,165	91,170	733,622	17,508	(12,950)	4,558
0709P	58,958	-	11,353	-	-	12,878	2,105	-	41,126	-	43,231	1,178	1,829	3,007
0711P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0712F	1,070,994	-	206,228	-	-	48,207	254,435	-	747,068	-	785,312	21,402	6,848	28,250
0712P	784,630	-	151,086	-	-	71,764	222,850	-	547,316	-	575,334	15,679	10,194	25,873
0713P	35,124	-	6,763	-	-	-	6,763	-	24,500	8,646	34,400	702	(1,228)	(526)
0714F	362,927	-	69,884	-	-	10,535	80,419	-	253,158	-	266,118	7,252	1,496	8,748
0715F	233,788	-	45,018	-	-	-	45,018	-	163,078	38,923	210,349	4,672	(5,529)	(857)
0717F	130,411	-	25,112	-	-	-	25,112	-	90,968	4,178	99,803	2,606	(593)	2,013
0718F	49,764	-	9,582	-	-	-	9,582	-	34,713	2,736	39,226	994	(389)	605
0719F	142,040	-	27,351	-	-	9,465	36,816	-	99,079	-	104,151	2,838	1,344	4,182
0720F	967,601	-	186,319	-	-	16,693	203,012	-	674,947	-	709,499	19,335	2,371	21,706
0721F	55,297	-	10,648	-	-	-	10,648	-	38,572	2,210	42,757	1,105	(314)	791
0722F	40,785	-	7,854	-	-	-	7,854	-	1,456	1,884	31,790	815	(268)	547
0723F	65,410	-	12,595	-	-	-	12,595	-	45,627	2,660	50,623	1,307	(378)	929
0724F	441,762	-	85,064	-	-	25,193	110,257	-	308,149	-	323,924	8,828	3,578	12,406
0725P	20,499	-	3,947	-	-	-	3,947	-	14,299	771	15,802	410	(110)	300
0726F	33,379	-	6,427	-	-	1,915	6,427	-	23,283	-	24,475	667	272	939
0728F	606,387	-	116,764	-	-	32,002	148,766	-	422,983	-	444,636	12,117	4,546	16,663
0732F	355,993	-	68,549	-	-	37,853	106,402	-	248,322	-	261,034	7,114	5,377	12,491
0732P	295,738	-	56,947	-	-	20,575	77,522	-	206,291	-	216,851	5,910	2,923	8,833
0735P	18,450	-	3,553	-	-	4,051	7,604	-	12,870	-	13,529	369	575	944
0736F	1,535,726	-	295,715	-	-	233,156	528,871	-	1,071,240	-	1,126,079	30,688	33,119	63,807
0737P	22,614	-	4,355	-	-	94	4,449	-	15,775	-	16,583	452	13	465
0738P	20,205	-	3,891	-	-	-	3,891	-	14,094	2,030	16,845	404	(288)	116
0740P	11,255	-	2,167	-	-	-	2,167	-	7,851	384	8,637	225	(55)	170
0741F	305,522	-	58,831	-	-	144,394	203,225	-	213,116	-	224,026	6,105	20,510	26,615
0744F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0745P	23,128	-	4,453	-	-	2,928	7,381	-	16,133	-	16,959	462	416	878
0746F	49,091	-	9,453	-	-	-	9,453	-	34,243	14,938	50,934	981	(2,122)	(1,141)
0749P	37,677	-	7,255	-	-	7,790	15,045	-	26,281	-	27,626	753	1,107	1,860
0753P	63,480	-	12,224	-	-	25,033	37,257	-	44,280	-	46,547	1,269	3,556	4,825
0754F	570,977	-	109,946	-	-	100,590	210,536	-	398,283	-	418,672	11,410	14,288	25,698
0756P	107,881	-	20,773	-	-	8,891	29,664	-	75,252	-	79,104	2,156	1,263	3,419
0757F	534,902	-	102,999	-	-	-	102,999	-	373,119	15,274	407,494	10,689	(2,170)	8,519
0758F	280,678	-	54,047	-	-	73,091	127,138	-	195,786	-	205,809	5,609	10,382	15,991
0759F	138,342	-	26,639	-	-	702	27,341	-	96,500	-	101,440	2,764	100	2,864
0760P	7,876	-	1,517	-	-	20	1,537	-	5,494	-	5,775	157	3	160
0761F	1,123,540	-	216,346	-	-	63,053	279,399	-	783,721	-	823,841	22,452	8,956	31,408
0762F	35,050	-	6,749	-	-	-	6,749	-	24,449	2,069	27,770	700	(294)	406
0764P	11,070	-	2,132	-	-	4,136	6,268	-	7,722	-	8,117	221	587	808
0765F	255,373	-	49,174	-	-	2,969	52,143	-	178,134	-	187,253	5,103	422	5,525
0766F	32,216	-	6,203	-	-	-	6,203	-	22,472	3,980	27,602	644	(565)	79
0768F	710,777	-	136,865	-	-	13,978	150,843	-	495,800	-	521,181	14,203	1,985	16,188

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0769F	86,412	-	16,639	-	8,116	24,755	3,086	-	60,276	-	63,362	1,727	1,153	2,880
0770F	21,175	-	4,077	-	-	4,077	756	-	14,771	1,633	17,160	423	(232)	191
0771F	-	-	-	-	-	-	-	-	-	19,330	19,330	-	(2,746)	(2,746)
0773F	188,247	-	36,248	-	-	36,248	6,722	-	131,311	13,041	151,074	3,762	(1,852)	1,910
0774F	46,450	-	8,944	-	5,710	14,654	1,659	-	32,401	-	34,060	928	811	1,739
0776F	177,051	-	34,092	-	-	34,092	6,322	-	123,501	3,623	133,446	3,538	(515)	3,023
0777F	653,096	-	125,759	-	-	125,759	23,321	-	455,565	80,513	559,399	13,051	(11,437)	1,614
0779F	193,129	-	37,188	-	15,123	52,311	6,896	-	134,716	-	141,612	3,859	2,148	6,007
0780F	74,799	-	14,403	-	13,915	28,318	2,671	-	52,176	-	54,847	1,495	1,976	3,471
0781F	85,292	-	16,424	-	-	16,424	3,046	-	59,495	6,808	69,349	1,704	(967)	737
0782F	152,435	-	29,353	-	12,470	41,823	5,443	-	106,331	-	111,774	3,046	1,771	4,817
0783F	170,928	-	32,913	-	14,481	47,394	6,104	-	119,230	-	125,334	3,416	2,057	5,473
0786F	151,942	-	29,258	-	10,420	39,678	5,426	-	105,987	-	111,413	3,036	1,480	4,516
0787P	-	-	-	-	-	-	-	-	-	3,398	3,398	-	(483)	(483)
0788F	320,975	-	61,806	-	-	61,806	11,462	-	223,895	9,675	245,032	6,414	(1,374)	5,040
0788P	233,004	-	44,867	-	42,634	87,501	8,320	-	162,531	-	170,851	4,656	6,056	10,712
0789F	200,371	-	38,583	-	6,169	44,752	7,155	-	139,768	-	146,923	4,004	876	4,880
0790F	61,679	-	11,877	-	49,676	61,553	2,202	-	43,024	-	45,226	1,233	7,056	8,289
0791F	88,642	-	17,069	-	-	17,069	3,165	-	61,832	32,023	97,020	1,771	(4,549)	(2,778)
0792F	30,834	-	5,937	-	-	5,937	1,101	-	21,508	7,993	30,602	616	(1,135)	(519)
0794F	260,631	-	50,186	-	-	50,186	9,307	-	181,802	42,520	233,629	5,208	(6,040)	(832)
0795F	154,516	-	29,753	-	85,846	115,599	5,518	-	107,782	-	113,300	3,088	12,194	15,282
0796F	20,703	-	3,987	-	-	3,987	739	-	14,442	984	16,165	414	(140)	274
0797F	122,642	-	23,616	-	22,628	46,244	4,379	-	85,548	-	89,927	2,451	3,214	5,665
0798F	18,455	-	3,554	-	-	3,554	659	-	12,873	947	14,479	369	(134)	235
0799F	88,120	-	16,968	-	13,862	30,830	3,147	-	61,468	-	64,615	1,761	1,969	3,730
0800F	161,397	-	31,078	-	31,117	62,195	5,763	-	112,582	-	118,345	3,225	4,420	7,645
0801F	351,177	-	67,622	-	38,728	106,350	12,540	-	244,962	-	257,502	7,018	5,501	12,519
0803P	10,811	-	2,082	-	-	2,082	386	-	7,541	532	8,459	216	(76)	140
0805F	488,560	-	94,076	-	-	94,076	17,446	-	340,793	7,010	365,249	9,763	(996)	8,767
0806F	139,754	-	26,911	-	-	26,911	4,990	-	97,485	18,759	121,234	2,793	(2,665)	128
0807F	23,106	-	4,449	-	-	4,449	825	-	16,118	433	17,376	462	(62)	400
0809F	35,399	-	6,816	-	3,407	10,223	1,264	-	24,693	-	25,957	707	484	1,191
0810F	39,947	-	7,692	-	-	7,692	1,426	-	27,865	25,409	54,700	798	(3,609)	(2,811)
0812F	91,204	-	17,562	-	12,514	30,076	3,257	-	63,619	-	66,876	1,823	1,777	3,600
0813F	463,318	-	89,215	-	27,102	116,317	16,544	-	323,186	-	339,730	9,258	3,850	13,108
0815F	24,006	-	4,623	-	8,726	13,349	857	-	16,745	-	17,602	480	1,239	1,719
0816F	41,390	-	7,970	-	5,693	13,663	1,478	-	28,871	-	30,349	827	809	1,636
0817P	45,610	-	8,783	-	12,056	20,839	1,629	-	31,815	-	33,444	911	1,713	2,624
0818F	1,695,115	-	326,407	-	-	326,407	60,530	-	1,182,421	57,527	1,300,478	33,873	(8,172)	25,701
0819P	54,329	-	10,461	-	9,850	20,311	1,940	-	37,897	-	39,837	1,086	1,399	2,485
0820F	20,612	-	3,969	-	327	4,296	736	-	14,378	-	15,114	412	47	459
0821F	19,034	-	3,665	-	2,307	5,972	680	-	13,277	-	13,957	380	328	708
0823F	37,934	-	7,304	-	679	7,983	1,355	-	26,461	-	27,816	758	97	855

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0824F	57,899	-	11,149	-	-	11,149	2,067	-	40,387	2,517	44,971	1,157	(358)	799
0827F	319,382	-	61,499	-	-	61,499	11,405	-	222,784	38,831	273,020	6,382	(5,516)	866
0828F	39,784	-	7,661	-	-	7,661	1,421	-	27,751	450	29,622	795	(64)	731
0829F	14,378	-	2,769	-	267	3,036	513	-	10,029	-	10,542	287	38	325
0830F	43,892	-	8,452	-	-	8,452	1,567	-	30,616	14,728	46,911	877	(2,092)	(1,215)
0832F	31,333	-	6,033	-	21,270	27,303	1,119	-	21,856	-	22,975	626	3,021	3,647
0833F	17,750	-	3,418	-	1,078	4,496	634	-	12,382	-	13,016	355	153	508
0834F	13,779	-	2,653	-	-	2,653	492	-	9,611	160	10,263	275	(23)	252
0011F	66,601	-	12,824	-	89,779	102,603	2,378	-	46,457	-	48,835	1,331	12,753	14,084
0012P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0028P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0047F	97,349	-	18,745	-	131,229	149,974	3,476	-	67,906	-	71,382	1,945	18,641	20,586
0062P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0076P	5,515	-	1,062	-	7,434	8,496	197	-	3,847	-	4,044	110	1,056	1,166
0202P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0228F	3,273	-	630	-	4,412	5,042	117	-	2,283	-	2,400	65	627	692
0233F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0248P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0319F	6,426	-	1,237	-	8,662	9,899	229	-	4,482	-	4,711	128	1,230	1,358
0334P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0339F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0349F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0374F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0496P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0594F	15,564	-	2,997	-	20,980	23,977	556	-	10,856	-	11,412	311	2,980	3,291
0626P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0637F	11,290	-	2,174	-	15,220	17,394	403	-	7,876	-	8,279	226	2,162	2,388
0710P	17,490	-	3,368	-	23,577	26,945	625	-	12,200	-	12,825	350	3,349	3,699
0734P	4,285	-	825	-	5,776	6,601	153	-	2,989	-	3,142	86	820	906
0822F	13,032	-	2,509	-	17,568	20,077	465	-	9,090	-	9,555	260	2,495	2,755
0864F	43,904	-	8,454	-	59,184	67,638	1,568	-	30,625	-	32,193	877	8,407	9,284
0865F	22,764	-	4,383	-	30,686	35,069	813	-	15,879	-	16,692	455	4,359	4,814
0866F	11,426	-	2,200	-	15,403	17,603	408	-	7,970	-	8,378	228	2,188	2,416
0867F	20,565	-	3,960	-	27,722	31,682	734	-	14,345	-	15,079	411	3,938	4,349
0868F	12,757	-	2,456	-	17,197	19,653	456	-	8,899	-	9,355	255	2,443	2,698
0869F	16,071	-	3,095	-	21,664	24,759	574	-	11,210	-	11,784	321	3,077	3,398
0870F	4,407	-	849	-	5,941	6,790	157	-	3,074	-	3,231	88	844	932
0835F	255,282	-	49,156	-	20,501	69,657	9,116	-	178,071	-	187,187	5,101	2,912	8,013
0836P	30,775	-	5,926	-	-	5,926	1,099	-	21,467	2,171	24,737	615	(308)	307
0837F	26,437	-	5,091	-	5,678	10,769	944	-	18,441	-	19,385	528	807	1,335
0838F	90,097	-	17,349	-	104,731	122,080	3,217	-	62,847	-	66,064	1,800	14,876	16,676
0839F	20,649	-	3,976	-	1,598	5,574	737	-	14,403	-	15,140	413	227	640
0840F	247,737	-	47,704	-	73,135	120,839	8,846	-	172,808	-	181,654	4,951	10,388	15,339
0841F	38,259	-	7,367	-	-	7,367	1,366	-	26,688	15,741	43,795	765	(2,236)	(1,471)

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022			
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
0842F	-	-	-	-	-	-	-	-	-	-	4,228	4,228	-	(601)	(601)
0843F	21,519	-	4,144	-	29,008	33,152	768	-	15,011	-	15,779	430	4,121	4,551	
0844F	4,375	-	842	-	-	842	156	-	3,052	29,316	32,524	87	(4,164)	(4,077)	
0845F	167,567	-	32,266	-	34,843	67,109	5,984	-	116,886	-	122,870	3,348	4,949	8,297	
0846F	65,867	-	12,683	-	30,737	43,420	2,352	-	45,945	-	48,297	1,316	4,366	5,682	
0847F	78,330	-	15,083	-	15,722	30,805	2,797	-	54,639	-	57,436	1,565	2,233	3,798	
0848F	114,854	-	22,116	-	-	22,116	4,101	-	80,116	106,922	191,139	2,295	(15,188)	(12,893)	
0849F	15,250	-	2,936	-	-	2,936	545	-	10,637	293	11,475	305	(42)	263	
0850P	21,079	-	4,059	-	10,088	14,147	753	-	14,704	-	15,457	421	1,433	1,854	
0851F	27,412	-	5,278	-	-	5,278	979	-	19,121	574	20,674	548	(82)	466	
0852F	11,891	-	2,290	-	-	2,290	425	-	8,294	5,493	14,212	238	(780)	(542)	
0854P	11,390	-	2,193	-	11	2,204	407	-	7,945	-	8,352	228	2	230	
0855F	66,910	-	12,884	-	-	12,884	2,389	-	46,673	9,574	58,636	1,337	(1,360)	(23)	
0856F	58,679	-	11,299	-	49,477	60,776	2,095	-	40,931	-	43,026	1,173	7,028	8,201	
0857F	60,121	-	11,577	-	52,682	64,259	2,147	-	41,937	-	44,084	1,201	7,483	8,684	
0858F	70,673	-	13,609	-	30,420	44,029	2,524	-	49,298	-	51,822	1,412	4,321	5,733	
0859P	6,398	-	1,232	-	913	2,145	228	-	4,463	-	4,691	128	130	258	
0860F	40,228	-	7,746	-	29,717	37,463	1,436	-	28,061	-	29,497	804	4,221	5,025	
0861F	12,259	-	2,361	-	8,785	11,146	438	-	8,552	-	8,990	245	1,248	1,493	
0862F	44,727	-	8,612	-	40,855	49,467	1,597	-	31,199	-	32,796	894	5,803	6,697	
0863F	87,871	-	16,920	-	107,467	124,387	3,138	-	61,294	-	64,432	1,756	15,265	17,021	
0999	220,811	-	42,534	-	-	42,534	7,887	-	154,025	58,946	220,858	4,430	(8,369)	(3,939)	
Total	\$ 711,971,112	\$ -	\$ 137,095,326	\$ -	\$ 20,799,066	\$ 157,894,392	\$ 25,423,561	\$ -	\$ 496,632,791	\$ 20,799,066	\$ 542,855,418	\$ 14,227,244	\$ -	\$ 14,227,244	

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

Ohio Police and Fire Pension Fund

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

Note 1. Nature of Entity

The Ohio Police and Fire Pension Fund (OP&F) is a cost-sharing, multiple employer public employee retirement system and was created by the Ohio General Assembly in 1965, replacing 454 separate local police and firefighter relief and pension funds in Ohio. OP&F began operating as a statewide retirement fund on January 1, 1967.

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

Health care plan: A cost-sharing, multiple employer, defined benefit OPEB plan (the OPEB plan) that provides various levels of health care to retired, disabled and beneficiaries, as well as their dependents. On January 1, 2019, OP&F changed the way it supports retiree health care. A stipend-based health care model replaced the self-insured group health care plan that had been in place. OP&F has contracted with a vendor who can assist eligible retirees in choosing health care plans that are available where they live (both Medicare-eligible and pre-65 populations). A stipend funded by OP&F is available to these members through a Health Reimbursement Arrangement and can be used to reimburse retirees for qualified health care expenses. A summary of the full benefit provisions can be found in OP&F's annual comprehensive financial report. OP&F's annual comprehensive financial report can be accessed on their website at www.op-f.org.

Note 2. Summary of Significant Accounting Policies

Nature of schedules: Employers participating in a cost-sharing OPEB plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective OPEB amounts for OPEB benefits provided to members through the OP&F plan. The OPEB Plan is financed through a combination of employer contributions, recipient premiums, and investment returns. As employer contributions to the OPEB Plan are not required by state law, the Board approves the amount of required employer contributions to the Plan that will be designated for the OPEB Plan, which was 0.5% of employer contributions for the year ended December 31, 2022. OP&F does have one special funding situation that is included in the required calculations.

The Schedule of Employer Allocations presents the fiscal year 2022 contributions for each employer and the respective allocation percentage. The Schedule of OPEB Amounts by Employer presents the proportionate share of total net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for all OP&F employers. The OPEB expense includes the amortization of the current year differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, amortization of the change in proportionate share, and the impact of changes of assumptions about future economic or demographic factors or other inputs. The OPEB expense does not include amortization of deferred inflows and deferred outflows recognized during previous periods.

Ohio Police and Fire Pension Fund

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

Note 2. Summary of Significant Accounting Policies (Continued)

Measurement focus and basis of accounting: The Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer (collectively, the Schedules) present amounts that are elements of the Plan or its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the Plan or its participating employers. The financial transactions are recorded using the economic resources measurement focus and the accrual basis of accounting. Employer contributions are recognized as revenue when due pursuant to statutory or contractual requirements.

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

Basis of allocation: In determining the proportionate share of the net OPEB liability and corresponding employer OPEB amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those to separately finance specific liabilities of an individual employer. OP&F has determined that the actual contributions made to the Plan during fiscal year 2022 are appropriate as the allocation basis because they are the most representative of the level of future contributions to the OPEB Plan.

Note 3. Contributions

The fiscal year 2022 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 2022 Annual Report as follows:

Defined benefit plan employer contributions	\$ 575,492,871
Special funding entity	182,678
Total contributions	\$ 575,675,549
Employer Payments allocation to Health Care Fund	13,381,154
Total contributions - schedule of employer allocations	\$ 589,056,703

During 2022, employer contributions to the Health Care Fund represent an allocation of 0.5% of annual covered payroll which is included in the employers' contribution rates of 19.5% and 24.0% of salaries for police and fire employers, respectively. Because the contribution to the OPEB plan is at the discretion of OP&F, it was determined that total contributions is the most reliable basis for allocation.

Note 4. Deferred Outflows and Deferred Inflows

Deferred outflows of resources are the consumption of net position by OP&F that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in OPEB expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEBs through OP&F (active and inactive), determined as of the beginning of the measurement period. The average of the expected remaining service lives of all members for fiscal year 2022 is 8.04 years. Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed five year period.

Ohio Police and Fire Pension Fund

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

Note 4. Deferred Outflows and Deferred Inflows (Continued)

The future amortization of current year deferred outflows and inflows at December 31, 2022 is as follows:

	Deferred Outflows	Deferred Inflows
2023	\$ 34,273,831	\$ 74,155,732
2024	34,273,831	74,155,732
2025	34,273,831	74,155,732
2026	34,273,833	74,155,732
2027	-	74,155,732
Thereafter	-	151,277,692
	<u>\$ 137,095,326</u>	<u>\$ 522,056,352</u>

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

Note 5. OPEB Expense

The components of OPEB expense for the year ended December 31, 2022 are:

Service cost	\$ 64,434,939
Interest	59,164,352
Employee contributions	-
Projected earnings on plan investments	(69,725,651)
OPEB plan administrative expenses	235,504
Current period benefit changes	-
Recognition of outflow (inflow) of current period differences in expected and actual experience liabilities	(3,611,301)
Recognition of outflow (inflow) of current period changes in assumptions	(70,544,430)
Recognition of outflow (inflow) of current period differences in expected and actual earnings of plan investments	34,273,831
Total OPEB expense - schedule of OPEB amounts by employer	<u>14,227,244</u>
Recognition of beginning deferred outflows of resources as OPEB expense	152,429,527
Recognition of beginning deferred inflows of resources as OPEB expense	(109,186,081)
Total OPEB expense	<u>\$ 57,470,690</u>

Ohio Police and Fire Pension Fund

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

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

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

The components of the net OPEB liability as of December 31, 2022 are as follows:

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Surplus) (a) - (b)	Fiduciary Net Position as of Percent of Total OPEB Liability (b) / (a)
OPEB	\$ 1,501,612,290	\$ 789,641,178	\$ 711,971,112	52.6%

The activity related to the net OPEB liability for fiscal year 2022 is set forth in the following table:

Net OPEB liability, January 1, 2022	\$ 1,096,086,048
Total OPEB expense	57,470,690
Change in deferred outflows of resources	(15,334,201)
Change in deferred inflows of resources	(412,870,271)
Employer contributions	(13,381,154)
Net OPEB liability, December 31, 2022	\$ 711,971,112

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

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

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

Ohio Police and Fire Pension Fund

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

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

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

Valuation Date	January 1, 2022, with actuarial liabilities rolled forward to December 31, 2022
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Actuarial Assumption Experience Study Date	5 year period ended December 31, 2021
Investment Rate of Return	OP&F OPEB long term rate is 7.50%.
Cost of Living Increases (COLA)	2.2% simple per year
Salary increases	3.75% to 10.50%
Payroll growth	3.25%
Projected Depletion Year of OPEB Assets	2036

Healthy Mortality

Mortality for service retirees is based on the Pub-2010 Below-Median Safety Amount-Weighted Healthy Retiree mortality table with rates adjusted by 96.2% for males and 98.7% for females. All rates are projected using the MP-2021 Improvement Scale.

Disabled Mortality

Mortality for disabled retirees is based on the Pub-2010 Safety Amount-Weighted Disabled Retiree mortality table with rates adjusted by 135% for males and 97.9% for females. All rates are projected using the MP-2021 Improvement Scale.

Contingent Annuitant Mortality

Mortality for contingent annuitants is based on the Pub- 2010 Below-Median Safety Amount-Weighted Contingent Annuitant Retiree mortality table with rates adjusted by 108.9% for males and 131% for females. All rates are projected using the MP-2021 Improvement Scale.

Pre-Retirement Mortality

Mortality for active members is based on the Pub-2010 Below-Median Safety Amount-Weighted Employee mortality table. All rates are projected using the MP- 2021 Improvement Scale.

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

Ohio Police and Fire Pension Fund

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

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

Best estimates of the long-term expected real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2022 are summarized below:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash and Cash Equivalents	0.00%	0.00%
Domestic Equity	18.60%	4.80%
Non-U.S. Equity	12.40%	5.50%
Private Markets	10.00%	7.90%
Core Fixed Income*	25.00%	2.50%
High Yield Fixed Income	7.00%	4.40%
Private Credit	5.00%	5.90%
U.S. Inflation Linked Bonds*	15.00%	2.00%
Midstream Energy Infrastructure	5.00%	5.90%
Real Assets	8.00%	5.90%
Gold	5.00%	3.60%
Private Real Estate	12.00%	5.30%
Commodities	2.00%	3.60%
	125.00%	

Note: Assumptions are geometric

**Levered 2.5x*

OP&F's Board of Trustees has incorporated the risk parity concept into OP&F's asset liability valuation with the goal of reducing equity risk exposure, which reduces overall Total Portfolio risk without sacrificing return and creating a more risk-balanced portfolio based on the relationship between asset classes and economic environments. From the notional portfolio perspective above, the Total Portfolio may be levered up to 1.25 times due to the application of leverage in certain fixed income asset classes.

Total OPEB liability was calculated using the discount rate of 4.27 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from members would be computed based on contribution requirements as stipulated by state statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return 7.50 percent. Based on those assumptions, OP&F's fiduciary net position was projected to not be able to make all future benefit payment of current plan members. Therefore, the long-term assumed rate of return on investments of 7.50 percent was applied to periods before December 31, 2035 and the Municipal Bond Index Rate of 3.65 percent was applied to periods on and after December 31, 2035, resulting in a discount rate of 4.27 percent.

Net OPEB liability is sensitive to changes in the discount rate. To illustrate the potential impact, the following table presents the net OPEB liability calculated using the discount rate of 4.27 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower, 3.27 percent, or one percentage point higher, 5.27 percent, than the current rate:

	1% Decrease	Current Rate	1% Increase
Discount rate	3.27%	4.27%	5.27%
Total OPEB liability	\$ 1,666,366,609	\$ 1,501,612,290	\$ 1,362,517,112
Plan fiduciary net position	789,641,178	789,641,178	789,641,178
Net OPEB liability	\$ 876,725,431	\$ 711,971,112	\$ 572,875,934

OHIO AUDITOR OF STATE KEITH FABER



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

FRANKLIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 11/14/2023

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