

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, 2018

OHIO AUDITOR OF STATE
KEITH FABER



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

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

We have reviewed the *Independent Auditor's Report* of the GASB 68 (Pension) related schedules of the Ohio Police and Fire Pension Fund, Franklin County, prepared by RSM US LLP, for the audit period January 1, 2018 through December 31, 2018. 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 cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

July 24, 2018

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RSM US LLP

Independent Auditor's Report

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

Report on the Schedules

We have audited the accompanying schedule of employer allocations of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2018, 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, 2018, and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

Independent Auditor's Report (Continued)

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations, net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for all participating entities of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2018, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2018, and our report thereon, June 24, 2019, 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 as of and for the year ended December 31, 2018 and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

RSM US LLP

Columbus, Ohio
July 15, 2019

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2018

Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0001P	\$ 19,528	0.003986%
0002P	69,634	0.014213%
0003P	10,784	0.002201%
0006F	6,631,659	1.353583%
0006P	6,399,971	1.306293%
0009F	226,855	0.046303%
0010F	460,281	0.093948%
0010P	522,184	0.106583%
0011P	367,278	0.074965%
0012P	47,593	0.009714%
0013P	296,360	0.060490%
0014F	1,366,122	0.278838%
0015P	25,057	0.005114%
0016P	20,196	0.004122%
0017P	13,880	0.002833%
0018P	82,871	0.016915%
0019P	35,666	0.007280%
0020F	170,993	0.034901%
0020P	86,998	0.017757%
0022F	576,371	0.117643%
0022P	410,801	0.083848%
0023P	10,757	0.002196%
0024F	379,613	0.077483%
0024P	416,307	0.084972%
0025F	233,424	0.047644%
0026P	77,949	0.015910%
0027F	424,551	0.086655%
0027P	381,695	0.077907%
0028P	6,379	0.001302%
0029F	429,013	0.087566%
0029P	463,114	0.094526%
0030F	350,667	0.071574%
0031F	715,673	0.146076%
0031P	620,045	0.126557%
0032F	645,670	0.131787%
0032P	500,642	0.102186%
0033F	128,475	0.026223%
0035P	28,723	0.005863%
0036F	839,436	0.171337%
0036P	582,514	0.118896%
0037P	50,147	0.010235%
0039P	44,677	0.009119%
0040F	228,804	0.046701%
0041F	519,731	0.106082%
0041P	381,478	0.077863%
0042F	151,840	0.030992%

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, 2018

Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0045F	\$ 1,074,987	0.219415%
0045P	808,750	0.165073%
0047P	878,743	0.179360%
0048F	1,455,233	0.297027%
0050F	576,475	0.117664%
0050P	543,206	0.110873%
0051F	515,827	0.105285%
0051P	481,877	0.098356%
0052P	55,135	0.011254%
0053F	133,848	0.027320%
0053P	188,286	0.038431%
0054F	297,719	0.060767%
0054P	383,043	0.078183%
0055F	73,831	0.015070%
0055P	145,639	0.029726%
0056P	40,325	0.008231%
0057P	116,402	0.023759%
0058P	56,939	0.011622%
0059F	537,311	0.109670%
0059P	484,337	0.098858%
0060P	7,339	0.001498%
0061P	44,147	0.009011%
0062P	34,907	0.007125%
0063P	21,655	0.004420%
0064P	590,871	0.120602%
0065P	64,584	0.013182%
0066F	347,652	0.070959%
0069F	641,280	0.130891%
0069P	652,350	0.133151%
0070P	79,862	0.016301%
0071F	609,430	0.124390%
0072P	58,223	0.011884%
0073P	16,395	0.003346%
0074F	941,928	0.192256%
0074P	661,869	0.135094%
0077P	209,465	0.042754%
0078F	332,095	0.067784%
0078P	501,453	0.102351%
0080P	54,166	0.011056%
0081P	37,922	0.007740%
0083F	426,613	0.087076%
0083P	509,367	0.103967%
0084F	737,885	0.150609%
0084P	653,525	0.133390%
0085F	78,253	0.015972%
0086F	494,391	0.100910%

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, 2018**

Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0086P	\$ 539,392	0.110095%
0087P	226,014	0.046132%
0089F	20,359	0.004156%
0089P	168,571	0.034407%
0090F	532,250	0.108637%
0090P	658,915	0.134491%
0091F	84,462	0.017239%
0091P	195,001	0.039802%
0093P	14,062	0.002870%
0094F	230,200	0.046986%
0094P	228,169	0.046571%
0095P	28,540	0.005825%
0096F	283,230	0.057810%
0098P	16,975	0.003465%
0099P	66,260	0.013524%
0101F	322,293	0.065783%
0101P	293,757	0.059959%
0102P	25,710	0.005248%
0103F	59,280	0.012100%
0103P	144,908	0.029577%
0104P	122,560	0.025016%
0106P	255,989	0.052250%
0107F	2,318,433	0.473214%
0107P	2,042,115	0.416815%
0108F	205,069	0.041856%
0109F	130,645	0.026666%
0110P	37,259	0.007605%
0111P	114,145	0.023298%
0112F	56,657	0.011564%
0113P	69,154	0.014115%
0115P	65,281	0.013324%
0117P	38,719	0.007903%
0118F	263,936	0.053872%
0118P	202,502	0.041333%
0120P	703,439	0.143578%
0121P	213,002	0.043476%
0122F	103,797	0.021186%
0123P	192,194	0.039229%
0125P	-	0.000000%
0126F	151,086	0.030838%
0126P	151,461	0.030915%
0127F	749,872	0.153056%
0127P	611,493	0.124811%
0128F	17,937,024	3.661113%
0128P	17,618,375	3.596074%
0129F	270,557	0.055223%

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, 2018

Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0129P	\$ 290,089	0.059210%
0130F	1,025,712	0.209357%
0131F	13,356,992	2.726286%
0131P	22,969,812	4.688352%
0132F	1,446,318	0.295207%
0132P	1,108,134	0.226180%
0133P	52,152	0.010645%
0134F	186,813	0.038130%
0135F	10,213	0.002085%
0135P	-	0.000000%
0136P	207,192	0.042290%
0137P	23,203	0.004736%
0139P	79,321	0.016190%
0140F	1,464,503	0.298919%
0141P	146,094	0.029819%
0142F	35,560,121	7.258151%
0142P	35,627,089	7.271819%
0143P	22,560	0.004605%
0144F	331,166	0.067594%
0145F	373,686	0.076273%
0146F	155,732	0.031786%
0146P	220,091	0.044923%
0147P	9,383	0.001915%
0148F	379,741	0.077509%
0150F	146,229	0.029847%
0150P	132,592	0.027063%
0152F	244,406	0.049886%
0153F	282,843	0.057731%
0154P	53,654	0.010951%
0155F	65,577	0.013385%
0155P	70,187	0.014326%
0156P	20,658	0.004217%
0157P	36,728	0.007496%
0158P	18,923	0.003862%
0159F	43,346	0.008847%
0160F	254,399	0.051925%
0161F	1,407,880	0.287361%
0161P	1,005,340	0.205199%
0162F	326,100	0.066560%
0162P	225,807	0.046089%
0163P	25,007	0.005104%
0164P	26,057	0.005319%
0166F	5,239,526	1.069436%
0166P	5,437,706	1.109886%
0167P	155,362	0.031711%
0168F	383,784	0.078334%

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, 2018

Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0168P	\$ 382,878	0.078149%
0169F	1,190,874	0.243068%
0169P	914,719	0.186703%
0170F	535,056	0.109210%
0171F	98,479	0.020101%
0171P	128,343	0.026196%
0172P	49,768	0.010158%
0173F	34,726	0.007088%
0173P	33,504	0.006839%
0174P	21,142	0.004315%
0176F	402,808	0.082217%
0176P	282,204	0.057600%
0177P	51,475	0.010507%
0178P	20,051	0.004093%
0179P	1,406,245	0.287028%
0180P	18,207	0.003716%
0181F	394,505	0.080522%
0181P	352,044	0.071856%
0182F	165,187	0.033716%
0182P	242,893	0.049577%
0183F	13,658	0.002788%
0183P	67,432	0.013763%
0184F	509,849	0.104065%
0184P	327,271	0.066799%
0185F	65,674	0.013405%
0185P	186,818	0.038131%
0186P	24,354	0.004971%
0187P	14,563	0.002973%
0188P	32,429	0.006619%
0189P	40,628	0.008293%
0190F	1,267,947	0.258800%
0190P	1,310,392	0.267463%
0191F	204,572	0.041755%
0191P	306,306	0.062520%
0192F	1,580,177	0.322529%
0192P	1,447,154	0.295378%
0193F	509,882	0.104072%
0193P	366,163	0.074737%
0194F	1,079,648	0.220366%
0194P	762,667	0.155667%
0195P	153,339	0.031298%
0196F	755,989	0.154304%
0196P	1,117,296	0.228050%
0197F	329,721	0.067299%
0197P	382,665	0.078105%
0198F	35,566	0.007259%

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, 2018**

Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0198P	\$ 61,504	0.012553%
0199F	518,082	0.105745%
0199P	442,690	0.090357%
0201P	28,831	0.005885%
0202P	232	0.000047%
0203F	1,062,697	0.216906%
0203P	888,725	0.181397%
0205F	544,668	0.111172%
0205P	620,955	0.126743%
0206P	22,935	0.004681%
0207P	17,912	0.003656%
0208P	17,789	0.003631%
0210F	295,247	0.060263%
0210P	304,645	0.062181%
0212F	145,024	0.029601%
0212P	392,983	0.080211%
0213F	663,094	0.135344%
0215P	14,452	0.002950%
0216P	50,346	0.010276%
0217F	359,686	0.073415%
0217P	389,039	0.079407%
0218P	1,059,411	0.216236%
0220F	275,443	0.056220%
0220P	204,377	0.041715%
0221F	8,153	0.001664%
0221P	102,450	0.020911%
0222F	752,351	0.153562%
0222P	789,167	0.161076%
0223P	47,946	0.009786%
0224P	147,730	0.030153%
0225F	67,263	0.013729%
0225P	127,167	0.025956%
0226P	44,802	0.009144%
0227P	66,187	0.013509%
0228P	140,858	0.028750%
0229P	44,765	0.009137%
0230F	233,287	0.047616%
0230P	183,495	0.037453%
0231F	11,462	0.002339%
0231P	106,636	0.021765%
0232P	14,721	0.003005%
0233F	1,561	0.000319%
0233P	120,683	0.024633%
0234P	48,489	0.009897%
0236P	6,664	0.001360%
0237F	414,549	0.084613%

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, 2018

Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0237P	\$ 350,732	0.071588%
0238F	-	0.000000%
0238P	118,586	0.024204%
0239F	871,426	0.177866%
0240F	933,191	0.190473%
0241P	16,058	0.003278%
0242P	85,848	0.017522%
0243P	104,041	0.021236%
0244F	273,388	0.055801%
0244P	324,917	0.066319%
0245P	32,748	0.006684%
0246P	1,250,135	0.255164%
0247P	393,066	0.080228%
0248P	2,964	0.000605%
0250F	1,831,458	0.373818%
0250P	1,642,152	0.335179%
0251F	479,977	0.097968%
0252F	300,785	0.061393%
0253P	21,841	0.004458%
0254F	501,248	0.102309%
0254P	325,716	0.066482%
0255F	337,235	0.068833%
0256F	221,988	0.045310%
0257P	77,441	0.015807%
0259F	310,850	0.063447%
0259P	270,045	0.055119%
0260F	96,967	0.019792%
0260P	92,443	0.018868%
0261P	66,984	0.013672%
0262F	-	0.000000%
0262P	3,580	0.000731%
0263F	420,251	0.085777%
0263P	415,673	0.084843%
0264F	15,360	0.003135%
0264P	82,508	0.016841%
0265P	1,126,543	0.229938%
0266P	161,058	0.032873%
0267P	19,836	0.004049%
0269P	103,129	0.021050%
0270F	78,004	0.015921%
0271F	390,983	0.079803%
0272P	158,425	0.032336%
0273F	1,045,210	0.213337%
0273P	869,593	0.177492%
0274P	448,090	0.091459%
0275P	186,163	0.037998%

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, 2018

Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0276F	\$ 223,688	0.045657%
0276P	177,420	0.036213%
0277F	476,916	0.097343%
0277P	629,016	0.128388%
0278P	408,976	0.083476%
0280F	196,163	0.040039%
0280P	142,051	0.028994%
0281P	164,012	0.033476%
0282P	20,972	0.004281%
0283F	1,745,895	0.356353%
0284F	1,197,762	0.244474%
0285P	53,657	0.010952%
0286F	485,853	0.099167%
0287F	235,527	0.048073%
0288P	45,355	0.009257%
0289F	245,044	0.050016%
0290P	87,756	0.017912%
0291F	751,021	0.153290%
0291P	710,834	0.145088%
0292F	140,439	0.028665%
0292P	146,579	0.029918%
0293F	1,820,703	0.371622%
0293P	1,673,149	0.341505%
0296F	178,775	0.036490%
0296P	138,865	0.028344%
0297P	65,110	0.013289%
0298F	12,330	0.002517%
0298P	32,852	0.006705%
0300F	1,546,706	0.315697%
0300P	1,558,751	0.318155%
0301F	1,254,235	0.256001%
0301P	986,495	0.201353%
0303F	269,950	0.055099%
0303P	455,633	0.092999%
0304P	16,828	0.003435%
0305P	25,881	0.005283%
0306P	30,663	0.006259%
0307F	9,429	0.001924%
0308F	34,097	0.006960%
0308P	34,759	0.007095%
0309P	104,597	0.021349%
0311F	734,476	0.149913%
0312F	947,370	0.193367%
0313F	257,582	0.052575%
0314F	1,209,412	0.246852%
0314P	1,005,095	0.205149%

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, 2018

Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0316P	\$ 33,874	0.006914%
0317P	63,479	0.012957%
0318P	24,478	0.004996%
0319P	166,456	0.033975%
0320F	24,774	0.005057%
0320P	65,957	0.013462%
0321F	130,883	0.026714%
0321P	191,749	0.039138%
0322F	220,706	0.045048%
0322P	207,396	0.042331%
0323F	1,157,820	0.236322%
0323P	1,339,182	0.273339%
0324F	34,417	0.007025%
0324P	51,768	0.010566%
0325F	21,847	0.004459%
0325P	174,915	0.035702%
0326P	286,418	0.058461%
0328P	12,389	0.002529%
0329P	12,879	0.002629%
0330F	557,412	0.113773%
0330P	530,601	0.108301%
0331F	418,436	0.085407%
0331P	336,909	0.068766%
0333P	244,976	0.050002%
0334F	381,433	0.077854%
0335F	223,494	0.045617%
0336F	1,032,414	0.210725%
0337F	200,384	0.040900%
0338P	50,669	0.010342%
0339P	8,112	0.001656%
0342P	-	0.000000%
0343F	1,486,136	0.303334%
0343P	1,074,737	0.219364%
0344P	9,416	0.001922%
0345F	137,817	0.028130%
0346F	581,527	0.118695%
0346P	406,352	0.082940%
0347P	41,688	0.008509%
0348F	145,259	0.029649%
0349F	21,861	0.004462%
0349P	157,534	0.032154%
0350F	555,034	0.113288%
0350P	367,324	0.074974%
0351F	830,547	0.169522%
0351P	766,882	0.156528%
0352F	331,787	0.067721%

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, 2018

Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0354P	\$ 152,141	0.031053%
0355F	839,765	0.171404%
0355P	577,298	0.117832%
0356F	1,043,518	0.212992%
0356P	782,690	0.159754%
0357F	779,915	0.159188%
0357P	575,777	0.117521%
0358P	625,188	0.127607%
0359F	817,740	0.166908%
0359P	747,701	0.152613%
0360F	358,064	0.073084%
0360P	375,887	0.076722%
0361P	28,725	0.005863%
0362P	6,885	0.001405%
0364P	31,328	0.006394%
0365F	-	0.000000%
0365P	50,044	0.010214%
0366P	43,042	0.008785%
0367F	55,028	0.011232%
0367P	622,965	0.127153%
0369F	1,568,806	0.320208%
0369P	1,400,172	0.285788%
0370P	101,575	0.020732%
0371F	67,114	0.013699%
0371P	117,168	0.023915%
0373F	1,103,588	0.225253%
0374F	8,957	0.001828%
0375F	57,485	0.011733%
0376P	596,266	0.121703%
0377F	593,693	0.121178%
0377P	561,796	0.114668%
0378P	124,392	0.025390%
0379P	34,052	0.006950%
0380F	1,299,987	0.265339%
0380P	1,035,278	0.211310%
0381P	6,935	0.001415%
0382F	1,601,024	0.326784%
0383F	87,243	0.017807%
0384P	32,595	0.006653%
0385P	314,097	0.064110%
0386P	61,805	0.012615%
0388P	94,572	0.019303%
0389P	90,983	0.018570%
0390F	52,316	0.010678%
0390P	41,566	0.008484%
0391P	66,288	0.013530%

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, 2018**

Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0392F	\$ 19,130	0.003905%
0392P	91,847	0.018747%
0393P	39,082	0.007977%
0394F	230,464	0.047040%
0394P	387,242	0.079040%
0395F	15,683	0.003201%
0395P	71,552	0.014604%
0396F	19,065	0.003891%
0397F	521,909	0.106526%
0397P	453,046	0.092471%
0398P	231,065	0.047163%
0399P	18,640	0.003805%
0402F	13,296	0.002714%
0402P	56,716	0.011576%
0403F	12,694	0.002591%
0403P	175,495	0.035820%
0404F	611,664	0.124846%
0404P	357,233	0.072915%
0406F	45,131	0.009212%
0406P	82,246	0.016787%
0408F	35,179	0.007180%
0408P	84,176	0.017181%
0409F	127,594	0.026043%
0409P	186,798	0.038127%
0410P	56,501	0.011532%
0411F	33,195	0.006775%
0411P	71,816	0.014658%
0412P	399,681	0.081579%
0413F	78,136	0.015948%
0413P	62,667	0.012791%
0414P	86,639	0.017684%
0416P	35,223	0.007189%
0418F	33,463	0.006830%
0418P	82,176	0.016773%
0419P	48,011	0.009800%
0420P	42,046	0.008582%
0423P	29,499	0.006021%
0424P	14,637	0.002988%
0425F	467,657	0.095453%
0425P	296,022	0.060421%
0426F	57,964	0.011831%
0426P	53,672	0.010955%
0429P	6,843	0.001397%
0430P	15,985	0.003263%
0431P	24,809	0.005064%
0432F	1,239,195	0.252931%

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, 2018**

Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0432P	\$ 906,763	0.185079%
0433F	11,078	0.002261%
0433P	68,162	0.013913%
0434P	40,605	0.008288%
0435P	56,420	0.011516%
0437P	114,889	0.023450%
0438F	473,686	0.096684%
0438P	426,304	0.087013%
0439P	47,215	0.009637%
0441F	178,957	0.036527%
0441P	329,059	0.067164%
0442P	197,930	0.040399%
0444P	43,549	0.008889%
0445F	818,890	0.167143%
0445P	811,522	0.165639%
0446P	82,828	0.016906%
0447F	722,465	0.147462%
0447P	662,955	0.135315%
0448F	731,744	0.149356%
0448P	601,113	0.122693%
0450F	41,844	0.008541%
0450P	167,406	0.034169%
0452P	238,232	0.048625%
0453F	138,280	0.028224%
0453P	234,089	0.047780%
0454F	307,292	0.062721%
0454P	289,667	0.059124%
0455F	1,948,188	0.397643%
0456F	1,040,333	0.212342%
0456P	673,291	0.137425%
0457P	58,266	0.011893%
0458P	19,555	0.003991%
0459P	598,559	0.122171%
0460P	7,472	0.001525%
0461P	176,702	0.036066%
0462F	91,623	0.018701%
0462P	249,508	0.050927%
0463P	266,814	0.054459%
0464F	143,525	0.029295%
0464P	134,048	0.027360%
0465F	232,723	0.047501%
0466P	276,488	0.056434%
0467F	1,006,610	0.205458%
0468P	253,240	0.051689%
0469F	286,489	0.058475%
0469P	773,953	0.157971%

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, 2018**

Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0470F	\$ 19,289	0.003937%
0470P	224,735	0.045871%
0471P	39,219	0.008005%
0472P	67,146	0.013705%
0473P	182,643	0.037279%
0474P	14,518	0.002963%
0475P	13,640	0.002784%
0476F	170,599	0.034821%
0476P	459,928	0.093876%
0477F	523,646	0.106881%
0477P	562,896	0.114892%
0478F	488,529	0.099713%
0479P	16,996	0.003469%
0480F	1,960,739	0.400205%
0480P	1,763,277	0.359901%
0481F	614,877	0.125502%
0481P	542,459	0.110721%
0482P	242,891	0.049576%
0483F	-	0.000000%
0483P	36,683	0.007487%
0484P	9,094	0.001856%
0485P	10,623	0.002168%
0486P	9,212	0.001880%
0487P	27,593	0.005632%
0488F	146,763	0.029956%
0488P	292,175	0.059636%
0489F	300,015	0.061236%
0492F	238,099	0.048598%
0493P	45,077	0.009201%
0494F	523,394	0.106830%
0494P	495,860	0.101210%
0495P	508,331	0.103755%
0496F	260,132	0.053095%
0497P	45,181	0.009222%
0498P	24,103	0.004920%
0499F	619,788	0.126504%
0499P	523,228	0.106796%
0500P	100,994	0.020614%
0501F	813,726	0.166089%
0502F	731,167	0.149238%
0504F	215,949	0.044077%
0505F	228,597	0.046659%
0506P	31,053	0.006338%
0507P	53,882	0.010998%
0508P	25,325	0.005169%
0509P	198,262	0.040467%

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, 2018**

Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0510F	\$ 609,918	0.124490%
0510P	440,884	0.089988%
0511P	364,372	0.074372%
0512P	7,170	0.001464%
0513F	678,621	0.138513%
0516P	48,519	0.009903%
0518F	309,911	0.063256%
0518P	336,017	0.068584%
0519F	61,704	0.012594%
0520F	296,560	0.060531%
0520P	315,333	0.064362%
0521P	96,907	0.019780%
0523P	1,095,368	0.223575%
0524F	239,812	0.048948%
0524P	273,213	0.055765%
0526F	384,363	0.078452%
0526P	372,295	0.075989%
0528P	64,906	0.013248%
0529P	10,478	0.002139%
0530P	41,062	0.008381%
0531P	113,668	0.023201%
0532F	296,623	0.060543%
0532P	451,080	0.092070%
0533P	31,638	0.006458%
0535P	17,118	0.003494%
0536F	638,282	0.130279%
0536P	580,904	0.118568%
0537P	17,265	0.003524%
0538P	190,389	0.038860%
0540P	34,956	0.007135%
0541F	239,633	0.048911%
0541P	247,735	0.050565%
0542P	8,260	0.001686%
0543F	830,437	0.169500%
0543P	661,436	0.135005%
0545F	94,118	0.019210%
0547F	200,043	0.040831%
0548P	13,143	0.002683%
0549P	50,790	0.010367%
0550P	262,300	0.053538%
0551P	77,821	0.015884%
0552P	41,104	0.008390%
0553F	1,144,712	0.233646%
0553P	1,058,482	0.216046%
0555F	969,324	0.197848%
0555P	734,341	0.149886%

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, 2018

Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0556F	\$ -	0.000000%
0556P	36,238	0.007396%
0557F	367,388	0.074987%
0559F	218,175	0.044532%
0559P	120,208	0.024536%
0560F	255,650	0.052180%
0560P	161,921	0.033050%
0561F	205,257	0.041895%
0561P	204,350	0.041710%
0563P	18,281	0.003731%
0564F	715,757	0.146093%
0564P	570,585	0.116462%
0565P	88,358	0.018035%
0567P	29,273	0.005975%
0568F	1,345,947	0.274720%
0568P	871,028	0.177785%
0569P	14,247	0.002908%
0571F	695,038	0.141864%
0571P	636,440	0.129903%
0573P	39,939	0.008152%
0574P	132,042	0.026951%
0576P	17,298	0.003531%
0577P	6,118	0.001249%
0578P	31,534	0.006436%
0579P	374,340	0.076406%
0580F	612,502	0.125017%
0580P	595,798	0.121608%
0581F	1,994,030	0.407000%
0581P	1,518,441	0.309928%
0582F	552,163	0.112702%
0583F	232,428	0.047441%
0584F	229,222	0.046786%
0585F	462,782	0.094458%
0585P	218,974	0.044695%
0586P	97,400	0.019880%
0587P	28,934	0.005906%
0588F	203,950	0.041628%
0588P	190,192	0.038820%
0589P	14,680	0.002996%
0590F	481,638	0.098307%
0590P	501,413	0.102343%
0591P	47,614	0.009718%
0592P	17,431	0.003558%
0593F	979,959	0.200019%
0593P	653,666	0.133419%
0594P	34,878	0.007119%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
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Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0595P	\$ 8,748	0.001785%
0596F	343,801	0.070173%
0596P	462,196	0.094338%
0597F	1,420,215	0.289879%
0597P	1,305,418	0.266448%
0598F	110,860	0.022627%
0598P	163,497	0.033371%
0599P	22,434	0.004579%
0600P	51,111	0.010432%
0601F	225,493	0.046025%
0602P	112,411	0.022944%
0603F	108,237	0.022092%
0603P	67,477	0.013773%
0604F	647,982	0.132259%
0606P	532,275	0.108642%
0607F	1,182,738	0.241408%
0608F	322,062	0.065736%
0608P	394,255	0.080471%
0609F	157,984	0.032246%
0610P	94,669	0.019323%
0612F	567,781	0.115889%
0612P	418,617	0.085444%
0613P	8,832	0.001803%
0614F	11,339	0.002314%
0614P	319,146	0.065141%
0615F	9,659,045	1.971501%
0615P	9,344,743	1.907349%
0616F	82,427	0.016824%
0616P	137,440	0.028053%
0617P	236,098	0.048190%
0618F	67,096	0.013695%
0619F	360,088	0.073497%
0619P	409,427	0.083568%
0620F	763,197	0.155775%
0620P	725,145	0.148009%
0621F	899,640	0.183625%
0622F	654,759	0.133642%
0622P	614,694	0.125465%
0623F	97,250	0.019850%
0623P	74,672	0.015241%
0624P	85,047	0.017359%
0625P	18,914	0.003860%
0626F	1,477,165	0.301503%
0627F	1,129,020	0.230443%
0628F	590,325	0.120491%
0628P	493,494	0.100727%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
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Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0629F	\$ 1,340,790	0.273668%
0629P	980,840	0.200199%
0630F	37,120	0.007576%
0630P	143,530	0.029296%
0631F	377,071	0.076964%
0631P	243,097	0.049618%
0632P	21,984	0.004487%
0633F	296,457	0.060510%
0633P	316,397	0.064580%
0635F	159,524	0.032560%
0635P	521,453	0.106433%
0636F	275,501	0.056232%
0636P	230,179	0.046982%
0637P	243,821	0.049766%
0638P	63,193	0.012898%
0640F	1,242,777	0.253662%
0640P	-	0.000000%
0641F	175,788	0.035880%
0641P	468,726	0.095671%
0642P	77,129	0.015743%
0643P	8,842	0.001805%
0644P	35,535	0.007253%
0645P	166,680	0.034021%
0646F	212,052	0.043282%
0646P	168,663	0.034426%
0647F	860,690	0.175675%
0647P	802,878	0.163875%
0648F	10,769	0.002198%
0649P	99,437	0.020296%
0650F	562,767	0.114866%
0650P	495,861	0.101210%
0652F	195,143	0.039830%
0652P	256,047	0.052262%
0653F	106,090	0.021654%
0654F	2,296,311	0.468698%
0655F	1,150,957	0.234921%
0656F	32,178	0.006568%
0656P	144,967	0.029589%
0657F	166,079	0.033898%
0657P	152,545	0.031136%
0658F	27,324	0.005577%
0658P	101,873	0.020793%
0660P	10,540	0.002151%
0661P	32,612	0.006656%
0662P	79,309	0.016188%
0663F	30,290	0.006182%

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

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
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Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0663P	\$ 67,452	0.013768%
0664F	16,744	0.003418%
0664P	58,329	0.011905%
0665P	19,463	0.003972%
0666F	146,236	0.029848%
0666P	368,607	0.075236%
0667P	127,117	0.025946%
0668P	33,879	0.006915%
0669P	28,626	0.005843%
0670F	1,391,824	0.284084%
0672P	104,775	0.021385%
0673P	13,092	0.002672%
0674P	22,434	0.004579%
0675P	37,128	0.007578%
0676F	1,965,122	0.401100%
0676P	1,496,006	0.305349%
0677F	896,559	0.182996%
0677P	1,015,661	0.207306%
0679F	1,015,851	0.207345%
0679P	1,050,714	0.214460%
0680F	178,568	0.036447%
0680P	128,884	0.026307%
0681F	111,503	0.022759%
0682F	445,530	0.090937%
0682P	489,015	0.099812%
0684F	107,110	0.021862%
0684P	173,037	0.035318%
0685P	46,491	0.009489%
0686F	861,712	0.175883%
0686P	803,065	0.163913%
0687F	215,171	0.043918%
0687P	345,910	0.070603%
0688P	381,790	0.077927%
0689F	242,057	0.049406%
0689P	281,523	0.057461%
0691P	10,003	0.002042%
0692P	31,281	0.006385%
0693P	67,174	0.013711%
0694F	199,710	0.040763%
0694P	193,553	0.039506%
0695F	12,087	0.002467%
0695P	107,452	0.021932%
0696P	43,585	0.008896%
0697P	42,270	0.008628%
0698F	841,974	0.171855%
0698P	575,988	0.117565%

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**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
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Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0699F	\$ 78,532	0.016029%
0700F	870,084	0.177592%
0700P	623,303	0.127222%
0701P	328,117	0.066972%
0702F	819,293	0.167225%
0702P	686,239	0.140068%
0703F	31,924	0.006516%
0704P	110,540	0.022562%
0705P	15,942	0.003254%
0706F	1,847,532	0.377098%
0706P	1,870,685	0.381824%
0707F	783,685	0.159957%
0707P	686,686	0.140159%
0709P	41,768	0.008525%
0711P	8,470	0.001729%
0712F	718,305	0.146613%
0712P	467,243	0.095369%
0713P	20,925	0.004271%
0714F	241,047	0.049200%
0715F	261,893	0.053455%
0717F	77,150	0.015747%
0718F	35,832	0.007314%
0719F	96,026	0.019600%
0720F	626,959	0.127968%
0721F	16,058	0.003277%
0722F	29,647	0.006051%
0723F	30,959	0.006319%
0724F	302,084	0.061658%
0725P	15,719	0.003208%
0726F	22,599	0.004613%
0728F	343,635	0.070139%
0732F	173,412	0.035395%
0732P	146,641	0.029931%
0735P	12,662	0.002584%
0736F	780,318	0.159270%
0737P	15,331	0.003129%
0738P	14,173	0.002893%
0740P	8,006	0.001634%
0741F	168,729	0.034439%
0744F	19,428	0.003965%
0745P	8,745	0.001785%
0746F	59,953	0.012237%
0749P	32,616	0.006657%
0753P	24,106	0.004920%
0754F	330,304	0.067418%
0756P	53,288	0.010877%

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, 2018**

Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0757F	\$ 253,869	0.051817%
0758F	97,158	0.019831%
0759F	79,643	0.016256%
0760P	7,011	0.001431%
0761F	658,864	0.134480%
0762F	26,140	0.005335%
0765F	139,191	0.028410%
0766F	23,852	0.004868%
0768F	428,217	0.087403%
0769F	58,851	0.012012%
0770F	16,180	0.003302%
0771F	8,974	0.001832%
0773F	82,990	0.016939%
0774F	30,022	0.006128%
0776F	120,695	0.024635%
0777F	467,875	0.095498%
0779F	86,042	0.017562%
0781F	51,214	0.010453%
0782F	54,641	0.011153%
0783F	87,436	0.017846%
0786F	58,651	0.011971%
0787P	4,306	0.000879%
0788F	219,538	0.044810%
0788P	92,610	0.018903%
0789F	134,047	0.027360%
0790F	23,646	0.004826%
0791F	71,902	0.014676%
0792F	19,695	0.004020%
0794F	213,241	0.043524%
0795F	56,933	0.011621%
0796F	14,775	0.003016%
0797F	53,261	0.010871%
0798F	8,452	0.001725%
0799F	-	0.000000%
0801F	220,995	0.045107%
0803P	7,869	0.001606%
0805F	360,186	0.073517%
0806F	82,878	0.016916%
0807F	16,990	0.003468%
0809F	15,660	0.003196%
0810F	11,463	0.002340%
0812F	51,952	0.010604%
0813F	294,447	0.060099%
0815F	12,776	0.002608%
0816F	14,192	0.002897%
0817P	17,748	0.003623%

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, 2018**

Employer Code	2018 Actual Employer Contribution	Employer Allocation Percentage
0818F	\$ 1,343,167	0.274153%
0819P	33,607	0.006860%
0820F	15,083	0.003079%
0821F	12,000	0.002449%
0823F	26,997	0.005510%
0824F	29,904	0.006104%
0827F	155,327	0.031704%
0828F	18,607	0.003798%
0829F	628	0.000128%
0830F	36,968	0.007545%
0831P	-	0.000000%
0832F	13,580	0.002772%
0833F	12,277	0.002506%
0834F	9,700	0.001980%
0835F	149,087	0.030430%
0836P	12,461	0.002543%
0837F	14,555	0.002971%
0838F	8,280	0.001690%
0839F	13,202	0.002695%
0999	300,820	0.061398%
Total	\$ 489,933,637	100.00000%

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, 2018

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					Pension Expense for Year Ended December 31, 2018			
			Differences Between 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		Differences Between 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		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
						Total Deferred Outflows of Resources	Total				Total	Total		Contribution	Contribution	
0001P	0001P	\$ 325,363	\$ 10,367	\$ 52,096	\$ -	\$ 31,568	\$ 94,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,338	\$ 7,589	\$ 44,927	
0002P	0002P	1,160,156	36,965	185,759	-	-	222,724	-	-	-	18,654	18,654	133,139	(4,484)	128,655	
0003P	0003P	179,660	5,724	28,766	-	-	34,490	-	-	-	9,055	9,055	20,618	(2,177)	18,441	
0006F	0006F	110,488,139	3,520,421	17,690,841	-	1,833,193	23,044,455	-	-	-	-	-	12,679,567	440,671	13,120,238	
0006P	0006P	106,628,026	3,397,429	17,072,778	-	278,920	20,749,127	-	-	-	-	-	12,236,582	67,048	12,303,630	
0009F	0009F	3,779,548	120,426	605,163	-	-	725,589	-	-	-	66,947	66,947	433,739	(16,093)	417,646	
0010F	0010F	7,668,639	244,342	1,227,866	-	-	1,472,208	-	-	-	46,759	46,759	880,049	(11,240)	868,809	
0010P	0010P	8,699,989	277,203	1,393,001	-	210,835	1,881,039	-	-	-	-	-	998,407	50,682	1,049,089	
0011P	0011P	6,119,125	194,970	979,765	-	243,344	1,418,079	-	-	-	-	-	702,228	58,496	760,724	
0012P	0012P	792,919	25,264	126,958	-	42,454	194,676	-	-	-	-	-	90,995	10,205	101,200	
0013P	0013P	4,937,582	157,323	790,582	-	261,800	1,209,705	-	-	-	-	-	566,635	62,933	629,568	
0014F	0014F	22,760,549	725,207	3,644,312	-	15,735	4,385,254	-	-	-	-	-	2,611,990	3,782	2,615,772	
0015P	0015P	417,438	13,301	66,838	-	-	80,139	-	-	-	13,112	13,112	47,905	(3,152)	44,753	
0016P	0016P	336,464	10,721	53,873	-	29,490	94,084	-	-	-	-	-	38,612	7,089	45,701	
0017P	0017P	231,248	7,368	37,026	-	-	44,394	-	-	-	7,274	7,274	26,538	(1,748)	24,790	
0018P	0018P	1,380,711	43,993	221,073	-	621,620	886,686	-	-	-	-	-	158,450	149,428	307,878	
0019P	0019P	594,240	18,934	95,147	-	-	114,081	-	-	-	30,876	30,876	68,195	(7,422)	60,773	
0020F	0020F	2,848,844	90,771	456,143	-	475,406	1,022,320	-	-	-	-	-	326,932	114,280	441,212	
0020P	0020P	1,449,440	46,183	232,078	-	-	278,261	-	-	-	65,611	65,611	166,337	(15,772)	150,565	
0022F	0022F	9,602,777	305,968	1,537,552	-	110,539	1,954,059	-	-	-	-	-	1,102,010	26,572	1,128,582	
0022P	0022P	6,844,212	218,073	1,095,863	-	96,734	1,410,670	-	-	-	-	-	785,439	23,253	808,692	
0023P	0023P	179,252	5,711	28,701	-	-	34,412	-	-	-	43,196	43,196	20,571	(10,384)	10,187	
0024F	0024F	6,324,660	201,519	1,012,675	-	-	1,214,194	-	-	-	182,186	182,186	725,815	(43,795)	682,020	
0024P	0024P	6,935,960	220,997	1,110,553	-	-	1,331,550	-	-	-	522,660	522,660	795,968	(125,639)	670,329	
0025F	0025F	3,889,009	123,913	622,690	-	47,946	794,549	-	-	-	-	-	446,301	11,526	457,827	
0026P	0026P	1,298,676	41,379	207,938	-	-	249,317	-	-	-	82,385	82,385	149,035	(19,804)	129,231	
0027F	0027F	7,073,338	225,374	1,132,550	-	-	1,357,924	-	-	-	114,398	114,398	811,733	(27,500)	784,233	
0027P	0027P	6,359,270	202,622	1,018,216	-	89,609	1,310,447	-	-	-	-	-	729,787	21,541	751,328	
0028P	0028P	106,278	3,386	17,017	-	-	20,403	-	-	-	-	-	1,781	(428)	11,768	
0029F	0029F	7,147,699	227,743	1,144,456	-	-	1,372,199	-	-	-	57,941	57,941	820,267	(13,928)	806,339	
0029P	0029P	7,715,819	245,845	1,235,421	-	-	1,481,266	-	-	-	79,762	79,762	885,464	(19,174)	866,290	
0030F	0030F	5,842,330	186,151	935,446	-	8,906	1,130,503	-	-	-	-	-	670,463	2,141	672,604	
0031F	0031F	11,923,661	379,917	1,909,161	-	39,287	2,328,365	-	-	-	-	-	1,368,354	9,444	1,377,798	
0031P	0031P	10,330,395	329,152	1,654,054	-	-	1,983,206	-	-	-	97,872	97,872	1,185,511	(23,527)	1,161,984	
0032F	0032F	10,757,301	342,754	1,722,409	-	174,319	2,239,482	-	-	-	-	-	1,234,503	41,904	1,276,407	
0032P	0032P	8,341,078	265,767	1,335,534	-	33,943	1,635,244	-	-	-	-	-	957,218	8,159	965,377	
0033F	0033F	2,140,490	68,201	342,725	-	614,495	1,025,421	-	-	-	-	-	245,642	147,715	393,357	
0035P	0035P	478,576	15,249	76,627	-	84,017	175,893	-	-	-	-	-	54,921	20,196	75,117	
0036F	0036F	13,985,627	445,616	2,239,313	-	158,535	2,843,464	-	-	-	-	-	1,604,984	38,109	1,643,093	
0036P	0036P	9,705,055	309,227	1,553,928	-	-	1,863,155	-	-	-	201,187	201,187	1,113,748	(48,362)	1,065,386	
0037P	0037P	835,446	26,619	133,768	-	-	160,387	-	-	-	83,374	83,374	95,875	(20,042)	75,833	
0039P	0039P	744,351	23,717	119,182	-	22,612	165,511	-	-	-	-	-	85,421	5,436	90,857	
0040F	0040F	3,812,036	121,461	610,365	-	86,096	817,922	-	-	-	-	-	437,467	20,696	458,163	
0041F	0041F	8,659,094	275,900	1,386,453	-	82,929	1,745,282	-	-	-	-	-	993,714	19,935	1,013,649	
0041P	0041P	6,355,678	202,507	1,017,641	-	3,760	1,223,908	-	-	-	-	-	729,375	904	730,279	
0042F	0042F	2,529,766	80,605	405,054	-	-	485,659	-	-	-	36,863	36,863	290,315	(8,861)	281,454	
0045F	0045F	17,910,062	570,658	2,867,675	-	-	3,438,333	-	-	-	93,171	93,171	2,055,350	(22,397)	2,032,953	
0045P	0045P	13,474,319	429,325	2,157,445	-	-	2,586,770	-	-	-	9,005	9,005	1,546,307	(2,165)	1,544,142	
0047P	0047P	14,640,515	466,483	2,344,170	-	126,471	2,937,124	-	-	-	-	-	1,680,139	30,402	1,710,541	
0048F	0048F	24,245,252	772,513	3,882,036	-	617,414	5,271,963	-	-	-	-	-	2,782,374	148,417	2,930,791	
0050F	0050F	9,604,492	306,023	1,537,826	-	-	1,843,849	-	-	-	168,480	168,480	1,102,207	(40,500)	1,061,707	
0050P	0050P	9,050,166	288,360	1,449,070	-	314,942	2,052,372	-	-	-	-	-	1,038,593	75,707	1,114,300	
0051F	0051F	8,594,038	273,827	1,376,037	-	-	1,649,864	-	-	-	237,109	237,109	986,248	(56,997)	929,251	
0051P	0051P	8,028,449	255,806	1,285,477	-	41,464	1,582,747	-	-	-	-	-	921,341	9,967	931,308	
0052P	0052P	918,624	29,270	147,086	-	-	176,356	-	-	-	29,193	29,193	105,421	(7,018)	98,403	
0053F	0053F	2,230,034	71,054	357,063	-	-	428,117	-	-	-	64,473	64,473	255,918	(15,498)	240,420	
0053P	0053P	3,136,985	99,952	502,279	-	-	602,231	-	-	-	43,048	43,048	359,999	(10,348)	349,651	
0054F	0054F	4,960,193	158,044	794,203	-	-	952,247	-	-	-	7,076	7,076	569,229	(1,701)	567,528	
0054P	0054P	6,381,799	203,340	1,021,824	-	120,187	1,345,351	-	-	-	-	-	732,372	28,891	761,263	
0055F	0055F	1,230,110	39,194	196,959	-	-	236,153	-	-	-	31,865	31,865	141,167	(7,660)	133,507	
0055P	0055P	2,426,427	77,312	388,508	-	-	465,820	-	-	-	-	-	278,456	(29,355)	249,101	

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, 2018

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					Pension Expense for Year Ended December 31, 2018			
			Differences Between 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		Differences Between 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		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
						Total Deferred Outflows of Resources	Total				Total	Deferred Inflows of Resources		Proportionate Share of Contributions	Total	
0056P	0056P	\$ 671,867	\$ 21,407	\$ 107,576	\$ -	\$ 62,741	\$ 191,724	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,103	\$ 15,082	\$ 92,185	
0057P	0057P	1,939,362	61,793	310,522	-	643	372,958	-	-	-	-	-	222,560	155	222,715	
0058P	0058P	948,662	30,227	151,895	-	16,873	198,995	-	-	-	-	-	108,868	4,056	112,924	
0059F	0059F	8,951,970	285,232	1,433,347	-	126,768	1,845,347	-	-	-	-	-	1,027,324	30,473	1,057,797	
0059P	0059P	8,069,425	257,112	1,292,038	-	84,463	1,633,613	-	-	-	-	-	926,043	20,304	946,347	
0060P	0060P	122,276	3,896	19,578	-	-	23,474	-	-	-	742	742	14,032	(178)	13,854	
0061P	0061P	735,536	23,436	117,771	-	36,417	177,624	-	-	-	-	-	84,410	8,754	93,164	
0062P	0062P	581,588	18,531	93,121	-	43,790	155,442	-	-	-	-	-	66,743	10,526	77,269	
0063P	0063P	360,789	11,496	57,768	-	-	69,264	-	-	-	8,709	8,709	41,404	(2,093)	39,311	
0064P	0064P	9,844,310	313,664	1,576,225	-	-	1,889,889	-	-	-	167,441	167,441	1,129,728	(40,250)	1,089,478	
0065P	0065P	1,076,000	34,284	172,284	-	2,474	209,042	-	-	-	-	-	123,481	595	124,076	
0066F	0066F	5,792,129	184,551	927,409	-	-	1,111,960	-	-	-	18,704	18,704	664,702	(4,496)	660,206	
0069F	0069F	10,684,164	340,424	1,710,698	-	-	2,051,122	-	-	-	2,164,427	2,164,427	2,174,084	(52,026)	1,174,084	
0069P	0069P	10,868,640	346,301	1,740,236	-	-	2,086,537	-	-	-	240,029	240,029	1,247,280	(57,699)	1,189,581	
0070P	0070P	1,330,592	42,396	213,048	-	42,157	297,601	-	-	-	-	-	152,698	10,134	162,832	
0071F	0071F	10,153,511	323,516	1,625,732	-	254,001	2,203,329	-	-	-	-	-	1,165,212	61,077	1,226,289	
0072P	0072P	970,048	30,908	155,200	-	68,481	254,709	-	-	-	-	-	111,322	16,462	127,784	
0073P	0073P	273,122	8,702	43,731	-	68,728	121,161	-	-	-	-	-	31,343	16,521	47,864	
0074F	0074F	15,693,170	500,023	2,512,717	-	-	3,012,740	-	-	-	779,808	779,808	1,800,941	(187,454)	1,613,487	
0074P	0074P	11,027,240	351,355	1,765,630	-	-	2,116,985	-	-	-	139,584	139,584	1,265,481	(33,554)	1,231,927	
0077P	0077P	3,489,856	111,195	558,779	-	116,328	786,302	-	-	-	-	-	400,494	27,963	428,457	
0078F	0078F	5,532,966	176,294	885,912	-	14,745	1,076,951	-	-	-	-	-	634,961	3,544	638,505	
0078P	0078P	8,354,546	266,196	1,337,691	-	-	1,603,887	-	-	-	1,039	1,039	958,764	(250)	958,514	
0080P	0080P	902,462	902,462	144,498	-	50,915	224,168	-	-	-	-	-	103,566	12,239	115,805	
0081P	0081P	631,789	20,130	101,159	-	-	121,289	-	-	-	68,580	68,580	72,504	(16,485)	56,019	
0083F	0083F	7,107,702	226,469	1,138,052	-	247,154	1,611,675	-	-	-	-	-	815,677	59,412	875,089	
0083P	0083P	8,486,454	270,399	1,358,811	-	-	1,629,210	-	-	-	219,494	219,494	973,902	(52,763)	921,139	
0084F	0084F	12,293,674	391,706	1,968,405	-	55,170	2,415,281	-	-	-	-	-	1,410,816	13,262	1,424,078	
0084P	0084P	10,888,149	346,923	1,743,359	-	-	2,090,282	-	-	-	26,175	26,175	1,249,519	(6,292)	1,243,227	
0085F	0085F	1,303,737	41,540	208,748	-	-	250,288	-	-	-	108,213	108,213	149,616	(26,013)	123,603	
0086F	0086F	8,236,922	262,448	1,318,857	-	-	1,581,305	-	-	-	72,489	72,489	945,265	(17,425)	927,840	
0086P	0086P	8,986,661	286,337	1,438,902	-	-	1,725,239	-	-	-	94,408	94,408	1,031,305	(22,694)	1,008,611	
0087P	0087P	3,765,590	119,981	602,929	-	-	722,910	-	-	-	27,511	27,511	432,137	(6,613)	425,524	
0089F	0089F	339,239	10,809	54,317	-	-	65,126	-	-	-	792	792	38,931	(190)	38,741	
0089P	0089P	2,808,520	89,486	449,687	-	37,457	576,630	-	-	-	-	-	322,304	9,004	331,308	
0090F	0090F	8,867,650	282,545	1,419,846	-	-	1,702,391	-	-	-	258,534	258,534	1,017,647	(62,148)	955,499	
0090P	0090P	10,978,019	349,786	1,757,749	-	-	2,107,535	-	-	-	160,316	160,316	1,259,832	(38,537)	1,221,295	
0091F	0091F	1,407,158	44,835	225,308	-	55,863	326,006	-	-	-	-	-	161,485	13,429	174,914	
0091P	0091P	3,248,895	103,518	520,198	-	-	623,716	-	-	-	251,459	251,459	372,842	(60,447)	312,395	
0093P	0093P	234,268	7,464	37,510	-	15,537	60,511	-	-	-	-	-	26,884	3,735	30,619	
0094F	0094F	3,835,299	122,202	614,090	-	-	736,292	-	-	-	63,483	63,483	440,137	(15,260)	424,877	
0094P	0094P	3,801,424	121,123	608,666	-	-	729,789	-	-	-	152,894	152,894	436,250	(36,753)	399,497	
0095P	0095P	475,474	15,150	76,131	-	40,475	131,756	-	-	-	-	-	54,565	9,730	64,295	
0096F	0096F	4,718,824	150,353	755,556	-	31,667	937,576	-	-	-	-	-	541,530	7,612	549,142	
0098P	0098P	282,836	9,012	45,286	-	-	54,298	-	-	-	5,789	5,789	32,458	(1,392)	31,066	
0099P	0099P	1,103,916	35,173	176,754	-	60,366	272,293	-	-	-	-	-	126,685	14,511	141,196	
0101F	0101F	5,369,631	171,090	859,760	-	47,649	1,078,499	-	-	-	-	-	616,216	11,454	627,670	
0101P	0101P	4,894,239	155,942	783,642	-	160,910	1,100,494	-	-	-	-	-	561,661	38,680	600,341	
0102P	0102P	428,375	13,649	68,589	-	21,672	103,910	-	-	-	-	-	49,160	5,210	54,370	
0103F	0103F	987,680	31,470	158,143	-	17,368	206,981	-	-	-	-	-	113,346	4,175	117,521	
0103P	0103P	2,414,265	76,924	386,561	-	-	463,485	-	-	-	32,805	32,805	277,060	(7,886)	269,174	
0104P	0104P	2,041,967	65,062	326,950	-	841	392,853	-	-	-	-	-	234,335	202	234,537	
0106P	0106P	4,264,981	135,893	682,889	-	142,750	961,532	-	-	-	-	-	489,447	34,315	523,762	
0107F	0107F	38,626,766	1,230,743	6,184,736	-	-	7,415,479	-	-	-	709,448	709,448	4,432,790	(170,540)	4,262,250	
0107P	0107P	34,023,118	1,084,059	5,447,622	-	-	6,531,681	-	-	-	303,413	303,413	3,904,477	(72,936)	3,831,541	
0108F	0108F	3,416,556	108,860	547,043	-	39,287	695,190	-	-	-	-	-	392,082	9,444	401,526	
0109F	0109F	2,176,650	69,353	348,515	-	163,780	581,648	-	-	-	-	-	249,791	39,370	289,161	
0110P	0110P	620,769	19,779	99,395	-	8,511	127,685	-	-	-	-	-	71,239	2,046	73,285	
0111P	0111P	1,901,732	60,594	304,496	-	164,472	529,562	-	-	-	-	-	218,242	39,537	257,779	
0112F	0112F	943,928	30,076	151,137	-	-	181,213	-	-	-	86,590	86,590	108,325	(20,815)	87,510	
0113P	0113P	1,152,157	36,711	184,478	-	14,498	235,687	-	-	-	-	-	132,221	3,485	135,706	

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, 2018

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					Pension Expense for Year Ended December 31, 2018			
			Differences Between 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	Contributions	
0115P	0115P	\$ 1,087,590	\$ 34,653	\$ 174,140	\$ -	\$ 96,190	\$ 304,983	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,811	\$ 23,122	\$ 147,933	
0117P	0117P	645,094	20,554	103,289	-	62,642	186,485	-	-	-	-	-	74,031	15,058	89,089	
0118F	0118F	4,397,379	140,111	704,088	-	75,705	919,904	-	-	-	-	-	504,641	18,198	522,839	
0118P	0118P	3,373,865	570,500	540,207	-	-	647,707	-	-	-	-	-	387,183	(5,995)	381,188	
0120P	0120P	11,719,759	373,420	1,876,513	-	-	2,249,933	-	-	-	-	24,938	24,938	(39,120)	1,305,834	
0121P	0121P	3,548,790	113,073	568,216	-	137,753	819,042	-	-	-	-	162,740	162,740	33,114	440,372	
0122F	0122F	1,729,337	55,101	276,893	-	-	331,994	-	-	-	-	8,214	8,214	(1,974)	196,484	
0123P	0123P	3,202,123	102,027	512,709	-	104,106	718,842	-	-	-	-	-	367,474	25,026	392,500	
0125P	0125P	-	-	-	-	-	-	-	-	-	-	73,627	73,627	-	(17,699)	
0126F	0126F	2,517,196	80,204	403,042	-	34,735	517,981	-	-	-	-	-	288,872	8,350	297,222	
0126P	0126P	2,523,481	80,404	404,048	-	-	484,452	-	-	-	-	121,474	121,474	(29,200)	260,393	
0127F	0127F	12,493,414	398,071	2,000,387	-	55,566	2,454,024	-	-	-	-	-	1,433,738	13,357	1,447,095	
0127P	0127P	10,187,876	10,187,876	-	-	76,299	2,032,145	-	-	-	-	-	1,169,156	18,341	1,187,497	
0128F	0128F	298,843,561	9,521,884	47,849,425	-	4,174,993	61,546,302	-	-	-	-	-	34,295,147	1,003,604	35,298,751	
0128P	0128P	293,534,660	9,521,884	46,999,389	-	-	56,352,119	-	-	-	-	1,619,686	1,619,686	(389,348)	33,296,552	
0129F	0129F	4,507,656	143,625	721,745	-	169,321	1,034,691	-	-	-	-	-	517,296	40,702	557,998	
0129P	0129P	4,833,101	153,994	773,853	-	123,602	1,051,449	-	-	-	-	-	554,644	29,712	584,356	
0130F	0130F	17,089,063	544,499	2,736,220	-	1,011,970	4,292,689	-	-	-	-	-	1,961,133	243,262	2,204,395	
0131F	0131F	222,536,976	7,090,571	35,631,574	-	-	42,722,145	-	-	-	-	5,462,766	5,462,766	(1,313,165)	24,225,074	
0131P	0131P	382,693,407	12,193,545	61,275,068	-	10,312,323	83,780,936	-	-	-	-	-	43,917,716	2,478,924	46,396,640	
0132F	0132F	24,096,692	767,779	3,858,249	-	-	4,626,028	-	-	-	-	4,011,412	4,011,412	(964,282)	1,801,043	
0132P	0132P	18,462,265	588,253	2,956,091	-	-	3,544,344	-	-	-	-	15,735	15,735	(3,782)	2,114,939	
0133P	0133P	868,913	27,686	139,126	-	103,315	270,127	-	-	-	-	-	99,716	24,835	124,551	
0134F	0134F	3,112,416	99,169	498,345	-	475,505	1,073,019	-	-	-	-	-	357,179	114,304	471,483	
0135F	0135F	170,191	5,423	27,250	-	-	32,673	-	-	-	-	-	6,531	(1,570)	17,961	
0136P	0136P	3,451,981	109,989	552,715	-	194,160	856,864	-	-	-	-	-	396,148	46,673	442,821	
0137P	0137P	386,583	12,317	61,898	-	-	74,215	-	-	-	-	-	8,263	8,263	42,378	
0139P	0139P	1,321,532	42,107	211,597	-	6,581	260,285	-	-	-	-	-	151,658	1,582	153,240	
0140F	0140F	24,399,689	777,434	3,906,763	-	-	4,684,197	-	-	-	-	1,607,118	1,607,118	(386,326)	2,413,771	
0141P	0141P	2,434,018	77,554	389,724	-	63,335	530,613	-	-	-	-	-	279,327	15,225	294,552	
0142F	0142F	592,456,909	18,877,122	94,861,414	-	-	113,738,536	-	-	-	-	11,242,997	11,242,997	(2,702,643)	65,287,435	
0142P	0142P	593,572,579	18,912,670	95,040,049	-	-	113,952,719	-	-	-	-	5,589,979	5,589,979	(1,343,745)	66,774,366	
0143P	0143P	375,890	11,977	60,186	-	28,699	100,862	-	-	-	-	-	43,137	6,899	50,036	
0144F	0144F	5,517,456	175,800	883,429	-	54,329	1,113,558	-	-	-	-	-	633,181	13,060	646,241	
0145F	0145F	6,225,892	198,372	996,861	-	-	1,195,233	-	-	-	-	-	157,149	(37,776)	676,704	
0146F	0146F	2,594,578	82,670	415,432	-	-	498,102	-	-	-	-	1,534	1,534	(369)	297,384	
0146P	0146P	3,666,904	116,836	587,127	-	12,271	716,234	-	-	-	-	-	420,812	2,950	423,762	
0147P	0147P	156,315	4,981	25,028	-	-	30,009	-	-	-	-	-	3,365	3,365	17,130	
0148F	0148F	6,326,782	201,587	1,013,015	-	315,832	1,530,434	-	-	-	-	-	726,059	75,921	801,980	
0150F	0150F	2,436,304	77,627	390,090	-	33,597	501,314	-	-	-	-	-	279,589	8,076	287,665	
0150P	0150P	2,209,056	70,386	353,704	-	123,057	547,147	-	-	-	-	-	253,510	29,581	283,091	
0152F	0152F	4,072,016	129,744	651,992	-	26,472	808,208	-	-	-	-	-	467,303	6,363	473,666	
0153F	0153F	4,712,375	150,148	754,523	-	-	904,671	-	-	-	-	-	143,839	143,839	506,213	
0154P	0154P	893,891	28,482	143,126	-	36,813	208,421	-	-	-	-	-	102,583	8,849	111,432	
0155F	0155F	1,092,570	34,812	174,937	-	59,822	269,571	-	-	-	-	-	125,383	14,380	139,763	
0155P	0155P	1,169,380	37,259	187,236	-	-	224,495	-	-	-	-	41,613	41,613	(10,003)	124,195	
0156P	0156P	344,219	10,968	55,115	-	-	66,083	-	-	-	-	-	5,047	39,502	38,289	
0157P	0157P	611,872	19,496	97,970	-	-	97,970	-	-	-	-	-	20,336	70,218	65,329	
0158P	0158P	315,241	10,044	50,475	-	17,368	77,887	-	-	-	-	-	-	36,177	4,175	
0159F	0159F	722,149	23,009	115,627	-	245,273	383,909	-	-	-	-	-	-	82,873	58,960	
0160F	0160F	4,238,452	135,047	678,641	-	96,932	910,620	-	-	-	-	-	486,403	23,301	509,704	
0161F	0161F	23,456,251	747,373	3,755,705	-	-	4,503,078	-	-	-	-	309,301	309,301	(74,351)	2,617,477	
0161P	0161P	16,749,661	533,685	2,681,877	-	-	3,215,562	-	-	-	-	-	342,156	(82,249)	1,839,934	
0162F	0162F	5,433,055	173,110	869,915	-	-	1,043,025	-	-	-	-	-	416,525	623,495	(100,126)	
0162P	0162P	3,762,080	119,869	602,367	-	218,703	940,939	-	-	-	-	-	-	431,735	52,573	
0163P	0163P	416,621	13,275	66,707	-	50,618	130,600	-	-	-	-	-	-	47,811	12,168	
0164P	0164P	434,171	13,834	69,517	-	33,746	117,097	-	-	-	-	-	-	49,825	8,112	
0166F	0166F	87,294,236	2,781,407	13,977,142	-	-	16,758,549	-	-	-	-	405,392	405,392	(97,450)	9,920,396	
0166P	0166P	90,596,025	2,886,610	14,505,809	-	533,793	17,926,212	-	-	-	-	-	-	10,396,757	128,316	
0167P	0167P	2,588,456	82,475	414,451	-	-	496,926	-	-	-	-	-	1,534	297,050	(369)	
0168F	0168F	6,394,124	203,732	1,023,797	-	83,473	1,311,002	-	-	-	-	-	-	733,787	20,066	

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, 2018

			Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					Pension Expense for Year Ended December 31, 2018					
Employer #	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
						Contribution	Proportionate Share					Contribution	Proportionate Share			Contribution	Proportionate Share	
0168P	0168P	\$ 6,379,023	\$ 203,251	\$ 1,021,379	\$ -	\$ 47,996	\$ 1,272,626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 732,054	\$ 11,537	\$ 743,591		
0169F	0169F	19,840,772	632,175	3,176,811	-	177,733	3,986,719	-	-	-	-	-	-	2,276,918	42,724	2,319,642		
0169P	0169P	15,239,898	485,580	2,440,141	-	-	2,925,721	-	-	-	-	217,911	217,911	1,748,924	(52,382)	1,696,542		
0170F	0170F	8,914,422	284,035	1,427,335	-	636,118	2,347,488	-	-	-	-	-	-	1,023,015	152,913	1,175,928		
0171F	0171F	1,640,773	52,279	262,713	-	-	314,992	-	-	-	-	-	112,864	112,864	188,294	(27,131)	161,163	
0171P	0171P	2,138,286	68,131	342,372	-	104,750	515,253	-	-	-	-	-	-	245,389	25,180	270,569		
0172P	0172P	829,161	26,419	132,761	-	-	159,180	-	-	-	-	-	38,199	38,199	95,154	(9,182)	85,972	
0173F	0173F	578,568	18,435	92,638	-	2,622	113,695	-	-	-	-	-	-	66,396	630	67,026		
0173P	0173P	558,243	17,787	89,383	-	63,038	170,208	-	-	-	-	-	-	64,064	15,153	79,217		
0174P	0174P	352,218	-	56,395	-	-	67,618	-	-	-	-	19,297	19,297	40,420	(4,639)	35,781		
0176F	0176F	6,711,080	213,831	1,074,547	-	103,513	1,391,891	-	-	-	-	-	-	770,160	24,883	795,043		
0176P	0176P	4,701,682	149,807	752,811	-	-	902,618	-	-	-	-	66,452	66,452	539,563	(15,974)	523,589		
0177P	0177P	857,649	27,327	137,323	-	-	164,650	-	-	-	-	26,620	26,620	98,423	(6,399)	92,024		
0178P	0178P	334,097	10,645	53,494	-	42,256	106,395	-	-	-	-	-	-	38,341	10,158	48,499		
0179P	0179P	23,429,069	746,507	3,751,352	-	148,441	4,646,300	-	-	-	-	-	-	2,688,709	35,683	2,724,392		
0180P	0180P	303,324	9,665	48,567	-	28,649	86,881	-	-	-	-	-	-	34,809	6,887	41,696		
0181F	0181F	6,572,723	209,423	1,052,393	-	-	1,261,816	-	-	-	-	52,350	52,350	754,283	(12,584)	741,699		
0181P	0181P	5,865,348	186,884	939,132	-	507,816	1,633,832	-	-	-	-	-	-	673,105	122,071	795,176		
0182F	0182F	2,752,117	87,689	440,656	-	197,822	726,167	-	-	-	-	-	-	315,832	47,553	363,385		
0182P	0182P	4,046,793	128,941	647,953	-	209,747	986,641	-	-	-	-	-	-	464,408	50,420	514,828		
0183F	0183F	227,574	7,251	36,438	-	643	44,332	-	-	-	-	-	-	26,116	155	26,271		
0183P	0183P	1,123,424	35,795	179,877	-	-	215,672	-	-	-	-	12,271	12,271	128,924	(2,950)	125,974		
0184F	0184F	8,494,454	270,654	1,360,092	-	234,041	1,864,787	-	-	-	-	-	-	974,820	56,260	1,031,080		
0184P	0184P	5,452,563	173,732	873,039	-	-	1,046,771	-	-	-	-	7,768	7,768	625,734	(1,867)	623,867		
0185F	0185F	1,094,202	34,864	175,199	-	187,679	397,742	-	-	-	-	-	-	125,570	45,115	170,685		
0185P	0185P	3,112,497	99,172	498,358	-	222,859	820,389	-	-	-	-	-	-	357,189	53,572	410,761		
0186P	0186P	405,765	12,929	64,969	-	-	77,898	-	-	-	-	52,103	52,103	46,565	(12,525)	34,040		
0187P	0187P	242,675	7,732	38,856	-	18,704	65,292	-	-	-	-	-	-	27,849	4,496	32,345		
0188P	0188P	540,285	17,215	86,508	-	-	103,723	-	-	-	-	35,032	35,032	62,003	(8,421)	53,582		
0189P	0189P	676,928	21,569	108,387	-	-	129,956	-	-	-	-	19,990	19,990	77,684	(4,805)	72,879		
0190F	0190F	21,124,918	673,091	3,382,423	-	-	4,055,514	-	-	-	-	2,474	2,474	2,424,286	(595)	2,423,691		
0190P	0190P	21,832,048	695,622	3,495,645	-	-	4,191,267	-	-	-	-	775,751	775,751	2,505,436	(186,479)	2,318,957		
0191F	0191F	3,408,311	108,597	545,723	-	-	654,320	-	-	-	-	7,521	7,521	391,136	(1,808)	389,328		
0191P	0191P	5,103,284	162,603	817,114	-	-	979,717	-	-	-	-	262,987	262,987	585,650	(63,218)	522,432		
0192F	0192F	26,326,889	838,839	4,215,338	-	-	5,054,177	-	-	-	-	83,721	83,721	3,021,261	(20,125)	3,001,136		
0192P	0192P	24,110,650	768,224	3,860,484	-	77,387	4,706,095	-	-	-	-	-	-	2,766,927	18,603	2,785,530		
0193F	0193F	8,495,025	270,672	1,360,183	-	-	1,630,855	-	-	-	-	50,767	50,767	974,885	(12,204)	962,681		
0193P	0193P	6,100,514	194,377	976,786	-	-	1,171,163	-	-	-	-	21,326	21,326	700,092	(5,126)	694,966		
0194F	0194F	17,987,688	573,132	2,880,104	-	-	3,453,236	-	-	-	-	237,208	237,208	2,064,259	(57,021)	2,007,238		
0194P	0194P	12,706,540	404,861	2,034,511	-	80,702	2,520,074	-	-	-	-	-	-	1,458,197	19,400	1,477,597		
0195P	0195P	2,554,744	81,400	409,054	-	-	490,454	-	-	-	-	38,891	38,891	293,181	(9,349)	283,832		
0196F	0196F	12,595,284	401,316	2,016,698	-	577,484	2,995,498	-	-	-	-	-	-	1,445,429	138,818	1,584,247		
0196P	0196P	18,614,906	593,116	2,980,531	-	-	3,573,647	-	-	-	-	213,606	213,606	2,136,238	(51,348)	2,084,890		
0197F	0197F	5,493,377	175,032	879,574	-	-	1,054,606	-	-	-	-	102,127	102,127	630,417	(24,550)	605,867		
0197P	0197P	6,375,432	203,137	1,020,804	-	3,464	1,227,405	-	-	-	-	-	-	731,642	833	732,475		
0198F	0198F	592,526	18,879	94,873	-	-	113,752	-	-	-	-	21,920	21,920	67,998	(5,269)	62,729		
0198P	0198P	1,024,656	32,648	164,063	-	15,289	212,000	-	-	-	-	-	-	117,589	3,675	121,264		
0199F	0199F	8,631,586	275,023	1,382,049	-	8,313	1,665,385	-	-	-	-	-	-	990,557	1,998	992,555		
0199P	0199P	7,375,519	235,002	1,180,933	-	-	1,415,935	-	-	-	-	-	-	67,689	67,689	846,411	(16,271)	830,140
0201P	0201P	480,372	15,306	76,915	-	45,571	137,792	-	-	-	-	-	-	55,127	10,955	66,082		
0202P	0202P	3,836	122	614	-	-	736	-	-	-	-	-	-	44,829	44,829	440	(10,776)	(10,336)
0203F	0203F	17,705,261	564,133	2,834,883	-	-	3,399,016	-	-	-	-	-	-	94,953	94,953	2,031,847	(22,825)	2,009,022
0203P	0203P	14,806,788	471,780	2,370,793	-	685,400	3,527,973	-	-	-	-	-	-	1,699,220	164,760	1,863,980		
0205F	0205F	9,074,573	289,138	1,452,978	-	171,202	1,913,318	-	-	-	-	-	-	1,041,394	41,154	1,082,548		
0205P	0205P	10,345,578	329,635	1,656,485	-	-	1,986,120	-	-	-	-	68,431	68,431	1,187,254	(16,450)	1,170,804		
0206P	0206P	382,093	12,174	61,179	-	5,987	79,340	-	-	-	-	-	-	43,849	1,439	45,288		
0207P	0207P	298,426	9,509	47,783	-	34,587	91,879	-	-	-	-	-	-	34,247	8,314	42,561		
0208P	0208P	296,386	9,444	47,456	-	1,979	58,879	-	-	-	-	-	-	34,013	476	34,489		
0210F	0210F	4,919,053	156,733	787,616	-	332,012	1,276,361	-	-	-	-	-	-	564,508	79,811	644,319		
0210P	0210P	5,075,613	161,721	812,683	-	-	974,404	-	-	-	-	-	-	8,610	8,610	582,475	(2,070)	580,405
0212F	0212F	2,416,224	76,987	386,874	-	197,970	661,831	-	-	-	-	-	-	277,285	47,589	324,874		

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, 2018

			Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					Pension Expense for Year Ended December 31, 2018					
Employer #	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
						Proportionate Share of Contributions	Total					Proportionate Share of Pension Expense	Total			Contributions	Proportionate Share of Contributions	
0212P	0212P	\$ 6,547,337	\$ 208,614	\$ 1,048,329	\$ -	\$ 109,054	\$ 1,365,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 751,369	\$ 26,215	\$ 777,584		
0213F	0213F	11,047,647	352,005	1,768,897	-	150,074	2,270,976	-	-	-	-	-	-	1,267,823	36,075	1,303,898		
0215P	0215P	240,798	7,672	38,555	-	594	46,821	-	-	-	-	-	-	27,634	143	27,777		
0216P	0216P	838,793	26,726	134,304	-	42,602	203,632	-	-	-	-	-	-	96,260	10,241	106,501		
0217F	0217F	5,992,604	190,939	959,508	-	-	1,150,447	-	-	-	85,749	85,749	-	687,708	(20,613)	667,095		
0217P	0217P	6,481,709	6,481,709	1,037,821	-	186,540	1,430,884	-	-	-	-	-	-	743,838	44,841	788,679		
0218P	0218P	17,650,571	562,390	2,826,126	-	-	3,388,516	-	-	-	47,155	47,155	-	2,025,571	(11,335)	2,014,236		
0220F	0220F	4,589,038	146,218	734,775	-	85,106	966,099	-	-	-	-	-	-	526,636	20,458	547,094		
0220P	0220P	3,405,046	108,493	545,200	-	69,668	723,361	-	-	-	-	-	-	390,762	16,747	407,509		
0221F	0221F	135,826	4,328	21,748	-	-	26,076	-	-	-	1,781	1,781	-	15,587	(428)	15,159		
0221P	0221P	1,706,890	54,386	273,299	-	170,707	498,392	-	-	-	-	-	-	195,882	41,035	236,917		
0222F	0222F	12,534,717	399,387	2,007,000	-	-	2,406,387	-	-	-	436,069	436,069	-	1,438,478	(104,824)	1,333,654		
0222P	0222P	13,148,058	418,929	2,105,205	-	153,290	2,677,424	-	-	-	-	-	-	1,508,865	36,848	1,545,713		
0223P	0223P	798,796	25,452	127,899	-	-	153,351	-	-	-	64,275	64,275	-	91,669	(15,451)	76,218		
0224P	0224P	2,461,282	78,422	394,089	-	-	472,511	-	-	-	15,685	15,685	-	282,456	(3,770)	278,686		
0225F	0225F	1,120,649	35,707	179,433	-	-	215,140	-	-	-	2,820	2,820	-	128,605	(678)	127,927		
0225P	0225P	2,118,695	67,507	339,236	-	406,743	406,743	-	-	-	139,881	139,881	-	243,140	(33,625)	209,515		
0226P	0226P	746,392	23,782	119,509	-	44,037	187,328	-	-	-	-	-	-	85,656	10,586	96,242		
0227P	0227P	1,102,691	35,134	176,558	-	-	211,692	-	-	-	33,548	33,548	-	126,544	(8,064)	118,480		
0228P	0228P	2,346,760	74,773	375,752	-	-	450,525	-	-	-	19,594	19,594	-	269,313	(4,710)	264,603		
0229P	0229P	745,821	23,764	119,417	-	-	143,181	-	-	-	30,925	30,925	-	85,590	(7,434)	78,156		
0230F	0230F	3,886,724	123,840	622,324	-	250,172	996,336	-	-	-	-	-	-	446,039	60,138	506,177		
0230P	0230P	3,057,154	97,408	489,497	-	295,743	882,648	-	-	-	-	-	-	350,838	71,092	421,930		
0231F	0231F	190,924	6,083	30,570	-	3,414	40,067	-	-	-	-	-	-	21,910	821	22,731		
0231P	0231P	1,776,599	56,607	284,461	-	4,552	345,620	-	-	-	-	-	-	203,882	1,094	204,976		
0232P	0232P	245,287	7,815	39,274	-	5,839	52,928	-	-	-	-	-	-	28,149	1,404	29,553		
0233F	0233F	26,039	830	4,169	-	-	4,999	-	-	-	840,669	840,669	-	2,988	(202,084)	(199,096)		
0233P	0233P	2,010,704	64,066	321,944	-	368,281	754,291	-	-	-	-	-	-	230,747	88,529	319,276		
0234P	0234P	807,857	25,740	129,350	-	29,441	184,531	-	-	-	-	-	-	92,709	7,077	99,786		
0236P	0236P	111,012	3,537	17,775	-	-	21,312	-	-	-	2,078	2,078	-	12,740	(500)	12,240		
0237F	0237F	6,906,657	220,063	1,105,861	-	-	1,325,924	-	-	-	253,487	253,487	-	792,605	(60,934)	731,671		
0237P	0237P	5,843,472	186,187	935,629	-	168,579	1,290,395	-	-	-	-	-	-	670,594	40,524	711,118		
0238P	0238P	1,975,686	62,950	316,338	-	-	379,288	-	-	-	18,753	18,753	-	226,729	(4,508)	222,221		
0239F	0239F	14,518,565	462,597	2,324,644	-	-	2,787,241	-	-	-	133,250	133,250	-	1,666,144	(32,031)	1,634,113		
0240F	0240F	15,547,630	495,385	2,489,413	-	-	2,984,798	-	-	-	307,866	307,866	-	1,784,239	(74,006)	1,710,233		
0241P	0241P	267,571	8,525	42,842	-	-	51,367	-	-	-	2,128	2,128	-	30,706	(511)	30,195		
0242P	0242P	1,430,258	45,572	229,006	-	2,820	277,398	-	-	-	-	-	-	164,136	678	164,814		
0243P	0243P	1,733,419	55,231	277,547	-	36,912	369,690	-	-	-	-	-	-	198,926	8,873	207,799		
0244F	0244F	4,554,836	145,128	729,299	-	-	874,427	-	-	-	-	-	-	155,813	522,711	(37,455)		
0244P	0244P	5,413,383	172,484	866,765	-	-	1,039,249	-	-	-	195,991	195,991	-	621,237	(47,113)	574,124		
0245P	0245P	545,591	17,384	87,357	-	-	104,741	-	-	-	35,180	35,180	-	62,612	(8,457)	54,155		
0246P	0246P	20,828,125	663,635	3,334,901	-	-	3,998,536	-	-	-	508,459	508,459	-	2,390,226	(122,226)	2,268,000		
0247P	0247P	6,548,725	208,658	1,048,551	-	-	1,257,209	-	-	-	2,276	2,276	-	751,529	(547)	750,982		
0248P	0248P	49,384	1,573	7,907	-	-	9,480	-	-	-	7,966	7,966	-	3,752	(1,915)	3,752		
0250F	0250F	30,513,426	972,232	4,885,666	-	-	5,857,898	-	-	-	514,298	514,298	-	3,501,707	(123,629)	3,378,078		
0250P	0250P	27,359,463	871,739	4,380,669	-	392,972	5,645,380	-	-	-	-	-	-	3,139,759	94,464	3,234,223		
0251F	0251F	7,996,777	254,797	1,280,406	-	27,758	1,562,961	-	-	-	-	-	-	917,706	6,673	924,379		
0252F	0252F	5,011,291	159,672	802,384	-	454,031	1,416,087	-	-	-	-	-	-	575,093	109,142	684,235		
0253P	0253P	363,891	11,594	58,264	-	-	69,858	-	-	-	-	-	-	34,686	(8,338)	33,422		
0254F	0254F	8,351,118	266,087	1,337,142	-	1,286	1,604,515	-	-	-	-	-	-	958,370	309	958,679		
0254P	0254P	5,426,688	172,908	868,896	-	-	1,041,804	-	-	-	39,832	39,832	-	622,764	(9,575)	613,189		
0255F	0255F	5,618,592	179,022	899,622	-	-	1,078,644	-	-	-	252,943	252,943	-	644,787	(60,804)	583,983		
0256F	0256F	3,698,493	117,843	592,185	-	-	710,028	-	-	-	44,433	44,433	-	424,437	(10,681)	413,756		
0257P	0257P	1,290,269	41,111	206,592	-	49,431	297,134	-	-	-	-	-	-	148,071	11,882	159,953		
0259F	0259F	5,178,952	165,014	829,229	-	-	994,243	-	-	-	15,834	15,834	-	594,334	(3,806)	590,528		
0259P	0259P	4,499,167	143,354	720,385	-	-	863,739	-	-	-	38,298	38,298	-	516,322	(9,206)	507,116		
0260F	0260F	1,615,550	51,475	258,674	-	-	310,149	-	-	-	58,486	58,486	-	185,400	(14,059)	171,341		
0260P	0260P	1,540,127	49,072	246,598	-	6,432	302,102	-	-	-	-	-	-	176,744	1,546	178,290		
0261P	0261P	1,115,996	35,558	178,688	-	-	214,246	-	-	-	544	544	-	128,071	(131)	127,940		
0262P	0262P	59,669	1,901	9,554	-	-	11,455	-	-	-	13,805	13,805	-	6,848	(3,319)	3,529		
0263F	0263F	7,001,670	223,090	1,121,074	-	46,561	1,390,725	-	-	-	-	-	-	803,508	11,193	814,701		

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, 2018

		Deferred Outflows of Resources for Year Ended December 31, 2018						Deferred Inflows of Resources for Year Ended December 31, 2018					Pension Expense for Year Ended December 31, 2018		
Employer #	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
0263P	0263P	\$ 6,925,431	\$ 220,661	\$ 1,108,867	\$ -	\$ 80,356	\$ 1,409,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 794,759	\$ 19,316	\$ 814,075
0264F	0264F	255,899	8,154	40,973	-	-	49,127	-	-	-	-	-	29,367	(1,320)	28,047
0264P	0264P	1,374,671	43,800	220,106	-	-	263,906	-	-	-	-	1,781	157,757	(428)	157,329
0265P	0265P	18,769,017	598,027	3,005,207	-	879,165	4,482,399	-	-	-	-	-	2,153,924	211,338	2,365,262
0266P	0266P	2,683,305	85,497	429,638	-	133,844	648,979	-	-	-	-	-	307,935	32,174	340,109
0267P	0267P	330,505	10,531	52,919	-	27,412	90,862	-	-	-	-	-	37,929	6,589	44,518
0269P	0269P	1,718,236	54,747	275,116	-	-	329,863	-	-	-	61,009	61,009	197,184	(14,666)	182,518
0270F	0270F	1,299,574	41,408	208,082	-	64,126	313,616	-	-	-	-	-	149,139	15,415	164,554
0271F	0271F	6,514,033	207,553	1,042,996	-	273,131	1,523,680	-	-	-	-	-	747,547	65,656	813,203
0272P	0272P	2,639,472	84,100	422,620	-	-	506,720	-	-	-	38,891	38,891	302,905	(9,349)	293,556
0273F	0273F	17,413,936	554,850	2,788,238	-	88,866	3,431,954	-	-	-	-	-	1,998,415	21,362	2,019,777
0273P	0273P	14,488,037	461,624	2,319,756	-	-	2,781,380	-	-	-	341,364	341,364	1,662,640	(82,059)	1,580,581
0274P	0274P	7,465,471	237,868	1,195,336	-	-	1,433,204	-	-	-	442,650	442,650	856,734	(106,406)	750,328
0275P	0275P	3,101,641	98,826	496,620	-	124,542	719,988	-	-	-	-	-	355,943	29,938	385,881
0276F	0276F	3,726,818	118,745	596,721	-	206,333	921,799	-	-	-	-	-	427,688	49,599	477,287
0276P	0276P	2,955,938	94,183	473,291	-	-	567,474	-	-	-	128,451	128,451	339,222	(30,878)	308,344
0277F	0277F	7,945,761	253,171	1,272,238	-	-	1,525,409	-	-	-	155,665	155,665	911,852	(37,419)	874,433
0277P	0277P	10,479,853	333,914	1,677,985	-	193,666	2,205,565	-	-	-	-	-	1,202,663	46,554	1,249,217
0278P	0278P	6,813,847	217,106	1,091,001	-	47,353	1,355,460	-	-	-	-	-	781,954	11,337	793,337
0280F	0280F	3,268,240	104,134	523,295	-	-	627,429	-	-	-	168,777	168,777	375,062	(40,571)	334,491
0280P	0280P	2,366,677	75,408	378,941	-	-	454,349	-	-	-	124,740	124,740	271,599	(29,985)	241,614
0281P	0281P	2,732,526	87,065	437,519	-	-	524,584	-	-	-	157,595	157,595	313,583	(37,883)	275,700
0282P	0282P	349,443	11,134	55,951	-	104,156	171,241	-	-	-	-	-	40,102	25,037	65,139
0283F	0283F	29,087,821	926,809	4,657,405	-	-	5,584,214	-	-	-	555,663	555,663	3,338,105	(133,573)	3,204,532
0284F	0284F	19,955,538	635,832	3,195,187	-	200,148	4,031,167	-	-	-	-	-	2,290,088	48,112	2,338,200
0285P	0285P	893,973	28,484	143,139	-	-	171,623	-	-	-	17,467	17,467	102,592	(4,199)	98,393
0286F	0286F	8,094,648	257,915	1,296,077	-	280,009	1,834,001	-	-	-	-	-	928,938	67,310	996,248
0287F	0287F	3,924,027	125,029	628,297	-	-	753,326	-	-	-	98,664	98,664	450,320	(23,717)	426,603
0288P	0288P	755,616	24,076	120,986	-	-	145,062	-	-	-	49,134	49,134	86,714	(11,811)	74,903
0289F	0289F	4,082,627	130,082	653,691	-	-	783,773	-	-	-	10,688	10,688	468,520	(2,569)	465,951
0290P	0290P	1,462,093	46,586	234,103	-	114,992	395,681	-	-	-	-	-	167,789	27,642	195,431
0291F	0291F	12,512,514	398,679	2,003,445	-	14,052	2,416,176	-	-	-	-	-	1,435,930	3,378	1,439,308
0291P	0291P	11,843,015	377,347	1,896,248	-	445	2,274,040	-	-	-	-	-	1,359,099	107	1,359,206
0292F	0292F	2,339,821	74,552	374,641	-	-	449,193	-	-	-	78,674	78,674	268,517	(18,912)	249,605
0292P	0292P	2,442,099	77,811	391,017	-	20,089	488,917	-	-	-	-	-	280,254	4,829	285,083
0293F	0293F	30,334,175	966,521	4,856,965	-	-	5,823,486	-	-	-	276,743	276,743	3,481,136	(66,525)	3,414,611
0293P	0293P	27,875,832	888,192	4,463,347	-	-	5,351,539	-	-	-	288,866	288,866	3,199,017	(69,439)	3,129,578
0296F	0296F	2,978,548	94,904	476,911	-	46,116	617,931	-	-	-	-	-	341,817	11,085	352,902
0296P	0296P	2,313,619	73,718	370,446	-	115,536	559,700	-	-	-	-	-	265,510	27,773	293,283
0297P	0297P	1,084,734	34,562	173,682	-	-	208,244	-	-	-	-	-	9,055	9,055	124,484
0298F	0298F	205,454	6,546	32,896	-	6,828	46,270	-	-	-	-	-	23,578	1,641	25,219
0298P	0298P	547,305	17,438	87,632	-	139,336	244,406	-	-	-	-	-	62,808	33,494	96,302
0300F	0300F	25,769,217	821,070	4,126,046	-	-	4,947,116	-	-	-	2,672	2,672	2,957,263	(642)	2,956,621
0300P	0300P	25,969,855	827,463	4,158,171	-	-	4,985,634	-	-	-	232,211	232,211	2,980,288	(55,820)	2,924,468
0301F	0301F	20,896,446	665,812	3,345,841	-	97,476	4,109,129	-	-	-	-	-	2,398,066	23,432	2,421,498
0301P	0301P	16,435,725	523,682	2,631,611	-	-	3,155,293	-	-	-	39,931	39,931	1,886,156	(9,599)	1,876,557
0303F	0303F	4,497,534	143,302	720,124	-	1,048,486	1,911,912	-	-	-	-	-	516,135	252,040	768,175
0303P	0303P	7,591,176	241,873	1,215,463	-	17,664	1,475,000	-	-	-	-	-	871,160	4,246	875,406
0304P	0304P	280,387	8,934	44,894	-	3,612	57,440	-	-	-	-	-	32,177	868	33,045
0305P	0305P	431,232	13,740	69,047	-	30,480	113,267	-	-	-	-	-	49,488	7,327	56,815
0306P	0306P	510,900	16,279	81,803	-	-	98,082	-	-	-	1,930	1,930	58,631	(464)	58,167
0307F	0307F	157,049	5,004	25,146	-	-	30,150	-	-	-	42,355	42,355	18,023	(10,182)	7,841
0308F	0308F	568,120	18,102	90,965	-	39,683	148,750	-	-	-	-	-	65,197	9,539	74,736
0308P	0308P	579,139	18,453	92,729	-	30,777	141,959	-	-	-	-	-	66,462	7,398	73,860
0309P	0309P	1,742,643	55,525	279,024	-	7,224	341,773	-	-	-	-	-	199,985	1,737	201,722
0311F	0311F	12,236,862	389,896	1,959,309	-	721,867	3,071,072	-	-	-	-	-	1,404,297	173,526	1,577,823
0312F	0312F	15,783,857	502,912	2,527,237	-	182,632	3,212,781	-	-	-	-	-	1,811,348	43,902	1,855,250
0313F	0313F	4,291,509	136,738	687,136	-	-	823,874	-	-	-	49,480	49,480	492,492	(11,894)	480,598
0314F	0314F	20,149,646	642,017	3,226,267	-	-	3,868,284	-	-	-	130,925	130,925	2,312,364	(31,472)	2,280,892
0314P	0314P	16,745,579	533,555	2,681,223	-	-	3,214,778	-	-	-	440,671	440,671	1,921,715	(105,931)	1,815,784
0316P	0316P	564,365	17,982	90,363	-	-	108,345	-	-	-	-	-	107,273	64,766	172,039

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, 2018

		Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					Pension Expense for Year Ended December 31, 2018						
Employer #	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 Share of Contributions		Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of Pension Expense		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer Pension Expense
						Proportionate Share of Contributions	Total					Proportionate Share of Pension Expense	Deferred			Contributions	Proportionate Share of Contributions	
0317P	0317P	\$ 1,057,634	\$ 33,699	\$ 169,343	\$ -	\$ 124,344	\$ 327,386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,374	\$ 29,890	\$ 151,264		
0318P	0318P	407,806	12,994	65,296	-	9,500	87,790	-	-	-	-	-	-	46,800	2,284	49,084		
0319P	0319P	2,773,258	88,363	444,041	-	-	532,404	-	-	-	-	-	-	318,258	(98,818)	219,440		
0320F	0320F	412,785	13,152	66,093	-	-	79,245	-	-	-	-	-	-	27,264	(6,554)	40,817		
0320P	0320P	1,098,855	35,012	175,943	-	-	210,955	-	-	-	-	-	-	52,053	(12,513)	113,591		
0321F	0321F	2,180,568	69,478	349,142	-	-	418,620	-	-	-	-	-	-	90,598	(21,778)	228,463		
0321P	0321P	3,194,695	101,791	511,520	-	-	613,311	-	-	-	-	-	-	144,284	(34,684)	331,938		
0322F	0322F	3,677,107	117,162	588,761	-	115,635	821,558	-	-	-	-	-	-	421,983	27,797	449,780		
0322P	0322P	3,455,328	110,095	553,251	-	-	663,346	-	-	-	-	-	-	69,124	(16,616)	379,916		
0323F	0323F	19,290,120	614,630	3,088,643	-	-	3,703,273	-	-	-	-	-	-	62,790	(15,094)	2,198,631		
0323P	0323P	22,311,685	710,905	3,572,442	-	-	4,283,347	-	-	-	-	-	-	133,498	(32,091)	2,528,388		
0324F	0324F	573,426	18,271	91,814	-	-	110,085	-	-	-	-	-	-	18,011	(4,330)	61,476		
0324P	0324P	862,465	27,480	138,094	-	-	165,574	-	-	-	-	-	-	36,615	(8,802)	90,174		
0325F	0325F	363,972	11,597	58,278	-	-	69,875	-	-	-	-	-	-	2,227	(535)	41,234		
0325P	0325P	2,914,227	92,854	466,612	-	34,438	593,904	-	-	-	-	-	-	-	8,278	342,713		
0326P	0326P	4,771,962	152,046	764,064	-	252,992	1,169,102	-	-	-	-	-	-	-	547,628	60,815	608,443	
0328P	0328P	206,433	6,577	33,053	-	-	39,630	-	-	-	-	-	-	9,104	(2,189)	21,501		
0329P	0329P	214,596	6,838	34,360	-	41,712	82,910	-	-	-	-	-	-	-	24,627	10,027	34,654	
0330F	0330F	9,286,883	295,903	1,486,972	-	-	1,782,875	-	-	-	-	-	-	63,780	(15,332)	1,050,426		
0330P	0330P	8,840,223	281,671	1,415,455	-	55,418	1,752,544	-	-	-	-	-	-	-	13,322	1,027,822		
0331F	0331F	6,971,468	222,128	1,116,239	-	-	1,338,367	-	-	-	-	-	-	183,275	(44,056)	755,986		
0331P	0331P	5,613,123	178,848	898,747	-	-	1,077,595	-	-	-	-	-	-	90,549	(21,767)	622,392		
0333P	0333P	4,081,484	130,046	653,508	-	15,339	798,893	-	-	-	-	-	-	-	3,687	472,076		
0334F	0334F	6,354,944	202,484	1,017,524	-	188,322	1,408,330	-	-	-	-	-	-	-	45,270	774,560		
0335F	0335F	3,723,553	118,641	596,198	-	14,498	729,337	-	-	-	-	-	-	-	3,485	430,798		
0336F	0336F	17,200,728	548,057	2,754,100	-	844,331	4,146,488	-	-	-	-	-	-	1,973,948	202,964	2,176,912		
0337F	0337F	3,338,521	106,373	534,548	-	39,485	680,406	-	-	-	-	-	-	-	383,127	9,492	392,619	
0338P	0338P	844,180	26,898	135,166	-	-	162,064	-	-	-	-	-	-	4,453	(1,070)	95,808		
0339P	0339P	135,173	4,307	21,643	-	-	25,950	-	-	-	-	-	-	247	(59)	15,453		
0342P	0342P	-	-	-	-	-	-	-	-	-	-	-	-	17,417	(4,187)	13,000		
0343F	0343F	24,760,070	788,916	3,964,466	-	661,848	5,415,230	-	-	-	-	-	-	-	2,841,454	159,098	3,000,552	
0343P	0343P	17,905,899	570,526	2,867,008	-	32,410	3,469,944	-	-	-	-	-	-	-	2,054,873	7,791	2,062,664	
0344P	0344P	156,886	4,999	25,120	-	-	30,119	-	-	-	-	-	-	25,136	(6,042)	11,962		
0345F	0345F	2,296,151	73,161	367,649	-	-	440,810	-	-	-	-	-	-	162,295	(39,013)	224,942		
0346F	0346F	9,688,648	308,704	1,551,301	-	-	1,860,005	-	-	-	-	-	-	257,248	(61,838)	1,050,027		
0346P	0346P	6,770,096	215,712	1,083,996	-	83,473	1,383,181	-	-	-	-	-	-	-	776,933	20,066	796,999	
0347P	0347P	694,559	22,130	111,210	-	51,212	184,552	-	-	-	-	-	-	-	79,707	12,311	92,018	
0348F	0348F	2,420,142	77,112	387,502	-	-	464,614	-	-	-	-	-	-	25,631	(6,161)	271,573		
0349F	0349F	364,217	11,605	58,317	-	20,831	90,753	-	-	-	-	-	-	-	5,007	46,804		
0349P	0349P	2,624,616	83,627	420,241	-	79,762	583,630	-	-	-	-	-	-	-	301,200	19,174	320,374	
0350F	0350F	9,247,294	294,641	1,480,633	-	-	1,775,274	-	-	-	-	-	-	84,215	(20,244)	1,040,971		
0350P	0350P	6,119,859	194,994	979,883	-	-	1,174,877	-	-	-	-	-	-	68,530	(16,474)	685,838		
0351F	0351F	13,837,475	440,896	2,215,591	-	-	2,656,487	-	-	-	-	-	-	164,423	(39,525)	1,548,457		
0351P	0351P	12,776,821	407,101	2,045,764	-	121,326	2,574,191	-	-	-	-	-	-	-	1,587,982	(39,525)	1,548,457	
0352F	0352F	5,527,823	176,130	885,089	-	-	1,061,219	-	-	-	-	-	-	-	1,466,262	29,165	1,495,427	
0354P	0354P	2,534,745	80,763	405,852	-	20,336	506,951	-	-	-	-	-	-	107,422	(25,822)	608,548		
0355F	0355F	13,991,096	445,790	2,240,188	-	81,989	2,767,967	-	-	-	-	-	-	-	290,886	4,889	295,775	
0355P	0355P	9,618,205	306,459	1,540,022	-	63,137	1,909,618	-	-	-	-	-	-	-	1,605,612	19,709	1,625,321	
0356F	0356F	17,385,775	553,953	2,783,729	-	-	3,337,682	-	-	-	-	-	-	-	1,103,781	15,177	1,118,958	
0356P	0356P	13,040,148	415,491	2,087,927	-	131,667	2,635,085	-	-	-	-	-	-	196,634	(47,268)	1,947,915		
0357F	0357F	12,993,947	414,019	2,080,530	-	204,254	2,698,803	-	-	-	-	-	-	-	1,995,183	(31,651)	1,528,132	
0357P	0357P	9,592,819	305,651	1,535,957	-	54,923	1,896,531	-	-	-	-	-	-	-	1,496,481	31,651	1,528,132	
0358P	0358P	10,416,103	331,882	1,667,777	-	-	1,999,659	-	-	-	-	-	-	-	1,491,179	49,100	1,540,279	
0359F	0359F	13,624,103	434,097	2,181,427	-	57,892	2,673,416	-	-	-	-	-	-	-	1,100,867	13,203	1,114,070	
0359P	0359P	12,457,253	396,918	1,994,597	-	97,328	2,488,843	-	-	-	-	-	-	-	1,195,347	(24,966)	1,170,381	
0360F	0360F	5,965,586	190,078	955,181	-	505,638	1,650,897	-	-	-	-	-	-	-	1,563,496	13,916	1,577,412	
0360P	0360P	6,262,542	199,540	1,002,729	-	-	1,202,269	-	-	-	-	-	-	-	23,396	23,396	1,452,985	
0361P	0361P	478,576	15,249	76,627	-	-	91,876	-	-	-	-	-	-	684,608	(8,921)	806,156		
0362P	0362P	114,685	3,654	18,363	-	-	22,017	-	-	-	-	-	-	37,110	(8,921)	709,765		
0364P	0364P	521,919	16,630	83,567	-	23,652	123,849	-	-	-	-	-	-	46,610	(11,204)	43,717		
0365P	0365P	833,732	26,565	133,493	-	-	160,058	-	-	-	-	-	-	594	594	13,161		
														30,678	(7,374)	88,305		

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, 2018

		Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					Pension Expense for Year Ended December 31, 2018				
Employer #	Employer Code	Net Pension Liability	Changes in Employer Proportion and Differences Between Contributions and Total Deferred Outflows of Resources					Changes in Employer Proportion and Differences Between Contributions and Total Deferred Inflows of Resources					Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense			
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	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	Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
0366P	0366P	\$ 717,088	\$ 22,848	\$ 114,817	\$ -	\$ 20,138	\$ 157,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,293	\$ 4,841	\$ 87,134	
0367F	0367F	916,828	29,212	146,798	-	-	176,010	-	-	-	-	6,383	6,383	105,215	(1,534)	103,681
0367P	0367P	10,379,045	330,702	1,661,844	-	565,905	2,558,451	-	-	-	-	-	-	1,191,094	136,035	1,327,129
0369F	0369F	26,137,434	832,802	4,185,003	-	-	5,017,805	-	-	-	-	99,109	99,109	2,999,520	(23,824)	2,975,696
0369P	0369P	23,327,852	743,282	3,735,146	-	-	4,478,428	-	-	-	-	560,660	560,660	2,677,093	(134,774)	2,542,319
0370P	0370P	1,692,279	53,920	270,960	-	-	324,880	-	-	-	-	13,112	13,112	194,205	(3,152)	191,053
0371F	0371F	1,118,200	35,629	179,041	-	3,909	218,579	-	-	-	-	-	-	128,324	940	129,264
0371P	0371P	1,952,096	62,199	312,560	-	70,856	445,615	-	-	-	-	-	-	224,022	17,033	241,055
0373F	0373F	18,386,597	585,852	2,943,975	-	158,535	3,688,352	-	-	-	-	-	-	2,110,037	38,109	2,148,146
0374F	0374F	149,213	4,754	23,891	-	90,450	119,095	-	-	-	-	-	-	17,124	21,743	38,867
0375F	0375F	957,723	30,515	153,346	-	178,129	361,990	-	-	-	-	-	-	109,908	42,819	152,727
0376P	0376P	9,934,181	316,527	1,590,614	-	-	1,907,141	-	-	-	-	158,584	158,584	1,140,042	(38,121)	1,101,921
0377F	0377F	9,891,327	315,162	1,583,323	-	116,674	2,015,589	-	-	-	-	-	-	1,135,124	28,047	1,163,171
0377P	0377P	9,359,939	298,230	1,498,669	-	195,694	1,992,593	-	-	-	-	-	-	1,074,142	47,042	1,121,184
0378P	0378P	2,072,495	66,035	331,838	-	-	397,873	-	-	-	-	20,633	20,633	237,839	(4,960)	232,879
0379P	0379P	567,304	18,076	90,834	-	-	108,910	-	-	-	-	88,866	88,866	65,104	(21,362)	43,742
0380F	0380F	21,658,674	690,098	3,467,885	-	150,172	4,308,155	-	-	-	-	-	-	2,485,539	36,099	2,521,638
0380P	0380P	17,248,480	549,579	2,761,745	-	-	3,311,324	-	-	-	-	275,753	275,753	1,979,427	(66,287)	1,913,140
0381P	0381P	115,501	3,680	18,494	-	5,245	27,419	-	-	-	-	-	-	13,255	1,261	14,516
0382F	0382F	26,674,209	849,905	4,270,949	-	285,897	5,406,751	-	-	-	-	-	-	3,061,120	68,725	3,129,845
0383F	0383F	1,453,522	46,313	232,731	-	-	279,044	-	-	-	-	58,733	58,733	166,805	(14,119)	152,686
0384P	0384P	543,061	17,303	86,952	-	-	104,255	-	-	-	-	6,828	6,828	62,321	(1,641)	60,680
0385P	0385P	5,233,070	166,738	837,895	-	-	1,004,633	-	-	-	-	49,134	49,134	600,545	(11,811)	588,734
0386P	0386P	1,029,717	32,809	164,873	-	-	197,682	-	-	-	-	4,453	4,453	118,170	(1,070)	117,100
0388P	0388P	1,575,635	50,204	252,283	-	168,282	470,769	-	-	-	-	-	-	180,819	40,452	221,271
0389P	0389P	1,515,803	48,297	242,703	-	-	291,000	-	-	-	-	11,133	11,133	173,953	(2,676)	171,277
0390F	0390F	871,607	27,772	139,558	-	80,554	247,884	-	-	-	-	-	-	100,025	19,364	119,389
0390P	0390P	692,519	22,065	110,883	-	-	191,483	-	-	-	-	-	-	79,473	14,071	93,544
0391P	0391P	1,104,406	35,189	176,832	-	36,566	248,587	-	-	-	-	-	-	126,741	8,790	135,531
0392F	0392F	318,751	10,156	51,037	-	-	61,193	-	-	-	-	396	396	36,580	(95)	36,485
0392P	0392P	1,530,251	48,758	245,017	-	26,175	319,950	-	-	-	-	-	-	175,611	6,292	181,903
0393P	0393P	651,134	20,747	104,257	-	10,539	135,543	-	-	-	-	-	-	74,724	2,533	77,257
0394F	0394F	3,839,707	122,342	614,796	-	46,759	783,897	-	-	-	-	-	-	440,643	11,240	451,883
0394P	0394P	6,451,753	205,569	1,033,024	-	62,494	1,301,087	-	-	-	-	-	-	740,400	15,022	755,422
0395F	0395F	261,286	8,325	41,836	-	-	50,161	-	-	-	-	11,826	11,826	29,985	(2,843)	27,142
0395P	0395P	1,192,072	37,982	190,869	-	-	228,851	-	-	-	-	39,535	39,535	136,802	(9,504)	127,298
0396F	0396F	317,608	10,120	50,854	-	3,760	64,734	-	-	-	-	-	-	36,449	904	37,353
0397F	0397F	8,695,336	277,055	1,392,256	-	96,684	1,765,995	-	-	-	-	-	-	997,873	23,241	1,021,114
0397P	0397P	7,548,077	240,500	1,208,563	-	-	1,449,063	-	-	-	-	257,297	257,297	866,214	(61,850)	804,364
0398P	0398P	3,849,747	122,662	616,403	-	-	739,065	-	-	-	-	91,489	91,489	441,795	(21,993)	419,802
0399P	0399P	310,589	9,896	49,730	-	10,935	70,561	-	-	-	-	-	-	35,643	2,629	38,272
0402F	0402F	221,534	7,059	35,471	-	-	42,530	-	-	-	-	1,979	1,979	25,423	(476)	24,947
0402P	0402P	944,907	30,107	151,294	-	-	181,401	-	-	-	-	24,493	24,493	108,437	(5,888)	102,549
0403F	0403F	211,494	6,739	33,863	-	-	40,602	-	-	-	-	1,583	1,583	24,271	(381)	23,890
0403P	0403P	2,923,858	93,161	468,154	-	186,887	748,202	-	-	-	-	-	-	335,541	44,925	380,466
0404F	0404F	10,190,732	324,702	1,631,692	-	82,088	2,038,482	-	-	-	-	-	-	1,169,484	19,733	1,189,217
0404P	0404P	5,951,791	189,639	952,973	-	-	1,142,612	-	-	-	-	430,478	430,478	683,025	(103,480)	579,545
0406F	0406F	751,943	23,959	120,398	-	157,050	301,407	-	-	-	-	-	-	86,293	37,752	124,045
0406P	0406P	1,370,263	43,660	219,400	-	-	263,060	-	-	-	-	-	-	157,251	(4,924)	152,327
0408F	0408F	586,078	18,674	93,840	-	12,073	124,587	-	-	-	-	20,485	20,485	157,251	(4,924)	152,327
0408P	0408P	1,402,424	44,685	224,549	-	45,769	315,003	-	-	-	-	-	-	67,258	2,902	70,160
0409F	0409F	2,125,797	67,733	340,373	-	-	408,106	-	-	-	-	17,120	17,120	243,955	(4,115)	239,840
0409P	0409P	3,112,171	99,161	498,306	-	-	597,467	-	-	-	-	86,640	86,640	357,151	(20,827)	336,324
0410P	0410P	941,316	29,993	150,719	-	-	180,712	-	-	-	-	17,862	17,862	108,025	(4,294)	103,731
0411F	0411F	553,019	17,621	88,547	-	-	106,168	-	-	-	-	25,730	25,730	63,464	(6,185)	57,279
0411P	0411P	1,196,480	38,123	191,575	-	30,826	260,524	-	-	-	-	-	-	137,307	7,410	144,717
0412P	0412P	6,659,002	212,172	1,066,208	-	123,552	1,401,932	-	-	-	-	-	-	764,184	29,700	793,884
0413F	0413F	1,301,778	41,478	208,435	-	71,202	321,115	-	-	-	-	-	-	149,391	17,116	166,507
0413P	0413P	1,044,084	33,267	167,174	-	169,915	370,356	-	-	-	-	-	-	119,819	40,845	160,664
0414P	0414P	1,443,482	45,993	231,123	-	4,057	281,173	-	-	-	-	-	-	165,653	975	166,628
0416P	0416P	586,812	18,697	93,958	-	25,977	138,632	-	-	-	-	-	-	67,342	6,245	73,587

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, 2018

		Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					Pension Expense for Year Ended December 31, 2018						
Employer #	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
						Proportionate Share of Contributions	Total					Proportionate Share of Pension Expense	Deferred			Contributions	Proportionate Share of Contributions	
0418F	0418F	\$ 557,508	\$ 17,764	\$ 89,266	\$ -	\$ 8,263	\$ 115,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,979	\$ 1,986	\$ 65,965		
0418P	0418P	1,369,120	43,624	219,217	-	24,790	287,631	-	-	-	-	-	-	157,120	5,959	163,079		
0419P	0419P	799,939	25,488	128,082	-	71,054	224,624	-	-	-	-	-	-	91,801	17,080	108,881		
0420P	0420P	700,518	22,320	112,164	-	-	134,484	-	-	-	-	18,901	18,901	80,391	(4,544)	75,847		
0423P	0423P	491,473	15,660	78,692	-	-	94,352	-	-	-	-	25,829	25,829	56,401	(6,209)	50,192		
0424P	0424P	243,900	7,771	39,052	-	11,628	58,451	-	-	-	-	-	-	27,990	2,795	30,785		
0425F	0425F	7,791,487	248,256	1,247,536	-	-	1,495,792	-	-	-	-	197,723	197,723	894,147	(47,530)	846,617		
0425P	0425P	4,931,950	157,144	789,681	-	-	946,825	-	-	-	-	38,644	38,644	565,988	(9,289)	556,699		
0426F	0426F	965,722	30,770	154,627	-	60,910	246,307	-	-	-	-	-	-	110,826	14,642	125,468		
0426P	0426P	894,217	28,492	143,178	-	80,999	252,669	-	-	-	-	-	-	102,620	19,471	122,091		
0429P	0429P	114,032	3,633	18,258	-	-	21,891	-	-	-	-	12,271	12,271	13,086	(2,950)	10,136		
0430P	0430P	266,347	8,486	42,646	-	67,095	118,227	-	-	-	-	-	-	30,566	16,129	46,695		
0431P	0431P	413,356	13,171	66,185	-	11,974	91,330	-	-	-	-	-	-	47,437	2,878	50,315		
0432F	0432F	20,645,853	657,827	3,305,717	-	-	3,963,544	-	-	-	-	228,500	228,500	2,369,308	(54,928)	2,314,380		
0432P	0432P	15,107,337	481,357	2,418,916	-	32,558	2,932,831	-	-	-	-	-	-	7,826	1,741,537	1,749,363		
0433F	0433F	184,557	5,880	29,550	-	111,875	147,305	-	-	-	-	-	-	21,180	26,893	48,073		
0433P	0433P	1,135,668	36,185	181,838	-	31,370	249,393	-	-	-	-	-	-	130,329	7,541	137,870		
0434P	0434P	676,520	21,556	108,321	-	71,252	201,129	-	-	-	-	-	-	77,637	17,128	94,765		
0435P	0435P	940,010	29,951	150,510	-	95,546	276,007	-	-	-	-	-	-	107,875	22,968	130,843		
0437P	0437P	1,914,140	60,989	306,483	-	36,516	403,988	-	-	-	-	-	-	219,666	8,778	228,444		
0438F	0438F	7,891,969	251,457	1,263,625	-	-	1,515,082	-	-	-	-	258,732	258,732	905,679	(62,195)	843,484		
0438P	0438P	7,102,560	226,305	1,137,229	-	-	1,363,534	-	-	-	-	147,303	147,303	815,086	(35,409)	779,677		
0439P	0439P	786,634	25,064	125,952	-	-	151,016	-	-	-	-	34,686	34,686	90,274	(8,338)	81,936		
0441F	0441F	2,981,568	95,000	477,395	-	339,781	912,176	-	-	-	-	-	-	342,163	81,678	423,841		
0441P	0441P	5,482,357	174,681	877,809	-	120,534	1,173,024	-	-	-	-	-	-	629,153	28,974	658,127		
0442P	0442P	3,297,626	105,070	528,000	-	-	633,070	-	-	-	-	323,997	323,997	378,434	(77,884)	300,550		
0444P	0444P	725,577	23,119	116,176	-	-	139,295	-	-	-	-	3,612	3,612	83,267	(868)	82,399		
0445F	0445F	13,643,285	434,708	2,184,499	-	60,020	2,679,227	-	-	-	-	-	-	1,565,697	14,428	1,580,125		
0445P	0445P	13,520,519	430,797	2,164,842	-	162,196	2,757,835	-	-	-	-	-	-	1,551,608	38,989	1,590,597		
0446P	0446P	1,379,976	43,969	220,955	-	64,176	329,100	-	-	-	-	-	-	158,365	15,427	173,792		
0447F	0447F	12,036,796	383,522	1,927,275	-	-	2,310,797	-	-	-	-	5,492	5,492	1,381,337	(1,320)	1,380,017		
0447P	0447P	11,045,280	351,930	1,768,518	-	369,617	2,490,065	-	-	-	-	-	-	1,267,551	88,850	1,356,401		
0448F	0448F	12,191,396	388,448	1,952,029	-	-	2,340,477	-	-	-	-	259,029	259,029	1,399,079	(62,267)	1,336,812		
0448P	0448P	10,014,991	319,102	1,603,553	-	59,079	1,981,734	-	-	-	-	-	-	1,149,316	14,202	1,163,518		
0450F	0450F	697,171	22,214	111,628	-	3,513	137,355	-	-	-	-	-	-	80,007	844	80,851		
0450P	0450P	2,789,093	88,867	446,576	-	87,629	623,072	-	-	-	-	-	-	320,075	21,065	341,140		
0452P	0452P	3,969,085	126,465	635,511	-	-	761,976	-	-	-	-	128,995	128,995	455,490	(31,008)	424,482		
0453F	0453F	2,303,824	73,405	368,877	-	187,580	629,862	-	-	-	-	-	-	264,386	45,091	309,477		
0453P	0453P	3,900,111	124,267	624,467	-	45,868	794,602	-	-	-	-	-	-	447,575	11,026	458,601		
0454F	0454F	5,119,691	163,126	819,741	-	29,837	1,012,704	-	-	-	-	-	-	587,533	7,172	594,705		
0454P	0454P	4,826,081	153,771	772,729	-	40,574	967,074	-	-	-	-	-	-	553,839	9,753	563,592		
0455F	0455F	32,458,176	1,034,197	5,197,050	-	-	6,231,247	-	-	-	-	15,586	15,586	3,724,885	(3,741)	3,721,138		
0456F	0456F	17,332,718	552,263	2,775,233	-	-	3,327,496	-	-	-	-	618,948	618,948	1,989,095	(148,786)	1,840,309		
0456P	0456P	11,217,511	357,417	1,796,095	-	-	2,153,512	-	-	-	-	1,141,212	1,141,212	1,287,316	(274,330)	1,012,986		
0457P	0457P	970,783	30,932	155,437	-	36,071	222,440	-	-	-	-	-	-	111,407	8,671	120,078		
0458P	0458P	325,771	10,380	52,161	-	247	62,788	-	-	-	-	-	-	37,385	59	37,444		
0459P	0459P	9,972,382	317,744	1,596,731	-	11,281	1,925,756	-	-	-	-	-	-	1,144,426	2,712	1,147,138		
0460P	0460P	124,480	3,966	19,931	-	28,402	52,299	-	-	-	-	-	-	14,285	6,827	21,112		
0461P	0461P	2,943,939	93,801	471,370	-	175,853	741,024	-	-	-	-	-	-	337,845	42,272	380,117		
0462F	0462F	1,526,496	48,638	244,415	-	-	293,053	-	-	-	-	25,779	25,779	175,180	(6,197)	168,983		
0462P	0462P	4,156,989	132,452	665,598	-	118,109	916,159	-	-	-	-	-	-	477,054	28,392	505,446		
0463P	0463P	4,445,293	141,638	711,759	-	5,195	858,592	-	-	-	-	-	-	510,140	1,249	511,389		
0464F	0464F	2,391,246	76,191	382,875	-	-	459,066	-	-	-	-	43,345	43,345	274,418	(10,419)	263,999		
0464P	0464P	2,233,299	71,158	357,585	-	78,179	506,922	-	-	-	-	-	-	256,292	18,793	275,085		
0465F	0465F	3,877,337	123,541	620,821	-	-	744,364	-	-	-	-	142,998	142,998	444,961	(34,374)	410,587		
0466P	0466P	4,606,506	146,774	737,572	-	-	884,346	-	-	-	-	14,993	14,993	528,640	(3,604)	525,036		
0467F	0467F	16,770,802	534,359	2,685,262	-	310,835	3,530,456	-	-	-	-	-	-	1,924,609	74,720	1,999,329		
0468P	0468P	4,219,188	134,434	675,557	-	102,622	912,613	-	-	-	-	-	-	484,192	24,669	508,861		
0469F	0469F	4,773,105	152,083	764,247	-	8,709	925,039	-	-	-	-	-	-	547,759	2,093	549,852		
0469P	0469P	12,894,608	410,854	2,064,624	-	-	2,475,478	-	-	-	-	41,514	41,514	1,479,779	(9,979)	1,469,800		
0470F	0470F	321,363	10,239	51,455	-	-	61,694	-	-	-	-	-	-	25,284	25,284	30,811		

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, 2018

Deferred Outflows of Resources for Year Ended December 31, 2018										Deferred Inflows of Resources for Year Ended December 31, 2018					Pension Expense for Year Ended December 31, 2018			
Employer #	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
						Proportionate Share of Contributions	Total					Proportionate Share of Pension Expense	Deferred			Contributions	Proportionate Share of Contributions	
0470P	0470P	\$ 3,744,286	\$ 119,302	\$ 599,517	\$ -	\$ -	\$ -	\$ 718,819	\$ -	\$ -	\$ -	\$ -	\$ 50,668	\$ 50,668	\$ 429,692	\$ (12,180)	\$ 417,512	
0471P	0471P	653,420	20,820	104,622	-	-	-	125,442	-	-	-	-	19,743	19,743	74,986	(4,746)	70,240	
0472P	0472P	1,118,690	35,644	179,119	-	-	-	243,857	-	-	-	-	-	-	128,380	6,994	135,374	
0473P	0473P	3,042,951	96,956	487,223	-	-	187,184	771,363	-	-	-	-	-	-	349,208	44,996	394,204	
0474P	0474P	241,859	7,706	38,725	-	-	-	46,431	-	-	-	-	3,315	3,315	27,756	(797)	26,959	
0475P	0475P	227,248	7,241	36,386	-	-	-	43,627	-	-	-	-	35,279	35,279	26,079	(8,481)	17,598	
0476F	0476F	2,842,314	90,563	455,098	-	-	382,383	928,044	-	-	-	-	-	-	326,183	91,919	418,102	
0476P	0476P	7,662,762	244,154	1,226,925	-	-	-	1,471,079	-	-	-	-	6,333	6,333	879,375	(1,522)	877,853	
0477F	0477F	8,724,314	277,978	1,396,896	-	-	106,679	1,781,553	-	-	-	-	-	-	1,001,198	25,644	1,026,842	
0477P	0477P	9,378,223	298,813	1,501,597	-	-	203,562	2,003,972	-	-	-	-	-	-	1,076,240	48,933	1,125,173	
0478F	0478F	8,139,216	259,335	1,303,213	-	-	-	1,562,548	-	-	-	-	202,275	202,275	934,053	(48,624)	885,429	
0479P	0479P	283,162	9,022	45,339	-	-	-	54,361	-	-	-	-	1,286	1,286	32,496	(309)	32,187	
0480F	0480F	32,667,303	1,040,860	5,230,535	-	-	-	6,271,395	-	-	-	-	319,395	319,395	3,748,884	(76,778)	3,672,106	
0480P	0480P	29,377,432	936,037	4,703,776	-	-	-	5,639,813	-	-	-	-	41,019	41,019	3,371,340	(9,860)	3,361,480	
0481F	0481F	10,244,279	326,408	1,640,266	-	-	-	1,966,674	-	-	-	-	47,155	47,155	1,175,629	(11,335)	1,164,294	
0481P	0481P	9,037,759	287,965	1,447,084	-	-	-	1,735,049	-	-	-	-	266,748	266,748	1,037,169	(64,122)	973,047	
0482P	0482P	4,046,712	128,938	647,940	-	-	73,478	850,356	-	-	-	-	-	-	464,399	17,663	482,062	
0483P	0483P	611,137	19,472	97,852	-	-	22,217	139,541	-	-	-	-	-	-	70,134	5,341	75,475	
0484P	0484P	151,499	4,827	24,257	-	-	-	29,084	-	-	-	-	1,385	1,385	17,386	(333)	17,053	
0485P	0485P	176,966	5,639	28,335	-	-	12,123	46,097	-	-	-	-	-	-	20,309	2,914	23,223	
0486P	0486P	153,458	4,890	24,571	-	-	-	29,461	-	-	-	-	5,591	5,591	17,611	(1,344)	16,267	
0487P	0487P	459,720	14,648	73,608	-	-	1,633	89,889	-	-	-	-	-	-	52,757	393	53,150	
0488F	0488F	2,445,201	77,910	391,514	-	-	78,970	548,394	-	-	-	-	-	-	280,610	18,983	299,593	
0488P	0488P	4,867,873	155,102	779,421	-	-	11,380	945,903	-	-	-	-	-	-	558,635	2,736	561,371	
0489F	0489F	4,998,476	159,264	800,332	-	-	-	959,596	-	-	-	-	277,436	277,436	573,623	(66,691)	506,932	
0492F	0492F	3,966,881	126,394	635,158	-	-	209,697	971,249	-	-	-	-	-	-	455,237	50,408	505,645	
0493P	0493P	751,045	23,930	120,254	-	-	39,337	183,521	-	-	-	-	-	-	86,190	9,456	95,646	
0494F	0494F	8,720,151	277,845	1,396,230	-	-	-	1,674,075	-	-	-	-	428,449	428,449	1,000,720	(102,993)	897,727	
0494P	0494P	8,261,410	263,229	1,322,778	-	-	-	1,586,007	-	-	-	-	187,134	187,134	948,076	(44,984)	903,092	
0495P	0495P	8,469,150	269,848	1,356,040	-	-	-	1,625,888	-	-	-	-	11,430	11,430	971,916	(2,748)	969,168	
0496F	0496F	4,333,955	138,090	693,932	-	-	316,278	1,148,300	-	-	-	-	-	-	497,363	76,028	573,391	
0497P	0497P	752,759	23,985	120,528	-	-	-	144,513	-	-	-	-	368,677	368,677	86,386	(88,624)	(2,238)	
0498P	0498P	401,602	12,796	64,303	-	-	-	77,099	-	-	-	-	26,769	26,769	46,088	(6,435)	39,653	
0499F	0499F	10,326,069	329,014	1,653,362	-	-	-	1,982,376	-	-	-	-	451,705	451,705	1,185,015	(108,583)	1,076,432	
0499P	0499P	8,717,376	277,757	1,395,785	-	-	-	1,673,542	-	-	-	-	200,791	200,791	1,000,402	(48,267)	952,135	
0500P	0500P	1,682,647	53,613	269,418	-	-	90,400	413,431	-	-	-	-	-	-	193,100	21,731	214,831	
0501F	0501F	13,557,251	431,967	2,170,723	-	-	236,812	2,839,502	-	-	-	-	-	-	1,555,824	56,926	1,612,750	
0502F	0502F	12,181,764	388,141	1,950,487	-	-	-	2,338,628	-	-	-	-	61,801	61,801	1,397,974	(14,856)	1,383,118	
0504F	0504F	3,597,848	114,636	576,070	-	-	-	690,706	-	-	-	-	124,789	124,789	412,887	(29,997)	382,890	
0505F	0505F	3,808,607	121,352	609,816	-	-	-	731,168	-	-	-	-	70,559	70,559	437,074	(16,961)	420,113	
0506P	0506P	517,348	16,484	82,835	-	-	-	99,319	-	-	-	-	31,519	31,519	59,371	(7,577)	51,794	
0507P	0507P	897,727	28,604	143,740	-	-	-	172,344	-	-	-	-	14,894	14,894	103,023	(3,580)	99,443	
0508P	0508P	421,927	13,444	67,557	-	-	-	113,658	-	-	-	-	-	-	48,420	7,850	56,270	
0509P	0509P	3,303,176	105,247	528,889	-	-	32,657	61,949	-	-	-	-	-	-	379,071	14,892	393,963	
0510F	0510F	10,161,673	323,776	1,627,039	-	-	-	903,756	-	-	-	-	-	-	1,166,149	217,249	1,383,398	
0510P	0510P	7,345,399	234,042	1,176,111	-	-	-	243,641	-	-	-	-	-	-	842,955	58,567	901,522	
0511P	0511P	6,070,720	193,428	972,015	-	-	-	93,617	-	-	-	-	-	-	696,673	22,504	719,177	
0512P	0512P	119,501	3,808	19,134	-	-	-	22,942	-	-	-	-	63,829	63,829	13,714	(15,344)	(1,630)	
0513F	0513F	11,306,321	360,247	1,810,315	-	-	-	606,974	-	-	-	-	-	-	1,297,508	145,907	1,443,415	
0516P	0516P	808,346	25,756	129,429	-	-	-	87,976	-	-	-	-	-	-	92,765	21,148	113,913	
0518F	0518F	5,163,361	164,517	826,733	-	-	-	68,827	-	-	-	-	-	-	592,545	16,545	609,090	
0518P	0518P	5,598,267	178,374	896,368	-	-	-	76,447	-	-	-	-	-	-	642,454	18,377	660,831	
0519F	0519F	1,028,003	32,755	164,599	-	-	-	8,511	-	-	-	-	-	-	117,973	2,046	120,019	
0520F	0520F	4,940,929	157,430	791,118	-	-	-	948,548	-	-	-	-	123,057	123,057	567,019	(29,581)	537,438	
0520P	0520P	5,253,640	167,394	841,188	-	-	-	1,008,582	-	-	-	-	160,811	160,811	602,905	(38,656)	564,249	
0521P	0521P	1,614,571	51,444	258,517	-	-	22,810	332,771	-	-	-	-	-	-	185,287	5,483	190,770	
0523P	0523P	18,249,628	581,478	2,922,045	-	-	-	495,544	-	-	-	-	-	-	2,094,319	119,121	2,213,440	
0524F	0524F	3,995,450	127,305	639,733	-	-	-	121,128	-	-	-	-	-	-	458,516	29,117	487,633	
0524P	0524P	4,551,898	145,035	728,828	-	-	-	4,998	-	-	-	-	-	-	522,374	1,201	523,575	
0526F	0526F	6,403,756	204,039	1,025,339	-	-	-	1,229,378	-	-	-	-	158,832	158,832	734,892	(38,181)	696,711	
0526P	0526P	6,202,710	197,633	993,149	-	-	185,947	1,376,729	-	-	-	-	-	-	711,820	44,699	756,519	

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, 2018

				Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					Pension Expense for Year Ended December 31, 2018				
Employer #	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
						Proportionate Share of Contributions	Total					Proportionate Share of Pension Expense	Total			Contributions	Proportionate Share of Contributions	
0528P	0528P	\$ 1,081,387	\$ 34,456	\$ 173,147	\$ -	\$ 180,158	\$ 387,761	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,099	\$ 43,307	\$ 167,406		
0529P	0529P	174,599	5,563	27,956	-	48,738	82,257	-	-	-	-	-	-	20,037	11,716	31,753		
0530P	0530P	684,111	21,797	109,537	-	19,990	151,324	-	-	-	-	-	-	78,508	4,805	83,313		
0531P	0531P	1,893,815	60,342	303,229	-	137,110	500,681	-	-	-	-	-	-	217,333	32,959	250,292		
0532F	0532F	4,941,909	157,461	791,275	-	-	948,736	-	-	-	-	97,723	97,723	567,131	(23,491)	543,640		
0532P	0532P	7,515,345	239,457	1,203,322	-	57,447	1,500,226	-	-	-	-	-	-	862,457	13,809	876,266		
0533P	0533P	527,143	16,796	84,404	-	42,701	143,901	-	-	-	-	-	-	60,495	10,265	70,760		
0535P	0535P	285,203	9,087	45,665	-	-	54,752	-	-	-	-	247	247	32,730	(59)	32,671		
0536F	0536F	10,634,209	338,832	1,702,700	-	-	2,041,532	-	-	-	-	112,518	112,518	1,220,377	(27,048)	1,193,329		
0536P	0536P	9,678,282	308,374	1,549,641	-	-	1,858,015	-	-	-	-	7,966	7,966	1,110,675	(1,915)	1,108,760		
0537P	0537P	287,652	9,165	46,057	-	16,477	71,699	-	-	-	-	-	-	33,011	3,961	36,972		
0538P	0538P	3,172,003	101,068	507,886	-	841	609,795	-	-	-	-	-	-	364,018	202	364,220		
0540P	0540P	582,405	18,557	93,252	-	82,236	194,045	-	-	-	-	-	-	66,836	19,768	86,604		
0541F	0541F	3,992,430	127,209	639,249	-	40,227	806,685	-	-	-	-	-	-	458,169	9,670	467,839		
0541P	0541P	4,127,440	131,510	660,866	-	-	792,376	-	-	-	-	40,970	40,970	473,663	(9,848)	463,815		
0542P	0542P	137,622	4,385	22,035	-	19,792	46,212	-	-	-	-	-	-	15,793	4,758	20,551		
0543F	0543F	13,835,679	440,838	2,215,304	-	80,306	2,736,448	-	-	-	-	-	-	1,587,776	19,304	1,607,080		
0543P	0543P	11,019,975	351,123	1,764,467	-	101,088	2,216,678	-	-	-	-	-	-	1,264,647	24,300	1,288,947		
0545F	0545F	1,568,044	49,962	251,068	-	-	301,030	-	-	-	-	101,880	101,880	179,948	(24,490)	155,458		
0547F	0547F	3,332,889	106,194	533,646	-	24,938	664,778	-	-	-	-	-	-	382,481	5,995	388,476		
0548P	0548P	219,004	6,978	35,066	-	2,276	44,320	-	-	-	-	-	-	25,133	547	25,680		
0549P	0549P	846,221	26,963	135,493	-	80,158	242,614	-	-	-	-	-	-	97,112	19,269	116,381		
0550P	0550P	4,370,115	139,243	699,722	-	-	838,965	-	-	-	-	52,845	52,845	501,512	(12,703)	488,809		
0551P	0551P	1,296,554	41,311	207,598	-	-	248,909	-	-	-	-	40,425	40,425	148,792	(9,718)	139,074		
0552P	0552P	684,846	21,821	109,654	-	-	131,475	-	-	-	-	19,297	19,297	78,593	(4,639)	73,954		
0553F	0553F	19,071,687	607,670	3,053,669	-	-	3,661,339	-	-	-	-	319,395	319,395	2,188,658	(76,778)	2,111,880		
0553P	0553P	17,635,062	561,896	2,823,643	-	-	3,385,539	-	-	-	-	108,213	108,213	2,023,792	(26,013)	1,997,779		
0555F	0555F	16,149,625	514,566	2,585,802	-	-	3,100,368	-	-	-	-	307,223	307,223	1,853,323	(73,852)	1,779,471		
0555P	0555P	12,234,658	389,826	1,958,956	-	-	2,348,782	-	-	-	-	426,668	426,668	1,404,044	(102,564)	1,301,480		
0556P	0556P	603,709	19,236	96,663	-	42,998	158,897	-	-	-	-	-	-	69,281	10,336	79,617		
0557F	0557F	6,120,921	195,027	980,053	-	-	1,175,080	-	-	-	-	4,602	4,602	702,434	(1,106)	701,328		
0559F	0559F	3,634,988	115,820	582,017	-	28,995	726,832	-	-	-	-	-	-	417,150	6,970	424,120		
0559P	0559P	2,002,786	63,814	320,677	-	-	384,491	-	-	-	-	693	693	229,839	(167)	229,672		
0560F	0560F	4,259,267	135,711	681,974	-	81,741	899,426	-	-	-	-	-	-	488,791	19,649	508,440		
0560P	0560P	2,697,753	85,957	431,952	-	24,839	542,748	-	-	-	-	-	-	309,593	5,971	315,564		
0561F	0561F	3,419,739	108,961	547,553	-	16,378	672,892	-	-	-	-	-	-	392,448	3,937	396,385		
0561P	0561P	3,404,638	108,480	545,135	-	84,809	738,424	-	-	-	-	-	-	390,715	20,387	411,102		
0563P	0563P	304,548	9,704	48,763	-	-	58,467	-	-	-	-	5,641	5,641	34,950	(1,356)	33,594		
0564F	0564F	11,925,049	379,961	1,909,383	-	-	2,289,344	-	-	-	-	75,259	75,259	1,368,513	(18,091)	1,350,422		
0564P	0564P	9,506,377	302,896	1,522,116	-	-	1,825,012	-	-	-	-	148,342	148,342	1,090,947	(35,659)	1,055,288		
0565P	0565P	1,472,133	46,906	235,711	-	46,313	328,930	-	-	-	-	-	-	168,941	11,133	180,074		
0567P	0567P	487,718	15,540	78,091	-	5,492	99,123	-	-	-	-	-	-	55,970	1,320	57,290		
0568F	0568F	22,424,411	714,496	3,590,491	-	-	4,304,987	-	-	-	-	696,979	696,979	2,573,415	(167,543)	2,405,872		
0568P	0568P	14,511,954	462,386	2,323,586	-	-	2,785,972	-	-	-	-	617,563	617,563	1,665,385	(148,453)	1,516,932		
0569P	0569P	237,370	7,563	38,007	-	-	45,570	-	-	-	-	1,484	1,484	27,240	(357)	26,883		
0571F	0571F	11,579,851	368,962	1,854,111	-	-	2,223,073	-	-	-	-	59,673	59,673	1,328,898	(14,345)	1,314,553		
0571P	0571P	10,603,517	337,854	1,697,785	-	-	2,035,639	-	-	-	-	59,822	59,822	1,216,855	(14,380)	1,202,475		
0573P	0573P	665,419	21,202	106,544	-	4,156	131,902	-	-	-	-	-	-	76,363	999	77,362		
0574P	0574P	2,199,914	70,095	352,240	-	-	422,335	-	-	-	-	-	-	60,861	60,861	252,461		
0576P	0576P	288,223	9,183	46,149	-	24,344	79,676	-	-	-	-	-	-	33,076	5,852	38,928		
0577P	0577P	101,951	3,248	16,324	-	-	19,572	-	-	-	-	-	-	49,233	11,700	(11,835)		
0578P	0578P	525,348	16,739	84,116	-	62,494	163,349	-	-	-	-	-	-	60,289	15,022	75,311		
0579P	0579P	6,236,749	198,718	998,599	-	-	1,197,317	-	-	-	-	47,353	47,353	715,726	(11,383)	704,343		
0580F	0580F	10,204,691	325,146	1,633,927	-	465,164	2,424,237	-	-	-	-	-	-	1,171,086	111,818	1,282,904		
0580P	0580P	9,926,426	316,280	1,589,373	-	-	1,923,021	-	-	-	-	-	-	1,139,152	4,175	1,143,327		
0581F	0581F	33,221,954	1,058,532	5,319,343	-	-	6,377,875	-	-	-	-	118,208	118,208	3,812,536	(28,415)	3,784,121		
0581P	0581P	25,298,314	806,066	4,050,647	-	96,783	4,953,496	-	-	-	-	-	-	2,903,223	23,265	2,926,488		
0582F	0582F	9,199,461	293,117	1,472,974	-	157,298	1,923,389	-	-	-	-	-	-	1,055,726	37,812	1,093,538		
0583F	0583F	3,872,439	123,385	620,037	-	21,672	765,094	-	-	-	-	-	-	444,399	5,210	449,609		
0584F	0584F	3,818,974	121,682	611,476	-	-	733,158	-	-	-	-	149,084	149,084	438,264	(35,837)	402,427		
0585F	0585F	7,710,269	245,668	1,234,532	-	-	1,480,200	-	-	-	-	-	-	198,911	198,911	884,827		

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, 2018

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					Pension Expense for Year Ended December 31, 2018		
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Total Deferred Outflows of Resources		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and 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
						Proportionate Share of Contributions	Total Deferred Outflows of Resources				Proportionate Share of Pension Expense	Total Deferred Inflows of Resources			
0585P	0585P	\$ 3,648,293	\$ 116,244	\$ 584,148	\$ -	\$ -	\$ 700,392	\$ -	\$ -	\$ -	\$ 456,059	\$ 456,059	\$ 418,676	\$ (109,630)	\$ 309,046
0586P	0586P	1,622,733	51,704	259,824	-	-	311,528	-	-	-	34,587	34,587	186,224	(8,314)	177,910
0587P	0587P	482,086	15,360	77,189	-	14,498	107,047	-	-	-	-	-	55,324	3,485	58,809
0588F	0588F	3,397,945	108,267	544,063	-	-	652,330	-	-	-	51,905	51,905	389,947	(12,477)	377,470
0588P	0588P	3,168,738	100,964	507,363	-	-	608,327	-	-	-	37,011	37,011	363,643	(8,897)	354,746
0589P	0589P	244,553	7,792	39,157	-	24,988	71,937	-	-	-	-	-	28,065	6,007	34,072
0590F	0590F	8,024,449	255,679	1,284,837	-	-	1,540,516	-	-	-	199,207	199,207	920,882	(47,886)	872,996
0590P	0590P	8,353,893	266,175	1,337,586	-	133,399	1,737,160	-	-	-	-	-	958,689	32,067	990,756
0591P	0591P	793,246	25,275	127,011	-	-	152,286	-	-	-	41,464	41,464	91,032	(9,967)	81,065
0592P	0592P	290,427	9,254	46,502	-	-	55,756	-	-	-	2,425	2,425	33,329	(583)	32,746
0593F	0593F	16,326,836	520,213	2,614,176	-	-	3,134,389	-	-	-	559,226	559,226	1,873,660	(134,429)	1,739,231
0593P	0593P	10,890,516	346,998	1,743,738	-	-	2,090,736	-	-	-	115,042	115,042	1,249,790	(27,654)	1,222,136
0594P	0594P	581,099	18,515	93,043	-	-	120,860	-	-	-	-	-	66,687	2,236	68,923
0595P	0595P	145,703	4,642	23,329	-	-	27,971	-	-	-	2,523	2,523	16,721	(607)	16,114
0596F	0596F	5,727,971	182,507	917,136	-	67,392	1,167,035	-	-	-	-	-	657,339	16,200	673,539
0596P	0596P	7,700,474	245,356	1,232,964	-	101,138	1,579,458	-	-	-	-	-	883,703	24,312	908,015
0597F	0597F	23,661,786	753,922	3,788,614	-	-	4,542,536	-	-	-	245,570	245,570	2,715,415	(59,031)	2,656,384
0597P	0597P	21,749,197	692,982	3,482,379	-	-	4,175,361	-	-	-	38,990	38,990	2,495,928	(9,373)	2,486,555
0598F	0598F	1,846,961	58,849	295,727	-	-	354,576	-	-	-	82,929	82,929	211,956	(19,935)	192,021
0598P	0598P	2,723,955	86,792	436,147	-	-	522,939	-	-	-	67,738	67,738	312,600	(16,283)	296,317
0599P	0599P	373,767	11,909	59,846	-	-	71,755	-	-	-	15,438	15,438	42,893	(3,711)	39,182
0600P	0600P	851,527	27,132	136,342	-	16,427	179,901	-	-	-	-	-	97,721	3,949	101,670
0601F	0601F	3,756,856	119,703	601,530	-	-	721,233	-	-	-	-	10,688	431,135	(2,569)	428,566
0602P	0602P	1,872,837	59,673	299,870	-	182,384	541,927	-	-	-	-	-	214,926	43,842	258,768
0603F	0603F	1,803,291	57,457	288,734	-	187,332	533,523	-	-	-	-	-	206,945	45,032	251,977
0603P	0603P	1,124,241	35,821	180,008	-	-	215,829	-	-	-	-	-	129,017	(9,289)	119,728
0604F	0604F	10,795,829	343,981	1,728,577	-	1,055,265	3,127,823	-	-	-	-	-	1,238,924	253,669	1,492,593
0606P	0606P	8,868,058	282,558	1,419,912	-	-	1,702,470	-	-	-	387,777	387,777	1,017,694	(93,216)	924,478
0607F	0607F	19,705,272	627,858	3,155,115	-	680,155	4,463,128	-	-	-	-	-	2,261,368	163,499	2,424,867
0608F	0608F	5,365,795	170,967	859,146	-	-	1,030,113	-	-	-	247	247	615,776	(59)	615,717
0608P	0608P	6,568,560	209,290	1,051,727	-	95,052	1,356,069	-	-	-	-	-	753,805	22,849	776,654
0609F	0609F	2,632,126	83,866	421,444	-	-	505,310	-	-	-	39,238	39,238	302,062	(9,432)	292,630
0610P	0610P	1,577,267	50,256	252,545	-	53,538	356,339	-	-	-	-	-	181,006	12,870	193,876
0612F	0612F	9,459,605	301,406	1,514,627	-	-	1,816,033	-	-	-	364,224	364,224	1,085,580	(87,554)	998,026
0612P	0612P	6,974,488	222,224	1,116,722	-	260,810	1,599,756	-	-	-	-	-	800,389	62,695	863,084
0613P	0613P	147,172	4,689	23,565	-	-	28,254	-	-	-	63,137	63,137	16,889	(15,177)	1,712
0614F	0614F	188,884	6,018	30,243	-	62,395	98,656	-	-	-	-	-	21,676	14,999	36,675
0614P	0614P	5,317,227	169,420	851,369	-	14,201	1,034,990	-	-	-	-	-	610,202	3,414	613,616
0615F	0615F	160,926,576	5,127,513	25,766,806	-	279,613	31,173,932	-	-	-	-	-	18,467,859	67,215	18,535,074
0615P	0615P	155,690,078	4,960,665	24,928,363	-	-	29,889,028	-	-	-	2,181,138	2,181,138	17,866,920	(524,312)	17,342,608
0616F	0616F	1,373,283	43,756	219,884	-	-	263,640	-	-	-	1,188	1,188	157,597	(285)	157,312
0616P	0616P	2,289,866	72,961	366,643	-	3,117	442,721	-	-	-	-	-	262,784	749	263,533
0617P	0617P	3,933,577	125,333	629,826	-	185,699	940,858	-	-	-	-	-	451,415	44,639	496,054
0618F	0618F	1,117,874	35,618	178,989	-	87,827	302,434	-	-	-	-	-	128,287	21,112	149,399
0619F	0619F	5,999,297	191,152	960,579	-	147,847	1,299,578	-	-	-	-	-	688,477	35,540	724,017
0619P	0619P	6,821,357	217,345	1,092,204	-	-	1,309,549	-	-	-	43,394	43,394	782,816	(10,431)	772,385
0620F	0620F	12,715,356	405,142	2,035,923	-	-	2,441,065	-	-	-	2,672	2,672	1,459,208	(642)	1,458,566
0620P	0620P	12,081,445	384,944	1,934,424	-	279,959	2,599,327	-	-	-	-	-	1,386,461	67,298	1,453,759
0621F	0621F	14,988,652	477,575	2,399,912	-	228,500	3,105,987	-	-	-	-	-	1,720,091	54,928	1,775,019
0622F	0622F	10,908,719	347,578	1,746,653	-	-	2,094,231	-	-	-	381,888	381,888	1,251,879	(91,800)	1,160,079
0622P	0622P	10,241,259	326,311	1,639,782	-	-	1,966,093	-	-	-	187,382	187,382	1,175,282	(45,044)	1,130,238
0623F	0623F	1,620,285	51,626	259,432	-	115,685	426,743	-	-	-	-	-	185,943	27,809	213,752
0623P	0623P	1,244,068	39,639	199,194	-	3,018	241,851	-	-	-	-	-	142,769	726	143,495
0624P	0624P	1,416,953	45,148	226,876	-	62,197	334,221	-	-	-	-	-	162,609	14,951	177,560
0625P	0625P	315,078	10,039	50,449	-	-	60,488	-	-	-	16,180	16,180	36,158	(3,889)	32,269
0626F	0626F	24,610,612	784,154	3,940,535	-	461,106	5,185,795	-	-	-	-	-	2,824,302	110,843	2,935,145
0627F	0627F	18,810,238	599,340	3,011,807	-	-	3,611,147	-	-	-	323,601	323,601	2,158,654	(77,789)	2,080,865
0628F	0628F	9,835,249	313,375	1,574,774	-	682,382	2,570,531	-	-	-	-	-	1,128,689	164,034	1,292,723
0628P	0628P	8,221,985	261,972	1,316,466	-	-	1,578,438	-	-	-	280,751	280,751	943,551	(67,488)	876,063
0629F	0629F	22,338,540	711,760	3,576,742	-	43,147	4,331,649	-	-	-	-	-	2,563,560	10,372	2,573,932
0629P	0629P	16,341,528	520,681	2,616,529	-	248,935	3,386,145	-	-	-	-	-	1,875,346	59,840	1,935,186

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, 2018

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					Pension Expense for Year Ended December 31, 2018		
			Differences Between 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
0630F	0630F	\$ 618,402	\$ 19,704	\$ 99,016	\$ -	\$ 3,612	\$ 122,332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,967	\$ 868	\$ 71,835
0630P	0630P	2,391,328	76,194	382,888	-	-	459,082	-	-	-	-	9,253	274,428	(2,224)	272,204
0631F	0631F	6,282,296	200,169	1,005,892	-	186,887	1,392,948	-	-	-	-	-	720,953	44,925	765,878
0631P	0631P	4,050,140	129,047	648,489	-	-	777,536	-	-	-	-	39,485	464,792	(9,492)	455,300
0632P	0632P	366,258	11,670	58,643	-	31,618	101,931	-	-	-	-	-	42,032	7,600	49,632
0633F	0633F	4,939,215	157,375	790,844	-	26,620	974,839	-	-	-	-	-	566,822	6,399	573,221
0633P	0633P	5,271,434	167,961	844,037	-	-	1,011,998	-	-	-	237,307	237,307	604,947	(57,045)	547,902
0635F	0635F	2,657,756	84,683	425,547	-	226,619	736,849	-	-	-	-	-	305,003	54,476	359,479
0635P	0635P	8,687,745	276,813	1,391,041	-	-	1,667,854	-	-	158,188	158,188	997,002	526,748	(38,026)	958,976
0636F	0636F	4,590,017	146,249	734,932	-	-	881,181	-	-	12,370	12,370	526,748	(2,974)	523,774	
0636P	0636P	3,834,973	122,192	614,038	-	-	736,230	-	-	88,025	88,025	440,100	(21,160)	418,940	
0637P	0637P	4,062,221	129,432	650,424	-	-	779,856	-	-	43,741	43,741	466,179	(10,515)	455,664	
0638P	0638P	1,052,818	33,545	168,572	-	-	202,117	-	-	19,248	19,248	120,821	(4,627)	116,194	
0640F	0640F	20,705,522	659,728	3,315,271	-	494,258	4,469,257	-	-	-	-	-	2,376,156	118,812	2,494,968
0641F	0641F	2,928,756	93,317	468,939	-	-	562,256	-	-	-	259,969	259,969	336,103	(62,493)	273,610
0641P	0641P	7,809,282	248,823	1,250,385	-	272,389	1,771,597	-	-	-	-	-	896,189	65,478	961,667
0642P	0642P	1,285,045	40,945	205,755	-	3,760	250,460	-	-	-	-	-	147,471	904	148,375
0643P	0643P	147,336	4,694	23,591	-	-	28,285	-	-	-	5,096	5,096	16,908	(1,225)	15,683
0644P	0644P	592,036	18,864	94,794	-	27,610	141,268	-	-	-	-	-	67,942	6,637	74,579
0645P	0645P	2,777,013	88,482	444,642	-	-	533,124	-	-	251,557	251,557	318,689	(60,471)	258,218	
0646F	0646F	3,532,955	112,569	565,680	-	-	678,249	-	-	79,515	79,515	405,440	(19,114)	386,326	
0646P	0646P	2,810,071	89,536	449,935	-	-	539,471	-	-	25,532	25,532	322,482	(6,137)	316,345	
0647F	0647F	14,339,722	456,899	2,296,009	-	132,607	2,885,515	-	-	-	-	-	1,645,620	31,877	1,677,497
0647P	0647P	13,376,530	426,209	2,141,787	-	664,866	3,232,862	-	-	-	-	-	1,535,084	159,824	1,694,908
0648F	0648F	179,415	5,717	28,727	-	-	34,444	-	-	-	2,820	2,820	20,590	(678)	19,912
0649P	0649P	1,656,690	52,786	265,261	-	-	318,047	-	-	42,899	42,899	190,121	(10,312)	179,809	
0650F	0650F	9,376,101	298,745	1,501,257	-	-	1,800,002	-	-	19,743	19,743	1,075,997	(4,746)	1,071,251	
0650P	0650P	8,261,410	263,229	1,322,778	-	-	1,586,007	-	-	424,194	424,194	948,076	(101,970)	846,106	
0652F	0652F	3,251,180	103,591	520,564	-	161,405	785,560	-	-	-	-	-	373,104	38,799	411,903
0652P	0652P	4,265,960	135,924	683,045	-	13,162	832,131	-	-	-	-	-	489,560	3,164	492,724
0653F	0653F	1,767,539	56,318	283,010	-	-	339,328	-	-	-	409,993	409,993	202,842	(98,556)	104,286
0654F	0654F	38,258,142	1,218,998	6,125,714	-	86,046	7,430,758	-	-	-	-	-	4,390,486	20,684	4,411,170
0655F	0655F	19,175,761	610,986	3,070,333	-	1,241,558	4,922,877	-	-	-	-	-	2,200,601	298,451	2,499,052
0656F	0656F	536,122	17,082	85,841	-	-	102,923	-	-	9,550	9,550	61,525	(2,296)	59,229	
0656P	0656P	2,415,244	76,956	386,718	-	-	463,674	-	-	58,238	58,238	277,172	(14,000)	263,172	
0657F	0657F	2,766,973	88,162	443,035	-	277,782	808,979	-	-	-	-	-	317,536	66,775	384,311
0657P	0657P	2,541,520	80,979	406,936	-	70,064	557,979	-	-	-	-	-	291,664	16,842	308,506
0658F	0658F	455,231	14,505	72,889	-	-	87,394	-	-	14,894	14,894	52,242	(3,580)	48,662	
0658P	0658P	1,697,258	54,079	271,757	-	3,266	329,102	-	-	-	-	-	194,777	785	195,562
0660P	0660P	175,578	5,594	28,113	-	4,948	38,655	-	-	-	-	-	20,149	1,189	21,338
0661P	0661P	543,305	17,311	86,992	-	58,436	162,739	-	-	-	-	-	62,349	14,047	76,396
0662P	0662P	1,321,369	42,102	211,571	-	5,245	258,918	-	-	-	-	-	151,640	1,261	152,901
0663F	0663F	504,615	16,078	80,797	-	-	96,875	-	-	49,282	49,282	57,909	(11,847)	46,062	
0663P	0663P	1,123,833	35,808	179,943	-	44,186	259,937	-	-	-	-	-	128,971	10,622	139,593
0664F	0664F	278,999	8,890	44,672	-	63,978	117,540	-	-	-	-	-	32,018	15,379	47,397
0664P	0664P	971,763	30,963	155,594	-	-	186,557	-	-	132,656	132,656	111,519	(31,889)	79,630	
0665P	0665P	324,220	10,330	51,913	-	5,393	67,636	-	-	-	-	-	37,207	1,296	38,503
0666F	0666F	2,436,385	77,629	390,103	-	-	467,732	-	-	27,115	27,115	279,598	(6,518)	273,080	
0666P	0666P	6,141,246	195,675	983,307	-	4,057	1,183,039	-	-	-	-	-	704,766	975	705,741
0667P	0667P	2,117,879	67,481	339,105	-	-	406,586	-	-	163,433	163,433	243,047	(39,287)	203,760	
0668P	0668P	564,447	17,985	90,377	-	-	108,362	-	-	4,107	4,107	64,776	(987)	63,789	
0669P	0669P	476,943	15,197	76,366	-	-	91,563	-	-	33,053	33,053	54,734	(7,945)	46,789	
0670F	0670F	23,188,761	738,850	3,712,875	-	237,060	4,688,785	-	-	-	-	-	2,661,131	56,986	2,718,117
0672P	0672P	1,745,581	55,618	279,494	-	14,844	349,956	-	-	-	-	-	200,322	3,568	203,890
0673P	0673P	218,106	6,949	34,922	-	3,414	45,285	-	-	-	-	-	25,030	821	25,851
0674P	0674P	373,767	11,909	59,846	-	-	71,755	-	-	34,240	34,240	42,893	(8,231)	34,662	
0675P	0675P	618,565	19,709	99,042	-	1,930	120,681	-	-	-	-	-	70,986	464	71,450
0676F	0676F	32,740,359	1,043,188	5,242,232	-	234,536	6,519,956	-	-	-	-	-	3,757,268	56,379	3,813,647
0676P	0676P	24,924,547	794,157	3,990,801	-	-	4,784,958	-	-	620,581	620,581	2,860,329	(149,178)	2,711,151	
0677F	0677F	14,937,309	475,939	2,391,692	-	34,438	2,902,069	-	-	-	-	-	1,714,199	8,278	1,722,477
0677P	0677P	16,921,647	539,165	2,709,415	-	-	3,248,580	-	-	-	-	-	1,941,920	(11,692)	1,930,228

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, 2018

		Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					Pension Expense for Year Ended December 31, 2018			
Employer #	Employer Code	Net Pension Liability	Changes in Employer Proportion and Differences Between Contributions and Total Deferred Outflows of Resources					Changes in Employer Proportion and Differences Between Contributions and Total Deferred Inflows of Resources					Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense		
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	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	Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0679F	0679F	\$ 16,924,831	\$ 539,266	\$ 2,709,924	\$ -	\$ 142,948	\$ 3,392,138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,942,286	\$ 34,363	\$ 1,976,649
0679P	0679P	17,505,603	557,771	2,802,915	-	670,259	4,030,945	-	-	-	-	-	2,008,935	161,120	2,170,055
0680F	0680F	2,975,038	94,792	476,349	-	55,121	626,262	-	-	-	-	-	341,414	13,250	354,664
0680P	0680P	2,147,346	68,420	343,823	-	71,548	483,791	-	-	-	-	-	246,428	17,199	263,627
0681F	0681F	1,857,736	59,192	297,452	-	151,954	508,598	-	-	-	-	-	213,193	36,527	249,720
0682F	0682F	7,422,862	236,510	1,188,514	-	156,506	1,581,530	-	-	-	-	-	851,844	37,622	889,466
0682P	0682P	8,147,297	259,593	1,304,507	-	-	1,564,100	-	-	-	206,580	206,580	934,980	(49,659)	885,321
0684F	0684F	1,784,517	56,859	285,728	-	103,562	446,149	-	-	-	-	-	204,790	24,895	229,685
0684P	0684P	2,882,882	91,856	461,594	-	106,333	659,783	-	-	-	-	-	330,838	25,561	356,399
0685P	0685P	774,553	24,679	124,018	-	37,902	186,599	-	-	-	-	-	88,887	9,111	97,998
0686F	0686F	14,356,700	457,439	2,298,727	-	-	2,756,166	-	-	-	190,153	190,153	1,647,568	(45,710)	1,601,858
0686P	0686P	13,379,632	426,308	2,142,284	-	33,152	2,601,744	-	-	-	-	-	1,535,440	7,969	1,543,409
0687F	0687F	3,584,869	114,223	573,992	-	24,691	712,906	-	-	-	-	-	411,398	5,935	417,333
0687P	0687P	5,763,070	183,625	922,756	-	86,937	1,193,318	-	-	-	-	-	661,367	20,898	682,265
0688P	0688P	6,360,902	202,674	1,018,478	-	-	1,221,152	-	-	-	124,641	124,641	729,974	(29,962)	700,012
0689F	0689F	4,032,835	128,496	645,719	-	-	774,215	-	-	-	41,415	41,415	462,806	(9,956)	452,850
0689P	0689P	4,690,336	149,446	750,995	-	52,894	953,335	-	-	-	-	-	538,261	12,715	550,976
0691P	0691P	166,681	5,311	26,688	-	-	31,999	-	-	-	33,102	33,102	19,128	(7,957)	11,171
0692P	0692P	521,185	16,606	83,450	-	25,977	126,033	-	-	-	-	-	59,811	6,245	66,056
0693P	0693P	1,119,180	35,660	179,198	-	2,969	217,827	-	-	-	-	-	128,437	714	129,151
0694F	0694F	3,327,338	106,017	532,758	-	438,147	1,076,922	-	-	-	-	-	381,844	105,324	487,168
0694P	0694P	3,224,733	102,748	516,329	-	5,690	624,767	-	-	-	-	-	370,069	1,368	371,437
0695F	0695F	201,372	6,416	32,243	-	-	38,659	-	-	-	57,644	57,644	23,109	(13,857)	9,252
0695P	0695P	1,790,231	57,041	286,643	-	-	343,684	-	-	-	18,555	18,555	205,446	(4,460)	200,986
0696P	0696P	726,149	23,137	116,268	-	-	139,405	-	-	-	11,479	11,479	83,332	(2,759)	80,573
0697P	0697P	704,273	22,440	112,765	-	-	135,205	-	-	-	6,828	6,828	80,822	(1,641)	79,181
0698F	0698F	14,027,909	446,963	2,246,083	-	60,316	2,753,362	-	-	-	-	-	1,609,836	14,499	1,624,335
0698P	0698P	9,596,410	503,765	1,536,532	-	55,913	1,898,210	-	-	-	-	-	1,101,280	13,441	1,114,721
0699F	0699F	1,308,390	41,688	209,493	-	15,141	266,322	-	-	-	-	-	150,150	3,640	153,790
0700F	0700F	14,496,200	461,884	2,321,063	-	-	2,782,947	-	-	-	615,237	615,237	1,663,577	(147,894)	1,515,683
0700P	0700P	10,384,677	330,881	1,662,746	-	-	1,993,627	-	-	-	283,720	283,720	1,191,741	(68,202)	1,123,539
0701P	0701P	5,466,685	174,182	875,300	-	64,720	1,114,202	-	-	-	-	-	627,354	15,558	642,912
0702F	0702F	13,649,979	434,922	2,185,570	-	235,180	2,855,672	-	-	-	-	-	1,566,465	56,534	1,622,999
0702P	0702P	11,433,250	364,291	1,830,638	-	40,326	2,235,255	-	-	-	-	-	1,312,074	9,694	1,321,768
0703F	0703F	531,878	16,947	85,162	-	-	102,109	-	-	-	50,123	50,123	61,038	(12,049)	48,989
0704P	0704P	1,841,655	58,680	294,877	-	83,473	437,030	-	-	-	-	-	211,348	20,066	231,414
0705P	0705P	265,612	8,463	42,529	-	-	50,992	-	-	-	14,250	14,250	30,482	(3,426)	27,056
0706F	0706F	30,781,161	980,763	4,928,535	-	-	5,909,298	-	-	-	830,823	830,823	3,532,432	(199,717)	3,332,715
0706P	0706P	31,166,928	993,054	4,990,302	-	-	5,983,356	-	-	-	922,361	922,361	3,576,702	(221,721)	3,354,981
0707F	0707F	13,056,718	416,019	2,090,580	-	73,726	2,580,325	-	-	-	-	-	1,498,383	17,722	1,516,105
0707P	0707P	11,440,678	364,528	1,831,828	-	302,868	2,499,224	-	-	-	-	-	1,312,927	72,805	1,385,732
0709P	0709P	695,865	22,172	111,419	-	-	133,591	-	-	-	19,495	19,495	79,857	(4,686)	75,171
0711P	0711P	141,132	4,497	22,597	-	-	27,094	-	-	-	68,876	68,876	16,196	(16,557)	(361)
0712F	0712F	11,967,495	381,314	1,916,179	-	231,765	2,529,258	-	-	-	-	-	1,373,384	55,713	1,429,097
0712P	0712P	7,784,630	248,037	1,246,438	-	204,898	1,699,373	-	-	-	-	-	893,361	49,254	942,615
0713P	0713P	348,626	11,108	55,820	-	14,448	81,376	-	-	-	-	-	40,008	3,473	43,481
0714F	0714F	4,016,020	127,960	643,026	-	-	770,986	-	-	-	3,859	3,859	460,877	(928)	459,949
0715F	0715F	4,363,340	139,027	698,638	-	1,124,339	1,962,004	-	-	-	-	-	500,735	270,274	771,009
0717F	0717F	1,285,371	40,955	205,808	-	19,941	266,704	-	-	-	-	-	147,509	4,793	152,302
0718F	0718F	597,016	19,022	95,591	-	1,930	116,543	-	-	-	-	-	68,513	464	68,977
0719F	0719F	1,599,878	50,976	256,165	-	-	307,141	-	-	-	-	-	183,601	(23,467)	160,134
0720F	0720F	10,445,570	332,821	1,672,496	-	-	2,005,317	-	-	-	143,097	143,097	1,198,729	(34,398)	1,164,331
0721F	0721F	267,490	8,523	42,829	-	22,167	73,519	-	-	-	-	-	30,697	5,329	36,026
0722F	0722F	493,921	15,738	79,084	-	1,237	96,059	-	-	-	-	-	56,682	297	56,979
0723F	0723F	515,797	16,435	82,587	-	-	99,022	-	-	-	544	544	59,193	(131)	59,062
0724F	0724F	5,032,922	160,361	805,848	-	755,464	1,721,673	-	-	-	-	-	577,576	181,602	759,178
0725P	0725P	261,858	8,343	41,927	-	-	50,270	-	-	-	6,037	6,037	30,051	(1,451)	28,600
0726F	0726F	376,543	11,998	60,290	-	-	72,288	-	-	-	1,979	1,979	43,212	(476)	42,736
0728F	0728F	5,725,196	182,419	916,691	-	75,062	1,174,172	-	-	-	-	-	657,021	18,044	675,065
0732F	0732F	2,889,167	92,056	462,600	-	-	554,656	-	-	-	172,290	172,290	331,559	(41,416)	290,143
0732P	0732P	2,443,160	77,845	391,187	-	91,588	560,620	-	-	-	-	-	280,376	22,016	302,392

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, 2018

		Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					Pension Expense for Year Ended December 31, 2018									
Employer #	Employer Code	Net Pension Liability	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	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	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
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions													Proportionate Share of Pension Expense	Contributions	
0735P	0735P	\$ 210,923	\$ 6,721	\$ 33,772	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,415	\$ 22,415	\$ 24,205	\$ (5,388)	\$ 18,817
0736F	0736F	13,000,640	414,232	2,081,601	-	-	465,906	2,961,739	-	-	-	-	-	-	-	-	-	-	1,491,947	111,997	1,603,944
0737P	0737P	255,409	8,138	40,895	-	-	-	49,033	-	-	-	-	-	-	-	-	-	-	29,311	(654)	28,657
0738P	0738P	236,145	7,524	37,810	-	-	41,267	86,601	-	-	-	-	-	-	-	-	-	-	27,100	9,920	37,020
0740P	0740P	133,378	4,250	21,356	-	-	-	25,606	-	-	-	-	-	-	-	-	-	-	15,306	(107)	15,199
0741F	0741F	2,811,132	89,570	450,105	-	-	26,818	566,493	-	-	-	-	-	-	-	-	-	-	322,604	6,447	329,051
0744F	0744F	323,649	10,312	51,821	-	-	-	62,133	-	-	-	-	-	-	-	-	-	-	6,927	6,927	37,142
0745P	0745P	145,703	4,642	23,329	-	-	-	27,971	-	-	-	-	-	-	-	-	-	-	4,849	4,849	16,721
0746F	0746F	998,863	31,826	159,933	-	-	-	191,759	-	-	-	-	-	-	-	-	-	-	1,534	1,534	114,629
0749P	0749P	543,387	17,314	87,005	-	-	2,029	106,348	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0753P	0753P	401,602	12,796	64,303	-	-	-	40,623	-	-	-	-	-	-	-	-	-	-	-	-	488
0754F	0754F	5,503,090	175,342	881,129	-	-	346,114	1,402,585	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0756P	0756P	887,851	28,289	142,158	-	-	-	52,696	-	-	-	-	-	-	-	-	-	-	-	-	488
0757F	0757F	4,229,636	134,767	677,229	-	-	309,994	1,121,990	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0758F	0758F	1,618,734	51,577	259,184	-	-	408,707	719,468	-	-	-	-	-	-	-	-	-	-	-	-	488
0759F	0759F	1,326,919	42,279	212,460	-	-	-	254,739	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0760P	0760P	116,807	3,722	18,703	-	-	-	22,425	-	-	-	-	-	-	-	-	-	-	-	-	488
0761F	0761F	10,977,121	349,758	1,757,605	-	-	91,044	2,198,407	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0762F	0762F	435,477	13,875	69,727	-	-	-	93,646	-	-	-	-	-	-	-	-	-	-	-	-	488
0765F	0765F	2,319,007	73,889	371,308	-	-	94,111	539,308	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0766F	0766F	397,357	12,661	63,623	-	-	23,404	99,688	-	-	-	-	-	-	-	-	-	-	-	-	488
0768F	0768F	7,134,394	227,319	1,142,326	-	-	36,912	1,406,557	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0769F	0769F	980,497	31,241	156,993	-	-	13,657	201,891	-	-	-	-	-	-	-	-	-	-	-	-	488
0770F	0770F	269,530	8,588	43,156	-	-	1,534	53,278	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0771F	0771F	149,540	4,765	23,944	-	-	66,155	94,864	-	-	-	-	-	-	-	-	-	-	-	-	488
0773F	0773F	1,382,670	44,055	221,387	-	-	272,092	537,534	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0774F	0774F	500,207	15,938	80,091	-	-	7,669	103,698	-	-	-	-	-	-	-	-	-	-	-	-	488
0776F	0776F	2,010,867	64,071	321,971	-	-	-	386,042	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0777F	0777F	7,795,160	248,373	1,248,124	-	-	-	1,496,497	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0779F	0779F	1,433,523	45,676	229,529	-	-	64,621	339,826	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0781F	0781F	853,241	27,186	136,617	-	-	93,567	257,370	-	-	-	-	-	-	-	-	-	-	-	-	488
0782F	0782F	910,380	29,007	145,766	-	-	59,426	234,199	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0783F	0783F	1,456,705	46,414	233,241	-	-	154,774	434,429	-	-	-	-	-	-	-	-	-	-	-	-	488
0786F	0786F	977,150	31,134	156,457	-	-	226,026	413,617	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0787P	0787P	71,750	2,286	11,488	-	-	-	13,774	-	-	-	-	-	-	-	-	-	-	-	-	488
0788F	0788F	3,657,680	116,543	585,651	-	-	-	702,194	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0788P	0788P	1,542,984	49,163	247,055	-	-	79,317	375,535	-	-	-	-	-	-	-	-	-	-	-	-	488
0789F	0789F	2,233,299	71,158	357,585	-	-	-	428,743	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0790F	0790F	393,929	12,552	63,074	-	-	9,253	84,879	-	-	-	-	-	-	-	-	-	-	-	-	488
0791F	0791F	1,197,949	38,170	191,810	-	-	726,172	956,152	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0792F	0792F	328,138	10,455	52,540	-	-	13,310	76,305	-	-	-	-	-	-	-	-	-	-	-	-	488
0794F	0794F	3,552,708	113,198	568,843	-	-	80,851	762,892	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0795F	0795F	948,581	30,224	151,882	-	-	370,607	552,713	-	-	-	-	-	-	-	-	-	-	-	-	488
0796F	0796F	246,185	7,844	39,418	-	-	2,128	49,390	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0797F	0797F	887,361	28,273	142,080	-	-	-	170,353	-	-	-	-	-	-	-	-	-	-	-	-	488
0798F	0798F	140,806	4,486	22,545	-	-	1,484	28,515	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0799F	0799F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	488
0801F	0801F	3,681,923	117,315	589,532	-	-	258,039	964,886	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0803P	0803P	131,092	4,177	20,990	-	-	-	25,167	-	-	-	-	-	-	-	-	-	-	-	-	488
0805F	0805F	6,000,930	191,204	960,841	-	-	-	1,152,045	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0806F	0806F	1,380,793	43,995	221,086	-	-	-	265,081	-	-	-	-	-	-	-	-	-	-	-	-	488
0807F	0807F	283,080	9,020	45,326	-	-	-	54,346	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0809F	0809F	260,878	8,312	41,771	-	-	16,328	66,411	-	-	-	-	-	-	-	-	-	-	-	-	488
0810F	0810F	191,006	6,086	30,583	-	-	-	36,669	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0812F	0812F	865,567	27,579	138,590	-	-	-	166,169	-	-	-	-	-	-	-	-	-	-	-	-	488
0813F	0813F	4,905,666	156,306	785,472	-	-	402,076	1,343,854	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0815F	0815F	212,882	6,783	34,086	-	-	-	40,869	-	-	-	-	-	-	-	-	-	-	-	-	488
0816F	0816F	236,472	7,535	37,863	-	-	2,820	48,218	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0817P	0817P	295,733	9,423	47,351	-	-	841	57,615	-	-	-	-	-	-	-	-	-	-	-	-	488
0818F	0818F	22,378,129	713,022	3,583,081	-	-	-	4,296,103	-	-	-	-	-	-	-	-	-	-	-	-	62,359
0819P	0819P	559,957	17,842	89,658	-	-	106,976	214,476	-	-	-	-	-	-	-	-	-	-	-	-	488

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, 2018

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					Pension Expense for Year Ended December 31, 2018		
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0820F	0820F	\$ 251,328	\$ 8,008	\$ 40,241	\$ -	\$ -	\$ 48,249	\$ -	\$ -	\$ -	\$ 5,344	\$ 5,344	\$ 28,842	\$ (1,285)	\$ 27,557
0821F	0821F	199,903	6,369	32,008	-	742	39,119	-	-	-	-	-	22,941	178	23,119
0823F	0823F	449,762	14,331	72,014	-	23,751	110,096	-	-	-	-	-	51,614	5,709	57,323
0824F	0824F	498,248	15,875	79,777	-	136,120	231,772	-	-	-	-	-	57,179	32,721	89,900
0827F	0827F	2,587,884	82,456	414,360	-	607,469	1,104,285	-	-	-	-	-	296,984	146,026	443,010
0828F	0828F	310,017	9,878	49,638	-	-	59,516	-	-	-	4,750	4,750	35,577	(1,142)	34,435
0829F	0829F	10,448	333	1,673	-	-	2,006	-	-	-	82,286	82,286	1,199	(19,780)	(18,581)
0830F	0830F	615,871	19,623	98,610	-	7,768	126,001	-	-	-	-	-	70,677	1,867	72,544
0831P	0831P	-	-	-	-	-	-	-	-	-	-	-	-	(3,521)	(3,521)
0832F	0832F	226,268	7,209	36,229	-	46,412	89,850	-	-	-	-	-	25,966	11,157	37,123
0833F	0833F	204,556	6,518	32,753	-	-	39,271	-	-	-	3,266	3,266	23,475	(785)	22,690
0834F	0834F	161,620	5,150	25,878	-	-	31,028	-	-	-	2,375	2,375	18,547	(571)	17,976
0835F	0835F	2,483,892	79,143	397,709	-	-	476,852	-	-	-	113,359	113,359	285,050	(27,250)	257,800
0836P	0836P	207,576	6,614	33,236	-	-	39,850	-	-	-	1,831	1,831	23,821	(440)	23,381
0837F	0837F	242,512	7,727	38,830	-	36,665	83,222	-	-	-	-	-	27,831	8,814	36,645
0838F	0838F	137,949	4,395	22,088	-	62,296	88,779	-	-	-	-	-	15,831	14,975	30,806
0839F	0839F	219,983	7,009	35,223	-	133,349	175,581	-	-	-	-	-	25,245	32,055	57,300
0999	0999	5,011,365	159,678	802,407	-	-	962,085	-	-	-	584,600	584,600	575,111	(140,530)	434,581
Total		\$ 8,162,642,368	\$ 260,081,687	\$ 1,306,963,902	\$ -	\$ 81,922,578	\$ 1,648,968,167	\$ -	\$ -	\$ -	\$ 81,922,578	\$ 81,922,578	\$ 936,741,018	\$ -	\$ 936,741,018

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. On that date, local pension funds transferred their assets and liabilities to OP&F. Assets transferred to OP&F totaled approximately \$75 million, while the OP&F actuary computed the liabilities accrued to 1966 at approximately \$490 million. Employers began paying the remaining unfunded accrued liability in 1969 over a 67-year period. As of December 31, 2018 the balance totaled \$20.6 million.

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

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

Note 2. Summary of Significant Accounting Policies

Nature of schedules: Employers participating in a cost-sharing pension plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective pension amounts for pension benefits provided to members through the OP&F plan. State retirement law requires contributions by covered employees and their employers, and limits the maximum rate of contributions. The Board of Trustees sets contribution rates within the allowable limits. The adequacy of employer contribution rates is determined annually by actuarial valuation using the entry age normal cost method. During fiscal year 2018, 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% 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 2018 contributions for each employer and the respective allocation percentage. The Schedule of Pension Amounts by Employer presents the proportionate share of total net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for all OP&F employers. The pension expense includes the amortization of the current year differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, amortization of the change in proportionate share, and the impact of changes of assumptions about future economic or demographic factors or other inputs. The pension expense does not include amortization of deferred inflows and deferred outflows recognized during previous periods.

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

Ohio Police and Fire Pension Fund

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

Note 2. Summary of Significant Accounting Policies (Continued)

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

Basis of allocation: In determining the proportionate share of the net pension liability and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those to separately finance specific liabilities of an individual employer. OP&F has determined that the actual contributions made to the Plan during fiscal year 2018 are appropriate as the allocation basis because they are representative of future contributions.

Note 3. Contributions

The fiscal year 2018 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 2018 CAFR as follows:

Defined benefit plan employer contributions	\$ 478,294,974
Special funding entity	<u>300,811</u>
Total contributions	478,595,785
Employer payments allocation to Health Care Fund	<u>11,337,852</u>
Total contributions - schedule of employer allocations	<u><u>\$ 489,933,637</u></u>

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

Note 4. Deferred Outflows and Deferred Inflows

Deferred outflows of resources are the consumption of net position by OP&F that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through OP&F (active and inactive), determined as of the beginning of the measurement period. The average of the expected remaining service lives of all members for fiscal year 2018 is 5.16 years. Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed five year period.

Ohio Police and Fire Pension Fund

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

Note 4. Deferred Outflows and Deferred Inflows (Continued)

The future amortization of current year deferred outflows and inflows at December 31, 2018 is as follows:

	Deferred Outflows**	Deferred Inflows**
2019	\$ 389,260,612	\$ -
2020	389,260,612	-
2021	389,260,612	-
2022	389,260,612	-
2023	10,003,141	-
	<u>\$ 1,567,045,589</u>	<u>\$ -</u>

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

Note 5. Pension Expense

The components of pension expense for the year ended December 31, 2018 are:

Service cost	\$ 331,600,261
Interest on the total pension liability	1,663,040,537
Employee contributions	(295,472,374)
Projected earnings on plan investments	(1,174,970,094)
Pension plan administrative expenses and other	23,282,076
Recognition of outflow (inflow) of current period differences in expected and actual experience liabilities	62,519,636
Recognition of outflow (inflow) of current period differences in expected and actual earnings of plan investments	<u>326,740,976</u>
Total pension expense - schedule of pension amounts by employer	936,741,018
Recognition of beginning deferred outflows of resources as pension expense	344,608,371
Recognition of beginning deferred inflows of resources as pension expense	(190,174,756)
Total pension expense	<u><u>\$ 1,091,174,633</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

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, 2018 are as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Liability (Surplus) (a)-(b)	Total Pension Liability (b)/(a)
Pension funds	\$ 22,103,699,175	\$ 13,941,056,807	\$ 8,162,642,368	63.07%

The activity related to the net pension liability for fiscal year 2018 is set forth in the following table:

Net pension liability, January 1, 2018	\$ 6,137,451,546
Total pension expense	1,091,174,633
Change in deferred outflows of resources	1,222,437,218
Change in deferred inflows of resources	190,174,756
Employer contributions	(478,595,785)
Net pension liability, December 31, 2018	\$ 8,162,642,368

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 5.16 years at December 31, 2018.

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

Valuation Date	January 1, 2018, with actuarial liabilities rolled forward to December 31, 2018
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Actuarial Assumption Experience Study Date	5 year period ended December 31, 2016
Investment Rate of Return	8.00%
Cost of Living Increases (COLA)	3% simple; 2.2% simple for increases based on the lesser of the Increase in CPI and 3%.

Ohio Police and Fire Pension Fund

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

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

Salary increases	3.75% to 10.50%
Payroll growth	Inflation rate of 2.75 percent plus productivity increase rate of 0.5%

Healthy Mortality

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

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

Disabled Mortality

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

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

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

Ohio Police and Fire Pension Fund

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

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

Best estimates of the long-term expected real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2018 are summarized below:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash and Cash Equivalents	0.00%	0.80%
Domestic Equity	16.00%	5.50%
Non-U.S. Equity	16.00%	5.90%
Private Markets	8.00%	8.40%
Core Fixed Income*	23.00%	2.60%
High Yield Fixed Income	7.00%	4.80%
Private Credit	5.00%	7.50%
U.S. Inflation Linked Bonds*	17.00%	2.30%
Master Limited Partnerships	8.00%	6.40%
Real Assets	8.00%	7.00%
Private Real Estate	12.00%	6.10%
	120.00%	

Note: Assumptions are geometric

*Levered 2x

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

Total pension liability was calculated using the discount rate of 8.00%. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from members would be computed based on contribution requirements as stipulated by state statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return 8.00 percent. Based on those assumptions, OP&F's fiduciary net position was projected to be available to make all future benefit payment of current plan members. Therefore, a long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability.

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

	1% Decrease	Current Rate	1% Increase
Discount rate	7.00%	8.00%	9.00%
Total pension liability	\$ 24,670,287,708	\$ 22,103,699,175	\$ 19,958,943,830
Plan fiduciary net position	13,941,056,807	13,941,056,807	13,941,056,807
Net pension liability	\$ 10,729,230,901	\$ 8,162,642,368	\$ 6,017,887,023

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OHIO AUDITOR OF STATE KEITH FABER



OHIO POLICE AND FIRE PENSION FUND

FRANKLIN COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 6, 2019