Ohio Police & Fire Pension Fund

Schedule of Employer Allocations and
Schedule of OPEB Amounts by Employer

As of and For the Year Ended December 31, 2018

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

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

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

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Opinions
In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations, net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for all participating entities of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 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, dated 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 OPEB 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%

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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%

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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
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%

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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 OPEB 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 OPEB 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%

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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
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%

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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
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 OPEB 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 OPEB 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
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 OPEB Amounts by Employer.

Ohio Police & Fire Pension Fund
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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 OPEB 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
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 OPEB Amounts by Employer.

Ohio Police & Fire Pension Fund
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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 OPEB Amounts by Employer.

Ohio Police & Fire Pension Fund
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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%

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Ohio Police & Fire Pension Fund
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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%

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Ohio Police & Fire Pension Fund
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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%

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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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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%

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Ohio Police & Fire Pension Fund
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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 OPEB 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 OPEB Amounts by Employer.

Ohio Police & Fire Pension Fund
Schedule of OPEB 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					OPEB Expense for Year Ended December 31, 2018		
Employer #	Employer Code	Net OPEB 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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0001P	0001P	$ 36,299	$ -	$ 2,344	$ -	$ 31,028	$ 33,372	$ -	$ -	$ 10,049	$ -	$ 10,049	$ (181,385)	$ 5,120	$ (176,265)
0002P	0002P	129,431	-	8,357	-	-	8,357	-	-	35,833	18,335	54,168	(646,770)	(3,026)	(649,796)
0003P	0003P	20,043	-	1,294	-	-	1,294	-	-	5,549	8,900	14,449	(100,158)	(1,469)	(101,627)
0006F	0006F	12,326,450	-	795,878	-	1,801,815	2,597,693	-	-	3,412,544	-	3,412,544	(61,595,533)	297,329	(61,298,204)
0006P	0006P	11,895,802	-	768,072	-	274,146	1,042,218	-	-	3,293,321	-	3,293,321	(59,443,576)	45,239	(59,398,337)
0009F	0009F	421,660	-	27,225	-	-	27,225	-	-	116,735	65,801	182,536	(2,107,043)	(10,858)	(2,117,901)
0010F	0010F	855,541	-	55,239	-	-	55,239	-	-	236,854	45,958	282,812	(4,275,155)	(7,584)	(4,282,739)
0010P	0010P	970,602	-	62,669	-	207,227	269,896	-	-	268,708	-	268,708	(4,850,118)	34,196	(4,815,922)
0011P	0011P	682,671	-	44,078	-	239,179	283,257	-	-	188,996	-	188,996	(3,411,323)	39,468	(3,371,855)
0012P	0012P	88,461	-	5,712	-	41,727	47,439	-	-	24,490	-	24,490	(442,041)	6,886	(435,155)
0013P	0013P	550,854	-	35,567	-	257,319	292,886	-	-	152,503	-	152,503	(2,752,630)	42,462	(2,710,168)
0014F	0014F	2,539,248	-	163,951	-	15,465	179,416	-	-	702,984	-	702,984	(12,688,675)	2,552	(12,686,123)
0015P	0015P	46,571	-	3,007	-	-	3,007	-	-	12,893	12,888	25,781	(232,715)	(2,127)	(234,842)
0016P	0016P	37,537	-	2,424	-	28,985	31,409	-	-	10,392	-	10,392	(187,574)	4,783	(182,791)
0017P	0017P	25,799	-	1,666	-	-	1,666	-	-	7,142	7,149	14,291	(128,917)	(1,180)	(130,097)
0018P	0018P	154,037	-	9,946	-	610,980	620,926	-	-	42,645	-	42,645	(769,726)	100,822	(668,904)
0019P	0019P	66,296	-	4,280	-	-	4,280	-	-	18,354	30,347	48,701	(331,280)	(5,008)	(336,288)
0020F	0020F	317,827	-	20,521	-	467,269	487,790	-	-	87,990	-	87,990	(1,588,189)	77,107	(1,511,082)
0020P	0020P	161,705	-	10,441	-	-	10,441	-	-	44,768	64,488	109,256	(808,042)	(10,642)	(818,684)
0022F	0022F	1,071,320	-	69,172	-	108,647	177,819	-	-	296,592	-	296,592	(5,353,409)	17,929	(5,335,480)
0022P	0022P	763,565	-	49,301	-	95,078	144,379	-	-	211,391	-	211,391	(3,815,549)	15,689	(3,799,860)
0023P	0023P	19,998	-	1,291	-	-	1,291	-	-	5,536	42,457	47,993	(99,930)	(7,006)	(106,936)
0024F	0024F	705,602	-	45,558	-	-	45,558	-	-	195,344	179,068	374,412	(3,525,906)	(29,549)	(3,555,455)
0024P	0024P	773,800	-	49,962	-	-	49,962	-	-	214,225	513,714	727,939	(3,866,697)	(84,771)	(3,951,468)
0025F	0025F	433,872	-	28,014	-	47,126	75,140	-	-	120,116	-	120,116	(2,168,066)	7,777	(2,160,289)
0026P	0026P	144,885	-	9,355	-	-	9,355	-	-	40,111	80,974	121,085	(723,993)	(13,362)	(737,355)
0027F	0027F	789,127	-	50,951	-	-	50,951	-	-	218,468	112,440	330,908	(3,943,283)	(18,554)	(3,961,837)
0027P	0027P	709,463	-	45,808	-	88,075	133,883	-	-	196,413	-	196,413	(3,545,201)	14,534	(3,530,667)
0028P	0028P	11,857	-	766	-	-	766	-	-	3,282	1,751	5,033	(59,248)	(289)	(59,537)
0029F	0029F	797,423	-	51,487	-	-	51,487	-	-	220,764	56,950	277,714	(3,984,739)	(9,398)	(3,994,137)
0029P	0029P	860,804	-	55,579	-	-	55,579	-	-	238,311	78,397	316,708	(4,301,457)	(12,937)	(4,314,394)
0030F	0030F	651,791	-	42,084	-	8,754	50,838	-	-	180,447	-	180,447	(3,257,014)	1,445	(3,255,569)
0031F	0031F	1,330,246	-	85,890	-	38,615	124,505	-	-	368,275	-	368,275	(6,647,268)	6,372	(6,640,896)
0031P	0031P	1,152,496	-	74,413	-	-	74,413	-	-	319,065	96,197	415,262	(5,759,045)	(15,874)	(5,774,919)
0032F	0032F	1,200,123	-	77,488	-	171,335	248,823	-	-	332,251	-	332,251	(5,997,039)	28,273	(5,968,766)
0032P	0032P	930,560	-	60,083	-	33,362	93,445	-	-	257,623	-	257,623	(4,650,030)	5,505	(4,644,525)
0033F	0033F	238,801	-	15,419	-	603,977	619,396	-	-	66,111	-	66,111	(1,193,292)	99,666	(1,093,626)
0035P	0035P	53,392	-	3,447	-	82,579	86,026	-	-	14,781	-	14,781	(266,799)	13,627	(253,172)
0036F	0036F	1,560,286	-	100,742	-	155,821	256,563	-	-	431,961	-	431,961	(7,796,784)	25,713	(7,771,071)
0036P	0036P	1,082,730	-	69,908	-	-	69,908	-	-	299,751	197,743	497,494	(5,410,427)	(32,631)	(5,443,058)
0037P	0037P	93,205	-	6,018	-	-	6,018	-	-	25,804	81,947	107,751	(465,749)	(13,523)	(479,272)
0039P	0039P	83,042	-	5,362	-	22,225	27,587	-	-	22,990	-	22,990	(414,965)	3,668	(411,297)
0040F	0040F	425,284	-	27,459	-	84,622	112,081	-	-	117,739	-	117,739	(2,125,155)	13,964	(2,111,191)
0041F	0041F	966,039	-	62,374	-	81,509	143,883	-	-	267,445	-	267,445	(4,827,319)	13,450	(4,813,869)
0041P	0041P	709,062	-	45,782	-	3,696	49,478	-	-	196,302	-	196,302	(3,543,198)	610	(3,542,588)
0042F	0042F	282,230	-	18,223	-	-	18,223	-	-	78,135	36,232	114,367	(1,410,308)	(5,979)	(1,416,287)
0045F	0045F	1,998,110	-	129,011	-	-	129,011	-	-	553,171	91,577	644,748	(9,984,599)	(15,112)	(9,999,711)
0045P	0045P	1,503,243	-	97,059	-	-	97,059	-	-	416,169	8,851	425,020	(7,511,737)	(1,461)	(7,513,198)
0047P	0047P	1,633,348	-	105,460	-	124,307	229,767	-	-	452,188	-	452,188	(8,161,875)	20,513	(8,141,362)
0048F	0048F	2,704,886	-	174,645	-	606,846	781,491	-	-	748,841	-	748,841	(13,516,376)	100,140	(13,416,236)
0050F	0050F	1,071,511	-	69,184	-	-	69,184	-	-	296,645	165,596	462,241	(5,354,365)	(27,326)	(5,381,691)
0050P	0050P	1,009,669	-	65,191	-	309,551	374,742	-	-	279,524	-	279,524	(5,045,336)	51,081	(4,994,255)
0051F	0051F	958,781	-	61,905	-	-	61,905	-	-	265,436	233,051	498,487	(4,791,051)	(38,457)	(4,829,508)
0051P	0051P	895,682	-	57,831	-	40,755	98,586	-	-	247,967	-	247,967	(4,475,743)	6,725	(4,469,018)
0052P	0052P	102,485	-	6,617	-	-	6,617	-	-	28,373	28,694	57,067	(512,119)	(4,735)	(516,854)
0053F	0053F	248,791	-	16,064	-	-	16,064	-	-	68,877	63,369	132,246	(1,243,212)	(10,457)	(1,253,669)
0053P	0053P	349,973	-	22,597	-	-	22,597	-	-	96,889	42,311	139,200	(1,748,824)	(6,982)	(1,755,806)
0054F	0054F	553,377	-	35,730	-	-	35,730	-	-	153,201	6,955	160,156	(2,765,236)	(1,148)	(2,766,384)
0054P	0054P	711,976	-	45,970	-	118,130	164,100	-	-	197,109	-	197,109	(3,557,760)	19,493	(3,538,267)
0055F	0055F	137,235	-	8,861	-	-	8,861	-	-	37,993	31,320	69,313	(685,769)	(5,168)	(690,937)
0055P	0055P	270,701	-	17,478	-	-	17,478	-	-	74,943	120,027	194,970	(1,352,698)	(19,806)	(1,372,504)

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

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

			Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					OPEB Expense for Year Ended December 31, 2018		
Employer #	Employer Code	Net OPEB 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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0056P	0056P	$ 74,956	$ -	$ 4,840	$ -	$ 61,667	$ 66,507	$ -	$ -	$ 20,751	$ -	$ 20,751	$ (374,556)	$ 10,176	$ (364,380)
0057P	0057P	216,362	-	13,970	-	632	14,602	-	-	59,899	-	59,899	(1,081,166)	104	(1,081,062)
0058P	0058P	105,836	-	6,833	-	16,584	23,417	-	-	29,300	-	29,300	(528,865)	2,737	(526,128)
0059F	0059F	998,714	-	64,484	-	124,599	189,083	-	-	276,491	-	276,491	(4,990,593)	20,561	(4,970,032)
0059P	0059P	900,254	-	58,126	-	83,017	141,143	-	-	249,233	-	249,233	(4,498,587)	13,699	(4,484,888)
0060P	0060P	13,642	-	881	-	-	881	-	-	3,777	729	4,506	(68,167)	(120)	(68,287)
0061P	0061P	82,059	-	5,298	-	35,794	41,092	-	-	22,718	-	22,718	(410,050)	5,907	(404,143)
0062P	0062P	64,884	-	4,189	-	43,040	47,229	-	-	17,963	-	17,963	(324,227)	7,102	(317,125)
0063P	0063P	40,251	-	2,599	-	-	2,599	-	-	11,143	8,559	19,702	(201,135)	(1,412)	(202,547)
0064P	0064P	1,098,266	-	70,911	-	-	70,911	-	-	304,052	164,575	468,627	(5,488,060)	(27,158)	(5,515,218)
0065P	0065P	120,042	-	7,751	-	2,432	10,183	-	-	33,233	-	33,233	(599,854)	401	(599,453)
0066F	0066F	646,191	-	41,722	-	-	41,722	-	-	178,896	18,383	197,279	(3,229,028)	(3,034)	(3,232,062)
0069F	0069F	1,191,963	-	76,961	-	-	76,961	-	-	329,992	212,722	542,714	(5,956,266)	(35,103)	(5,991,369)
0069P	0069P	1,212,544	-	78,290	-	-	78,290	-	-	335,690	235,920	571,610	(6,059,109)	(38,931)	(6,098,040)
0070P	0070P	148,446	-	9,585	-	41,436	51,021	-	-	41,097	-	41,097	(741,786)	6,838	(734,948)
0071F	0071F	1,132,762	-	73,139	-	249,732	322,871	-	-	313,602	-	313,602	(5,660,435)	41,210	(5,619,225)
0072P	0072P	108,222	-	6,988	-	67,308	74,296	-	-	29,961	-	29,961	(540,788)	11,107	(529,681)
0073P	0073P	30,470	-	1,967	-	67,552	69,519	-	-	8,436	-	8,436	(152,262)	11,147	(141,115)
0074F	0074F	1,750,786	-	113,042	-	-	113,042	-	-	484,700	766,461	1,251,161	(8,748,714)	(126,479)	(8,875,193)
0074P	0074P	1,230,238	-	79,432	-	-	79,432	-	-	340,588	137,195	477,783	(6,147,526)	(22,639)	(6,170,165)
0077P	0077P	389,341	-	25,138	-	114,337	139,475	-	-	107,788	-	107,788	(1,945,544)	18,867	(1,926,677)
0078F	0078F	617,277	-	39,856	-	14,493	54,349	-	-	170,892	-	170,892	(3,084,548)	2,392	(3,082,156)
0078P	0078P	932,063	-	60,180	-	-	60,180	-	-	258,039	1,021	259,060	(4,657,538)	(169)	(4,657,707)
0080P	0080P	100,682	-	6,501	-	50,044	56,545	-	-	27,873	-	27,873	(503,109)	8,258	(494,851)
0081P	0081P	70,485	-	4,551	-	-	4,551	-	-	19,513	67,406	86,919	(352,213)	(11,123)	(363,336)
0083F	0083F	792,961	-	51,199	-	242,923	294,122	-	-	219,529	-	219,529	(3,962,441)	40,086	(3,922,355)
0083P	0083P	946,779	-	61,130	-	-	61,130	-	-	262,113	215,737	477,850	(4,731,075)	(35,600)	(4,766,675)
0084F	0084F	1,371,526	-	88,555	-	54,226	142,781	-	-	379,703	-	379,703	(6,853,545)	8,948	(6,844,597)
0084P	0084P	1,214,721	-	78,430	-	-	78,430	-	-	336,292	25,727	362,019	(6,069,985)	(4,245)	(6,074,230)
0085F	0085F	145,450	-	9,391	-	-	9,391	-	-	40,267	106,361	146,628	(726,815)	(17,551)	(744,366)
0086F	0086F	918,940	-	59,333	-	-	59,333	-	-	254,406	71,248	325,654	(4,591,965)	(11,757)	(4,603,722)
0086P	0086P	1,002,584	-	64,733	-	-	64,733	-	-	277,563	92,792	370,355	(5,009,933)	(15,312)	(5,025,245)
0087P	0087P	420,103	-	27,125	-	-	27,125	-	-	116,304	27,040	143,344	(2,099,262)	(4,462)	(2,103,724)
0089F	0089F	37,847	-	2,444	-	-	2,444	-	-	10,478	778	11,256	(189,121)	(128)	(189,249)
0089P	0089P	313,329	-	20,231	-	36,815	57,046	-	-	86,744	-	86,744	(1,565,709)	6,075	(1,559,634)
0090F	0090F	989,307	-	63,876	-	-	63,876	-	-	273,887	254,109	527,996	(4,943,586)	(41,932)	(4,985,518)
0090P	0090P	1,224,747	-	79,078	-	-	79,078	-	-	339,068	157,572	496,640	(6,120,086)	(26,002)	(6,146,088)
0091F	0091F	156,988	-	10,136	-	54,907	65,043	-	-	43,462	-	43,462	(784,470)	9,061	(775,409)
0091P	0091P	362,458	-	23,403	-	-	23,403	-	-	100,346	247,154	347,500	(1,811,212)	(40,785)	(1,851,997)
0093P	0093P	26,136	-	1,687	-	15,271	16,958	-	-	7,236	-	7,236	(130,601)	2,520	(128,081)
0094F	0094F	427,880	-	27,627	-	-	27,627	-	-	118,457	62,397	180,854	(2,138,124)	(10,296)	(2,148,420)
0094P	0094P	424,100	-	27,383	-	-	27,383	-	-	117,411	150,277	267,688	(2,119,239)	(24,798)	(2,144,037)
0095P	0095P	53,046	-	3,425	-	39,782	43,207	-	-	14,686	-	14,686	(265,070)	6,565	(258,505)
0096F	0096F	526,449	-	33,991	-	31,125	65,116	-	-	145,746	-	145,746	(2,630,676)	5,136	(2,625,540)
0098P	0098P	31,554	-	2,037	-	-	2,037	-	-	8,736	5,690	14,426	(157,677)	(939)	(158,616)
0099P	0099P	123,157	-	7,952	-	59,333	67,285	-	-	34,096	-	34,096	(615,417)	9,791	(605,626)
0101F	0101F	599,055	-	38,679	-	46,834	85,513	-	-	165,847	-	165,847	(2,993,491)	7,728	(2,985,763)
0101P	0101P	546,019	-	35,255	-	158,155	193,410	-	-	151,164	-	151,164	(2,728,467)	26,098	(2,702,369)
0102P	0102P	47,791	-	3,086	-	21,301	24,387	-	-	13,231	-	13,231	(238,813)	3,515	(235,298)
0103F	0103F	110,189	-	7,115	-	17,070	24,185	-	-	30,506	-	30,506	(550,617)	2,817	(547,800)
0103P	0103P	269,344	-	17,391	-	-	17,391	-	-	74,567	32,244	106,811	(1,345,918)	(5,321)	(1,351,239)
0104P	0104P	227,809	-	14,709	-	827	15,536	-	-	63,068	-	63,068	(1,138,367)	136	(1,138,231)
0106P	0106P	475,816	-	30,722	-	140,307	171,029	-	-	131,728	-	131,728	(2,377,665)	23,153	(2,354,512)
0107F	0107F	4,309,339	-	278,240	-	-	278,240	-	-	1,193,029	697,304	1,890,333	(21,533,861)	(115,067)	(21,648,928)
0107P	0107P	3,795,740	-	245,078	-	-	245,078	-	-	1,050,840	298,219	1,349,059	(18,967,394)	(49,211)	(19,016,605)
0108F	0108F	381,163	-	24,610	-	38,615	63,225	-	-	105,524	-	105,524	(1,904,680)	6,372	(1,898,308)
0109F	0109F	242,835	-	15,679	-	160,976	176,655	-	-	67,228	-	67,228	(1,213,451)	26,564	(1,186,887)
0110P	0110P	69,255	-	4,472	-	8,365	12,837	-	-	19,173	-	19,173	(346,070)	1,380	(344,690)
0111P	0111P	212,164	-	13,699	-	161,657	175,356	-	-	58,737	-	58,737	(1,060,188)	26,676	(1,033,512)
0112F	0112F	105,308	-	6,799	-	-	6,799	-	-	29,154	85,108	114,262	(526,226)	(14,044)	(540,270)
0113P	0113P	128,539	-	8,299	-	14,250	22,549	-	-	35,586	-	35,586	(642,311)	2,351	(639,960)

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

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

			Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					OPEB Expense for Year Ended December 31, 2018		
Employer #	Employer Code	Net OPEB 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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0115P	0115P	$ 121,335	$ -	$ 7,834	$ -	$ 94,543	$ 102,377	$ -	$ -	$ 33,591	$ -	$ 33,591	$ (606,316)	$ 15,601	$ (590,715)
0117P	0117P	71,969	-	4,647	-	61,570	66,217	-	-	19,924	-	19,924	(359,630)	10,160	(349,470)
0118F	0118F	490,587	-	31,676	-	74,409	106,085	-	-	135,818	-	135,818	(2,451,475)	12,279	(2,439,196)
0118P	0118P	376,400	-	24,303	-	-	24,303	-	-	104,205	24,511	128,716	(1,880,881)	(4,045)	(1,884,926)
0120P	0120P	1,307,498	-	84,421	-	-	84,421	-	-	361,977	159,955	521,932	(6,533,595)	(26,395)	(6,559,990)
0121P	0121P	395,916	-	25,563	-	135,395	160,958	-	-	109,608	-	109,608	(1,978,399)	22,342	(1,956,057)
0122F	0122F	192,931	-	12,457	-	-	12,457	-	-	53,412	8,073	61,485	(964,080)	(1,332)	(965,412)
0123P	0123P	357,240	-	23,066	-	102,324	125,390	-	-	98,901	-	98,901	(1,785,137)	16,885	(1,768,252)
0125P	0125P	-	-	-	-	-	-	-	-	-	72,366	72,366	-	(11,942)	(11,942)
0126F	0126F	280,827	-	18,132	-	34,141	52,273	-	-	77,746	-	77,746	(1,403,300)	5,634	(1,397,666)
0126P	0126P	281,528	-	18,177	-	-	18,177	-	-	77,940	119,395	197,335	(1,406,804)	(19,702)	(1,426,506)
0127F	0127F	1,393,810	-	89,994	-	54,615	144,609	-	-	385,872	-	385,872	(6,964,897)	9,012	(6,955,885)
0127P	0127P	1,136,596	-	73,386	-	74,993	148,379	-	-	314,663	-	314,663	(5,679,593)	12,375	(5,667,218)
0128F	0128F	33,340,050	-	2,152,656	-	4,103,532	6,256,188	-	-	9,230,103	-	9,230,103	(166,600,946)	677,151	(165,923,795)
0128P	0128P	32,747,770	-	2,114,414	-	-	2,114,414	-	-	9,066,132	1,591,963	10,658,095	(163,641,311)	(262,700)	(163,904,011)
0129F	0129F	502,890	-	32,470	-	166,423	198,893	-	-	139,224	-	139,224	(2,512,953)	27,463	(2,485,490)
0129P	0129P	539,198	-	34,814	-	121,486	156,300	-	-	149,275	-	149,275	(2,694,383)	20,047	(2,674,336)
0130F	0130F	1,906,517	-	123,097	-	994,648	1,117,745	-	-	527,814	-	527,814	(9,526,905)	164,133	(9,362,772)
0131F	0131F	24,827,016	-	1,602,998	-	-	1,602,998	-	-	6,873,293	5,369,262	12,242,555	(124,061,133)	(886,017)	(124,947,150)
0131P	0131P	42,694,637	-	2,756,650	-	10,135,812	12,892,462	-	-	11,819,896	-	11,819,896	(213,346,018)	1,672,576	(211,673,442)
0132F	0132F	2,688,313	-	173,575	-	-	173,575	-	-	744,252	3,942,750	4,687,002	(13,433,556)	(650,619)	(14,084,175)
0132P	0132P	2,059,716	-	132,989	-	-	132,989	-	-	570,227	15,465	585,692	(10,292,444)	(2,552)	(10,294,996)
0133P	0133P	96,939	-	6,259	-	101,546	107,805	-	-	26,837	-	26,837	(484,407)	16,757	(467,650)
0134F	0134F	347,232	-	22,420	-	467,366	489,786	-	-	96,130	-	96,130	(1,735,126)	77,123	(1,658,003)
0135F	0135F	18,987	-	1,226	-	-	1,226	-	-	5,257	6,420	11,677	(94,879)	(1,059)	(95,938)
0136P	0136P	385,115	-	24,866	-	190,837	215,703	-	-	106,618	-	106,618	(1,924,430)	31,491	(1,892,939)
0137P	0137P	43,129	-	2,785	-	-	2,785	-	-	11,940	8,122	20,062	(215,514)	(1,340)	(216,854)
0139P	0139P	147,435	-	9,519	-	6,468	15,987	-	-	40,817	-	40,817	(736,735)	1,067	(735,668)
0140F	0140F	2,722,116	-	175,758	-	-	175,758	-	-	753,611	1,579,610	2,333,221	(13,602,472)	(260,662)	(13,863,134)
0141P	0141P	271,548	-	17,533	-	62,251	79,784	-	-	75,177	-	75,177	(1,356,930)	10,272	(1,346,658)
0142F	0142F	66,096,599	-	4,267,637	-	-	4,267,637	-	-	18,298,666	11,050,556	29,349,222	(330,286,124)	(1,823,524)	(332,109,648)
0142P	0142P	66,221,067	-	4,275,673	-	-	4,275,673	-	-	18,333,125	5,494,299	23,827,424	(330,908,094)	(906,650)	(331,814,744)
0143P	0143P	41,936	-	2,708	-	28,207	30,915	-	-	11,610	-	11,610	(209,553)	4,655	(204,898)
0144F	0144F	615,547	-	39,744	-	53,399	93,143	-	-	170,413	-	170,413	(3,075,902)	8,812	(3,067,090)
0145F	0145F	694,583	-	44,847	-	-	44,847	-	-	192,293	154,459	346,752	(3,470,845)	(25,488)	(3,496,333)
0146F	0146F	289,460	-	18,689	-	-	18,689	-	-	80,136	1,508	81,644	(1,446,439)	(249)	(1,446,688)
0146P	0146P	409,093	-	26,414	-	12,061	38,475	-	-	113,256	-	113,256	(2,044,246)	1,990	(2,042,256)
0147P	0147P	17,439	-	1,126	-	-	1,126	-	-	4,828	3,307	8,135	(87,143)	(546)	(87,689)
0148F	0148F	705,838	-	45,574	-	310,426	356,000	-	-	195,409	-	195,409	(3,527,089)	51,225	(3,475,864)
0150F	0150F	271,803	-	17,549	-	33,022	50,571	-	-	75,248	-	75,248	(1,358,204)	5,449	(1,352,755)
0150P	0150P	246,450	-	15,912	-	120,951	136,863	-	-	68,229	-	68,229	(1,231,517)	19,959	(1,211,558)
0152F	0152F	454,289	-	29,332	-	26,019	55,351	-	-	125,769	-	125,769	(2,270,090)	4,294	(2,265,796)
0153F	0153F	525,729	-	33,945	-	-	33,945	-	-	145,547	141,377	286,924	(2,627,081)	(23,330)	(2,650,411)
0154P	0154P	99,726	-	6,439	-	36,183	42,622	-	-	27,609	-	27,609	(498,331)	5,971	(492,360)
0155F	0155F	121,891	-	7,870	-	58,798	66,668	-	-	33,745	-	33,745	(609,092)	9,703	(599,389)
0155P	0155P	130,460	-	8,423	-	-	8,423	-	-	36,118	40,901	77,019	(651,912)	(6,749)	(658,661)
0156P	0156P	38,402	-	2,480	-	-	2,480	-	-	10,632	4,961	15,593	(191,897)	(819)	(192,716)
0157P	0157P	68,263	-	4,407	-	-	4,407	-	-	18,898	19,988	38,886	(341,110)	(3,298)	(344,408)
0158P	0158P	35,169	-	2,271	-	17,070	19,341	-	-	9,737	-	9,737	(175,742)	2,817	(172,925)
0159F	0159F	80,566	-	5,202	-	241,075	246,277	-	-	22,304	-	22,304	(402,588)	39,781	(362,807)
0160F	0160F	472,857	-	30,531	-	95,273	125,804	-	-	130,909	-	130,909	(2,362,875)	15,722	(2,347,153)
0161F	0161F	2,616,863	-	168,962	-	-	168,962	-	-	724,471	304,007	1,028,478	(13,076,519)	(50,166)	(13,126,685)
0161P	0161P	1,868,652	-	120,653	-	-	120,653	-	-	517,331	336,299	853,630	(9,337,693)	(55,495)	(9,393,188)
0162F	0162F	606,131	-	39,136	-	-	39,136	-	-	167,806	409,395	577,201	(3,028,849)	(67,557)	(3,096,406)
0162P	0162P	419,711	-	27,099	-	214,959	242,058	-	-	116,196	-	116,196	(2,097,305)	35,472	(2,061,833)
0163P	0163P	46,480	-	3,001	-	49,752	52,753	-	-	12,868	-	12,868	(232,260)	8,210	(224,050)
0164P	0164P	48,438	-	3,127	-	33,168	36,295	-	-	13,410	-	13,410	(242,044)	5,473	(236,571)
0166F	0166F	9,738,855	-	628,805	-	-	628,805	-	-	2,696,176	398,453	3,094,629	(48,665,269)	(65,751)	(48,731,020)
0166P	0166P	10,107,215	-	652,589	-	524,656	1,177,245	-	-	2,798,155	-	2,798,155	(50,505,968)	86,577	(50,419,391)
0167P	0167P	288,777	-	18,645	-	-	18,645	-	-	79,947	1,508	81,455	(1,443,026)	(249)	(1,443,275)
0168F	0168F	713,351	-	46,059	-	82,044	128,103	-	-	197,489	-	197,489	(3,564,631)	13,539	(3,551,092)

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

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

			Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					OPEB Expense for Year Ended December 31, 2018		
Employer #	Employer Code	Net OPEB 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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0168P	0168P	$ 711,667	$ -	$ 45,950	$ -	$ 47,174	$ 93,124	$ -	$ -	$ 197,023	$ -	$ 197,023	$ (3,556,213)	$ 7,785	$ (3,548,428)
0169F	0169F	2,213,507	-	142,919	-	174,691	317,610	-	-	612,803	-	612,803	(11,060,942)	28,827	(11,032,115)
0169P	0169P	1,700,217	-	109,777	-	-	109,777	-	-	470,701	214,181	684,882	(8,496,022)	(35,343)	(8,531,365)
0170F	0170F	994,525	-	64,213	-	625,230	689,443	-	-	275,331	-	275,331	(4,969,661)	103,173	(4,866,488)
0171F	0171F	183,050	-	11,819	-	-	11,819	-	-	50,677	110,933	161,610	(914,707)	(18,306)	(933,013)
0171P	0171P	238,555	-	15,403	-	102,957	118,360	-	-	66,043	-	66,043	(1,192,063)	16,990	(1,175,073)
0172P	0172P	92,504	-	5,973	-	-	5,973	-	-	25,610	37,545	63,155	(462,245)	(6,196)	(468,441)
0173F	0173F	64,547	-	4,168	-	2,578	6,746	-	-	17,870	-	17,870	(322,543)	425	(322,118)
0173P	0173P	62,280	-	4,021	-	61,959	65,980	-	-	17,242	-	17,242	(311,212)	10,224	(300,988)
0174P	0174P	39,295	-	2,537	-	-	2,537	-	-	10,879	18,967	29,846	(196,356)	(3,130)	(199,486)
0176F	0176F	748,712	-	48,342	-	101,741	150,083	-	-	207,279	-	207,279	(3,741,329)	16,789	(3,724,540)
0176P	0176P	524,536	-	33,868	-	-	33,868	-	-	145,216	65,315	210,531	(2,621,119)	(10,778)	(2,631,897)
0177P	0177P	95,682	-	6,178	-	-	6,178	-	-	26,489	26,165	52,654	(478,127)	(4,318)	(482,445)
0178P	0178P	37,273	-	2,407	-	41,533	43,940	-	-	10,319	-	10,319	(186,254)	6,854	(179,400)
0179P	0179P	2,613,830	-	168,766	-	145,900	314,666	-	-	723,632	-	723,632	(13,061,366)	24,076	(13,037,290)
0180P	0180P	33,840	-	2,185	-	28,159	30,344	-	-	9,368	-	9,368	(169,099)	4,647	(164,452)
0181F	0181F	733,276	-	47,345	-	-	47,345	-	-	203,006	51,454	254,460	(3,664,198)	(8,491)	(3,672,689)
0181P	0181P	654,359	-	42,250	-	499,124	541,374	-	-	181,158	-	181,158	(3,269,847)	82,364	(3,187,483)
0182F	0182F	307,036	-	19,824	-	194,436	214,260	-	-	85,002	-	85,002	(1,534,265)	32,085	(1,502,180)
0182P	0182P	451,475	-	29,150	-	206,157	235,307	-	-	124,990	-	124,990	(2,256,028)	34,019	(2,222,009)
0183F	0183F	25,389	-	1,639	-	632	2,271	-	-	7,029	-	7,029	(126,869)	104	(126,765)
0183P	0183P	125,333	-	8,092	-	-	8,092	-	-	34,698	12,061	46,759	(626,293)	(1,990)	(628,283)
0184F	0184F	947,671	-	61,188	-	230,036	291,224	-	-	262,360	-	262,360	(4,735,535)	37,960	(4,697,575)
0184P	0184P	608,307	-	39,276	-	-	39,276	-	-	168,408	7,635	176,043	(3,039,725)	(1,260)	(3,040,985)
0185F	0185F	122,073	-	7,882	-	184,466	192,348	-	-	33,796	-	33,796	(610,002)	30,440	(579,562)
0185P	0185P	347,241	-	22,420	-	219,044	241,464	-	-	96,133	-	96,133	(1,735,172)	36,146	(1,699,026)
0186P	0186P	45,269	-	2,923	-	-	2,923	-	-	12,532	51,211	63,743	(226,208)	(8,451)	(234,659)
0187P	0187P	27,074	-	1,748	-	18,383	20,131	-	-	7,495	-	7,495	(135,288)	3,034	(132,254)
0188P	0188P	60,276	-	3,892	-	-	3,892	-	-	16,687	34,432	51,119	(301,201)	(5,682)	(306,883)
0189P	0189P	75,520	-	4,876	-	-	4,876	-	-	20,908	19,648	40,556	(377,377)	(3,242)	(380,619)
0190F	0190F	2,356,771	-	152,169	-	-	152,169	-	-	652,466	2,432	654,898	(11,776,835)	(401)	(11,777,236)
0190P	0190P	2,435,661	-	157,262	-	-	157,262	-	-	674,306	762,473	1,436,779	(12,171,050)	(125,821)	(12,296,871)
0191F	0191F	380,243	-	24,551	-	-	24,551	-	-	105,269	7,392	112,661	(1,900,084)	(1,220)	(1,901,304)
0191P	0191P	569,341	-	36,760	-	-	36,760	-	-	157,620	258,486	416,106	(2,845,007)	(42,654)	(2,887,661)
0192F	0192F	2,937,121	-	189,640	-	-	189,640	-	-	813,134	82,288	895,422	(14,676,858)	(13,579)	(14,690,437)
0192P	0192P	2,689,870	-	173,676	-	76,062	249,738	-	-	744,683	-	744,683	(13,441,337)	12,552	(13,428,785)
0193F	0193F	947,735	-	61,192	-	-	61,192	-	-	262,378	49,898	312,276	(4,735,853)	(8,234)	(4,744,087)
0193P	0193P	680,595	-	43,944	-	-	43,944	-	-	188,421	20,961	209,382	(3,400,948)	(3,459)	(3,404,407)
0194F	0194F	2,006,770	-	129,570	-	-	129,570	-	-	555,569	233,148	788,717	(10,027,875)	(38,473)	(10,066,348)
0194P	0194P	1,417,587	-	91,529	-	79,321	170,850	-	-	392,455	-	392,455	(7,083,712)	13,089	(7,070,623)
0195P	0195P	285,016	-	18,403	-	-	18,403	-	-	78,906	38,226	117,132	(1,424,233)	(6,308)	(1,430,541)
0196F	0196F	1,405,175	-	90,727	-	567,599	658,326	-	-	389,019	-	389,019	(7,021,688)	93,663	(6,928,025)
0196P	0196P	2,076,745	-	134,089	-	-	134,089	-	-	574,941	209,950	784,891	(10,377,540)	(34,645)	(10,412,185)
0197F	0197F	612,861	-	39,570	-	-	39,570	-	-	169,669	100,379	270,048	(3,062,478)	(16,564)	(3,079,042)
0197P	0197P	711,266	-	45,924	-	3,404	49,328	-	-	196,912	-	196,912	(3,554,211)	562	(3,553,649)
0198F	0198F	66,104	-	4,268	-	-	4,268	-	-	18,301	21,545	39,846	(330,325)	(3,555)	(333,880)
0198P	0198P	114,314	-	7,381	-	15,028	22,409	-	-	31,648	-	31,648	(571,231)	2,480	(568,751)
0199F	0199F	962,970	-	62,176	-	8,170	70,346	-	-	266,596	-	266,596	(4,811,984)	1,348	(4,810,636)
0199P	0199P	822,839	-	53,128	-	-	53,128	-	-	227,801	66,530	294,331	(4,111,745)	(10,979)	(4,122,724)
0201P	0201P	53,592	-	3,460	-	44,791	48,251	-	-	14,837	-	14,837	(267,800)	7,391	(260,409)
0202P	0202P	428	-	28	-	-	28	-	-	118	44,062	44,180	(2,139)	(7,271)	(9,410)
0203F	0203F	1,975,262	-	127,536	-	-	127,536	-	-	546,846	93,327	640,173	(9,870,426)	(15,401)	(9,885,827)
0203P	0203P	1,651,898	-	106,658	-	673,669	780,327	-	-	457,324	-	457,324	(8,254,570)	111,166	(8,143,404)
0205F	0205F	1,012,392	-	65,367	-	168,271	233,638	-	-	280,278	-	280,278	(5,058,943)	27,768	(5,031,175)
0205P	0205P	1,154,189	-	74,522	-	-	74,522	-	-	319,534	67,260	386,794	(5,767,509)	(11,099)	(5,778,608)
0206P	0206P	42,628	-	2,752	-	5,885	8,637	-	-	11,801	-	11,801	(213,011)	971	(212,040)
0207P	0207P	33,293	-	2,150	-	33,995	36,145	-	-	9,217	-	9,217	(166,368)	5,610	(160,758)
0208P	0208P	33,066	-	2,135	-	1,945	4,080	-	-	9,154	-	9,154	(165,231)	321	(164,910)
0210F	0210F	548,787	-	35,433	-	326,329	361,762	-	-	151,930	-	151,930	(2,742,301)	53,850	(2,688,451)
0210P	0210P	566,253	-	36,561	-	-	36,561	-	-	156,766	8,462	165,228	(2,829,580)	(1,396)	(2,830,976)
0212F	0212F	269,563	-	17,405	-	194,582	211,987	-	-	74,628	-	74,628	(1,347,010)	32,109	(1,314,901)

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

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

			Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					OPEB Expense for Year Ended December 31, 2018		
Employer #	Employer Code	Net OPEB 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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0212P	0212P	$ 730,444	$ -	$ 47,162	$ -	$ 107,188	$ 154,350	$ -	$ -	$ 202,222	$ -	$ 202,222	$ (3,650,045)	$ 17,688	$ (3,632,357)
0213F	0213F	1,232,515	-	79,579	-	147,505	227,084	-	-	341,218	-	341,218	(6,158,903)	24,341	(6,134,562)
0215P	0215P	26,864	-	1,735	-	584	2,319	-	-	7,437	-	7,437	(134,241)	96	(134,145)
0216P	0216P	93,579	-	6,042	-	41,873	47,915	-	-	25,907	-	25,907	(467,615)	6,910	(460,705)
0217F	0217F	668,556	-	43,166	-	-	43,166	-	-	185,088	84,282	269,370	(3,340,790)	(13,908)	(3,354,698)
0217P	0217P	723,123	-	46,690	-	183,348	230,038	-	-	200,195	-	200,195	(3,613,459)	30,255	(3,583,204)
0218P	0218P	1,969,160	-	127,142	-	-	127,142	-	-	545,157	46,348	591,505	(9,839,937)	(7,648)	(9,847,585)
0220F	0220F	511,969	-	33,056	-	83,649	116,705	-	-	141,737	-	141,737	(2,558,322)	13,804	(2,544,518)
0220P	0220P	379,879	-	24,528	-	68,476	93,004	-	-	105,168	-	105,168	(1,898,264)	11,300	(1,886,964)
0221F	0221F	15,153	-	978	-	-	978	-	-	4,195	1,751	5,946	(75,721)	(289)	(76,010)
0221P	0221P	190,427	-	12,295	-	167,785	180,080	-	-	52,719	-	52,719	(951,566)	27,687	(923,879)
0222F	0222F	1,398,418	-	90,291	-	-	90,291	-	-	387,148	428,605	815,753	(6,987,923)	(70,727)	(7,058,650)
0222P	0222P	1,466,844	-	94,709	-	150,666	245,375	-	-	406,092	-	406,092	(7,329,851)	24,862	(7,304,989)
0223P	0223P	89,117	-	5,754	-	-	5,754	-	-	24,672	63,175	87,847	(445,317)	(10,425)	(455,742)
0224P	0224P	274,589	-	17,729	-	-	17,729	-	-	76,019	15,417	91,436	(1,372,129)	(2,544)	(1,374,673)
0225F	0225F	125,024	-	8,072	-	-	8,072	-	-	34,612	2,772	37,384	(624,746)	(457)	(625,203)
0225P	0225P	236,369	-	15,262	-	-	15,262	-	-	65,438	137,486	202,924	(1,181,142)	(22,688)	(1,203,830)
0226P	0226P	83,270	-	5,376	-	43,284	48,660	-	-	23,053	-	23,053	(416,103)	7,143	(408,960)
0227P	0227P	123,020	-	7,943	-	-	7,943	-	-	34,058	32,973	67,031	(614,734)	(5,441)	(620,175)
0228P	0228P	261,813	-	16,904	-	-	16,904	-	-	72,482	19,259	91,741	(1,308,284)	(3,178)	(1,311,462)
0229P	0229P	83,206	-	5,372	-	-	5,372	-	-	23,035	30,396	53,431	(415,784)	(5,016)	(420,800)
0230F	0230F	433,617	-	27,997	-	245,890	273,887	-	-	120,046	-	120,046	(2,166,792)	40,576	(2,126,216)
0230P	0230P	341,067	-	22,022	-	290,681	312,703	-	-	94,423	-	94,423	(1,704,319)	47,967	(1,656,352)
0231F	0231F	21,300	-	1,375	-	3,356	4,731	-	-	5,897	-	5,897	(106,437)	554	(105,883)
0231P	0231P	198,204	-	12,797	-	4,474	17,271	-	-	54,872	-	54,872	(990,428)	738	(989,690)
0232P	0232P	27,365	-	1,767	-	5,739	7,506	-	-	7,576	-	7,576	(136,744)	947	(135,797)
0233F	0233F	2,905	-	188	-	-	188	-	-	804	826,280	827,084	(14,516)	(136,350)	(150,866)
0233P	0233P	224,321	-	14,484	-	361,978	376,462	-	-	62,103	-	62,103	(1,120,938)	59,732	(1,061,206)
0234P	0234P	90,127	-	5,819	-	28,937	34,756	-	-	24,952	-	24,952	(450,368)	4,775	(445,593)
0236P	0236P	12,385	-	800	-	-	800	-	-	3,429	2,043	5,472	(61,888)	(337)	(62,225)
0237F	0237F	770,531	-	49,751	-	-	49,751	-	-	213,319	249,148	462,467	(3,850,361)	(41,114)	(3,891,475)
0237P	0237P	651,919	-	42,092	-	165,694	207,786	-	-	180,482	-	180,482	(3,257,651)	27,342	(3,230,309)
0238P	0238P	220,415	-	14,231	-	-	14,231	-	-	61,021	18,432	79,453	(1,101,416)	(3,042)	(1,104,458)
0239F	0239F	1,619,743	-	104,581	-	-	104,581	-	-	448,421	130,969	579,390	(8,093,889)	(21,612)	(8,115,501)
0240F	0240F	1,734,549	-	111,994	-	-	111,994	-	-	480,205	302,596	782,801	(8,667,578)	(49,933)	(8,717,511)
0241P	0241P	29,851	-	1,927	-	-	1,927	-	-	8,264	2,091	10,355	(149,167)	(345)	(149,512)
0242P	0242P	159,565	-	10,303	-	2,772	13,075	-	-	44,175	-	44,175	(797,348)	457	(796,891)
0243P	0243P	193,386	-	12,486	-	36,280	48,766	-	-	53,538	-	53,538	(966,356)	5,987	(960,369)
0244F	0244F	508,154	-	32,810	-	-	32,810	-	-	140,681	153,146	293,827	(2,539,255)	(25,272)	(2,564,527)
0244P	0244P	603,936	-	38,994	-	-	38,994	-	-	167,198	192,637	359,835	(3,017,882)	(31,788)	(3,049,670)
0245P	0245P	60,868	-	3,930	-	-	3,930	-	-	16,851	34,578	51,429	(304,159)	(5,706)	(309,865)
0246P	0246P	2,323,660	-	150,031	-	-	150,031	-	-	643,299	499,756	1,143,055	(11,611,377)	(82,468)	(11,693,845)
0247P	0247P	730,599	-	47,172	-	-	47,172	-	-	202,264	2,237	204,501	(3,650,819)	(369)	(3,651,188)
0248P	0248P	5,509	-	356	-	-	356	-	-	1,525	7,830	9,355	(27,531)	(1,292)	(28,823)
0250F	0250F	3,404,186	-	219,797	-	-	219,797	-	-	942,440	505,495	1,447,935	(17,010,792)	(83,415)	(17,094,207)
0250P	0250P	3,052,319	-	197,078	-	386,246	583,324	-	-	845,026	-	845,026	(15,252,503)	63,737	(15,188,766)
0251F	0251F	892,149	-	57,603	-	27,283	84,886	-	-	246,989	-	246,989	(4,458,087)	4,502	(4,453,585)
0252F	0252F	559,077	-	36,098	-	446,259	482,357	-	-	154,779	-	154,779	(2,793,722)	73,640	(2,720,082)
0253P	0253P	40,597	-	2,621	-	-	2,621	-	-	11,239	34,092	45,331	(202,864)	(5,626)	(208,490)
0254F	0254F	931,680	-	60,155	-	1,264	61,419	-	-	257,933	-	257,933	(4,655,627)	209	(4,655,418)
0254P	0254P	605,421	-	39,090	-	-	39,090	-	-	167,609	39,150	206,759	(3,025,300)	(6,460)	(3,031,760)
0255F	0255F	626,830	-	40,472	-	-	40,472	-	-	173,536	248,613	422,149	(3,132,283)	(41,025)	(3,173,308)
0256F	0256F	412,617	-	26,641	-	-	26,641	-	-	114,232	43,673	157,905	(2,061,856)	(7,207)	(2,069,063)
0257P	0257P	143,947	-	9,294	-	48,585	57,879	-	-	39,851	-	39,851	(719,306)	8,017	(711,289)
0259F	0259F	577,782	-	37,305	-	-	37,305	-	-	159,957	15,563	175,520	(2,887,190)	(2,568)	(2,889,758)
0259P	0259P	501,943	-	32,409	-	-	32,409	-	-	138,962	37,642	176,604	(2,508,220)	(6,212)	(2,514,432)
0260F	0260F	180,237	-	11,637	-	-	11,637	-	-	49,898	57,485	107,383	(900,646)	(9,486)	(910,132)
0260P	0260P	171,822	-	11,094	-	6,322	17,416	-	-	47,568	-	47,568	(858,599)	1,043	(857,556)
0261P	0261P	124,505	-	8,039	-	-	8,039	-	-	34,469	535	35,004	(622,152)	(88)	(622,240)
0262P	0262P	6,657	-	430	-	-	430	-	-	1,843	13,569	15,412	(33,265)	(2,239)	(35,504)
0263F	0263F	781,131	-	50,435	-	45,764	96,199	-	-	216,254	-	216,254	(3,903,329)	7,552	(3,895,777)

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

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

			Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					OPEB Expense for Year Ended December 31, 2018		
Employer #	Employer Code	Net OPEB 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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0263P	0263P	$ 772,626	$ -	$ 49,886	$ -	$ 78,980	$ 128,866	$ -	$ -	$ 213,899	$ -	$ 213,899	$ (3,860,827)	$ 13,033	$ (3,847,794)
0264F	0264F	28,549	-	1,843	-	-	1,843	-	-	7,904	5,398	13,302	(142,660)	(891)	(143,551)
0264P	0264P	153,363	-	9,902	-	-	9,902	-	-	42,458	1,751	44,209	(766,359)	(289)	(766,648)
0265P	0265P	2,093,938	-	135,199	-	864,117	999,316	-	-	579,701	-	579,701	(10,463,454)	142,593	(10,320,861)
0266P	0266P	299,359	-	19,329	-	131,553	150,882	-	-	82,877	-	82,877	(1,495,904)	21,708	(1,474,196)
0267P	0267P	36,872	-	2,381	-	26,943	29,324	-	-	10,208	-	10,208	(184,252)	4,446	(179,806)
0269P	0269P	191,693	-	12,377	-	-	12,377	-	-	53,070	59,965	113,035	(957,892)	(9,895)	(967,787)
0270F	0270F	144,985	-	9,361	-	63,029	72,390	-	-	40,139	-	40,139	(724,494)	10,401	(714,093)
0271F	0271F	726,729	-	46,922	-	268,456	315,378	-	-	201,193	-	201,193	(3,631,479)	44,300	(3,587,179)
0272P	0272P	294,469	-	19,013	-	-	19,013	-	-	81,523	38,226	119,749	(1,471,467)	(6,308)	(1,477,775)
0273F	0273F	1,942,761	-	125,438	-	87,345	212,783	-	-	537,848	-	537,848	(9,708,017)	14,413	(9,693,604)
0273P	0273P	1,616,337	-	104,361	-	-	104,361	-	-	447,479	335,521	783,000	(8,076,870)	(55,367)	(8,132,237)
0274P	0274P	832,874	-	53,776	-	-	53,776	-	-	230,579	435,074	665,653	(4,161,892)	(71,794)	(4,233,686)
0275P	0275P	346,030	-	22,342	-	122,410	144,752	-	-	95,797	-	95,797	(1,729,120)	20,200	(1,708,920)
0276F	0276F	415,777	-	26,845	-	202,801	229,646	-	-	115,107	-	115,107	(2,077,647)	33,465	(2,044,182)
0276P	0276P	329,775	-	21,292	-	-	21,292	-	-	91,297	126,252	217,549	(1,647,892)	(20,834)	(1,668,726)
0277F	0277F	886,457	-	57,236	-	-	57,236	-	-	245,413	153,000	398,413	(4,429,646)	(25,248)	(4,454,894)
0277P	0277P	1,169,170	-	75,489	-	190,351	265,840	-	-	323,681	-	323,681	(5,842,366)	31,411	(5,810,955)
0278P	0278P	760,177	-	49,082	-	46,542	95,624	-	-	210,453	-	210,453	(3,798,621)	7,680	(3,790,941)
0280F	0280F	364,617	-	23,542	-	-	23,542	-	-	100,943	165,888	266,831	(1,821,997)	(27,374)	(1,849,371)
0280P	0280P	264,035	-	17,048	-	-	17,048	-	-	73,097	122,605	195,702	(1,319,388)	(20,232)	(1,339,620)
0281P	0281P	304,850	-	19,683	-	-	19,683	-	-	84,397	154,897	239,294	(1,523,344)	(25,561)	(1,548,905)
0282P	0282P	38,985	-	2,517	-	102,373	104,890	-	-	10,793	-	10,793	(194,809)	16,893	(177,916)
0283F	0283F	3,245,141	-	209,528	-	-	209,528	-	-	898,408	546,152	1,444,560	(16,216,038)	(90,124)	(16,306,162)
0284F	0284F	2,226,311	-	143,745	-	196,722	340,467	-	-	616,348	-	616,348	(11,124,923)	32,462	(11,092,461)
0285P	0285P	99,735	-	6,440	-	-	6,440	-	-	27,611	17,168	44,779	(498,377)	(2,833)	(501,210)
0286F	0286F	903,068	-	58,308	-	275,216	333,524	-	-	250,012	-	250,012	(4,512,648)	45,415	(4,467,233)
0287F	0287F	437,778	-	28,266	-	-	28,266	-	-	121,198	96,975	218,173	(2,187,588)	(16,002)	(2,203,590)
0288P	0288P	84,299	-	5,443	-	-	5,443	-	-	23,338	48,293	71,631	(421,245)	(7,969)	(429,214)
0289F	0289F	455,472	-	29,408	-	-	29,408	-	-	126,096	10,505	136,601	(2,276,005)	(1,733)	(2,277,738)
0290P	0290P	163,116	-	10,532	-	113,024	123,556	-	-	45,158	-	45,158	(815,095)	18,651	(796,444)
0291F	0291F	1,395,941	-	90,131	-	13,812	103,943	-	-	386,462	-	386,462	(6,975,545)	2,279	(6,973,266)
0291P	0291P	1,321,249	-	85,309	-	438	85,747	-	-	365,784	-	365,784	(6,602,309)	72	(6,602,237)
0292F	0292F	261,039	-	16,854	-	-	16,854	-	-	72,268	77,327	149,595	(1,304,416)	(12,760)	(1,317,176)
0292P	0292P	272,449	-	17,591	-	19,745	37,336	-	-	75,427	-	75,427	(1,361,435)	3,258	(1,358,177)
0293F	0293F	3,384,188	-	218,506	-	-	218,506	-	-	936,903	272,006	1,208,909	(16,910,862)	(44,885)	(16,955,747)
0293P	0293P	3,109,927	-	200,798	-	-	200,798	-	-	860,975	283,921	1,144,896	(15,540,371)	(46,852)	(15,587,223)
0296F	0296F	332,297	-	21,455	-	45,326	66,781	-	-	91,996	-	91,996	(1,660,497)	7,480	(1,653,017)
0296P	0296P	258,116	-	16,666	-	113,559	130,225	-	-	71,459	-	71,459	(1,289,809)	18,739	(1,271,070)
0297P	0297P	121,017	-	7,814	-	-	7,814	-	-	33,503	8,900	42,403	(604,723)	(1,469)	(606,192)
0298F	0298F	22,921	-	1,480	-	6,711	8,191	-	-	6,346	-	6,346	(114,537)	1,107	(113,430)
0298P	0298P	61,059	-	3,942	-	136,951	140,893	-	-	16,904	-	16,904	(305,115)	22,599	(282,516)
0300F	0300F	2,874,905	-	185,623	-	-	185,623	-	-	795,910	2,626	798,536	(14,365,964)	(433)	(14,366,397)
0300P	0300P	2,897,289	-	187,068	-	-	187,068	-	-	802,107	228,236	1,030,343	(14,477,817)	(37,663)	(14,515,480)
0301F	0301F	2,331,282	-	150,523	-	95,808	246,331	-	-	645,409	-	645,409	(11,649,465)	15,810	(11,633,655)
0301P	0301P	1,833,628	-	118,391	-	-	118,391	-	-	507,635	39,247	546,882	(9,162,678)	(6,476)	(9,169,154)
0303F	0303F	501,761	-	32,397	-	1,030,540	1,062,937	-	-	138,911	-	138,911	(2,507,310)	170,056	(2,337,254)
0303P	0303P	846,899	-	54,681	-	17,362	72,043	-	-	234,462	-	234,462	(4,231,970)	2,865	(4,229,105)
0304P	0304P	31,281	-	2,020	-	3,550	5,570	-	-	8,660	-	8,660	(156,312)	586	(155,726)
0305P	0305P	48,110	-	3,106	-	29,958	33,064	-	-	13,319	-	13,319	(240,406)	4,944	(235,462)
0306P	0306P	56,998	-	3,680	-	-	3,680	-	-	15,780	1,897	17,677	(284,819)	(313)	(285,132)
0307F	0307F	17,521	-	1,131	-	-	1,131	-	-	4,851	41,630	46,481	(87,553)	(6,870)	(94,423)
0308F	0308F	63,381	-	4,092	-	39,004	43,096	-	-	17,547	-	17,547	(316,719)	6,436	(310,283)
0308P	0308P	64,611	-	4,172	-	30,250	34,422	-	-	17,887	-	17,887	(322,862)	4,992	(317,870)
0309P	0309P	194,415	-	12,553	-	7,100	19,653	-	-	53,823	-	53,823	(971,498)	1,172	(970,326)
0311F	0311F	1,365,188	-	88,146	-	709,511	797,657	-	-	377,949	-	377,949	(6,821,873)	117,081	(6,704,792)
0312F	0312F	1,760,903	-	113,696	-	179,506	293,202	-	-	487,501	-	487,501	(8,799,271)	29,621	(8,769,650)
0313F	0313F	478,776	-	30,913	-	-	30,913	-	-	132,548	48,633	181,181	(2,392,454)	(8,025)	(2,400,479)
0314F	0314F	2,247,966	-	145,144	-	-	145,144	-	-	622,343	128,684	751,027	(11,233,135)	(21,235)	(11,254,370)
0314P	0314P	1,868,196	-	120,623	-	-	120,623	-	-	517,205	433,128	950,333	(9,335,417)	(71,473)	(9,406,890)
0316P	0316P	62,963	-	4,065	-	-	4,065	-	-	17,431	105,437	122,868	(314,625)	(17,399)	(332,024)

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

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

			Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					OPEB Expense for Year Ended December 31, 2018		
Employer #	Employer Code	Net OPEB 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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0317P	0317P	$ 117,993	$ -	$ 7,618	$ -	$ 122,215	$ 129,833	$ -	$ -	$ 32,666	$ -	$ 32,666	$ (589,615)	$ 20,168	$ (569,447)
0318P	0318P	45,496	-	2,938	-	9,338	12,276	-	-	12,596	-	12,596	(227,346)	1,541	(225,805)
0319P	0319P	309,394	-	19,977	-	-	19,977	-	-	85,655	404,045	489,700	(1,546,051)	(66,674)	(1,612,725)
0320F	0320F	46,052	-	2,973	-	-	2,973	-	-	12,749	26,797	39,546	(230,122)	(4,422)	(234,544)
0320P	0320P	122,592	-	7,915	-	-	7,915	-	-	33,939	51,162	85,101	(612,596)	(8,443)	(621,039)
0321F	0321F	243,272	-	15,707	-	-	15,707	-	-	67,349	89,048	156,397	(1,215,635)	(14,694)	(1,230,329)
0321P	0321P	356,412	-	23,012	-	-	23,012	-	-	98,672	141,815	240,487	(1,780,996)	(23,402)	(1,804,398)
0322F	0322F	410,231	-	26,487	-	113,656	140,143	-	-	113,571	-	113,571	(2,049,934)	18,755	(2,031,179)
0322P	0322P	385,489	-	24,890	-	-	24,890	-	-	106,722	67,941	174,663	(1,926,295)	(11,211)	(1,937,506)
0323F	0323F	2,152,074	-	138,952	-	-	138,952	-	-	595,796	61,716	657,512	(10,753,962)	(10,184)	(10,764,146)
0323P	0323P	2,489,171	-	160,717	-	-	160,717	-	-	689,120	131,213	820,333	(12,438,440)	(21,652)	(12,460,092)
0324F	0324F	63,973	-	4,131	-	-	4,131	-	-	17,711	17,703	35,414	(319,676)	(2,921)	(322,597)
0324P	0324P	96,220	-	6,213	-	-	6,213	-	-	26,638	35,989	62,627	(480,812)	(5,939)	(486,751)
0325F	0325F	40,606	-	2,622	-	-	2,622	-	-	11,242	2,188	13,430	(202,909)	(361)	(203,270)
0325P	0325P	325,121	-	20,992	-	33,849	54,841	-	-	90,009	-	90,009	(1,624,639)	5,586	(1,619,053)
0326P	0326P	532,377	-	34,374	-	248,662	283,036	-	-	147,387	-	147,387	(2,660,300)	41,033	(2,619,267)
0328P	0328P	23,030	-	1,487	-	-	1,487	-	-	6,376	8,949	15,325	(115,084)	(1,477)	(116,561)
0329P	0329P	23,941	-	1,546	-	40,998	42,544	-	-	6,628	-	6,628	(119,634)	6,765	(112,869)
0330F	0330F	1,036,078	-	66,896	-	-	66,896	-	-	286,835	62,688	349,523	(5,177,302)	(10,345)	(5,187,647)
0330P	0330P	986,247	-	63,679	-	54,469	118,148	-	-	273,040	-	273,040	(4,928,296)	8,988	(4,919,308)
0331F	0331F	777,762	-	50,217	-	-	50,217	-	-	215,321	180,138	395,459	(3,886,492)	(29,726)	(3,916,218)
0331P	0331P	626,220	-	40,433	-	-	40,433	-	-	173,367	88,999	262,366	(3,129,234)	(14,686)	(3,143,920)
0333P	0333P	455,345	-	29,400	-	15,076	44,476	-	-	126,061	-	126,061	(2,275,368)	2,488	(2,272,880)
0334F	0334F	708,980	-	45,776	-	185,098	230,874	-	-	196,279	-	196,279	(3,542,789)	30,544	(3,512,245)
0335F	0335F	415,413	-	26,822	-	14,250	41,072	-	-	115,006	-	115,006	(2,075,826)	2,351	(2,073,475)
0336F	0336F	1,918,974	-	123,902	-	829,879	953,781	-	-	531,263	-	531,263	(9,589,156)	136,944	(9,452,212)
0337F	0337F	372,457	-	24,048	-	38,809	62,857	-	-	103,114	-	103,114	(1,861,177)	6,404	(1,854,773)
0338P	0338P	94,180	-	6,081	-	-	6,081	-	-	26,073	4,377	30,450	(470,618)	(722)	(471,340)
0339P	0339P	15,080	-	974	-	-	974	-	-	4,175	243	4,418	(75,357)	(40)	(75,397)
0342P	0342P	-	-	-	-	-	-	-	-	-	17,119	17,119	-	(2,825)	(2,825)
0343F	0343F	2,762,321	-	178,354	-	650,519	828,873	-	-	764,741	-	764,741	(13,803,379)	107,346	(13,696,033)
0343P	0343P	1,997,646	-	128,981	-	31,855	160,836	-	-	553,043	-	553,043	(9,982,279)	5,257	(9,977,022)
0344P	0344P	17,503	-	1,130	-	-	1,130	-	-	4,846	24,706	29,552	(87,462)	(4,077)	(91,539)
0345F	0345F	256,167	-	16,540	-	-	16,540	-	-	70,919	159,517	230,436	(1,280,071)	(26,323)	(1,306,394)
0346F	0346F	1,080,900	-	69,790	-	-	69,790	-	-	299,244	252,845	552,089	(5,401,281)	(41,724)	(5,443,005)
0346P	0346P	755,296	-	48,767	-	82,044	130,811	-	-	209,102	-	209,102	(3,774,230)	13,539	(3,760,691)
0347P	0347P	77,487	-	5,003	-	50,335	55,338	-	-	21,452	-	21,452	(387,207)	8,306	(378,901)
0348F	0348F	270,000	-	17,433	-	-	17,433	-	-	74,749	25,192	99,941	(1,349,194)	(4,157)	(1,353,351)
0349F	0349F	40,633	-	2,624	-	20,475	23,099	-	-	11,249	-	11,249	(203,046)	3,379	(199,667)
0349P	0349P	292,811	-	18,906	-	78,397	97,303	-	-	81,064	-	81,064	(1,463,185)	12,937	(1,450,248)
0350F	0350F	1,031,661	-	66,611	-	-	66,611	-	-	285,613	82,774	368,387	(5,155,232)	(13,659)	(5,168,891)
0350P	0350P	682,753	-	44,083	-	-	44,083	-	-	189,018	67,357	256,375	(3,411,733)	(11,115)	(3,422,848)
0351F	0351F	1,543,758	-	99,675	-	-	99,675	-	-	427,385	161,608	588,993	(7,714,191)	(26,668)	(7,740,859)
0351P	0351P	1,425,428	-	92,035	-	119,249	211,284	-	-	394,626	-	394,626	(7,122,892)	19,678	(7,103,214)
0352F	0352F	616,704	-	39,818	-	-	39,818	-	-	170,733	105,583	276,316	(3,081,681)	(17,423)	(3,099,104)
0354P	0354P	282,785	-	18,258	-	19,988	38,246	-	-	78,288	-	78,288	(1,413,084)	3,298	(1,409,786)
0355F	0355F	1,560,896	-	100,782	-	80,585	181,367	-	-	432,130	-	432,130	(7,799,833)	13,298	(7,786,535)
0355P	0355P	1,073,041	-	69,283	-	62,056	131,339	-	-	297,069	-	297,069	(5,362,009)	10,240	(5,351,769)
0356F	0356F	1,939,619	-	125,235	-	-	125,235	-	-	536,978	193,269	730,247	(9,692,317)	(31,893)	(9,724,210)
0356P	0356P	1,454,805	-	93,932	-	129,413	223,345	-	-	402,759	-	402,759	(7,269,693)	21,355	(7,248,338)
0357F	0357F	1,449,651	-	93,599	-	200,758	294,357	-	-	401,332	-	401,332	(7,243,937)	33,128	(7,210,809)
0357P	0357P	1,070,209	-	69,100	-	53,983	123,083	-	-	296,284	-	296,284	(5,347,857)	8,908	(5,338,949)
0358P	0358P	1,162,057	-	75,030	-	-	75,030	-	-	321,712	102,081	423,793	(5,806,826)	(16,845)	(5,823,671)
0359F	0359F	1,519,953	-	98,138	-	56,901	155,039	-	-	420,795	-	420,795	(7,595,240)	9,390	(7,585,850)
0359P	0359P	1,389,775	-	89,733	-	95,662	185,395	-	-	384,756	-	384,756	(6,944,738)	15,786	(6,928,952)
0360F	0360F	665,542	-	42,972	-	496,984	539,956	-	-	184,253	-	184,253	(3,325,727)	82,011	(3,243,716)
0360P	0360P	698,672	-	45,111	-	-	45,111	-	-	193,425	36,475	229,900	(3,491,276)	(6,019)	(3,497,295)
0361P	0361P	53,392	-	3,447	-	-	3,447	-	-	14,781	45,813	60,594	(266,799)	(7,560)	(274,359)
0362P	0362P	12,795	-	826	-	-	826	-	-	3,542	584	4,126	(63,935)	(96)	(64,031)
0364P	0364P	58,227	-	3,760	-	23,247	27,007	-	-	16,120	-	16,120	(290,962)	3,836	(287,126)
0365P	0365P	93,014	-	6,006	-	-	6,006	-	-	25,751	30,153	55,904	(464,794)	(4,976)	(469,770)

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

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

			Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					OPEB Expense for Year Ended December 31, 2018		
Employer #	Employer Code	Net OPEB 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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0366P	0366P	$ 80,001	$ -	$ 5,165	$ -	$ 19,794	$ 24,959	$ -	$ -	$ 22,148	$ -	$ 22,148	$ (399,766)	$ 3,266	$ (396,500)
0367F	0367F	102,285	-	6,604	-	-	6,604	-	-	28,317	6,274	34,591	(511,118)	(1,035)	(512,153)
0367P	0367P	1,157,923	-	74,763	-	556,219	630,982	-	-	320,568	-	320,568	(5,786,167)	91,785	(5,694,382)
0369F	0369F	2,915,985	-	188,275	-	-	188,275	-	-	807,283	97,413	904,696	(14,571,240)	(16,075)	(14,587,315)
0369P	0369P	2,602,538	-	168,037	-	-	168,037	-	-	720,506	551,064	1,271,570	(13,004,939)	(90,935)	(13,095,874)
0370P	0370P	188,797	-	12,190	-	-	12,190	-	-	52,268	12,888	65,156	(943,421)	(2,127)	(945,548)
0371F	0371F	124,750	-	8,055	-	3,842	11,897	-	-	34,537	-	34,537	(623,380)	634	(622,746)
0371P	0371P	217,783	-	14,062	-	69,643	83,705	-	-	60,293	-	60,293	(1,088,265)	11,492	(1,076,773)
0373F	0373F	2,051,274	-	132,444	-	155,821	288,265	-	-	567,890	-	567,890	(10,250,261)	25,713	(10,224,548)
0374F	0374F	16,647	-	1,075	-	88,902	89,977	-	-	4,609	-	4,609	(83,184)	14,670	(68,514)
0375F	0375F	106,847	-	6,899	-	175,080	181,979	-	-	29,580	-	29,580	(533,917)	28,891	(505,026)
0376P	0376P	1,108,293	-	71,559	-	-	71,559	-	-	306,828	155,870	462,698	(5,538,161)	(25,721)	(5,563,882)
0377F	0377F	1,103,512	-	71,250	-	114,677	185,927	-	-	305,504	-	305,504	(5,514,271)	18,924	(5,495,347)
0377P	0377P	1,044,228	-	67,422	-	192,345	259,767	-	-	289,092	-	289,092	(5,218,030)	31,740	(5,186,290)
0378P	0378P	231,215	-	14,929	-	-	14,929	-	-	64,011	20,280	84,291	(1,155,386)	(3,347)	(1,158,733)
0379P	0379P	63,290	-	4,086	-	-	4,086	-	-	17,522	87,345	104,867	(316,264)	(14,413)	(330,677)
0380F	0380F	2,416,319	-	156,014	-	147,602	303,616	-	-	668,951	-	668,951	(12,074,396)	24,357	(12,050,039)
0380P	0380P	1,924,302	-	124,246	-	-	124,246	-	-	532,738	271,033	803,771	(9,615,777)	(44,725)	(9,660,502)
0381P	0381P	12,886	-	832	-	5,155	5,987	-	-	3,567	-	3,567	(64,390)	851	(63,539)
0382F	0382F	2,975,870	-	192,142	-	281,003	473,145	-	-	823,862	-	823,862	(14,870,484)	46,370	(14,824,114)
0383F	0383F	162,160	-	10,470	-	-	10,470	-	-	44,894	57,728	102,622	(810,317)	(9,526)	(819,843)
0384P	0384P	60,586	-	3,912	-	-	3,912	-	-	16,773	6,711	23,484	(302,748)	(1,107)	(303,855)
0385P	0385P	583,820	-	37,695	-	-	37,695	-	-	161,629	48,293	209,922	(2,917,361)	(7,969)	(2,925,330)
0386P	0386P	114,879	-	7,417	-	-	7,417	-	-	31,804	4,377	36,181	(574,052)	(722)	(574,774)
0388P	0388P	175,783	-	11,350	-	165,402	176,752	-	-	48,665	-	48,665	(878,394)	27,294	(851,100)
0389P	0389P	169,108	-	10,919	-	-	10,919	-	-	46,817	10,942	57,759	(845,038)	(1,806)	(846,844)
0390F	0390F	97,240	-	6,278	-	79,175	85,453	-	-	26,921	-	26,921	(485,908)	13,065	(472,843)
0390P	0390P	77,260	-	4,988	-	57,533	62,521	-	-	21,389	-	21,389	(386,069)	9,494	(376,575)
0391P	0391P	123,211	-	7,955	-	35,940	43,895	-	-	34,111	-	34,111	(615,690)	5,931	(609,759)
0392F	0392F	35,561	-	2,296	-	-	2,296	-	-	9,845	389	10,234	(177,699)	(64)	(177,763)
0392P	0392P	170,720	-	11,023	-	25,727	36,750	-	-	47,263	-	47,263	(853,092)	4,245	(848,847)
0393P	0393P	72,643	-	4,690	-	10,359	15,049	-	-	20,111	-	20,111	(362,998)	1,709	(361,289)
0394F	0394F	428,371	-	27,659	-	45,958	73,617	-	-	118,593	-	118,593	(2,140,581)	7,584	(2,132,997)
0394P	0394P	719,780	-	46,474	-	61,424	107,898	-	-	199,269	-	199,269	(3,596,758)	10,136	(3,586,622)
0395F	0395F	29,150	-	1,882	-	-	1,882	-	-	8,070	11,623	19,693	(145,663)	(1,918)	(147,581)
0395P	0395P	132,992	-	8,587	-	-	8,587	-	-	36,818	38,858	75,676	(664,563)	(6,412)	(670,975)
0396F	0396F	35,434	-	2,288	-	3,696	5,984	-	-	9,810	-	9,810	(177,062)	610	(176,452)
0397F	0397F	970,083	-	62,635	-	95,029	157,664	-	-	268,565	-	268,565	(4,847,524)	15,681	(4,831,843)
0397P	0397P	842,090	-	54,371	-	-	54,371	-	-	233,130	252,893	486,023	(4,207,943)	(41,732)	(4,249,675)
0398P	0398P	429,491	-	27,731	-	-	27,731	-	-	118,904	89,923	208,827	(2,146,178)	(14,839)	(2,161,017)
0399P	0399P	34,650	-	2,237	-	10,748	12,985	-	-	9,593	-	9,593	(173,149)	1,774	(171,375)
0402F	0402F	24,715	-	1,596	-	-	1,596	-	-	6,842	1,945	8,787	(123,502)	(321)	(123,823)
0402P	0402P	105,417	-	6,806	-	-	6,806	-	-	29,184	24,073	53,257	(526,772)	(3,973)	(530,745)
0403F	0403F	23,595	-	1,523	-	-	1,523	-	-	6,532	1,556	8,088	(117,905)	(257)	(118,162)
0403P	0403P	326,196	-	21,061	-	183,688	204,749	-	-	90,306	-	90,306	(1,630,009)	30,312	(1,599,697)
0404F	0404F	1,136,914	-	73,407	-	80,683	154,090	-	-	314,752	-	314,752	(5,681,185)	13,314	(5,667,871)
0404P	0404P	664,003	-	42,872	-	-	42,872	-	-	183,827	423,110	606,937	(3,318,037)	(69,820)	(3,387,857)
0406F	0406F	83,889	-	5,416	-	154,362	159,778	-	-	23,225	-	23,225	(419,197)	25,472	(393,725)
0406P	0406P	152,871	-	9,870	-	-	9,870	-	-	42,322	20,134	62,456	(763,902)	(3,322)	(767,224)
0408F	0408F	65,385	-	4,222	-	11,867	16,089	-	-	18,102	-	18,102	(326,730)	1,958	(324,772)
0408P	0408P	156,459	-	10,102	-	44,986	55,088	-	-	43,315	-	43,315	(781,831)	7,423	(774,408)
0409F	0409F	237,161	-	15,313	-	-	15,313	-	-	65,658	16,827	82,485	(1,185,101)	(2,777)	(1,187,878)
0409P	0409P	347,205	-	22,418	-	-	22,418	-	-	96,123	85,157	181,280	(1,734,990)	(14,052)	(1,749,042)
0410P	0410P	105,017	-	6,781	-	-	6,781	-	-	29,074	17,557	46,631	(524,770)	(2,897)	(527,667)
0411F	0411F	61,697	-	3,984	-	-	3,984	-	-	17,081	25,289	42,370	(308,300)	(4,173)	(312,473)
0411P	0411P	133,484	-	8,619	-	30,299	38,918	-	-	36,955	-	36,955	(667,020)	5,000	(662,020)
0412P	0412P	742,902	-	47,967	-	121,437	169,404	-	-	205,670	-	205,670	(3,712,297)	20,039	(3,692,258)
0413F	0413F	145,231	-	9,377	-	69,983	79,360	-	-	40,207	-	40,207	(725,722)	11,548	(714,174)
0413P	0413P	116,482	-	7,521	-	167,007	174,528	-	-	32,248	-	32,248	(582,061)	27,559	(554,502)
0414P	0414P	161,040	-	10,398	-	3,988	14,386	-	-	44,583	-	44,583	(804,720)	658	(804,062)
0416P	0416P	65,467	-	4,227	-	25,532	29,759	-	-	18,124	-	18,124	(327,139)	4,213	(322,926)

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

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

			Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					OPEB Expense for Year Ended December 31, 2018		
Employer #	Employer Code	Net OPEB 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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0418F	0418F	$ 62,198	$ -	$ 4,016	$ -	$ 8,122	$ 12,138	$ -	$ -	$ 17,219	$ -	$ 17,219	$ (310,803)	$ 1,340	$ (309,463)
0418P	0418P	152,744	-	9,862	-	24,365	34,227	-	-	42,287	-	42,287	(763,265)	4,021	(759,244)
0419P	0419P	89,244	-	5,762	-	69,837	75,599	-	-	24,707	-	24,707	(445,954)	11,524	(434,430)
0420P	0420P	78,152	-	5,046	-	-	5,046	-	-	21,636	18,578	40,214	(390,529)	(3,066)	(393,595)
0423P	0423P	54,830	-	3,540	-	-	3,540	-	-	15,180	25,387	40,567	(273,989)	(4,189)	(278,178)
0424P	0424P	27,210	-	1,757	-	11,429	13,186	-	-	7,533	-	7,533	(135,971)	1,886	(134,085)
0425F	0425F	869,246	-	56,124	-	-	56,124	-	-	240,648	194,339	434,987	(4,343,641)	(32,069)	(4,375,710)
0425P	0425P	550,226	-	35,526	-	-	35,526	-	-	152,329	37,983	190,312	(2,749,491)	(6,268)	(2,755,759)
0426F	0426F	107,739	-	6,956	-	59,868	66,824	-	-	29,827	-	29,827	(538,376)	9,879	(528,497)
0426P	0426P	99,762	-	6,441	-	79,613	86,054	-	-	27,619	-	27,619	(498,513)	13,137	(485,376)
0429P	0429P	12,722	-	821	-	-	821	-	-	3,522	12,061	15,583	(63,571)	(1,990)	(65,561)
0430P	0430P	29,715	-	1,919	-	65,947	67,866	-	-	8,226	-	8,226	(148,485)	10,882	(137,603)
0431P	0431P	46,115	-	2,978	-	11,769	14,747	-	-	12,767	-	12,767	(230,440)	1,942	(228,498)
0432F	0432F	2,303,325	-	148,718	-	-	148,718	-	-	637,669	224,589	862,258	(11,509,763)	(37,061)	(11,546,824)
0432P	0432P	1,685,428	-	108,822	-	32,001	140,823	-	-	466,606	-	466,606	(8,422,121)	5,281	(8,416,840)
0433F	0433F	20,590	-	1,329	-	109,960	111,289	-	-	5,700	-	5,700	(102,888)	18,145	(84,743)
0433P	0433P	126,699	-	8,181	-	30,834	39,015	-	-	35,076	-	35,076	(633,119)	5,088	(628,031)
0434P	0434P	75,475	-	4,873	-	70,032	74,905	-	-	20,895	-	20,895	(377,150)	11,556	(365,594)
0435P	0435P	104,871	-	6,771	-	93,911	100,682	-	-	29,033	-	29,033	(524,042)	15,497	(508,545)
0437P	0437P	213,548	-	13,788	-	35,891	49,679	-	-	59,120	-	59,120	(1,067,105)	5,923	(1,061,182)
0438F	0438F	880,456	-	56,848	-	-	56,848	-	-	243,752	254,304	498,056	(4,399,658)	(41,964)	(4,441,622)
0438P	0438P	792,387	-	51,162	-	-	51,162	-	-	219,370	144,781	364,151	(3,959,574)	(23,891)	(3,983,465)
0439P	0439P	87,760	-	5,666	-	-	5,666	-	-	24,296	34,092	58,388	(438,537)	(5,626)	(444,163)
0441F	0441F	332,634	-	21,477	-	333,965	355,442	-	-	92,089	-	92,089	(1,662,181)	55,110	(1,607,071)
0441P	0441P	611,631	-	39,491	-	118,471	157,962	-	-	169,328	-	169,328	(3,056,334)	19,550	(3,036,784)
0442P	0442P	367,895	-	23,754	-	-	23,754	-	-	101,851	318,451	420,302	(1,838,379)	(52,550)	(1,890,929)
0444P	0444P	80,948	-	5,227	-	-	5,227	-	-	22,410	3,550	25,960	(404,499)	(586)	(405,085)
0445F	0445F	1,522,093	-	98,276	-	58,992	157,268	-	-	421,387	-	421,387	(7,605,933)	9,735	(7,596,198)
0445P	0445P	1,508,397	-	97,392	-	159,420	256,812	-	-	417,596	-	417,596	(7,537,493)	26,307	(7,511,186)
0446P	0446P	153,955	-	9,940	-	63,077	73,017	-	-	42,622	-	42,622	(769,317)	10,409	(758,908)
0447F	0447F	1,342,868	-	86,704	-	-	86,704	-	-	371,769	5,398	377,167	(6,710,339)	(891)	(6,711,230)
0447P	0447P	1,232,251	-	79,562	-	363,291	442,853	-	-	341,145	-	341,145	(6,157,583)	59,949	(6,097,634)
0448F	0448F	1,360,115	-	87,818	-	-	87,818	-	-	376,544	254,595	631,139	(6,796,526)	(42,012)	(6,838,538)
0448P	0448P	1,117,308	-	72,141	-	58,068	130,209	-	-	309,324	-	309,324	(5,583,212)	9,582	(5,573,630)
0450F	0450F	77,779	-	5,022	-	3,453	8,475	-	-	21,533	-	21,533	(388,663)	570	(388,093)
0450P	0450P	311,161	-	20,091	-	86,130	106,221	-	-	86,144	-	86,144	(1,554,879)	14,213	(1,540,666)
0452P	0452P	442,805	-	28,590	-	-	28,590	-	-	122,589	126,787	249,376	(2,212,707)	(20,922)	(2,233,629)
0453F	0453F	257,023	-	16,595	-	184,369	200,964	-	-	71,156	-	71,156	(1,284,349)	30,424	(1,253,925)
0453P	0453P	435,110	-	28,094	-	45,083	73,177	-	-	120,459	-	120,459	(2,174,255)	7,439	(2,166,816)
0454F	0454F	571,171	-	36,879	-	29,326	66,205	-	-	158,127	-	158,127	(2,854,153)	4,839	(2,849,314)
0454P	0454P	538,415	-	34,764	-	39,879	74,643	-	-	149,059	-	149,059	(2,690,470)	6,581	(2,683,889)
0455F	0455F	3,621,149	-	233,806	-	-	233,806	-	-	1,002,506	15,319	1,017,825	(18,094,962)	(2,528)	(18,097,490)
0456F	0456F	1,933,700	-	124,853	-	-	124,853	-	-	535,340	608,354	1,143,694	(9,662,739)	(100,388)	(9,763,127)
0456P	0456P	1,251,465	-	80,803	-	-	80,803	-	-	346,465	1,121,678	1,468,143	(6,253,600)	(185,095)	(6,438,695)
0457P	0457P	108,304	-	6,993	-	35,454	42,447	-	-	29,984	-	29,984	(541,197)	5,850	(535,347)
0458P	0458P	36,344	-	2,347	-	243	2,590	-	-	10,062	-	10,062	(181,613)	40	(181,573)
0459P	0459P	1,112,554	-	71,834	-	11,088	82,922	-	-	308,008	-	308,008	(5,559,458)	1,830	(5,557,628)
0460P	0460P	13,887	-	897	-	27,916	28,813	-	-	3,845	-	3,845	(69,396)	4,607	(64,789)
0461P	0461P	328,436	-	21,206	-	172,843	194,049	-	-	90,927	-	90,927	(1,641,203)	28,522	(1,612,681)
0462F	0462F	170,301	-	10,996	-	-	10,996	-	-	47,147	25,338	72,485	(850,999)	(4,181)	(855,180)
0462P	0462P	463,768	-	29,944	-	116,088	146,032	-	-	128,393	-	128,393	(2,317,461)	19,156	(2,298,305)
0463P	0463P	495,933	-	32,021	-	5,106	37,127	-	-	137,298	-	137,298	(2,478,187)	843	(2,477,344)
0464F	0464F	266,776	-	17,225	-	-	17,225	-	-	73,856	42,603	116,459	(1,333,085)	(7,030)	(1,340,115)
0464P	0464P	249,155	-	16,087	-	76,841	92,928	-	-	68,978	-	68,978	(1,245,032)	12,680	(1,232,352)
0465F	0465F	432,569	-	27,930	-	-	27,930	-	-	119,756	140,550	260,306	(2,161,559)	(23,193)	(2,184,752)
0466P	0466P	513,918	-	33,182	-	-	33,182	-	-	142,277	14,736	157,013	(2,568,060)	(2,432)	(2,570,492)
0467F	0467F	1,871,010	-	120,805	-	305,514	426,319	-	-	517,984	-	517,984	(9,349,478)	50,415	(9,299,063)
0468P	0468P	470,708	-	30,392	-	100,865	131,257	-	-	130,314	-	130,314	(2,352,136)	16,644	(2,335,492)
0469F	0469F	532,505	-	34,382	-	8,559	42,941	-	-	147,422	-	147,422	(2,660,937)	1,412	(2,659,525)
0469P	0469P	1,438,568	-	92,884	-	-	92,884	-	-	398,264	40,803	439,067	(7,188,557)	(6,733)	(7,195,290)
0470F	0470F	35,852	-	2,315	-	-	2,315	-	-	9,926	24,852	34,778	(179,155)	(4,101)	(183,256)

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

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

			Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					OPEB Expense for Year Ended December 31, 2018		
Employer #	Employer Code	Net OPEB 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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0470P	0470P	$ 417,726	-	$ 26,971	$ -	$ -	$ 26,971	$ -	$ -	$ 115,646	$ 49,801	$ 165,447	$ (2,087,385)	$ (8,218)	$ (2,095,603)
0471P	0471P	72,898	-	4,707	-	-	4,707	-	-	20,182	19,405	39,587	(364,272)	(3,202)	(367,474)
0472P	0472P	124,805	-	8,058	-	28,596	36,654	-	-	34,552	-	34,552	(623,654)	4,719	(618,935)
0473P	0473P	339,482	-	21,919	-	183,980	205,899	-	-	93,985	-	93,985	(1,696,401)	30,360	(1,666,041)
0474P	0474P	26,983	-	1,742	-	-	1,742	-	-	7,470	3,258	10,728	(134,833)	(538)	(135,371)
0475P	0475P	25,353	-	1,637	-	-	1,637	-	-	7,019	34,676	41,695	(126,687)	(5,722)	(132,409)
0476F	0476F	317,099	-	20,474	-	375,838	396,312	-	-	87,788	-	87,788	(1,584,549)	62,019	(1,522,530)
0476P	0476P	854,885	-	55,197	-	-	55,197	-	-	236,673	6,225	242,898	(4,271,879)	(1,027)	(4,272,906)
0477F	0477F	973,315	-	62,844	-	104,853	167,697	-	-	269,460	-	269,460	(4,863,678)	17,303	(4,846,375)
0477P	0477P	1,046,268	-	67,554	-	200,077	267,631	-	-	289,656	-	289,656	(5,228,223)	33,016	(5,195,207)
0478F	0478F	908,040	-	58,629	-	-	58,629	-	-	251,388	198,813	450,201	(4,537,495)	(32,807)	(4,570,302)
0479P	0479P	31,591	-	2,040	-	-	2,040	-	-	8,746	1,264	10,010	(157,859)	(209)	(158,068)
0480F	0480F	3,644,480	-	235,312	-	-	235,312	-	-	1,008,965	313,928	1,322,893	(18,211,547)	(51,803)	(18,263,350)
0480P	0480P	3,277,451	-	211,614	-	-	211,614	-	-	907,353	40,317	947,670	(16,377,492)	(6,653)	(16,384,145)
0481F	0481F	1,142,888	-	73,792	-	-	73,792	-	-	316,406	46,348	362,754	(5,711,037)	(7,648)	(5,718,685)
0481P	0481P	1,008,285	-	65,102	-	-	65,102	-	-	279,141	262,182	541,323	(5,038,420)	(43,264)	(5,081,684)
0482P	0482P	451,466	-	29,150	-	72,220	101,370	-	-	124,987	-	124,987	(2,255,983)	11,918	(2,244,065)
0483P	0483P	68,181	-	4,402	-	21,836	26,238	-	-	18,876	-	18,876	(340,700)	3,603	(337,097)
0484P	0484P	16,902	-	1,091	-	-	1,091	-	-	4,679	1,362	6,041	(84,458)	(225)	(84,683)
0485P	0485P	19,743	-	1,275	-	11,915	13,190	-	-	5,466	-	5,466	(98,656)	1,966	(96,690)
0486P	0486P	17,120	-	1,105	-	-	1,105	-	-	4,740	5,496	10,236	(85,550)	(907)	(86,457)
0487P	0487P	51,288	-	3,311	-	1,605	4,916	-	-	14,199	-	14,199	(256,287)	265	(256,022)
0488F	0488F	272,795	-	17,613	-	77,619	95,232	-	-	75,523	-	75,523	(1,363,164)	12,808	(1,350,356)
0488P	0488P	543,077	-	35,065	-	11,186	46,251	-	-	150,349	-	150,349	(2,713,769)	1,846	(2,711,923)
0489F	0489F	557,648	-	36,005	-	-	36,005	-	-	154,383	272,687	427,070	(2,786,578)	(44,998)	(2,831,576)
0492F	0492F	442,559	-	28,575	-	206,108	234,683	-	-	122,521	-	122,521	(2,211,479)	34,011	(2,177,468)
0493P	0493P	83,789	-	5,410	-	38,663	44,073	-	-	23,197	-	23,197	(418,697)	6,380	(412,317)
0494F	0494F	972,851	-	62,814	-	-	62,814	-	-	269,331	421,116	690,447	(4,861,357)	(69,491)	(4,930,848)
0494P	0494P	921,672	-	59,509	-	-	59,509	-	-	255,163	183,931	439,094	(4,605,616)	(30,352)	(4,635,968)
0495P	0495P	944,848	-	61,006	-	-	61,006	-	-	261,579	11,234	272,813	(4,721,428)	(1,854)	(4,723,282)
0496F	0496F	483,511	-	31,219	-	310,864	342,083	-	-	133,859	-	133,859	(2,416,117)	51,298	(2,364,819)
0497P	0497P	83,980	-	5,422	-	-	5,422	-	-	23,250	362,367	385,617	(419,652)	(59,796)	(479,448)
0498P	0498P	44,804	-	2,893	-	-	2,893	-	-	12,404	26,311	38,715	(223,887)	(4,342)	(228,229)
0499F	0499F	1,152,013	-	74,382	-	-	74,382	-	-	318,932	443,973	762,905	(5,756,634)	(73,263)	(5,829,897)
0499P	0499P	972,541	-	62,794	-	-	62,794	-	-	269,245	197,354	466,599	(4,859,810)	(32,567)	(4,892,377)
0500P	0500P	187,722	-	12,121	-	88,853	100,974	-	-	51,970	-	51,970	(938,051)	14,662	(923,389)
0501F	0501F	1,512,495	-	97,657	-	232,759	330,416	-	-	418,730	-	418,730	(7,557,971)	38,409	(7,519,562)
0502F	0502F	1,359,041	-	87,749	-	-	87,749	-	-	376,247	60,743	436,990	(6,791,157)	(10,024)	(6,801,181)
0504F	0504F	401,389	-	25,916	-	-	25,916	-	-	111,123	122,653	233,776	(2,005,748)	(20,240)	(2,025,988)
0505F	0505F	424,902	-	27,434	-	-	27,434	-	-	117,633	69,351	186,984	(2,123,243)	(11,444)	(2,134,687)
0506P	0506P	57,717	-	3,727	-	-	3,727	-	-	15,979	30,979	46,958	(288,414)	(5,112)	(293,526)
0507P	0507P	100,154	-	6,467	-	-	6,467	-	-	27,727	14,639	42,366	(500,470)	(2,416)	(502,886)
0508P	0508P	47,072	-	3,039	-	32,098	35,137	-	-	13,032	-	13,032	(235,218)	5,297	(229,921)
0509P	0509P	368,514	-	23,794	-	60,889	84,683	-	-	102,022	-	102,022	(1,841,473)	10,048	(1,831,425)
0510F	0510F	1,133,672	-	73,197	-	888,287	961,484	-	-	313,854	-	313,854	(5,664,985)	146,582	(5,518,403)
0510P	0510P	819,479	-	52,911	-	239,470	292,381	-	-	226,871	-	226,871	(4,094,953)	39,517	(4,055,436)
0511P	0511P	677,271	-	43,729	-	92,014	135,743	-	-	187,501	-	187,501	(3,384,338)	15,184	(3,369,154)
0512P	0512P	13,332	-	861	-	-	861	-	-	3,691	62,737	66,428	(66,620)	(10,353)	(76,973)
0513F	0513F	1,261,373	-	81,443	-	596,585	678,028	-	-	349,208	-	349,208	(6,303,110)	98,446	(6,204,664)
0516P	0516P	90,182	-	5,823	-	86,470	92,293	-	-	24,967	-	24,967	(450,641)	14,269	(436,372)
0518F	0518F	576,043	-	37,193	-	67,649	104,842	-	-	159,476	-	159,476	(2,878,499)	11,163	(2,867,336)
0518P	0518P	624,563	-	40,326	-	75,138	115,464	-	-	172,908	-	172,908	(3,120,952)	12,399	(3,108,553)
0519F	0519F	114,688	-	7,405	-	8,365	15,770	-	-	31,751	-	31,751	(573,097)	1,380	(571,717)
0520F	0520F	551,228	-	35,591	-	-	35,591	-	-	152,606	120,951	273,557	(2,754,496)	(19,959)	(2,774,455)
0520P	0520P	586,115	-	37,843	-	-	37,843	-	-	162,264	158,058	320,322	(2,928,828)	(26,082)	(2,954,910)
0521P	0521P	180,127	-	11,630	-	22,420	34,050	-	-	49,868	-	49,868	(900,100)	3,700	(896,400)
0523P	0523P	2,035,993	-	131,457	-	487,063	618,520	-	-	563,659	-	563,659	(10,173,902)	80,373	(10,093,529)
0524F	0524F	445,747	-	28,780	-	119,054	147,834	-	-	123,404	-	123,404	(2,227,405)	19,646	(2,207,759)
0524P	0524P	507,826	-	32,789	-	4,912	37,701	-	-	140,590	-	140,590	(2,537,617)	811	(2,536,806)
0526F	0526F	714,426	-	46,128	-	-	46,128	-	-	197,787	156,113	353,900	(3,570,001)	(25,761)	(3,595,762)
0526P	0526P	691,996	-	44,680	-	182,764	227,444	-	-	191,577	-	191,577	(3,457,921)	30,159	(3,427,762)

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

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

			Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					OPEB Expense for Year Ended December 31, 2018		
Employer #	Employer Code	Net OPEB 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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0528P	0528P	$ 120,643	$ -	$ 7,790	$ -	$ 177,074	$ 184,864	$ -	$ -	$ 33,400	$ -	$ 33,400	$ (602,857)	$ 29,220	$ (573,637)
0529P	0529P	19,479	-	1,258	-	47,904	49,162	-	-	5,393	-	5,393	(97,336)	7,905	(89,431)
0530P	0530P	76,322	-	4,928	-	19,648	24,576	-	-	21,130	-	21,130	(381,382)	3,242	(378,140)
0531P	0531P	211,281	-	13,642	-	134,763	148,405	-	-	58,492	-	58,492	(1,055,774)	22,238	(1,033,536)
0532F	0532F	551,337	-	35,598	-	-	35,598	-	-	152,636	96,051	248,687	(2,755,042)	(15,850)	(2,770,892)
0532P	0532P	838,439	-	54,135	-	56,463	110,598	-	-	232,119	-	232,119	(4,189,696)	9,317	(4,180,379)
0533P	0533P	58,810	-	3,797	-	41,971	45,768	-	-	16,281	-	16,281	(293,875)	6,926	(286,949)
0535P	0535P	31,818	-	2,054	-	-	2,054	-	-	8,809	243	9,052	(158,996)	(40)	(159,036)
0536F	0536F	1,186,390	-	76,601	-	-	76,601	-	-	328,449	110,592	439,041	(5,928,417)	(18,250)	(5,946,667)
0536P	0536P	1,079,744	-	69,715	-	-	69,715	-	-	298,924	7,830	306,754	(5,395,502)	(1,292)	(5,396,794)
0537P	0537P	32,091	-	2,072	-	16,195	18,267	-	-	8,884	-	8,884	(160,362)	2,672	(157,690)
0538P	0538P	353,880	-	22,849	-	827	23,676	-	-	97,971	-	97,971	(1,768,346)	136	(1,768,210)
0540P	0540P	64,975	-	4,195	-	80,829	85,024	-	-	17,988	-	17,988	(324,682)	13,338	(311,344)
0541F	0541F	445,410	-	28,759	-	39,539	68,298	-	-	123,310	-	123,310	(2,225,722)	6,525	(2,219,197)
0541P	0541P	460,472	-	29,731	-	-	29,731	-	-	127,480	40,268	167,748	(2,300,988)	(6,645)	(2,307,633)
0542P	0542P	15,354	-	991	-	19,453	20,444	-	-	4,251	-	4,251	(76,722)	3,210	(73,512)
0543F	0543F	1,543,558	-	99,662	-	78,932	178,594	-	-	427,330	-	427,330	(7,713,190)	13,025	(7,700,165)
0543P	0543P	1,229,428	-	79,380	-	99,358	178,738	-	-	340,364	-	340,364	(6,143,476)	16,396	(6,127,080)
0545F	0545F	174,937	-	11,295	-	-	11,295	-	-	48,431	100,136	148,567	(874,162)	(16,524)	(890,686)
0547F	0547F	371,829	-	24,008	-	24,511	48,519	-	-	102,940	-	102,940	(1,858,037)	4,045	(1,853,992)
0548P	0548P	24,433	-	1,578	-	2,237	3,815	-	-	6,764	-	6,764	(122,091)	369	(121,722)
0549P	0549P	94,407	-	6,096	-	78,786	84,882	-	-	26,136	-	26,136	(471,756)	13,001	(458,755)
0550P	0550P	487,546	-	31,479	-	-	31,479	-	-	134,976	51,940	186,916	(2,436,276)	(8,571)	(2,444,847)
0551P	0551P	144,648	-	9,339	-	-	9,339	-	-	40,045	39,733	79,778	(722,810)	(6,557)	(729,367)
0552P	0552P	76,404	-	4,933	-	-	4,933	-	-	21,152	18,967	40,119	(381,792)	(3,130)	(384,922)
0553F	0553F	2,127,705	-	137,379	-	-	137,379	-	-	589,049	313,928	902,977	(10,632,189)	(51,803)	(10,683,992)
0553P	0553P	1,967,430	-	127,030	-	-	127,030	-	-	544,678	106,361	651,039	(9,831,291)	(17,551)	(9,848,842)
0555F	0555F	1,801,710	-	116,330	-	-	116,330	-	-	498,798	301,964	800,762	(9,003,181)	(49,829)	(9,053,010)
0555P	0555P	1,364,942	-	88,130	-	-	88,130	-	-	377,881	419,365	797,246	(6,820,644)	(69,202)	(6,889,846)
0556P	0556P	67,352	-	4,349	-	42,262	46,611	-	-	18,646	-	18,646	(336,559)	6,974	(329,585)
0557F	0557F	682,872	-	44,091	-	-	44,091	-	-	189,051	4,523	193,574	(3,412,324)	(746)	(3,413,070)
0559F	0559F	405,532	-	26,184	-	28,499	54,683	-	-	112,270	-	112,270	(2,026,453)	4,703	(2,021,750)
0559P	0559P	223,438	-	14,427	-	-	14,427	-	-	61,858	681	62,539	(1,116,524)	(112)	(1,116,636)
0560F	0560F	475,179	-	30,681	-	80,342	111,023	-	-	131,552	-	131,552	(2,374,479)	13,258	(2,361,221)
0560P	0560P	300,971	-	19,433	-	24,414	43,847	-	-	83,323	-	83,323	(1,503,958)	4,029	(1,499,929)
0561F	0561F	381,518	-	24,633	-	16,098	40,731	-	-	105,622	-	105,622	(1,906,455)	2,656	(1,903,799)
0561P	0561P	379,834	-	24,525	-	83,357	107,882	-	-	105,156	-	105,156	(1,898,036)	13,755	(1,884,281)
0563P	0563P	33,976	-	2,194	-	-	2,194	-	-	9,406	5,544	14,950	(169,781)	(915)	(170,696)
0564F	0564F	1,330,401	-	85,900	-	-	85,900	-	-	368,318	73,971	442,289	(6,648,042)	(12,206)	(6,660,248)
0564P	0564P	1,060,565	-	68,477	-	-	68,477	-	-	293,615	145,803	439,418	(5,299,667)	(24,060)	(5,323,727)
0565P	0565P	164,236	-	10,604	-	45,521	56,125	-	-	45,468	-	45,468	(820,693)	7,512	(813,181)
0567P	0567P	54,412	-	3,513	-	5,398	8,911	-	-	15,064	-	15,064	(271,896)	891	(271,005)
0568F	0568F	2,501,747	-	161,529	-	-	161,529	-	-	692,602	685,049	1,377,651	(12,501,284)	(113,044)	(12,614,328)
0568P	0568P	1,619,005	-	104,534	-	-	104,534	-	-	448,217	606,992	1,055,209	(8,090,203)	(100,164)	(8,190,367)
0569P	0569P	26,482	-	1,710	-	-	1,710	-	-	7,331	1,459	8,790	(132,330)	(241)	(132,571)
0571F	0571F	1,291,889	-	83,413	-	-	83,413	-	-	357,656	58,652	416,308	(6,455,599)	(9,679)	(6,465,278)
0571P	0571P	1,182,966	-	76,380	-	-	76,380	-	-	327,501	58,798	386,299	(5,911,307)	(9,703)	(5,921,010)
0573P	0573P	74,236	-	4,793	-	4,085	8,878	-	-	20,552	-	20,552	(370,961)	674	(370,287)
0574P	0574P	245,430	-	15,847	-	-	15,847	-	-	67,947	59,819	127,766	(1,226,420)	(9,871)	(1,236,291)
0576P	0576P	32,155	-	2,076	-	23,928	26,004	-	-	8,902	-	8,902	(160,680)	3,948	(156,732)
0577P	0577P	11,374	-	734	-	-	734	-	-	3,149	48,390	51,539	(56,836)	(7,985)	(64,821)
0578P	0578P	58,610	-	3,784	-	61,424	65,208	-	-	16,226	-	16,226	(292,874)	10,136	(282,738)
0579P	0579P	695,794	-	44,925	-	-	44,925	-	-	192,629	46,542	239,171	(3,476,897)	(7,680)	(3,484,577)
0580F	0580F	1,138,472	-	73,507	-	457,202	530,709	-	-	315,183	-	315,183	(5,688,967)	75,446	(5,613,521)
0580P	0580P	1,107,427	-	71,503	-	17,070	88,573	-	-	306,588	-	306,588	(5,533,838)	2,817	(5,531,021)
0581F	0581F	3,706,359	-	239,307	-	-	239,307	-	-	1,026,096	116,185	1,142,281	(18,520,757)	(19,172)	(18,539,929)
0581P	0581P	2,822,370	-	182,231	-	95,127	277,358	-	-	781,366	-	781,366	(14,103,443)	15,697	(14,087,746)
0582F	0582F	1,026,325	-	66,266	-	154,605	220,871	-	-	284,135	-	284,135	(5,128,566)	25,512	(5,103,054)
0583F	0583F	432,023	-	27,894	-	21,301	49,195	-	-	119,604	-	119,604	(2,158,829)	3,515	(2,155,314)
0584F	0584F	426,058	-	27,509	-	-	27,509	-	-	117,953	146,532	264,485	(2,129,022)	(24,180)	(2,153,202)
0585F	0585F	860,185	-	55,539	-	-	55,539	-	-	238,140	195,506	433,646	(4,298,363)	(32,262)	(4,330,625)

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

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

			Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					OPEB Expense for Year Ended December 31, 2018		
Employer #	Employer Code	Net OPEB 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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0585P	0585P	$ 407,017	$ -	$ 26,280	$ -	$ -	$ 26,280	$ -	$ -	$ 112,681	$ 448,253	$ 560,934	$ (2,033,870)	$ (73,969)	$ (2,107,839)
0586P	0586P	181,038	-	11,689	-	-	11,689	-	-	50,120	33,995	84,115	(904,650)	(5,610)	(910,260)
0587P	0587P	53,783	-	3,473	-	14,250	17,723	-	-	14,890	-	14,890	(268,756)	2,351	(266,405)
0588F	0588F	379,087	-	24,476	-	-	24,476	-	-	104,949	51,016	155,965	(1,894,305)	(8,419)	(1,902,724)
0588P	0588P	353,516	-	22,825	-	-	22,825	-	-	97,870	36,378	134,248	(1,766,525)	(6,003)	(1,772,528)
0589P	0589P	27,283	-	1,762	-	24,560	26,322	-	-	7,553	-	7,553	(136,335)	4,053	(132,282)
0590F	0590F	895,236	-	57,802	-	-	57,802	-	-	247,844	195,798	443,642	(4,473,514)	(32,310)	(4,505,824)
0590P	0590P	931,990	-	60,175	-	131,115	191,290	-	-	258,019	-	258,019	(4,657,174)	21,636	(4,635,538)
0591P	0591P	88,497	-	5,714	-	-	5,714	-	-	24,500	40,755	65,255	(442,223)	(6,725)	(448,948)
0592P	0592P	32,401	-	2,092	-	-	2,092	-	-	8,970	2,383	11,353	(161,909)	(393)	(162,302)
0593F	0593F	1,821,480	-	117,607	-	-	117,607	-	-	504,272	549,654	1,053,926	(9,101,974)	(90,702)	(9,192,676)
0593P	0593P	1,214,985	-	78,448	-	-	78,448	-	-	336,365	113,072	449,437	(6,071,304)	(18,659)	(6,089,963)
0594P	0594P	64,829	-	4,186	-	9,143	13,329	-	-	17,948	-	17,948	(323,954)	1,509	(322,445)
0595P	0595P	16,255	-	1,050	-	-	1,050	-	-	4,500	2,480	6,980	(81,227)	(409)	(81,636)
0596F	0596F	639,033	-	41,260	-	66,239	107,499	-	-	176,915	-	176,915	(3,193,261)	10,930	(3,182,331)
0596P	0596P	859,092	-	55,469	-	99,406	154,875	-	-	237,837	-	237,837	(4,292,902)	16,404	(4,276,498)
0597F	0597F	2,639,793	-	170,443	-	-	170,443	-	-	730,820	241,367	972,187	(13,191,102)	(39,830)	(13,230,932)
0597P	0597P	2,426,418	-	156,666	-	-	156,666	-	-	671,747	38,323	710,070	(12,124,862)	(6,324)	(12,131,186)
0598F	0598F	206,054	-	13,304	-	-	13,304	-	-	57,045	81,509	138,554	(1,029,654)	(13,450)	(1,043,104)
0598P	0598P	303,894	-	19,621	-	-	19,621	-	-	84,132	66,579	150,711	(1,518,566)	(10,987)	(1,529,553)
0599P	0599P	41,699	-	2,692	-	-	2,692	-	-	11,544	15,174	26,718	(208,370)	(2,504)	(210,874)
0600P	0600P	94,999	-	6,134	-	16,146	22,280	-	-	26,300	-	26,300	(474,714)	2,664	(472,050)
0601F	0601F	419,128	-	27,062	-	-	27,062	-	-	116,035	10,505	126,540	(2,094,393)	(1,733)	(2,096,126)
0602P	0602P	208,940	-	13,491	-	179,262	192,753	-	-	57,845	-	57,845	(1,044,079)	29,581	(1,014,498)
0603F	0603F	201,182	-	12,990	-	184,126	197,116	-	-	55,697	-	55,697	(1,005,309)	30,384	(974,925)
0603P	0603P	125,424	-	8,098	-	-	8,098	-	-	34,723	37,983	72,706	(626,748)	(6,268)	(633,016)
0604F	0604F	1,204,421	-	77,765	-	1,037,202	1,114,967	-	-	333,441	-	333,441	(6,018,518)	171,156	(5,847,362)
0606P	0606P	989,352	-	63,879	-	-	63,879	-	-	273,899	381,139	655,038	(4,943,814)	(62,894)	(5,006,708)
0607F	0607F	2,198,390	-	141,943	-	668,513	810,456	-	-	608,618	-	608,618	(10,985,403)	110,316	(10,875,087)
0608F	0608F	598,627	-	38,651	-	-	38,651	-	-	165,728	243	165,971	(2,991,353)	(40)	(2,991,393)
0608P	0608P	732,812	-	47,315	-	93,425	140,740	-	-	202,877	-	202,877	(3,661,877)	15,417	(3,646,460)
0609F	0609F	293,649	-	18,960	-	-	18,960	-	-	81,296	38,566	119,862	(1,467,372)	(6,364)	(1,473,736)
0610P	0610P	175,966	-	11,362	-	52,621	63,983	-	-	48,716	-	48,716	(879,304)	8,683	(870,621)
0612F	0612F	1,055,347	-	68,140	-	-	68,140	-	-	292,170	357,990	650,160	(5,273,592)	(59,074)	(5,332,666)
0612P	0612P	778,099	-	50,239	-	256,346	306,585	-	-	215,415	-	215,415	(3,888,176)	42,301	(3,845,875)
0613P	0613P	16,419	-	1,060	-	-	1,060	-	-	4,546	62,056	66,602	(82,046)	(10,240)	(92,286)
0614F	0614F	21,073	-	1,361	-	61,327	62,688	-	-	5,834	-	5,834	(105,300)	10,120	(95,180)
0614P	0614P	593,209	-	38,302	-	13,958	52,260	-	-	164,228	-	164,228	(2,964,277)	2,303	(2,961,974)
0615F	0615F	17,953,541	-	1,159,200	-	274,827	1,434,027	-	-	4,970,390	-	4,970,390	(89,714,229)	45,351	(89,668,878)
0615P	0615P	17,369,338	-	1,121,480	-	-	1,121,480	-	-	4,808,655	2,143,805	6,952,460	(86,794,958)	(353,763)	(87,148,721)
0616F	0616F	153,208	-	9,892	-	-	9,892	-	-	42,415	1,167	43,582	(765,585)	(193)	(765,778)
0616P	0616P	255,466	-	16,495	-	3,064	19,559	-	-	70,725	-	70,725	(1,276,567)	506	(1,276,061)
0617P	0617P	438,844	-	28,335	-	182,521	210,856	-	-	121,493	-	121,493	(2,192,912)	30,119	(2,162,793)
0618F	0618F	124,714	-	8,052	-	86,324	94,376	-	-	34,527	-	34,527	(623,198)	14,245	(608,953)
0619F	0619F	669,303	-	43,215	-	145,316	188,531	-	-	185,295	-	185,295	(3,344,521)	23,980	(3,320,541)
0619P	0619P	761,015	-	49,136	-	-	49,136	-	-	210,685	42,651	253,336	(3,802,807)	(7,038)	(3,809,845)
0620F	0620F	1,418,570	-	91,592	-	-	91,592	-	-	392,727	2,626	395,353	(7,088,626)	(433)	(7,089,059)
0620P	0620P	1,347,849	-	87,026	-	275,167	362,193	-	-	373,148	-	373,148	(6,735,230)	45,407	(6,689,823)
0621F	0621F	1,672,187	-	107,968	-	224,589	332,557	-	-	462,941	-	462,941	(8,355,956)	37,061	(8,318,895)
0622F	0622F	1,217,015	-	78,579	-	-	78,579	-	-	336,927	375,352	712,279	(6,081,452)	(61,939)	(6,143,391)
0622P	0622P	1,142,551	-	73,771	-	-	73,771	-	-	316,312	184,174	500,486	(5,709,353)	(30,392)	(5,739,745)
0623F	0623F	180,765	-	11,671	-	113,705	125,376	-	-	50,044	-	50,044	(903,285)	18,763	(884,522)
0623P	0623P	138,793	-	8,961	-	2,967	11,928	-	-	38,424	-	38,424	(693,550)	490	(693,060)
0624P	0624P	158,080	-	10,207	-	61,132	71,339	-	-	43,764	-	43,764	(789,931)	10,088	(779,843)
0625P	0625P	35,151	-	2,270	-	-	2,270	-	-	9,732	15,903	25,635	(175,651)	(2,624)	(178,275)
0626F	0626F	2,745,647	-	177,277	-	453,214	630,491	-	-	760,125	-	760,125	(13,720,059)	74,788	(13,645,271)
0627F	0627F	2,098,537	-	135,496	-	-	135,496	-	-	580,974	318,062	899,036	(10,486,435)	(52,485)	(10,538,920)
0628F	0628F	1,097,255	-	70,846	-	670,702	741,548	-	-	303,772	-	303,772	(5,483,009)	110,677	(5,372,332)
0628P	0628P	917,274	-	59,225	-	-	59,225	-	-	253,945	275,945	529,890	(4,583,637)	(45,536)	(4,629,173)
0629F	0629F	2,492,167	-	160,911	-	42,408	203,319	-	-	689,950	-	689,950	(12,453,412)	6,998	(12,446,414)
0629P	0629P	1,823,119	-	117,713	-	244,674	362,387	-	-	504,726	-	504,726	(9,110,165)	40,375	(9,069,790)

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

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

			Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					OPEB Expense for Year Ended December 31, 2018		
Employer #	Employer Code	Net OPEB 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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0630F	0630F	$ 68,991	$ -	$ 4,455	$ -	$ 3,550	$ 8,005	$ -	$ -	$ 19,100	$ -	$ 19,100	$ (344,750)	$ 586	$ (344,164)
0630P	0630P	266,785	-	17,225	-	-	17,225	-	-	73,859	9,094	82,953	(1,333,130)	(1,501)	(1,334,631)
0631F	0631F	700,875	-	45,253	-	183,688	228,941	-	-	194,035	-	194,035	(3,502,289)	30,312	(3,471,977)
0631P	0631P	451,848	-	29,174	-	-	29,174	-	-	125,093	38,809	163,902	(2,257,894)	(6,404)	(2,264,298)
0632P	0632P	40,861	-	2,638	-	31,077	33,715	-	-	11,312	-	11,312	(204,183)	5,128	(199,055)
0633F	0633F	551,036	-	35,579	-	26,165	61,744	-	-	152,553	-	152,553	(2,753,541)	4,318	(2,749,223)
0633P	0633P	588,100	-	37,972	-	-	37,972	-	-	162,814	233,245	396,059	(2,938,748)	(38,489)	(2,977,237)
0635F	0635F	296,509	-	19,145	-	222,741	241,886	-	-	82,088	-	82,088	(1,481,661)	36,756	(1,444,905)
0635P	0635P	969,236	-	62,580	-	-	62,580	-	-	268,330	155,481	423,811	(4,843,292)	(25,657)	(4,868,949)
0636F	0636F	512,079	-	33,063	-	-	33,063	-	-	141,768	12,158	153,926	(2,558,868)	(2,006)	(2,560,874)
0636P	0636P	427,843	-	27,624	-	-	27,624	-	-	118,447	86,519	204,966	(2,137,942)	(14,277)	(2,152,219)
0637P	0637P	453,196	-	29,261	-	-	29,261	-	-	125,466	42,992	168,458	(2,264,629)	(7,094)	(2,271,723)
0638P	0638P	117,456	-	7,584	-	-	7,584	-	-	32,517	18,918	51,435	(586,931)	(3,122)	(590,053)
0640F	0640F	2,309,982	-	149,148	-	485,798	634,946	-	-	639,512	-	639,512	(11,543,028)	80,165	(11,462,863)
0641F	0641F	326,742	-	21,097	-	-	21,097	-	-	90,458	255,519	345,977	(1,632,739)	(42,165)	(1,674,904)
0641P	0641P	871,231	-	56,252	-	267,726	323,978	-	-	241,198	-	241,198	(4,353,561)	44,179	(4,309,382)
0642P	0642P	143,364	-	9,257	-	3,696	12,953	-	-	39,690	-	39,690	(716,394)	610	(715,784)
0643P	0643P	16,437	-	1,061	-	-	1,061	-	-	4,551	5,009	9,560	(82,138)	(827)	(82,965)
0644P	0644P	66,050	-	4,265	-	27,137	31,402	-	-	18,286	-	18,286	(330,052)	4,478	(325,574)
0645P	0645P	309,813	-	20,004	-	-	20,004	-	-	85,771	247,252	333,023	(1,548,144)	(40,801)	(1,588,945)
0646F	0646F	394,149	-	25,449	-	-	25,449	-	-	109,119	78,154	187,273	(1,969,571)	(12,897)	(1,982,468)
0646P	0646P	313,502	-	20,242	-	-	20,242	-	-	86,792	25,095	111,887	(1,566,574)	(4,141)	(1,570,715)
0647F	0647F	1,599,790	-	103,293	-	130,337	233,630	-	-	442,898	-	442,898	(7,994,187)	21,508	(7,972,679)
0647P	0647P	1,492,333	-	96,355	-	653,486	749,841	-	-	413,148	-	413,148	(7,457,221)	107,836	(7,349,385)
0648F	0648F	20,016	-	1,292	-	-	1,292	-	-	5,541	2,772	8,313	(100,021)	(457)	(100,478)
0649P	0649P	184,826	-	11,934	-	-	11,934	-	-	51,169	42,165	93,334	(923,581)	(6,958)	(930,539)
0650F	0650F	1,046,031	-	67,539	-	-	67,539	-	-	289,591	19,405	308,996	(5,227,040)	(3,202)	(5,230,242)
0650P	0650P	921,672	-	59,509	-	-	59,509	-	-	255,163	416,933	672,096	(4,605,616)	(68,801)	(4,674,417)
0652F	0652F	362,713	-	23,419	-	158,642	182,061	-	-	100,416	-	100,416	(1,812,486)	26,179	(1,786,307)
0652P	0652P	475,926	-	30,729	-	12,936	43,665	-	-	131,759	-	131,759	(2,378,211)	2,135	(2,376,076)
0653F	0653F	197,193	-	12,732	-	-	12,732	-	-	54,592	402,976	457,568	(985,377)	(66,498)	(1,051,875)
0654F	0654F	4,268,214	-	275,584	-	84,573	360,157	-	-	1,181,644	-	1,181,644	(21,328,358)	13,956	(21,314,402)
0655F	0655F	2,139,316	-	138,129	-	1,220,307	1,358,436	-	-	592,264	-	592,264	(10,690,208)	201,371	(10,488,837)
0656F	0656F	59,812	-	3,862	-	-	3,862	-	-	16,559	9,386	25,945	(298,880)	(1,549)	(300,429)
0656P	0656P	269,453	-	17,398	-	-	17,398	-	-	74,597	57,241	131,838	(1,346,464)	(9,446)	(1,355,910)
0657F	0657F	308,693	-	19,931	-	273,027	292,958	-	-	85,461	-	85,461	(1,542,547)	45,054	(1,497,493)
0657P	0657P	283,541	-	18,307	-	68,865	87,172	-	-	78,498	-	78,498	(1,416,861)	11,364	(1,405,497)
0658F	0658F	50,787	-	3,279	-	-	3,279	-	-	14,060	14,639	28,699	(253,784)	(2,416)	(256,200)
0658P	0658P	189,352	-	12,226	-	3,210	15,436	-	-	52,422	-	52,422	(946,197)	530	(945,667)
0660P	0660P	19,588	-	1,265	-	4,863	6,128	-	-	5,423	-	5,423	(97,882)	803	(97,079)
0661P	0661P	60,613	-	3,914	-	57,436	61,350	-	-	16,781	-	16,781	(302,885)	9,478	(293,407)
0662P	0662P	147,417	-	9,518	-	5,155	14,673	-	-	40,812	-	40,812	(736,644)	851	(735,793)
0663F	0663F	56,297	-	3,635	-	-	3,635	-	-	15,586	48,439	64,025	(281,315)	(7,993)	(289,308)
0663P	0663P	125,379	-	8,095	-	43,430	51,525	-	-	34,711	-	34,711	(626,520)	7,167	(619,353)
0664F	0664F	31,126	-	2,010	-	62,883	64,893	-	-	8,617	-	8,617	(155,538)	10,377	(145,161)
0664P	0664P	108,413	-	7,000	-	-	7,000	-	-	30,014	130,386	160,400	(541,744)	(21,516)	(563,260)
0665P	0665P	36,171	-	2,335	-	5,301	7,636	-	-	10,014	-	10,014	(180,748)	875	(179,873)
0666F	0666F	271,812	-	17,550	-	-	17,550	-	-	75,250	26,651	101,901	(1,358,250)	(4,398)	(1,362,648)
0666P	0666P	685,139	-	44,237	-	3,988	48,225	-	-	189,679	-	189,679	(3,423,655)	658	(3,422,997)
0667P	0667P	236,278	-	15,256	-	-	15,256	-	-	65,413	160,636	226,049	(1,180,687)	(26,508)	(1,207,195)
0668P	0668P	62,972	-	4,066	-	-	4,066	-	-	17,434	4,037	21,471	(314,671)	(666)	(315,337)
0669P	0669P	53,209	-	3,436	-	-	3,436	-	-	14,731	32,487	47,218	(265,889)	(5,361)	(271,250)
0670F	0670F	2,587,021	-	167,035	-	233,002	400,037	-	-	716,210	-	716,210	(12,927,398)	38,449	(12,888,949)
0672P	0672P	194,743	-	12,574	-	14,590	27,164	-	-	53,914	-	53,914	(973,136)	2,408	(970,728)
0673P	0673P	24,333	-	1,571	-	3,356	4,927	-	-	6,736	-	6,736	(121,591)	554	(121,037)
0674P	0674P	41,699	-	2,692	-	-	2,692	-	-	11,544	33,654	45,198	(208,370)	(5,554)	(213,924)
0675P	0675P	69,009	-	4,456	-	1,897	6,353	-	-	19,105	-	19,105	(344,841)	313	(344,528)
0676F	0676F	3,652,631	-	235,838	-	230,522	466,360	-	-	1,011,221	-	1,011,221	(18,252,274)	38,040	(18,214,234)
0676P	0676P	2,780,671	-	179,539	-	-	179,539	-	-	769,821	609,959	1,379,780	(13,895,073)	(100,653)	(13,995,726)
0677F	0677F	1,666,459	-	107,598	-	33,849	141,447	-	-	461,355	-	461,355	(8,327,333)	5,586	(8,321,747)
0677P	0677P	1,887,839	-	121,891	-	-	121,891	-	-	522,643	47,807	570,450	(9,433,573)	(7,889)	(9,441,462)

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

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

			Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					OPEB Expense for Year Ended December 31, 2018		
Employer #	Employer Code	Net OPEB 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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0679F	0679F	$ 1,888,194	$ -	$ 121,914	$ -	$ 140,502	$ 262,416	$ -	$ -	$ 522,742	$ -	$ 522,742	$ (9,435,347)	$ 23,185	$ (9,412,162)
0679P	0679P	1,952,987	-	126,098	-	658,787	784,885	-	-	540,679	-	540,679	(9,759,119)	108,711	(9,650,408)
0680F	0680F	331,906	-	21,430	-	54,177	75,607	-	-	91,887	-	91,887	(1,658,541)	8,940	(1,649,601)
0680P	0680P	239,566	-	15,468	-	70,324	85,792	-	-	66,323	-	66,323	(1,197,114)	11,605	(1,185,509)
0681F	0681F	207,256	-	13,382	-	149,353	162,735	-	-	57,378	-	57,378	(1,035,661)	24,646	(1,011,015)
0682F	0682F	828,121	-	53,469	-	153,827	207,296	-	-	229,263	-	229,263	(4,138,138)	25,384	(4,112,754)
0682P	0682P	908,941	-	58,687	-	-	58,687	-	-	251,638	203,044	454,682	(4,542,000)	(33,506)	(4,575,506)
0684F	0684F	199,087	-	12,854	-	101,790	114,644	-	-	55,117	-	55,117	(994,842)	16,797	(978,045)
0684P	0684P	321,625	-	20,766	-	104,513	125,279	-	-	89,041	-	89,041	(1,607,165)	17,246	(1,589,919)
0685P	0685P	86,412	-	5,579	-	37,253	42,832	-	-	23,923	-	23,923	(431,802)	6,147	(425,655)
0686F	0686F	1,601,685	-	103,415	-	-	103,415	-	-	443,422	186,898	630,320	(8,003,652)	(30,841)	(8,034,493)
0686P	0686P	1,492,679	-	96,377	-	32,584	128,961	-	-	413,244	-	413,244	(7,458,951)	5,377	(7,453,574)
0687F	0687F	399,941	-	25,823	-	24,268	50,091	-	-	110,723	-	110,723	(1,998,513)	4,005	(1,994,508)
0687P	0687P	642,949	-	41,513	-	85,449	126,962	-	-	177,999	-	177,999	(3,212,828)	14,100	(3,198,728)
0688P	0688P	709,645	-	45,819	-	-	45,819	-	-	196,463	122,507	318,970	(3,546,111)	(20,216)	(3,566,327)
0689F	0689F	449,917	-	29,050	-	-	29,050	-	-	124,558	40,706	165,264	(2,248,247)	(6,717)	(2,254,964)
0689P	0689P	523,271	-	33,786	-	51,989	85,775	-	-	144,866	-	144,866	(2,614,794)	8,579	(2,606,215)
0691P	0691P	18,596	-	1,201	-	-	1,201	-	-	5,148	32,536	37,684	(92,922)	(5,369)	(98,291)
0692P	0692P	58,145	-	3,754	-	25,532	29,286	-	-	16,097	-	16,097	(290,553)	4,213	(286,340)
0693P	0693P	124,860	-	8,062	-	2,918	10,980	-	-	34,567	-	34,567	(623,927)	482	(623,445)
0694F	0694F	371,210	-	23,968	-	430,648	454,616	-	-	102,768	-	102,768	(1,854,943)	71,064	(1,783,879)
0694P	0694P	359,763	-	23,229	-	5,593	28,822	-	-	99,599	-	99,599	(1,797,742)	923	(1,796,819)
0695F	0695F	22,466	-	1,451	-	-	1,451	-	-	6,220	56,658	62,878	(112,262)	(9,349)	(121,611)
0695P	0695P	199,725	-	12,896	-	-	12,896	-	-	55,293	18,237	73,530	(998,028)	(3,009)	(1,001,037)
0696P	0696P	81,012	-	5,231	-	-	5,231	-	-	22,428	11,283	33,711	(404,817)	(1,862)	(406,679)
0697P	0697P	78,571	-	5,073	-	-	5,073	-	-	21,752	6,711	28,463	(392,622)	(1,107)	(393,729)
0698F	0698F	1,565,003	-	101,047	-	59,284	160,331	-	-	433,267	-	433,267	(7,820,356)	9,783	(7,810,573)
0698P	0698P	1,070,610	-	69,126	-	54,956	124,082	-	-	296,395	-	296,395	(5,349,860)	9,069	(5,340,791)
0699F	0699F	145,969	-	9,425	-	14,882	24,307	-	-	40,411	-	40,411	(729,408)	2,456	(726,952)
0700F	0700F	1,617,248	-	104,420	-	-	104,420	-	-	447,731	604,706	1,052,437	(8,081,421)	(99,787)	(8,181,208)
0700P	0700P	1,158,551	-	74,804	-	-	74,804	-	-	320,742	278,863	599,605	(5,789,307)	(46,017)	(5,835,324)
0701P	0701P	609,883	-	39,378	-	63,612	102,990	-	-	168,844	-	168,844	(3,047,597)	10,497	(3,037,100)
0702F	0702F	1,522,840	-	98,325	-	231,154	329,479	-	-	421,594	-	421,594	(7,609,665)	38,144	(7,571,521)
0702P	0702P	1,275,534	-	82,357	-	39,636	121,993	-	-	353,128	-	353,128	(6,373,871)	6,541	(6,367,330)
0703F	0703F	59,338	-	3,831	-	-	3,831	-	-	16,428	49,266	65,694	(296,514)	(8,130)	(304,644)
0704P	0704P	205,462	-	13,266	-	82,044	95,310	-	-	56,881	-	56,881	(1,026,696)	13,539	(1,013,157)
0705P	0705P	29,633	-	1,913	-	-	1,913	-	-	8,204	14,006	22,210	(148,075)	(2,311)	(150,386)
0706F	0706F	3,434,056	-	221,726	-	-	221,726	-	-	950,709	816,602	1,767,311	(17,160,050)	(134,753)	(17,294,803)
0706P	0706P	3,477,093	-	224,504	-	-	224,504	-	-	962,624	906,573	1,869,197	(17,375,110)	(149,600)	(17,524,710)
0707F	0707F	1,456,654	-	94,051	-	72,464	166,515	-	-	403,271	-	403,271	(7,278,931)	11,958	(7,266,973)
0707P	0707P	1,276,363	-	82,410	-	297,684	380,094	-	-	353,358	-	353,358	(6,378,012)	49,123	(6,328,889)
0709P	0709P	77,633	-	5,013	-	-	5,013	-	-	21,493	19,162	40,655	(387,935)	(3,162)	(391,097)
0711P	0711P	15,745	-	1,017	-	-	1,017	-	-	4,359	67,698	72,057	(78,679)	(11,171)	(89,850)
0712F	0712F	1,335,136	-	86,205	-	227,798	314,003	-	-	369,629	-	369,629	(6,671,705)	37,590	(6,634,115)
0712P	0712P	868,481	-	56,075	-	201,391	257,466	-	-	240,437	-	240,437	(4,339,818)	33,233	(4,306,585)
0713P	0713P	38,894	-	2,511	-	14,201	16,712	-	-	10,768	-	10,768	(194,354)	2,343	(192,011)
0714F	0714F	448,041	-	28,929	-	-	28,929	-	-	124,039	3,793	127,832	(2,238,873)	(626)	(2,239,499)
0715F	0715F	486,790	-	31,430	-	1,105,095	1,136,525	-	-	134,766	-	134,766	(2,432,499)	182,359	(2,250,140)
0717F	0717F	143,401	-	9,259	-	19,599	28,858	-	-	39,700	-	39,700	(716,576)	3,234	(713,342)
0718F	0718F	66,605	-	4,300	-	1,897	6,197	-	-	18,439	-	18,439	(332,828)	313	(332,515)
0719F	0719F	178,488	-	11,524	-	-	11,524	-	-	49,414	95,954	145,368	(891,909)	(15,834)	(907,743)
0720F	0720F	1,165,345	-	75,242	-	-	75,242	-	-	322,623	140,648	463,271	(5,823,254)	(23,209)	(5,846,463)
0721F	0721F	29,842	-	1,927	-	21,788	23,715	-	-	8,262	-	8,262	(149,122)	3,595	(145,527)
0722F	0722F	55,104	-	3,558	-	1,216	4,774	-	-	15,255	-	15,255	(275,354)	201	(275,153)
0723F	0723F	57,544	-	3,715	-	-	3,715	-	-	15,931	535	16,466	(287,550)	(88)	(287,638)
0724F	0724F	561,491	-	36,254	-	742,533	778,787	-	-	155,447	-	155,447	(2,805,781)	122,530	(2,683,251)
0725P	0725P	29,214	-	1,886	-	-	1,886	-	-	8,088	5,933	14,021	(145,982)	(979)	(146,961)
0726F	0726F	42,008	-	2,712	-	-	2,712	-	-	11,630	1,945	13,575	(209,917)	(321)	(210,238)
0728F	0728F	638,723	-	41,240	-	73,777	115,017	-	-	176,829	-	176,829	(3,191,713)	12,174	(3,179,539)
0732F	0732F	322,326	-	20,811	-	-	20,811	-	-	89,235	169,341	258,576	(1,610,669)	(27,944)	(1,638,613)
0732P	0732P	272,568	-	17,599	-	90,020	107,619	-	-	75,460	-	75,460	(1,362,026)	14,855	(1,347,171)

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

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

			Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					OPEB Expense for Year Ended December 31, 2018		
Employer #	Employer Code	Net OPEB 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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0735P	0735P	$ 23,531	$ -	$ 1,519	$ -	$ -	$ 1,519	$ -	$ -	$ 6,515	$ 22,031	$ 28,546	$ (117,586)	$ (3,635)	$ (121,221)
0736F	0736F	1,450,398	-	93,647	-	457,931	551,578	-	-	401,539	-	401,539	(7,247,668)	75,566	(7,172,102)
0737P	0737P	28,494	-	1,840	-	-	1,840	-	-	7,889	2,675	10,564	(142,387)	(441)	(142,828)
0738P	0738P	26,345	-	1,701	-	40,560	42,261	-	-	7,294	-	7,294	(131,648)	6,693	(124,955)
0740P	0740P	14,880	-	961	-	-	961	-	-	4,120	438	4,558	(74,356)	(72)	(74,428)
0741F	0741F	313,620	-	20,249	-	26,359	46,608	-	-	86,825	-	86,825	(1,567,165)	4,350	(1,562,815)
0744F	0744F	36,107	-	2,331	-	-	2,331	-	-	9,996	6,809	16,805	(180,429)	(1,124)	(181,553)
0745P	0745P	16,255	-	1,050	-	-	1,050	-	-	4,500	4,766	9,266	(81,227)	(786)	(82,013)
0746F	0746F	111,437	-	7,195	-	-	7,195	-	-	30,851	1,508	32,359	(556,851)	(249)	(557,100)
0749P	0749P	60,622	-	3,914	-	1,994	5,908	-	-	16,783	-	16,783	(302,930)	329	(302,601)
0753P	0753P	44,804	-	2,893	-	39,928	42,821	-	-	12,404	-	12,404	(223,887)	6,589	(217,298)
0754F	0754F	613,944	-	39,640	-	340,190	379,830	-	-	169,969	-	169,969	(3,067,893)	56,137	(3,011,756)
0756P	0756P	99,052	-	6,395	-	51,794	58,189	-	-	27,422	-	27,422	(494,964)	8,547	(486,417)
0757F	0757F	471,873	-	30,467	-	304,688	335,155	-	-	130,637	-	130,637	(2,357,961)	50,278	(2,307,683)
0758F	0758F	180,592	-	11,660	-	401,711	413,371	-	-	49,996	-	49,996	(902,420)	66,289	(836,131)
0759F	0759F	148,036	-	9,558	-	-	9,558	-	-	40,983	103,492	144,475	(739,738)	(17,078)	(756,816)
0760P	0760P	13,031	-	841	-	-	841	-	-	3,608	1,021	4,629	(65,118)	(169)	(65,287)
0761F	0761F	1,224,647	-	79,071	-	89,485	168,556	-	-	339,040	-	339,040	(6,119,586)	14,767	(6,104,819)
0762F	0762F	48,583	-	3,137	-	9,873	13,010	-	-	13,450	-	13,450	(242,772)	1,629	(241,143)
0765F	0765F	258,717	-	16,704	-	92,501	109,205	-	-	71,625	-	71,625	(1,292,813)	15,264	(1,277,549)
0766F	0766F	44,331	-	2,862	-	23,004	25,866	-	-	12,273	-	12,273	(221,521)	3,796	(217,725)
0768F	0768F	795,938	-	51,391	-	36,280	87,671	-	-	220,353	-	220,353	(3,977,321)	5,987	(3,971,334)
0769F	0769F	109,388	-	7,063	-	13,423	20,486	-	-	30,284	-	30,284	(546,613)	2,215	(544,398)
0770F	0770F	30,070	-	1,942	-	1,508	3,450	-	-	8,325	-	8,325	(150,259)	249	(150,010)
0771F	0771F	16,683	-	1,077	-	65,023	66,100	-	-	4,619	-	4,619	(83,366)	10,730	(72,636)
0773F	0773F	154,256	-	9,960	-	267,435	277,395	-	-	42,705	-	42,705	(770,818)	44,131	(726,687)
0774F	0774F	55,805	-	3,603	-	7,538	11,141	-	-	15,449	-	15,449	(278,858)	1,244	(277,614)
0776F	0776F	224,339	-	14,485	-	-	14,485	-	-	62,108	34,384	96,492	(1,121,029)	(5,674)	(1,126,703)
0777F	0777F	869,656	-	56,151	-	-	56,151	-	-	240,762	116,914	357,676	(4,345,689)	(19,293)	(4,364,982)
0779F	0779F	159,929	-	10,326	-	63,515	73,841	-	-	44,276	-	44,276	(799,168)	10,481	(788,687)
0781F	0781F	95,191	-	6,146	-	91,966	98,112	-	-	26,353	-	26,353	(475,669)	15,176	(460,493)
0782F	0782F	101,565	-	6,558	-	58,409	64,967	-	-	28,118	-	28,118	(507,523)	9,638	(497,885)
0783F	0783F	162,515	-	10,493	-	152,125	162,618	-	-	44,992	-	44,992	(812,092)	25,103	(786,989)
0786F	0786F	109,014	-	7,039	-	222,157	229,196	-	-	30,180	-	30,180	(544,747)	36,660	(508,087)
0787P	0787P	8,005	-	517	-	-	517	-	-	2,216	1,508	3,724	(39,999)	(249)	(40,248)
0788F	0788F	408,064	-	26,347	-	-	26,347	-	-	112,971	123,723	236,694	(2,039,104)	(20,416)	(2,059,520)
0788P	0788P	172,141	-	11,115	-	77,959	89,074	-	-	47,657	-	47,657	(860,191)	12,865	(847,326)
0789F	0789F	249,155	-	16,087	-	-	16,087	-	-	68,978	7,538	76,516	(1,245,032)	(1,244)	(1,246,276)
0790F	0790F	43,948	-	2,838	-	9,094	11,932	-	-	12,167	-	12,167	(219,610)	1,501	(218,109)
0791F	0791F	133,647	-	8,629	-	713,742	722,371	-	-	37,000	-	37,000	(667,839)	117,779	(550,060)
0792F	0792F	36,608	-	2,364	-	13,082	15,446	-	-	10,135	-	10,135	(182,932)	2,159	(180,773)
0794F	0794F	396,353	-	25,591	-	79,467	105,058	-	-	109,729	-	109,729	(1,980,583)	13,113	(1,967,470)
0795F	0795F	105,827	-	6,833	-	364,263	371,096	-	-	29,298	-	29,298	(528,820)	60,109	(468,711)
0796F	0796F	27,465	-	1,773	-	2,091	3,864	-	-	7,604	-	7,604	(137,245)	345	(136,900)
0797F	0797F	98,997	-	6,392	-	-	6,392	-	-	27,407	82,774	110,181	(494,691)	(13,659)	(508,350)
0798F	0798F	15,709	-	1,014	-	1,459	2,473	-	-	4,349	-	4,349	(78,497)	241	(78,256)
0799F	0799F	-	-	-	-	-	-	-	-	-	154,946	154,946	-	(25,569)	(25,569)
0801F	0801F	410,768	-	26,522	-	253,623	280,145	-	-	113,720	-	113,720	(2,052,619)	41,852	(2,010,767)
0803P	0803P	14,625	-	944	-	-	944	-	-	4,049	389	4,438	(73,082)	(64)	(73,146)
0805F	0805F	669,485	-	43,226	-	-	43,226	-	-	185,345	53,205	238,550	(3,345,431)	(8,780)	(3,354,211)
0806F	0806F	154,046	-	9,946	-	-	9,946	-	-	42,647	43,040	85,687	(769,772)	(7,102)	(776,874)
0807F	0807F	31,581	-	2,039	-	-	2,039	-	-	8,743	51,405	60,148	(157,813)	(8,483)	(166,296)
0809F	0809F	29,104	-	1,879	-	16,049	17,928	-	-	8,057	-	8,057	(145,436)	2,648	(142,788)
0810F	0810F	21,309	-	1,376	-	-	1,376	-	-	5,899	584	6,483	(106,483)	(96)	(106,579)
0812F	0812F	96,566	-	6,235	-	-	6,235	-	-	26,734	27,040	53,774	(482,541)	(4,462)	(487,003)
0813F	0813F	547,294	-	35,337	-	395,194	430,531	-	-	151,517	-	151,517	(2,734,838)	65,214	(2,669,624)
0815F	0815F	23,750	-	1,533	-	-	1,533	-	-	6,575	1,410	7,985	(118,678)	(233)	(118,911)
0816F	0816F	26,382	-	1,703	-	2,772	4,475	-	-	7,304	-	7,304	(131,830)	457	(131,373)
0817P	0817P	32,993	-	2,130	-	827	2,957	-	-	9,134	-	9,134	(164,867)	136	(164,731)
0818F	0818F	2,496,584	-	161,196	-	-	161,196	-	-	691,172	414,161	1,105,333	(12,475,482)	(68,343)	(12,543,825)
0819P	0819P	62,471	-	4,034	-	105,145	109,179	-	-	17,295	-	17,295	(312,168)	17,351	(294,817)

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

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

			Deferred Outflows of Resources for Year Ended December 31, 2018					Deferred Inflows of Resources for Year Ended December 31, 2018					OPEB Expense for Year Ended December 31, 2018		
Employer #	Employer Code	Net OPEB 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 OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0820F	0820F	$ 28,039	$ -	$ 1,810	$ -	$ -	$ 1,810	$ -	$ -	$ 7,763	$ 5,252	$ 13,015	$ (140,112)	$ (867)	$ (140,979)
0821F	0821F	22,302	-	1,440	-	729	2,169	-	-	6,174	-	6,174	(111,443)	120	(111,323)
0823F	0823F	50,177	-	3,240	-	23,344	26,584	-	-	13,891	-	13,891	(250,736)	3,852	(246,884)
0824F	0824F	55,586	-	3,589	-	133,790	137,379	-	-	15,389	-	15,389	(277,766)	22,078	(255,688)
0827F	0827F	288,714	-	18,641	-	597,071	615,712	-	-	79,930	-	79,930	(1,442,708)	98,527	(1,344,181)
0828F	0828F	34,587	-	2,233	-	-	2,233	-	-	9,575	4,669	14,244	(172,830)	(770)	(173,600)
0829F	0829F	1,166	-	75	-	-	75	-	-	323	80,877	81,200	(5,825)	(13,346)	(19,171)
0830F	0830F	68,709	-	4,436	-	7,635	12,071	-	-	19,022	-	19,022	(343,339)	1,260	(342,079)
0831P	0831P	-	-	-	-	-	-	-	-	-	14,395	14,395	-	(2,375)	(2,375)
0832F	0832F	25,243	-	1,630	-	45,618	47,248	-	-	6,989	-	6,989	(126,141)	7,528	(118,613)
0833F	0833F	22,821	-	1,473	-	-	1,473	-	-	6,318	3,210	9,528	(114,037)	(530)	(114,567)
0834F	0834F	18,031	-	1,164	-	-	1,164	-	-	4,992	2,334	7,326	(90,101)	(385)	(90,486)
0835F	0835F	277,112	-	17,892	-	-	17,892	-	-	76,718	111,419	188,137	(1,384,734)	(18,386)	(1,403,120)
0836P	0836P	23,158	-	1,495	-	-	1,495	-	-	6,411	1,799	8,210	(115,721)	(297)	(116,018)
0837F	0837F	27,056	-	1,747	-	36,037	37,784	-	-	7,490	-	7,490	(135,197)	5,947	(129,250)
0838F	0838F	15,390	-	994	-	61,229	62,223	-	-	4,261	-	4,261	(76,904)	10,104	(66,800)
0839F	0839F	24,542	-	1,585	-	131,067	132,652	-	-	6,794	-	6,794	(122,637)	21,628	(101,009)
0999	0999	559,080	-	36,104	-	-	36,104	-	-	154,790	574,595	729,385	(2,793,776)	(94,818)	(2,888,594)
	Total	**$ 910,653,399**	**$ -**	**$ 58,797,852**	**$ -**	**$ 80,520,357**	**$ 139,318,209**	**$ -**	**$ -**	**$ 252,111,948**	**$ 80,520,357**	**$ 332,632,305**	**$ (4,550,554,599)**	**$ -**	**$ (4,550,554,599)**

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

Ohio Police and Fire Pension Fund

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

Note 1. Nature of Entity

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

Health care plan: A cost-sharing, multiple employer, defined benefit OPEB plan (the OPEB plan) that provides various levels of health care to retired, disabled and beneficiaries, as well as their dependents. A summary of the benefit provisions can be found in OP&F's comprehensive annual financial report (CAFR).

OP&F's CAFR can be accessed on their website at www.op-f.org.

Note 2. Summary of Significant Accounting Policies

Nature of schedules: Employers participating in a cost-sharing OPEB plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective OPEB amounts for OPEB benefits provided to members through the OP&F plan. The OPEB Plan is financed through a combination of employer contributions, recipient premiums, and investment returns. As employer contributions to the OPEB Plan are not required by state law, the Board approves the amount of required employer contributions to the Plan that will be designated for the OPEB Plan, which was 0.5% of employer contributions for the year ended December 31, 2018. 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 OPEB Amounts by Employer presents the proportionate share of total net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for all OP&F employers. The OPEB expense includes the amortization of the current year differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, amortization of the change in proportionate share, and the impact of changes of assumptions about future economic or demographic factors or other inputs. The OPEB expense does not include amortization of deferred inflows and deferred outflows recognized during previous periods.

Note 2. Summary of Significant Accounting Policies (Continued)

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

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

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

Note 3. Contributions

The fiscal year 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	300,811
Total contributions	478,595,785
Employer payments allocation to Health Care Fund	11,337,852
Total contributions - schedule of employer allocations	$ 489,933,637

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

Note 4. Deferred Outflows and Deferred Inflows

Deferred outflows of resources are the consumption of net position by OP&F that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in OPEB expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEBs through OP&F (active and inactive), determined as of the beginning of the measurement period. The average of the expected remaining service lives of all members for fiscal year 2018 is 7.06 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.

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	$ 14,699,463	$ 41,602,632
2020	14,699,463	41,602,632
2021	14,699,463	41,602,632
2022	14,699,463	41,602,632
2023	-	41,602,632
2024	-	41,602,632
2025	-	2,496,156
	$ 58,797,852	$ 252,111,948

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

Note 5. OPEB Expense

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

Service cost	$ 269,913,915
Interest	220,193,164
Employee contributions	-
Projected earnings on plan investments	(69,305,811)
OPEB plan administrative expenses	741,952
Current period benefit changes**	(4,945,194,650)
Recognition of outflow (inflow) of current period differences in expected and actual experience liabilities	-
Recognition of outflow (inflow) of current period changes in assumptions	(41,602,632)
Recognition of outflow (inflow) of current period differences in expected and actual earnings of plan investments	14,699,463
Total OPEB expense - schedule of OPEB amounts by employer	$ (4,550,554,599)
Recognition of beginning deferred outflows of resources as OPEB expense	$ 80,828,573
Recognition of beginning deferred inflows of resources as OPEB expense	(13,501,607)
Total OPEB expense	$ (4,483,227,633)

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

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

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

The components of the net OPEB liability as of December 31, 2018 are as follows:

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Surplus) (a) - (b)	Fiduciary Net Position as a Percent of Total OPEB Liability (b) / (a)
OPEB	$ 1,704,439,395	$ 793,785,996	$ 910,653,399	46.57%

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

Net OPEB liability, January 1, 2018	$ 5,665,859,946
Total OPEB expense	(4,483,227,633)
Change in deferred outflows of resources	(22,030,721)
Change in deferred inflows of resources	(238,610,341)
Employer contributions	(11,337,852)
Net OPEB liability, December 31, 2018	$ 910,653,399

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

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

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

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

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

Valuation Date	January 1, 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	OP&F OPEB long term rate is 8.0%.
Cost of Living Increases (COLA)	3% simple; 2.2% simple for increases based on the lesser of the Increase in CPI and 3 %.
Salary increases	3.75% to 10.50%
Payroll growth	Inflation rate of 2.75 percent plus productivity increase rate of 0.5 percent

Healthy Mortality

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

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

Disabled Mortality

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

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

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

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

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

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

Total OPEB liability was calculated using the discount rate of 4.66 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from members would be computed based on contribution requirements as stipulated by state statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return 8.00 percent. Based on those assumptions, OP&F's fiduciary net position was projected to not be able to make all future benefit payment of current plan members. Therefore, a municipal bond rate of 4.13 percent at December 31, 2018 and 3.16 percent at December 31, 2017 was blended with the long-term rate of 8.00 percent, which resulted in a blended discount rate of 4.66 percent.

Net OPEB liability is sensitive to changes in the discount rate. To illustrate the potential impact, the following table presents the net OPEB liability calculated using the discount rate of 4.66 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower, 3.66 percent, or one percentage point higher, 5.66 percent, than the current rate:

	1% Decrease	Current Rate	1% Increase
Discount rate	3.66%	4.66%	5.66%
Total OPEB liability	$ 1,903,210,462	$ 1,704,439,395	$ 1,537,588,262
Plan fiduciary net position	793,785,996	793,785,996	793,785,996
Net OPEB liability	$ 1,109,424,466	$ 910,653,399	$ 743,802,266

Note 7. Subsequent Event

Beginning January 1, 2019 OP&F is changing its retiree health care model and the current self-insured health care plan will no longer be offered. In its place will be a stipend-based health care model. OP&F has contracted with a vendor who will assist eligible retirees in choosing health care plans from their marketplace (both Medicare-eligible and pre-Medicare populations). A stipend funded by OP&F will be placed in individual Health Reimbursement Accounts that retirees will use to be reimbursed for health care expenses. As a result of changing from the current health care model to the stipend based health care model, management expects that it will be able to provide stipends to eligible participants for the next 15 years.