

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations and
Schedule of Pension Amounts by Employer

As of and For the Year Ended December 31, 2015



Dave Yost • Auditor of State

Retirement Board
Ohio Police & Fire Pension Fund
140 East Town Street
Columbus, Ohio 43215-3746

We have reviewed the *Independent Auditor's Report* for the GASB 68 related schedules of the Ohio Police & Fire Pension Fund, Franklin County, prepared by RSM US LLP, for the audit period January 1, 2015 through December 31, 2015. Based upon this review, we have accepted these reports. The Auditor of State did not audit the accompanying schedules and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

November 28, 2016

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RSM US LLP

Independent Auditor's Report

The Retirement Board
Ohio Police & Fire Pension Fund
and The Honorable Dave Yost
Columbus, Ohio

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, 2015, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2015, and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

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Independent Auditor's Report (Continued)

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations, net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for all participating entities of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2015, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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, 2015, and our report thereon, dated July 29, 2016, expressed an unmodified opinion on those financial statements.

Our audit was conducted for the purpose of forming an opinion on the schedules as a whole. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the schedules. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the schedules. The information has been subjected to the auditing procedures applied in the audits of the schedules and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the schedules or to the schedules themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the schedules as a whole.

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, 2015 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
September 8, 2016

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations

As of and for the Year Ended December 31, 2015

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0001P	14,503	0.003381%
0002P	60,539	0.014113%
0003P	10,485	0.002444%
0006F	5,662,100	1.319920%
0006P	5,601,202	1.305724%
0009F	180,426	0.042060%
0010F	405,658	0.094565%
0010P	473,359	0.110347%
0011P	297,659	0.069389%
0012P	38,016	0.008862%
0013P	272,056	0.063420%
0014F	1,178,358	0.274693%
0015P	23,225	0.005414%
0016P	13,397	0.003123%
0017P	13,987	0.003261%
0019P	24,704	0.005759%
0020F	14,628	0.003410%
0020P	78,799	0.018369%
0021P	35,034	0.008167%
0022F	477,766	0.111374%
0022P	335,442	0.078197%
0023P	12,540	0.002923%
0024F	347,119	0.080919%
0024P	380,768	0.088763%
0025F	221,793	0.051703%
0026P	79,272	0.018479%
0027F	367,954	0.085776%
0027P	326,750	0.076170%
0028P	6,142	0.001432%
0029F	386,914	0.090195%
0029P	409,266	0.095406%
0030F	327,659	0.076382%
0031F	640,930	0.149410%
0031P	529,638	0.123467%
0032F	572,231	0.133396%
0032P	433,352	0.101021%
0035P	26,325	0.006137%
0036F	728,333	0.169785%
0036P	526,747	0.122793%
0037P	50,884	0.011862%
0039P	28,471	0.006637%
0040F	196,432	0.045791%
0041F	459,896	0.107209%
0041P	349,610	0.081499%
0042F	131,053	0.030550%
0045F	931,035	0.217038%
0045P	750,038	0.174845%

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations

As of and for the Year Ended December 31, 2015

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0047P	775,422	0.180762%
0048F	1,072,155	0.249935%
0050F	511,633	0.119269%
0050P	420,310	0.097981%
0051F	518,357	0.120837%
0051P	446,499	0.104086%
0052P	58,489	0.013635%
0053F	125,769	0.029319%
0053P	171,202	0.039910%
0054F	280,798	0.065458%
0054P	291,294	0.067905%
0055F	69,718	0.016252%
0055P	154,938	0.036118%
0056P	29,273	0.006824%
0057P	97,621	0.022757%
0058P	41,967	0.009783%
0059F	448,714	0.104602%
0059P	443,874	0.103474%
0060P	6,579	0.001534%
0061P	35,007	0.008161%
0063P	19,524	0.004551%
0064P	517,731	0.120691%
0065P	61,934	0.014438%
0066F	276,015	0.064343%
0069F	518,881	0.120959%
0069P	573,596	0.133714%
0070P	67,200	0.015665%
0071F	521,166	0.121492%
0072P	47,538	0.011082%
0073P	8,111	0.001891%
0074F	865,449	0.201749%
0074P	543,467	0.126690%
0077P	159,473	0.037176%
0078F	294,486	0.068649%
0078P	400,793	0.093431%
0080P	47,073	0.010973%
0081P	33,022	0.007698%
0083F	334,624	0.078006%
0083P	457,935	0.106751%
0084F	602,231	0.140389%
0084P	552,703	0.128843%
0085F	79,205	0.018464%
0086F	487,979	0.113755%
0086P	507,129	0.118219%
0087P	208,336	0.048566%
0089F	18,677	0.004354%
0089P	138,005	0.032171%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0090F	501,016	0.116794%
0090P	589,717	0.137472%
0091F	72,439	0.016887%
0091P	194,848	0.045422%
0093P	13,607	0.003172%
0094F	229,793	0.053568%
0094P	220,071	0.051302%
0095P	22,130	0.005159%
0096F	172,433	0.040197%
0098P	9,444	0.002202%
0099P	44,374	0.010344%
0101F	282,220	0.065790%
0101P	254,343	0.059291%
0102P	18,181	0.004238%
0103F	50,192	0.011701%
0103P	169,558	0.039527%
0104P	111,902	0.026086%
0106P	226,271	0.052747%
0107F	2,296,302	0.535302%
0107P	1,960,736	0.457077%
0108F	185,009	0.043128%
0109F	91,494	0.021329%
0110P	32,515	0.007580%
0111P	70,584	0.016454%
0112F	56,210	0.013103%
0113P	63,748	0.014861%
0115P	46,753	0.010899%
0116P	7,162	0.001670%
0117P	33,696	0.007855%
0118F	236,570	0.055148%
0118P	167,849	0.039128%
0120P	673,074	0.156904%
0121P	172,256	0.040155%
0122F	91,631	0.021361%
0123P	161,681	0.037690%
0126F	130,854	0.030504%
0126P	134,108	0.031263%
0127F	621,218	0.144815%
0127P	497,924	0.116074%
0128F	15,001,095	3.496979%
0128P	15,176,768	3.537931%
0129F	244,596	0.057019%
0129P	252,750	0.058920%
0130F	831,931	0.193936%
0131F	12,222,958	2.849354%
0131P	18,326,243	4.272121%
0132F	1,569,908	0.365969%

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations

As of and for the Year Ended December 31, 2015

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0132P	1,167,781	0.272227%
0133P	23,072	0.005378%
0134F	119,194	0.027786%
0135F	9,684	0.002257%
0136P	188,982	0.044055%
0137P	18,833	0.004390%
0138P	0	0.000000%
0139P	57,007	0.013289%
0140F	1,115,281	0.259989%
0141P	119,484	0.027854%
0142F	31,168,508	7.265845%
0142P	31,604,513	7.367484%
0143P	20,028	0.004669%
0144F	287,843	0.067101%
0145F	329,900	0.076905%
0146F	145,051	0.033814%
0146P	192,527	0.044881%
0147P	8,549	0.001993%
0148F	301,493	0.070283%
0150F	135,221	0.031522%
0150P	100,488	0.023425%
0152F	215,622	0.050265%
0153F	266,774	0.062189%
0154P	40,748	0.009499%
0155F	65,122	0.015181%
0155P	66,420	0.015483%
0156P	14,591	0.003401%
0157P	28,147	0.006561%
0158P	17,441	0.004066%
0160F	193,600	0.045131%
0161F	1,239,459	0.288936%
0161P	887,831	0.206967%
0162F	292,593	0.068208%
0162P	215,264	0.050181%
0163P	12,987	0.003027%
0164P	13,228	0.003084%
0166F	4,618,985	1.076754%
0166P	4,829,755	1.125888%
0167P	137,734	0.032108%
0168F	329,638	0.076844%
0168P	326,062	0.076010%
0169F	1,045,163	0.243643%
0169P	789,622	0.184073%
0170F	415,511	0.096862%
0171F	57,395	0.013380%
0171P	89,399	0.020840%
0172P	49,647	0.011573%

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations

As of and for the Year Ended December 31, 2015

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0173F	34,201	0.007973%
0173P	26,734	0.006232%
0174P	16,592	0.003868%
0176F	330,434	0.077029%
0176P	255,874	0.059648%
0177P	59,609	0.013896%
0178P	15,031	0.003504%
0179P	1,208,121	0.281631%
0180P	14,282	0.003329%
0181F	594,457	0.138577%
0181P	339,935	0.079244%
0182F	168,745	0.039337%
0182P	188,789	0.044010%
0183F	11,688	0.002725%
0183P	56,665	0.013209%
0184F	431,355	0.100555%
0184P	313,258	0.073025%
0185F	53,888	0.012562%
0185P	172,743	0.040269%
0186P	25,618	0.005972%
0187P	15,601	0.003637%
0188P	43,398	0.010117%
0189P	18,145	0.004230%
0190F	1,126,604	0.262628%
0190P	1,181,994	0.275540%
0191F	117,951	0.027496%
0191P	284,237	0.066260%
0192F	1,373,625	0.320212%
0192P	1,308,488	0.305028%
0193F	475,350	0.110811%
0193P	334,503	0.077978%
0194F	970,141	0.226154%
0194P	645,911	0.150571%
0195P	139,265	0.032465%
0196F	582,693	0.135834%
0196P	955,626	0.222771%
0197F	269,398	0.062801%
0197P	317,125	0.073927%
0198F	30,753	0.007169%
0198P	56,339	0.013133%
0199F	480,271	0.111958%
0199P	404,020	0.094183%
0201P	19,743	0.004602%
0202P	6,452	0.001504%
0203F	952,298	0.221995%
0203P	715,996	0.166909%
0205F	441,254	0.102863%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0205P	569,554	0.132772%
0206P	16,534	0.003854%
0207P	23,323	0.005437%
0208P	15,445	0.003600%
0210F	347,704	0.081055%
0210P	315,014	0.073434%
0212F	121,405	0.028301%
0212P	327,088	0.076249%
0213F	565,109	0.131735%
0215P	5,597	0.001305%
0216P	41,360	0.009642%
0217F	343,972	0.080185%
0217P	361,847	0.084352%
0218P	1,004,264	0.234109%
0220F	243,896	0.056856%
0220P	179,739	0.041900%
0221F	7,755	0.001808%
0221P	87,663	0.020436%
0222F	737,429	0.171906%
0222P	733,831	0.171067%
0223P	50,521	0.011777%
0224P	120,626	0.028120%
0225F	62,573	0.014587%
0225P	122,362	0.028524%
0226P	34,640	0.008075%
0227P	59,694	0.013916%
0228P	113,969	0.026568%
0229P	41,894	0.009766%
0230F	221,801	0.051705%
0230P	192,119	0.044786%
0231P	86,163	0.020086%
0232P	11,877	0.002769%
0233F	70,948	0.016539%
0233P	78,703	0.018347%
0234P	35,046	0.008170%
0236P	6,441	0.001501%
0237F	368,275	0.085850%
0237P	278,764	0.064984%
0238P	107,438	0.025045%
0239F	812,087	0.189310%
0240F	852,670	0.198770%
0241P	12,531	0.002921%
0242P	79,080	0.018435%
0243P	78,041	0.018193%
0244F	271,326	0.063250%
0244P	276,714	0.064506%
0245P	20,637	0.004811%

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations

As of and for the Year Ended December 31, 2015

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0246P	1,140,669	0.265907%
0247P	373,707	0.087117%
0250F	1,654,766	0.385751%
0250P	1,359,944	0.317023%
0251F	440,453	0.102676%
0252F	201,672	0.047013%
0253P	19,578	0.004564%
0254F	360,389	0.084012%
0254P	275,086	0.064127%
0255F	300,683	0.070094%
0256F	183,701	0.042823%
0257P	57,828	0.013481%
0259F	292,718	0.068237%
0259P	246,745	0.057520%
0260F	82,164	0.019154%
0260P	80,139	0.018682%
0261P	55,837	0.013016%
0263F	370,776	0.086433%
0263P	356,946	0.083209%
0264F	12,947	0.003018%
0264P	65,239	0.015208%
0265P	924,754	0.215574%
0266F	0	0.000000%
0266P	146,725	0.034204%
0267P	16,285	0.003796%
0269P	98,320	0.022920%
0270F	25,021	0.005833%
0271F	322,810	0.075252%
0272P	145,995	0.034034%
0273F	876,474	0.204319%
0273P	806,743	0.188064%
0274P	425,512	0.099193%
0275P	165,275	0.038528%
0276F	207,019	0.048259%
0276P	171,538	0.039988%
0277F	415,339	0.096822%
0277P	530,921	0.123766%
0278P	348,649	0.081275%
0280F	198,495	0.046272%
0280P	146,585	0.034171%
0281P	160,661	0.037452%
0282P	16,535	0.003855%
0283F	1,501,145	0.349939%
0284F	1,073,358	0.250216%
0285P	43,087	0.010044%
0286F	372,943	0.086939%
0287F	228,459	0.053257%

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations

As of and for the Year Ended December 31, 2015

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0288P	41,877	0.009762%
0289F	216,662	0.050507%
0290P	69,615	0.016228%
0291F	647,859	0.151026%
0291P	627,252	0.146222%
0292F	132,637	0.030920%
0292P	125,108	0.029165%
0293F	1,299,099	0.302839%
0293P	1,486,987	0.346639%
0296F	160,815	0.037488%
0296P	127,055	0.029618%
0297P	60,037	0.013996%
0298F	6,698	0.001561%
0300F	1,403,933	0.327278%
0300P	1,391,270	0.324326%
0301F	1,145,408	0.267012%
0301P	849,721	0.198083%
0303F	135,409	0.031566%
0303P	386,662	0.090137%
0304P	23,010	0.005364%
0305P	21,146	0.004929%
0306P	20,838	0.004858%
0307F	11,654	0.002717%
0308F	32,445	0.007563%
0308P	25,930	0.006045%
0309P	81,659	0.019036%
0311F	586,726	0.136775%
0312F	823,162	0.191891%
0313F	254,543	0.059338%
0314F	1,146,814	0.267339%
0314P	935,224	0.218015%
0315P	0	0.000000%
0316P	35,368	0.008245%
0317P	42,408	0.009886%
0318P	20,578	0.004797%
0319P	169,507	0.039515%
0320F	8,396	0.001957%
0320P	52,462	0.012230%
0321F	122,803	0.028627%
0321P	158,834	0.037027%
0322F	181,864	0.042395%
0322P	187,801	0.043779%
0323F	1,161,792	0.270831%
0323P	1,276,470	0.297564%
0324F	41,036	0.009566%
0324P	46,350	0.010805%
0325F	18,787	0.004380%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0325P	156,070	0.036382%
0326P	246,163	0.057384%
0328P	20,487	0.004776%
0329P	4,517	0.001053%
0330F	506,305	0.118027%
0330P	460,851	0.107431%
0331F	266,701	0.062172%
0331P	313,646	0.073116%
0333P	201,517	0.046977%
0334F	320,453	0.074702%
0335F	230,588	0.053754%
0336F	716,638	0.167059%
0337F	165,681	0.038623%
0338P	34,256	0.007986%
0339P	13,862	0.003231%
0342P	14,328	0.003340%
0343F	1,205,007	0.280905%
0343P	981,899	0.228895%
0344P	10,414	0.002428%
0345F	132,583	0.030907%
0346F	602,138	0.140367%
0346P	520,399	0.121313%
0347P	27,326	0.006370%
0348F	110,913	0.025855%
0349F	17,794	0.004148%
0349P	128,821	0.030030%
0350F	509,674	0.118813%
0350P	361,433	0.084255%
0351F	736,406	0.171667%
0351P	606,693	0.141429%
0352F	350,864	0.081792%
0354P	127,678	0.029764%
0355F	676,757	0.157762%
0355P	465,842	0.108595%
0356F	800,721	0.186660%
0356P	651,177	0.151799%
0357F	643,991	0.150124%
0357P	508,916	0.118636%
0358P	578,919	0.134955%
0359F	674,067	0.157135%
0359P	648,923	0.151274%
0360F	241,374	0.056268%
0360P	304,424	0.070966%
0361P	30,528	0.007117%
0362P	6,140	0.001431%
0364P	27,708	0.006459%
0365P	50,579	0.011791%

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations

As of and for the Year Ended December 31, 2015

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0366P	24,766	0.005773%
0367F	47,839	0.011152%
0367P	549,248	0.128038%
0369F	1,399,586	0.326264%
0369P	1,331,658	0.310429%
0370P	102,568	0.023910%
0371F	52,895	0.012331%
0371P	99,457	0.023185%
0373F	913,550	0.212962%
0375F	35,050	0.008171%
0376P	540,825	0.126074%
0377F	536,691	0.125111%
0377P	516,481	0.120399%
0378P	115,439	0.026911%
0379P	32,125	0.007489%
0380F	1,069,981	0.249429%
0380P	934,530	0.217853%
0381P	5,928	0.001382%
0382F	1,444,590	0.336756%
0383F	93,185	0.021723%
0384P	19,999	0.004662%
0385P	224,570	0.052351%
0386P	55,258	0.012881%
0388P	47,725	0.011125%
0389P	83,169	0.019388%
0390F	35,963	0.008384%
0390P	25,222	0.005880%
0391P	44,477	0.010368%
0392F	18,185	0.004239%
0392P	89,577	0.020882%
0393P	35,736	0.008331%
0394F	184,173	0.042933%
0394P	338,051	0.078805%
0395F	9,744	0.002271%
0395P	70,531	0.016442%
0396F	14,659	0.003417%
0397F	485,305	0.113132%
0397P	397,124	0.092576%
0398P	197,204	0.045971%
0399P	17,549	0.004091%
0402F	11,981	0.002793%
0402P	54,667	0.012744%
0403F	11,560	0.002695%
0403P	120,038	0.027983%
0404F	531,560	0.123915%
0404P	290,119	0.067631%
0406F	21,993	0.005127%

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations

As of and for the Year Ended December 31, 2015

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0406P	82,415	0.019212%
0408F	18,967	0.004421%
0408P	70,276	0.016382%
0409F	121,906	0.028418%
0409P	181,309	0.042266%
0410P	43,950	0.010245%
0411F	29,597	0.006900%
0411P	75,867	0.017686%
0412P	308,069	0.071815%
0413F	70,937	0.016536%
0413P	50,768	0.011835%
0414P	72,831	0.016978%
0416P	26,839	0.006257%
0418F	28,658	0.006681%
0418P	66,686	0.015546%
0419P	33,062	0.007707%
0420P	32,830	0.007653%
0421P	0	0.000000%
0423P	7,355	0.001715%
0424P	7,525	0.001754%
0425F	392,139	0.091413%
0425P	247,913	0.057792%
0426F	37,707	0.008790%
0426P	33,231	0.007747%
0430P	7,287	0.001699%
0431P	21,451	0.005001%
0432F	1,128,821	0.263145%
0432P	877,132	0.204473%
0433P	45,769	0.010669%
0434P	21,427	0.004995%
0435P	43,240	0.010080%
0437P	99,028	0.023085%
0438F	442,023	0.103042%
0438P	397,792	0.092731%
0439P	45,170	0.010530%
0441F	97,968	0.022838%
0441P	316,769	0.073844%
0442P	179,505	0.041845%
0444P	41,483	0.009670%
0445F	730,756	0.170350%
0445P	717,819	0.167334%
0446P	81,156	0.018919%
0447F	647,518	0.150946%
0447P	554,347	0.129227%
0448F	736,022	0.171578%
0448P	604,539	0.140927%
0450F	15,690	0.003658%

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations

As of and for the Year Ended December 31, 2015

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0450P	122,574	0.028574%
0452P	221,247	0.051576%
0453F	75,759	0.017661%
0453P	178,667	0.041650%
0454F	277,421	0.064671%
0454P	247,550	0.057708%
0455F	1,705,140	0.397494%
0456F	1,099,544	0.256320%
0456P	809,362	0.188674%
0457P	43,352	0.010106%
0458P	14,528	0.003387%
0459P	534,774	0.124664%
0460P	6,213	0.001448%
0461P	127,929	0.029822%
0462F	85,383	0.019904%
0462P	227,538	0.053043%
0463P	206,327	0.048098%
0464F	135,995	0.031702%
0464P	128,590	0.029976%
0465F	215,889	0.050327%
0466P	235,018	0.054786%
0467F	829,582	0.193388%
0468P	216,400	0.050446%
0469F	221,145	0.051552%
0469P	702,740	0.163819%
0470F	21,918	0.005109%
0470P	194,557	0.045354%
0471P	41,884	0.009764%
0472P	71,767	0.016730%
0473P	126,143	0.029406%
0474P	12,548	0.002925%
0475P	10,861	0.002532%
0476F	44,668	0.010413%
0476P	390,486	0.091028%
0477F	461,042	0.107476%
0477P	487,746	0.113701%
0478F	457,614	0.106677%
0479P	15,064	0.003512%
0480F	1,855,839	0.432624%
0480P	1,484,681	0.346101%
0481F	565,162	0.131748%
0481P	503,317	0.117331%
0482P	204,203	0.047603%
0483P	32,022	0.007465%
0484P	8,268	0.001927%
0485P	6,206	0.001447%
0486P	8,795	0.002050%

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations

As of and for the Year Ended December 31, 2015

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0487P	21,617	0.005039%
0488F	161,361	0.037616%
0488P	248,339	0.057892%
0489F	317,021	0.073902%
0492F	157,962	0.036823%
0493P	34,205	0.007974%
0494F	485,769	0.113240%
0494P	444,906	0.103714%
0495P	416,077	0.096994%
0496F	211,472	0.049297%
0497P	3,377	0.000787%
0498P	22,623	0.005274%
0499F	545,592	0.127186%
0499P	460,713	0.107399%
0500P	75,362	0.017568%
0501F	633,942	0.147781%
0502F	585,686	0.136532%
0504F	164,856	0.038430%
0505F	176,621	0.041173%
0506P	32,281	0.007525%
0507P	37,851	0.008824%
0508P	18,590	0.004334%
0509P	162,553	0.037894%
0510F	471,062	0.109812%
0510P	367,355	0.085636%
0511P	287,356	0.066987%
0512P	12,822	0.002989%
0513F	555,865	0.129580%
0516P	28,266	0.006589%
0518F	273,472	0.063750%
0518P	291,121	0.067865%
0519F	50,739	0.011828%
0520F	304,888	0.071074%
0520P	276,891	0.064547%
0521P	81,989	0.019113%
0523P	925,982	0.215860%
0524F	188,112	0.043852%
0524P	239,027	0.055721%
0526F	362,438	0.084490%
0526P	274,814	0.064063%
0528P	46,001	0.010724%
0529P	5,658	0.001319%
0530P	29,089	0.006781%
0531P	85,585	0.019951%
0532F	255,196	0.059490%
0532P	380,624	0.088729%
0533P	22,267	0.005191%

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations

As of and for the Year Ended December 31, 2015

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0535P	15,108	0.003522%
0536F	578,129	0.134771%
0536P	509,075	0.118673%
0537P	7,818	0.001822%
0538P	160,280	0.037364%
0540P	31,875	0.007431%
0541F	218,865	0.051021%
0541P	212,012	0.049423%
0542P	6,435	0.001500%
0543F	744,130	0.173468%
0543P	579,783	0.135156%
0545F	99,281	0.023144%
0547F	168,236	0.039218%
0548P	9,903	0.002309%
0549P	46,737	0.010895%
0550P	250,656	0.058432%
0551P	72,875	0.016988%
0552P	39,786	0.009275%
0553F	1,042,045	0.242916%
0553P	1,016,722	0.237013%
0555F	806,168	0.187930%
0555P	659,177	0.153664%
0556P	24,831	0.005788%
0557F	331,335	0.077239%
0559F	189,742	0.044232%
0559P	88,141	0.020547%
0560F	220,742	0.051458%
0560P	141,273	0.032933%
0561F	180,669	0.042117%
0561P	174,774	0.040742%
0563P	16,483	0.003842%
0564F	668,371	0.155807%
0564P	502,649	0.117175%
0565P	82,780	0.019297%
0566P	5,381	0.001254%
0567P	25,770	0.006007%
0568F	1,207,289	0.281437%
0568P	789,778	0.184109%
0569P	11,006	0.002566%
0571F	596,683	0.139096%
0571P	574,455	0.133914%
0573P	34,367	0.008011%
0574P	119,446	0.027845%
0576P	19,513	0.004549%
0577P	9,991	0.002329%
0578P	18,762	0.004374%
0579P	330,075	0.076945%

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations

As of and for the Year Ended December 31, 2015

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0580F	467,989	0.109095%
0580P	539,237	0.125704%
0581F	1,836,404	0.428093%
0581P	1,465,934	0.341731%
0582F	480,821	0.112087%
0583F	162,789	0.037949%
0584F	216,133	0.050384%
0585F	452,155	0.105404%
0585P	228,869	0.053353%
0586P	86,992	0.020279%
0587P	18,469	0.004305%
0588F	189,328	0.044135%
0588P	176,859	0.041228%
0589P	14,298	0.003333%
0590F	492,434	0.114794%
0590P	441,789	0.102988%
0591P	30,747	0.007168%
0592P	10,005	0.002332%
0593F	1,090,142	0.254128%
0593P	549,320	0.128055%
0594P	32,130	0.007490%
0595P	8,211	0.001914%
0596F	301,414	0.070264%
0596P	355,396	0.082848%
0597F	1,296,137	0.302149%
0597P	1,164,581	0.271481%
0598F	104,653	0.024396%
0598P	156,759	0.036543%
0599P	14,579	0.003399%
0600P	38,137	0.008890%
0601F	199,221	0.046441%
0602P	68,000	0.015852%
0603F	66,795	0.015571%
0603P	55,340	0.012901%
0604F	369,931	0.086236%
0605P	5,380	0.001254%
0606P	482,614	0.112505%
0607F	988,367	0.230403%
0608F	251,759	0.058689%
0608P	322,625	0.075209%
0609F	138,638	0.032319%
0610P	85,604	0.019956%
0612F	534,364	0.124568%
0612P	330,770	0.077107%
0613P	6,351	0.001481%
0614P	271,588	0.063311%
0615F	9,155,564	2.134299%

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations

As of and for the Year Ended December 31, 2015

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0615P	9,171,468	2.138006%
0616F	76,023	0.017722%
0616P	118,906	0.027719%
0617P	171,910	0.040075%
0618F	51,597	0.012028%
0619F	387,075	0.090233%
0619P	458,363	0.106851%
0620F	705,335	0.164424%
0620P	606,520	0.141389%
0621F	766,737	0.178738%
0622F	582,061	0.135687%
0622P	544,195	0.126860%
0623F	76,727	0.017886%
0623P	61,516	0.014340%
0624P	60,372	0.014074%
0625P	12,872	0.003001%
0626F	1,321,321	0.308020%
0627F	991,626	0.231163%
0628F	511,778	0.119303%
0628P	470,839	0.109760%
0629F	1,120,581	0.261224%
0629P	864,145	0.201445%
0630F	32,357	0.007543%
0630P	186,287	0.043426%
0631F	338,449	0.078898%
0631P	241,071	0.056197%
0632P	17,533	0.004087%
0633F	269,647	0.062859%
0633P	289,142	0.067403%
0634P	-50	-0.000012%
0635F	121,037	0.028216%
0635P	492,076	0.114710%
0636F	235,701	0.054945%
0636P	190,818	0.044483%
0637P	217,354	0.050668%
0638P	57,267	0.013350%
0640F	957,203	0.223138%
0641F	160,044	0.037309%
0641P	401,984	0.093708%
0642P	67,108	0.015644%
0643P	8,193	0.001910%
0644P	34,563	0.008057%
0645P	175,128	0.040825%
0646F	214,088	0.049907%
0646P	153,146	0.035701%
0647F	796,164	0.185598%
0647P	731,447	0.170511%

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations

As of and for the Year Ended December 31, 2015

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0648F	10,314	0.002404%
0649P	94,781	0.022095%
0650F	537,478	0.125294%
0650P	490,940	0.114445%
0652F	183,002	0.042660%
0652P	218,103	0.050843%
0653F	119,342	0.027820%
0654F	2,061,898	0.480659%
0655F	670,648	0.156338%
0656F	22,605	0.005270%
0656P	133,416	0.031101%
0657F	69,456	0.016191%
0657P	127,805	0.029793%
0658F	28,209	0.006576%
0658P	54,330	0.012665%
0660P	8,148	0.001899%
0661P	18,041	0.004206%
0662P	67,702	0.015782%
0663F	32,681	0.007618%
0663P	57,662	0.013442%
0664F	16,735	0.003901%
0664P	62,242	0.014510%
0665P	17,875	0.004167%
0666F	117,629	0.027421%
0666P	334,780	0.078042%
0667P	114,295	0.026644%
0668P	30,876	0.007198%
0669P	21,757	0.005072%
0670F	1,163,764	0.271291%
0672P	88,332	0.020592%
0673P	12,015	0.002801%
0674P	26,917	0.006275%
0675P	33,705	0.007857%
0676F	1,706,295	0.397763%
0676P	1,410,773	0.328872%
0677F	847,872	0.197652%
0677P	843,400	0.196609%
0679F	892,030	0.207946%
0679P	867,239	0.202166%
0680F	160,082	0.037318%
0680P	111,799	0.026062%
0681F	60,632	0.014134%
0682F	394,465	0.091956%
0682P	436,746	0.101812%
0684F	79,347	0.018497%
0684P	152,109	0.035459%
0685P	36,310	0.008464%

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations

As of and for the Year Ended December 31, 2015

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0686F	787,053	0.183474%
0686P	712,770	0.166157%
0687F	194,874	0.045428%
0687P	274,460	0.063981%
0688P	362,834	0.084582%
0689F	218,630	0.050966%
0689P	215,458	0.050226%
0691P	11,966	0.002789%
0692P	29,425	0.006859%
0693P	69,191	0.016129%
0694F	129,970	0.030298%
0694P	169,381	0.039485%
0695P	85,644	0.019965%
0696P	36,217	0.008443%
0697P	36,792	0.008577%
0698F	750,531	0.174960%
0698P	480,346	0.111976%
0699F	75,216	0.017534%
0700F	813,714	0.189689%
0700P	566,454	0.132049%
0701P	255,289	0.059512%
0702F	683,615	0.159361%
0702P	633,923	0.147777%
0703F	33,703	0.007857%
0704P	110,284	0.025709%
0705P	9,561	0.002229%
0706F	1,789,570	0.417175%
0706P	1,883,533	0.439080%
0707F	741,855	0.172937%
0707P	602,420	0.140433%
0709P	28,446	0.006631%
0710P	0	0.000000%
0711P	21,389	0.004986%
0712F	576,632	0.134422%
0712P	366,117	0.085347%
0713P	20,604	0.004803%
0714F	208,755	0.048664%
0715F	189,381	0.044148%
0717F	70,546	0.016445%
0718F	33,925	0.007908%
0719F	89,208	0.020796%
0720F	505,466	0.117832%
0721F	12,565	0.002929%
0722F	26,242	0.006117%
0723F	29,006	0.006762%
0724F	188,502	0.043943%
0725P	14,280	0.003329%

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Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0726F	20,753	0.004838%
0728F	303,056	0.070647%
0732F	121,437	0.028309%
0732P	109,436	0.025511%
0734P	7,935	0.001850%
0735P	13,169	0.003070%
0736F	620,582	0.144667%
0737P	14,926	0.003479%
0738P	12,420	0.002895%
0740P	6,940	0.001618%
0741F	153,507	0.035785%
0744F	18,177	0.004237%
0745P	8,359	0.001949%
0746F	43,634	0.010172%
0747P	1,708	0.000398%
0749P	32,377	0.007548%
0754F	227,424	0.053016%
0756P	61,470	0.014330%
0757F	196,266	0.045753%
0758F	51,159	0.011926%
0759F	89,107	0.020772%
0760P	5,716	0.001332%
0761F	550,665	0.128368%
0762F	25,654	0.005980%
0765F	105,415	0.024574%
0766F	30,177	0.007035%
0768F	345,000	0.080425%
0769F	45,520	0.010611%
0770F	13,866	0.003232%
0773F	46,682	0.010882%
0774F	26,485	0.006174%
0776F	111,635	0.026024%
0777F	423,853	0.098806%
0779F	64,772	0.015099%
0781F	59,359	0.013837%
0782F	28,094	0.006549%
0783F	39,702	0.009255%
0786F	23,607	0.005503%
0787P	4,195	0.000978%
0788F	205,906	0.048000%
0788P	64,301	0.014990%
0789F	101,103	0.023569%
0790F	9,865	0.002300%
0792F	15,081	0.003516%
0794F	179,137	0.041760%
0795F	16,882	0.003935%
0796F	13,312	0.003103%

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations

As of and for the Year Ended December 31, 2015

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
0797F	58,124	0.013550%
0798F	7,440	0.001734%
0799F	14,146	0.003298%
0801F	171,320	0.039937%
0803P	7,024	0.001637%
0805F	330,766	0.077106%
0806F	77,899	0.018159%
0807F	21,635	0.005043%
0809F	12,953	0.003020%
0810F	10,272	0.002395%
0812F	39,975	0.009319%
0813F	135,990	0.031701%
0815F	13,441	0.003133%
0816F	13,558	0.003161%
0817P	16,108	0.003755%
0818F	1,226,593	0.285937%
0819P	35,216	0.008209%
0820F	15,713	0.003663%
0821F	9,965	0.002323%
0822F	9,500	0.002215%
0823F	19,619	0.004573%
0824F	14,101	0.003287%
0825F	3,475	0.000810%
0826F	361	0.000084%
0827F	39,595	0.009230%
0828F	15,680	0.003655%
0829F	4,746	0.001106%
0830F	24,816	0.005785%
0831P	9,285	0.002164%
0832F	3,132	0.000730%
0999	446,747	0.104143%
TOTAL	428,972,949	100.000000%

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0001P	217,493	\$ -	\$ 29,738	\$ -	\$ -	\$ 29,738	611	\$ -	\$ -	\$ 3,896	\$ 4,507	\$ 23,409	\$ (751)	\$ 22,658
0002P	907,870	-	124,134	-	-	124,134	2,549	-	-	3,073	5,622	97,714	(592)	97,122
0003P	157,238	-	21,499	-	7,197	28,696	442	-	-	-	442	16,923	1,387	18,310
0006F	84,911,384	-	11,610,067	-	120,953	11,731,020	238,427	-	-	-	238,427	9,138,988	23,305	9,162,293
0006P	83,998,130	-	11,485,196	-	-	11,485,196	235,863	-	-	2,405,502	2,641,365	9,040,695	(463,488)	8,577,207
0009F	2,705,749	-	369,961	-	62,272	432,233	7,598	-	-	-	7,598	291,219	11,999	303,218
0010F	6,083,429	-	831,797	-	-	831,797	17,082	-	-	61,746	78,828	654,758	(11,897)	642,861
0010P	7,098,703	-	970,617	-	-	970,617	19,933	-	-	370,820	390,753	764,031	(71,449)	692,582
0011P	4,463,827	-	610,346	-	191,471	801,817	12,534	-	-	-	12,534	480,440	36,892	517,332
0012P	570,105	-	77,951	-	33,419	111,370	1,601	-	-	-	1,601	61,360	6,439	67,799
0013P	4,079,873	-	557,847	-	-	557,847	11,456	-	-	19,697	31,153	439,116	(3,795)	435,321
0014F	17,671,184	-	2,416,209	-	-	2,416,209	49,620	-	-	543,708	593,328	1,901,944	(104,761)	1,797,183
0015P	348,292	-	47,623	-	-	47,623	978	-	-	2,706	3,684	37,487	(521)	36,966
0016P	200,907	-	27,470	-	-	27,470	564	-	-	1,267	1,831	21,624	(244)	21,380
0017P	209,755	-	28,680	-	14,584	43,264	589	-	-	-	589	22,576	2,810	25,386
0019P	370,472	-	50,655	-	-	50,655	1,040	-	-	35,067	36,107	39,874	(6,757)	33,117
0020F	219,368	-	29,995	-	13,312	43,307	616	-	-	-	616	23,611	2,565	26,176
0020P	1,181,705	-	161,576	-	32,895	194,471	3,318	-	-	-	3,318	127,187	6,338	133,525
0021P	525,386	-	71,837	-	-	71,837	1,475	-	-	112,335	113,810	56,547	(21,645)	34,902
0022F	7,164,793	-	979,653	-	316	979,969	20,118	-	-	-	20,118	771,145	61	771,206
0022P	5,030,438	-	687,820	-	11,151	698,971	14,125	-	-	-	14,125	541,425	2,148	543,573
0023P	188,055	-	25,713	-	-	25,713	528	-	-	3,108	3,636	20,240	(599)	19,641
0024F	5,205,552	-	711,763	-	-	711,763	14,617	-	-	167,688	182,305	560,272	(32,310)	527,962
0024P	5,710,167	-	780,760	-	139,584	920,344	16,034	-	-	-	16,034	614,584	26,895	641,479
0025F	3,326,107	-	454,784	-	-	454,784	9,340	-	-	191,866	201,206	357,988	(36,968)	321,020
0026P	1,188,798	-	162,546	-	-	162,546	3,338	-	-	2,889	6,227	127,950	(557)	127,393
0027F	5,518,003	-	754,485	-	-	754,485	15,494	-	-	46,229	61,723	593,901	(8,907)	584,994
0027P	4,900,089	-	669,997	-	-	669,997	13,759	-	-	312,070	325,829	527,395	(60,129)	467,266
0028P	92,108	-	12,594	-	8,402	20,996	259	-	-	-	259	9,914	1,619	11,533
0029F	5,802,335	-	793,362	-	198,858	992,220	16,293	-	-	-	16,293	624,504	38,316	662,820
0029P	6,137,536	-	839,195	-	20,420	859,615	17,234	-	-	-	17,234	660,581	3,935	664,516
0030F	4,913,721	-	671,861	-	732,464	1,404,325	13,798	-	-	-	13,798	528,862	141,130	669,992
0031F	9,611,673	-	1,314,219	-	126,306	1,440,525	26,989	-	-	-	26,989	1,034,502	24,336	1,058,838
0031P	7,942,688	-	1,086,016	-	-	1,086,016	22,303	-	-	3,653	25,956	854,869	(704)	854,165
0032F	8,581,432	-	1,173,353	-	19,631	1,192,984	24,096	-	-	-	24,096	923,617	3,783	927,400
0032P	6,498,740	-	888,583	-	32,312	920,895	18,248	-	-	-	18,248	699,458	6,226	705,684
0035P	394,781	-	53,979	-	968	54,947	1,109	-	-	-	1,109	42,490	187	42,677
0036F	10,922,407	-	1,493,438	-	52,508	1,545,946	30,670	-	-	-	30,670	1,175,576	10,117	1,185,693
0036P	7,899,334	-	1,080,088	-	231,986	1,312,074	22,181	-	-	-	22,181	850,203	44,699	894,902
0037P	763,079	-	104,337	-	-	104,337	2,143	-	-	50,357	52,500	82,130	(9,703)	72,427
0039P	426,964	-	58,379	-	63,484	121,863	1,199	-	-	-	1,199	45,954	12,232	58,186
0040F	2,945,782	-	402,781	-	37,916	440,697	8,272	-	-	-	8,272	317,054	7,306	324,360
0041F	6,896,806	-	943,011	-	127,372	1,070,383	19,366	-	-	-	19,366	742,301	24,542	766,843
0041P	5,242,908	-	716,871	-	314,016	1,030,887	14,722	-	-	-	14,722	564,293	60,504	624,797
0042F	1,965,329	-	268,723	-	-	268,723	5,519	-	-	81,392	86,911	211,528	(15,682)	195,846
0045F	13,962,217	-	1,909,076	-	577,008	2,486,084	39,205	-	-	-	39,205	1,502,749	111,177	1,613,926
0045P	11,247,905	-	1,537,944	-	397,106	1,935,050	31,584	-	-	-	31,584	1,210,609	76,514	1,287,123

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0047P	11,628,575	-	1,589,993	-	298,903	1,888,896	32,653	-	-	-	32,653	1,251,580	57,592	1,309,172
0048F	16,078,516	-	2,198,441	-	1,463,781	3,662,222	45,148	-	-	-	45,148	1,730,526	282,039	2,012,565
0050F	7,672,677	-	1,049,097	-	-	1,049,097	21,545	-	-	926,523	948,068	825,808	(178,521)	647,287
0050P	6,303,157	-	861,841	-	-	861,841	17,699	-	-	927,086	944,785	678,407	(178,629)	499,778
0051F	7,773,513	-	1,062,885	-	-	1,062,885	21,828	-	-	110,674	132,502	836,661	(21,325)	815,336
0051P	6,695,899	-	915,541	-	32,004	947,545	18,802	-	-	-	18,802	720,678	6,166	726,844
0052P	877,127	-	119,931	-	129,096	249,027	2,463	-	-	-	2,463	94,405	24,874	119,279
0053F	1,886,088	-	257,888	-	75,523	333,411	5,296	-	-	-	5,296	202,999	14,552	217,551
0053P	2,567,422	-	351,048	-	-	351,048	7,209	-	-	81,751	88,960	276,331	(15,752)	260,579
0054F	4,210,972	-	575,773	-	81,103	656,876	11,824	-	-	-	11,824	453,226	15,627	468,853
0054P	4,368,375	-	597,295	-	45,805	643,100	12,266	-	-	-	12,266	470,167	8,826	478,993
0055F	1,045,522	-	142,956	-	17,300	160,256	2,936	-	-	-	2,936	112,529	3,333	115,862
0055P	2,323,520	-	317,698	-	133,413	451,111	6,524	-	-	-	6,524	250,080	25,706	275,786
0056P	438,991	-	60,024	-	-	60,024	1,233	-	-	11,506	12,739	47,248	(2,217)	45,031
0057P	1,463,968	-	200,171	-	-	200,171	4,111	-	-	36,062	40,173	157,566	(6,948)	150,618
0058P	629,356	-	86,053	-	-	86,053	1,767	-	-	56,815	58,582	67,737	(10,947)	56,790
0059F	6,729,116	-	920,083	-	212,860	1,132,943	18,895	-	-	-	18,895	724,253	41,013	765,266
0059P	6,656,533	-	910,158	-	154,318	1,064,476	18,691	-	-	-	18,691	716,441	29,734	746,175
0060P	98,662	-	13,490	-	-	13,490	277	-	-	1,889	2,166	10,619	(364)	10,255
0061P	524,981	-	71,781	-	-	71,781	1,474	-	-	34,957	36,431	56,504	(6,735)	49,769
0063P	292,791	-	40,034	-	-	40,034	822	-	-	937	1,759	31,513	(181)	31,332
0064P	7,764,126	-	1,061,601	-	361,905	1,423,506	21,801	-	-	-	21,801	835,651	69,731	905,382
0065P	928,790	-	126,995	-	124,320	251,315	2,608	-	-	-	2,608	99,965	23,954	123,919
0066F	4,139,244	-	565,965	-	-	565,965	11,623	-	-	18,033	29,656	445,506	(3,475)	442,031
0069F	7,781,372	-	1,063,959	-	30,874	1,094,833	21,850	-	-	-	21,850	837,507	5,949	843,456
0069P	8,601,902	-	1,176,152	-	-	1,176,152	24,154	-	-	300,521	324,675	925,820	(57,904)	867,916
0070P	1,007,761	-	137,793	-	34,377	172,170	2,830	-	-	-	2,830	108,465	6,624	115,089
0071F	7,815,638	-	1,068,645	-	-	1,068,645	21,946	-	-	158,188	180,134	841,195	(30,479)	810,716
0072P	712,901	-	97,476	-	-	97,476	2,002	-	-	7,725	9,727	76,729	(1,489)	75,240
0073P	121,636	-	16,632	-	-	16,632	342	-	-	1,469	1,811	13,092	(283)	12,809
0074F	12,978,660	-	1,774,593	-	481,286	2,255,879	36,444	-	-	-	36,444	1,396,889	92,733	1,489,622
0074P	8,150,074	-	1,114,372	-	-	1,114,372	22,885	-	-	406,117	429,002	877,190	(78,250)	798,940
0077P	2,391,528	-	326,997	-	15,899	342,896	6,715	-	-	-	6,715	257,400	3,063	260,463
0078F	4,416,244	-	603,840	-	-	603,840	12,401	-	-	9,712	22,113	475,319	(1,871)	473,448
0078P	6,010,471	-	821,821	-	-	821,821	16,877	-	-	292,415	309,292	646,905	(56,342)	590,563
0080P	705,928	-	96,523	-	13,985	110,508	1,982	-	-	-	1,982	75,979	2,695	78,674
0081P	495,213	-	67,711	-	89,983	157,694	1,391	-	-	-	1,391	53,300	17,338	70,638
0083F	5,018,171	-	686,142	-	-	686,142	14,091	-	-	9,664	23,755	540,104	(1,862)	538,242
0083P	6,867,398	-	938,990	-	-	938,990	19,283	-	-	22,792	42,075	739,136	(4,392)	734,744
0084F	9,031,325	-	1,234,867	-	-	1,234,867	25,360	-	-	499,451	524,811	972,039	(96,233)	875,806
0084P	8,288,581	-	1,133,311	-	-	1,133,311	23,274	-	-	662,535	685,809	892,098	(127,656)	764,442
0085F	1,187,794	-	162,409	-	-	162,409	3,335	-	-	8,506	11,841	127,842	(1,639)	126,203
0086F	7,317,951	-	1,000,595	-	-	1,000,595	20,548	-	-	167,850	188,398	787,629	(32,341)	755,288
0086P	7,605,133	-	1,039,862	-	188,685	1,228,547	21,355	-	-	-	21,355	818,538	36,355	854,893
0087P	3,124,300	-	427,190	-	76,289	503,479	8,773	-	-	-	8,773	336,267	14,699	350,966
0089F	280,089	-	38,297	-	9,230	47,527	786	-	-	-	786	30,146	1,778	31,924
0089P	2,069,585	-	282,978	-	64,561	347,539	5,811	-	-	-	5,811	222,749	12,440	235,189

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0090F	7,513,460	-	1,027,327	-	219,072	1,246,399	21,097	-	-	-	21,097	808,672	42,210	850,882
0090P	8,843,660	-	1,209,207	-	10,706	1,219,913	24,833	-	-	-	24,833	951,841	2,063	953,904
0091F	1,086,328	-	148,535	-	178,625	327,160	3,050	-	-	-	3,050	116,921	34,417	151,338
0091P	2,922,028	-	399,533	-	-	399,533	8,205	-	-	64,873	73,078	314,497	(12,500)	301,997
0093P	204,057	-	27,901	-	-	27,901	573	-	-	28,132	28,705	21,963	(5,420)	16,543
0094F	3,446,079	-	471,188	-	93,123	564,311	9,676	-	-	-	9,676	370,900	17,943	388,843
0094P	3,300,283	-	451,253	-	314,556	765,809	9,267	-	-	-	9,267	355,209	60,608	415,817
0095P	331,871	-	45,377	-	2,917	48,294	932	-	-	-	932	35,719	562	36,281
0096F	2,585,882	-	353,572	-	-	353,572	7,261	-	-	57,421	64,682	278,318	(11,064)	267,254
0098P	141,626	-	19,365	-	1,715	21,080	398	-	-	-	398	15,243	330	15,573
0099P	665,452	-	90,988	-	-	90,988	1,869	-	-	28,767	30,636	71,622	(5,543)	66,079
0101F	4,232,297	-	578,689	-	17,851	596,540	11,884	-	-	-	11,884	455,521	3,440	458,961
0101P	3,814,241	-	521,527	-	1,569	523,096	10,710	-	-	-	10,710	410,526	302	410,828
0102P	272,650	-	37,280	-	29,564	66,844	766	-	-	-	766	29,345	5,696	35,041
0103F	752,702	-	102,918	-	-	102,918	2,114	-	-	7,285	9,399	81,013	(1,404)	79,609
0103P	2,542,768	-	347,677	-	86,631	434,308	7,140	-	-	-	7,140	273,677	16,692	290,369
0104P	1,678,132	-	229,454	-	-	229,454	4,712	-	-	48,755	53,467	180,617	(9,394)	171,223
0106P	3,393,261	-	463,966	-	-	463,966	9,528	-	-	4,368	13,896	365,216	(842)	364,374
0107F	34,436,372	-	4,708,539	-	277,387	4,985,926	96,696	-	-	-	96,696	3,706,377	53,446	3,759,823
0107P	29,404,074	-	4,020,465	-	-	4,020,465	82,565	-	-	104,359	186,924	3,164,752	(20,108)	3,144,644
0108F	2,774,478	-	379,359	-	56,837	436,196	7,791	-	-	-	7,791	298,616	10,951	309,567
0109F	1,372,085	-	187,607	-	41,476	229,083	3,853	-	-	-	3,853	147,677	7,991	155,668
0110P	487,609	-	66,672	-	-	66,672	1,369	-	-	6,821	8,190	52,481	(1,314)	51,167
0111P	1,058,509	-	144,732	-	34,923	179,655	2,972	-	-	-	2,972	113,927	6,729	120,656
0112F	842,950	-	115,258	-	-	115,258	2,367	-	-	53,496	55,863	90,726	(10,308)	80,418
0113P	955,994	-	130,714	-	21,724	152,438	2,684	-	-	-	2,684	102,893	4,186	107,079
0115P	701,129	-	95,866	-	-	95,866	1,969	-	-	13,208	15,177	75,462	(2,545)	72,917
0116P	107,405	-	14,686	-	8,477	23,163	302	-	-	-	302	11,560	1,633	13,193
0117P	505,320	-	69,093	-	-	69,093	1,419	-	-	11,329	12,748	54,387	(2,183)	52,204
0118F	3,547,710	-	485,084	-	29,712	514,796	9,962	-	-	-	9,962	381,839	5,725	387,564
0118P	2,517,139	-	344,172	-	-	344,172	7,068	-	-	961	8,029	270,919	(185)	270,734
0120P	10,093,719	-	1,380,130	-	-	1,380,130	28,343	-	-	9,715	38,058	1,086,384	(1,872)	1,084,512
0121P	2,583,228	-	353,209	-	-	353,209	7,254	-	-	2,766	10,020	278,032	(533)	277,499
0122F	1,374,139	-	187,888	-	-	187,888	3,859	-	-	63,632	67,491	147,898	(12,260)	135,638
0123P	2,424,641	-	331,525	-	-	331,525	6,808	-	-	133,844	140,652	260,963	(25,789)	235,174
0126F	1,962,345	-	268,315	-	28,525	296,840	5,510	-	-	-	5,510	211,207	5,496	216,703
0126P	2,011,144	-	274,987	-	132,956	407,943	5,647	-	-	-	5,647	216,459	25,618	242,077
0127F	9,316,063	-	1,273,800	-	-	1,273,800	26,159	-	-	529,166	555,325	1,002,685	(101,959)	900,726
0127P	7,467,091	-	1,020,987	-	-	1,020,987	20,967	-	-	43,250	64,217	803,681	(8,333)	795,348
0128F	224,963,129	-	30,759,562	-	2,856,680	33,616,242	631,687	-	-	-	631,687	24,212,717	550,420	24,763,137
0128P	227,597,600	-	31,119,777	-	4,895,964	36,015,741	639,084	-	-	-	639,084	24,496,264	943,346	25,439,610
0129F	3,668,071	-	501,541	-	287,244	788,785	10,300	-	-	-	10,300	394,793	55,346	450,139
0129P	3,790,352	-	518,261	-	-	518,261	10,643	-	-	26,254	36,897	407,955	(5,059)	402,896
0130F	12,476,009	-	1,705,864	-	161,589	1,867,453	35,032	-	-	-	35,032	1,342,789	31,135	1,373,924
0131F	183,300,944	-	25,063,026	-	-	25,063,026	514,701	-	-	8,808,518	9,323,219	19,728,628	(1,697,210)	18,031,418
0131P	274,828,535	-	37,577,737	-	-	37,577,737	771,707	-	-	15,710,304	16,482,011	29,579,716	(3,027,034)	26,552,682
0132F	23,543,042	-	3,219,077	-	2,461,507	5,680,584	66,108	-	-	-	66,108	2,533,931	474,279	3,008,210

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0132P	17,512,566	-	2,394,521	-	1,591,591	3,986,112	49,175	-	-	-	49,175	1,884,872	306,665	2,191,537
0133P	345,998	-	47,309	-	-	47,309	972	-	-	537	1,509	37,240	(104)	37,136
0134F	1,787,487	-	244,406	-	129,993	374,399	5,019	-	-	-	5,019	192,387	25,047	217,434
0135F	145,226	-	19,857	-	8,705	28,562	408	-	-	-	408	15,631	1,677	17,308
0136P	2,834,059	-	387,505	-	330,257	717,762	7,958	-	-	-	7,958	305,029	63,633	368,662
0137P	282,428	-	38,617	-	42,390	81,007	793	-	-	-	793	30,398	8,168	38,566
0138P	-	-	-	-	-	-	-	-	-	6,787	6,787	-	(1,308)	(1,308)
0139P	854,902	-	116,892	-	-	116,892	2,401	-	-	50,586	52,987	92,013	(9,747)	82,266
0140F	16,725,253	-	2,286,870	-	339,680	2,626,550	46,964	-	-	-	46,964	1,800,134	65,449	1,865,583
0141P	1,791,835	-	245,000	-	-	245,000	5,031	-	-	72,664	77,695	192,855	(14,001)	178,854
0142F	467,416,885	-	63,910,644	-	666,201	64,576,845	1,312,486	-	-	-	1,312,486	50,307,945	128,362	50,436,307
0142P	473,955,410	-	64,804,667	-	369,742	65,174,409	1,330,846	-	-	-	1,330,846	51,011,685	71,241	51,082,926
0143P	300,349	-	41,067	-	-	41,067	843	-	-	195	1,038	32,326	(38)	32,288
0144F	4,316,622	-	590,219	-	83,560	673,779	12,121	-	-	-	12,121	464,597	16,100	480,697
0145F	4,947,328	-	676,456	-	39,486	715,942	13,892	-	-	-	13,892	532,479	7,608	540,087
0146F	2,175,250	-	297,425	-	45,599	343,024	6,108	-	-	-	6,108	234,121	8,786	242,907
0146P	2,887,221	-	394,774	-	40,568	435,342	8,107	-	-	-	8,107	310,751	7,817	318,568
0147P	128,205	-	17,530	-	-	17,530	360	-	-	107	467	13,799	(21)	13,778
0148F	4,521,324	-	618,208	-	-	618,208	12,696	-	-	17,463	30,159	486,629	(3,365)	483,264
0150F	2,027,835	-	277,269	-	-	277,269	5,694	-	-	35,746	41,440	218,255	(6,887)	211,368
0150P	1,506,963	-	206,049	-	-	206,049	4,231	-	-	52,287	56,518	162,194	(10,075)	152,119
0152F	3,233,564	-	442,130	-	-	442,130	9,080	-	-	60,091	69,171	348,028	(11,578)	336,450
0153F	4,000,662	-	547,017	-	-	547,017	11,234	-	-	32,832	44,066	430,590	(6,326)	424,264
0154P	611,075	-	83,553	-	-	83,553	1,716	-	-	29,856	31,572	65,770	(5,753)	60,017
0155F	976,599	-	133,532	-	-	133,532	2,742	-	-	128,946	131,688	105,111	(24,845)	80,266
0155P	996,064	-	136,193	-	-	136,193	2,797	-	-	401	3,198	107,206	(77)	107,129
0156P	218,813	-	29,919	-	20,338	50,257	614	-	-	-	614	23,551	3,919	27,470
0157P	422,105	-	57,715	-	14,339	72,054	1,185	-	-	-	1,185	45,431	2,763	48,194
0158P	261,553	-	35,763	-	39,604	75,367	734	-	-	-	734	28,151	7,631	35,782
0160F	2,903,312	-	396,974	-	189,103	586,077	8,152	-	-	-	8,152	312,483	36,436	348,919
0161F	18,587,481	-	2,541,496	-	-	2,541,496	52,193	-	-	346,842	399,035	2,000,565	(66,829)	1,933,736
0161P	13,314,311	-	1,820,487	-	-	1,820,487	37,386	-	-	4,456	41,842	1,433,015	(859)	1,432,156
0162F	4,387,855	-	599,958	-	-	599,958	12,321	-	-	523,495	535,816	472,264	(100,866)	371,398
0162P	3,228,195	-	441,396	-	273,517	714,913	9,065	-	-	-	9,065	347,450	52,701	400,151
0163P	194,759	-	26,630	-	7,026	33,656	547	-	-	-	547	20,962	1,354	22,316
0164P	198,373	-	27,124	-	4,297	31,421	557	-	-	-	557	21,351	828	22,179
0166F	69,268,365	-	9,471,172	-	-	9,471,172	194,503	-	-	674,989	869,492	7,455,334	(130,056)	7,325,278
0166P	72,429,166	-	9,903,354	-	-	9,903,354	203,378	-	-	1,054,862	1,258,240	7,795,530	(203,249)	7,592,281
0167P	2,065,521	-	282,422	-	3,171	285,593	5,800	-	-	-	5,800	222,311	611	222,922
0168F	4,943,399	-	675,919	-	243,079	918,998	13,881	-	-	-	13,881	532,057	46,836	578,893
0168P	4,889,772	-	668,586	-	348	668,934	13,730	-	-	-	13,730	526,285	67	526,352
0169F	15,673,732	-	2,143,094	-	-	2,143,094	44,011	-	-	91,041	135,052	1,686,959	(17,542)	1,669,417
0169P	11,841,525	-	1,619,110	-	-	1,619,110	33,250	-	-	74,655	107,905	1,274,500	(14,384)	1,260,116
0170F	6,231,189	-	852,000	-	265,799	1,117,799	17,497	-	-	-	17,497	670,661	51,214	721,875
0171F	860,721	-	117,688	-	-	117,688	2,417	-	-	53,027	55,444	92,639	(10,217)	82,422
0171P	1,340,667	-	183,312	-	-	183,312	3,765	-	-	94,511	98,276	144,296	(18,210)	126,086
0172P	744,529	-	101,801	-	5,659	107,460	2,091	-	-	-	2,091	80,133	1,090	81,223

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0173F	512,893	-	70,129	-	48,906	119,035	1,440	-	-	-	1,440	55,203	9,423	64,626
0173P	400,915	-	54,818	-	12,613	67,431	1,126	-	-	-	1,126	43,150	2,430	45,580
0174P	248,821	-	34,022	-	45,385	79,407	699	-	-	-	699	26,781	8,745	35,526
0176F	4,955,336	-	677,551	-	114,331	791,882	13,914	-	-	-	13,914	533,341	22,029	555,370
0176P	3,837,201	-	524,667	-	-	524,667	10,775	-	-	11,035	21,810	412,997	(2,126)	410,871
0177P	893,923	-	122,228	-	-	122,228	2,510	-	-	11,872	14,382	96,213	(2,287)	93,926
0178P	225,412	-	30,821	-	4,497	35,318	633	-	-	-	633	24,261	867	25,128
0179P	18,117,523	-	2,477,237	-	626,511	3,103,748	50,873	-	-	-	50,873	1,949,984	120,715	2,070,699
0180P	214,179	-	29,285	-	-	29,285	601	-	-	4,889	5,490	23,052	(942)	22,110
0181F	8,914,743	-	1,218,927	-	1,522,910	2,741,837	25,032	-	-	-	25,032	959,491	293,432	1,252,923
0181P	5,097,817	-	697,033	-	-	697,033	14,314	-	-	129,800	144,114	548,677	(25,010)	523,667
0182F	2,530,575	-	346,010	-	32,239	378,249	7,106	-	-	-	7,106	272,365	6,212	278,577
0182P	2,831,164	-	387,110	-	-	387,110	7,950	-	-	45,528	53,478	304,717	(8,772)	295,945
0183F	175,278	-	23,966	-	-	23,966	492	-	-	14,329	14,821	18,865	(2,761)	16,104
0183P	849,774	-	116,191	-	-	116,191	2,386	-	-	28,463	30,849	91,461	(5,484)	85,977
0184F	6,468,792	-	884,488	-	-	884,488	18,164	-	-	194,700	212,864	696,234	(37,514)	658,720
0184P	4,697,757	-	642,332	-	-	642,332	13,191	-	-	181,214	194,405	505,618	(34,916)	470,702
0185F	808,129	-	110,497	-	20,437	130,934	2,269	-	-	-	2,269	86,979	3,938	90,917
0185P	2,590,531	-	354,207	-	163,384	517,591	7,274	-	-	-	7,274	278,818	31,481	310,299
0186P	384,179	-	52,529	-	10,532	63,061	1,079	-	-	-	1,079	41,349	2,029	43,378
0187P	233,960	-	31,990	-	1,933	33,923	657	-	-	-	657	25,181	372	25,553
0188P	650,816	-	88,987	-	-	88,987	1,827	-	-	3,097	4,924	70,047	(597)	69,450
0189P	272,111	-	37,206	-	103,568	140,774	764	-	-	-	764	29,287	19,955	49,242
0190F	16,895,057	-	2,310,088	-	-	2,310,088	47,441	-	-	780,030	827,471	1,818,410	(150,295)	1,668,115
0190P	17,725,711	-	2,423,664	-	-	2,423,664	49,773	-	-	951,229	1,001,002	1,907,813	(183,281)	1,724,532
0191F	1,768,846	-	241,857	-	29,603	271,460	4,967	-	-	-	4,967	190,380	5,704	196,084
0191P	4,262,545	-	582,824	-	-	582,824	11,969	-	-	27,349	39,318	458,777	(5,270)	453,507
0192F	20,599,495	-	2,816,601	-	-	2,816,601	57,842	-	-	253,848	311,690	2,217,118	(48,911)	2,168,207
0192P	19,622,671	-	2,683,039	-	-	2,683,039	55,100	-	-	502,431	557,531	2,111,982	(96,807)	2,015,175
0193F	7,128,561	-	974,699	-	171,405	1,146,104	20,017	-	-	-	20,017	767,245	33,026	800,271
0193P	5,016,357	-	685,894	-	105,841	791,735	14,086	-	-	-	14,086	539,909	20,393	560,302
0194F	14,548,668	-	1,989,262	-	-	1,989,262	40,852	-	-	150,650	191,502	1,565,869	(29,027)	1,536,842
0194P	9,686,370	-	1,324,433	-	147,577	1,472,010	27,199	-	-	-	27,199	1,042,541	28,435	1,070,976
0195P	2,088,480	-	285,561	-	-	285,561	5,864	-	-	8,436	14,300	224,783	(1,625)	223,158
0196F	8,738,325	-	1,194,805	-	221,632	1,416,437	24,537	-	-	-	24,537	940,503	42,704	983,207
0196P	14,330,995	-	1,959,499	-	156,585	2,116,084	40,241	-	-	-	40,241	1,542,441	30,170	1,572,611
0197F	4,040,013	-	552,397	-	108,131	660,528	11,344	-	-	-	11,344	434,825	20,835	455,660
0197P	4,755,748	-	650,261	-	-	650,261	13,354	-	-	38,997	52,351	511,860	(7,514)	504,346
0198F	461,186	-	63,059	-	-	63,059	1,295	-	-	11,243	12,538	49,637	(2,166)	47,471
0198P	844,885	-	115,522	-	-	115,522	2,372	-	-	3,224	5,596	90,935	(621)	90,314
0199F	7,202,359	-	984,790	-	-	984,790	20,224	-	-	98,877	119,101	775,188	(19,051)	756,137
0199P	6,058,865	-	828,438	-	47,835	876,273	17,013	-	-	-	17,013	652,114	9,217	661,331
0201P	296,075	-	40,483	-	-	40,483	831	-	-	1,109	1,940	31,866	(214)	31,652
0202P	96,757	-	13,230	-	10,969	24,199	272	-	-	-	272	10,414	2,113	12,527
0203F	14,281,087	-	1,952,675	-	-	1,952,675	40,101	-	-	336,843	376,944	1,537,069	(64,902)	1,472,167
0203P	10,737,396	-	1,468,141	-	261,782	1,729,923	30,150	-	-	-	30,150	1,155,663	50,440	1,206,103
0205F	6,617,242	-	904,786	-	121,657	1,026,443	18,581	-	-	-	18,581	712,212	23,441	735,653

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0205P	8,541,286	-	1,167,864	-	-	1,167,864	23,984	-	-	234,366	258,350	919,296	(45,157)	874,139
0206P	247,951	-	33,903	-	37,542	71,445	696	-	-	-	696	26,687	7,233	33,920
0207P	349,762	-	47,824	-	56,462	104,286	982	-	-	-	982	37,645	10,879	48,524
0208P	231,620	-	31,670	-	4,186	35,856	650	-	-	-	650	24,929	807	25,736
0210F	5,214,325	-	712,963	-	749,345	1,462,308	14,642	-	-	-	14,642	561,216	144,382	705,598
0210P	4,724,091	-	645,932	-	419,907	1,065,839	13,265	-	-	-	13,265	508,453	80,907	589,360
0212F	1,820,644	-	248,939	-	-	248,939	5,112	-	-	38,795	43,907	195,955	(7,475)	188,480
0212P	4,905,158	-	670,690	-	-	670,690	13,773	-	-	21,274	35,047	527,941	(4,099)	523,842
0213F	8,474,627	-	1,158,749	-	-	1,158,749	23,796	-	-	284,292	308,088	912,122	(54,777)	857,345
0215P	83,935	-	11,477	-	19,389	30,866	236	-	-	-	236	9,034	3,736	12,770
0216P	620,253	-	84,808	-	63,912	148,720	1,742	-	-	-	1,742	66,758	12,314	79,072
0217F	5,158,358	-	705,310	-	966	706,276	14,484	-	-	-	14,484	555,193	186	555,379
0217P	5,426,419	-	741,963	-	66,565	808,528	15,237	-	-	-	15,237	584,044	12,826	596,870
0218P	15,060,392	-	2,059,231	-	1,730,357	3,789,588	42,289	-	-	-	42,289	1,620,946	333,402	1,954,348
0220F	3,657,573	-	500,106	-	-	500,106	10,270	-	-	9,382	19,652	393,664	(1,808)	391,856
0220P	2,695,446	-	368,553	-	28,245	396,798	7,569	-	-	-	7,569	290,110	5,442	295,552
0221F	116,297	-	15,902	-	855	16,757	327	-	-	-	327	12,517	165	12,682
0221P	1,314,634	-	179,752	-	-	179,752	3,691	-	-	31,784	35,475	141,494	(6,124)	135,370
0222F	11,058,815	-	1,512,089	-	-	1,512,089	31,053	-	-	337,505	368,558	1,190,257	(65,030)	1,125,227
0222P	11,004,858	-	1,504,711	-	-	1,504,711	30,901	-	-	119,735	150,636	1,184,450	(23,070)	1,161,380
0223P	757,636	-	103,593	-	-	103,593	2,127	-	-	39,138	41,265	81,544	(7,541)	74,003
0224P	1,808,961	-	247,342	-	-	247,342	5,079	-	-	153,669	158,748	194,698	(29,609)	165,089
0225F	938,373	-	128,305	-	-	128,305	2,635	-	-	10,632	13,267	100,997	(2,049)	98,948
0225P	1,834,995	-	250,902	-	27,171	278,073	5,153	-	-	-	5,153	197,500	5,235	202,735
0226P	519,477	-	71,029	-	30,829	101,858	1,459	-	-	-	1,459	55,911	5,940	61,851
0227P	895,198	-	122,402	-	75,387	197,789	2,514	-	-	-	2,514	96,350	14,525	110,875
0228P	1,709,130	-	233,692	-	-	233,692	4,799	-	-	39,211	44,010	183,953	(7,555)	176,398
0229P	628,261	-	85,903	-	-	85,903	1,764	-	-	11,704	13,468	67,620	(2,255)	65,365
0230F	3,326,227	-	454,800	-	218,191	672,991	9,340	-	-	-	9,340	358,001	42,041	400,042
0230P	2,881,102	-	393,938	-	280,031	673,969	8,090	-	-	-	8,090	310,092	53,956	364,048
0231P	1,292,139	-	176,676	-	-	176,676	3,628	-	-	16,143	19,771	139,073	(3,110)	135,963
0232P	178,113	-	24,354	-	-	24,354	500	-	-	2,372	2,872	19,170	(457)	18,713
0233F	1,063,968	-	145,478	-	-	145,478	2,988	-	-	29,185	32,173	114,515	(5,623)	108,892
0233P	1,180,265	-	161,380	-	-	161,380	3,314	-	-	343,223	346,537	127,032	(66,132)	60,900
0234P	525,565	-	71,861	-	3,603	75,464	1,476	-	-	-	1,476	56,566	694	57,260
0236P	96,592	-	13,207	-	-	13,207	271	-	-	1,856	2,127	10,396	(358)	10,038
0237F	5,522,817	-	755,143	-	186,124	941,267	15,508	-	-	-	15,508	594,419	35,862	630,281
0237P	4,180,470	-	571,602	-	-	571,602	11,739	-	-	86,005	97,744	449,943	(16,571)	433,372
0238P	1,611,188	-	220,300	-	74,053	294,353	4,524	-	-	-	4,524	173,412	14,268	187,680
0239F	12,178,420	-	1,665,174	-	-	1,665,174	34,196	-	-	111,638	145,834	1,310,760	(21,510)	1,289,250
0240F	12,787,021	-	1,748,389	-	137,582	1,885,971	35,905	-	-	-	35,905	1,376,263	26,509	1,402,772
0241P	187,920	-	25,695	-	305	26,000	528	-	-	-	528	20,226	59	20,285
0242P	1,185,919	-	162,153	-	5,565	167,718	3,330	-	-	-	3,330	127,640	1,072	128,712
0243P	1,170,338	-	160,022	-	-	160,022	3,286	-	-	6,684	9,970	125,963	(1,288)	124,675
0244F	4,068,926	-	556,351	-	-	556,351	11,425	-	-	205,499	216,924	437,937	(39,595)	398,342
0244P	4,149,727	-	567,399	-	71,849	639,248	11,652	-	-	-	11,652	446,634	13,844	460,478
0245P	309,482	-	42,316	-	33,744	76,060	869	-	-	-	869	33,309	6,502	39,811

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0246P	17,105,982	-	2,338,928	-	-	2,338,928	48,033	-	-	111,822	159,855	1,841,112	(21,546)	1,819,566
0247P	5,604,277	-	766,282	-	907,963	1,674,245	15,737	-	-	-	15,737	603,187	174,945	778,132
0250F	24,815,611	-	3,393,077	-	-	3,393,077	69,681	-	-	711,547	781,228	2,670,897	(137,100)	2,533,797
0250P	20,394,328	-	2,788,549	-	-	2,788,549	57,266	-	-	896,345	953,611	2,195,036	(172,706)	2,022,330
0251F	6,605,230	-	903,143	-	224,330	1,127,473	18,547	-	-	-	18,547	710,919	43,224	754,143
0252F	3,024,363	-	413,526	-	-	413,526	8,492	-	-	73,494	81,986	325,511	(14,161)	311,350
0253P	293,600	-	40,144	-	34,484	74,628	824	-	-	-	824	31,600	6,644	38,244
0254F	5,404,555	-	738,973	-	-	738,973	15,176	-	-	62,822	77,998	581,691	(12,104)	569,587
0254P	4,125,313	-	564,060	-	-	564,060	11,584	-	-	269,476	281,060	444,006	(51,922)	392,084
0255F	4,509,177	-	616,547	-	-	616,547	12,662	-	-	169,278	181,940	485,321	(32,616)	452,705
0256F	2,754,862	-	376,677	-	16,968	393,645	7,736	-	-	-	7,736	296,505	3,269	299,774
0257P	867,215	-	118,576	-	19,381	137,957	2,435	-	-	-	2,435	93,338	3,734	97,072
0259F	4,389,730	-	600,215	-	-	600,215	12,326	-	-	29,937	42,263	472,465	(5,768)	466,697
0259P	3,700,298	-	505,948	-	-	505,948	10,390	-	-	24,414	34,804	398,262	(4,704)	393,558
0260F	1,232,168	-	168,476	-	377,977	546,453	3,460	-	-	-	3,460	132,618	72,828	205,446
0260P	1,201,800	-	164,324	-	17,540	181,864	3,375	-	-	-	3,375	129,349	3,380	132,729
0261P	837,357	-	114,493	-	29,776	144,269	2,351	-	-	-	2,351	90,124	5,737	95,861
0263F	5,560,323	-	760,272	-	20,398	780,670	15,613	-	-	-	15,613	598,456	3,930	602,386
0263P	5,352,922	-	731,913	-	-	731,913	15,031	-	-	203,826	218,857	576,133	(39,273)	536,860
0264F	194,159	-	26,548	-	14,631	41,179	545	-	-	-	545	20,897	2,819	23,716
0264P	978,353	-	133,772	-	-	133,772	2,747	-	-	14,131	16,878	105,300	(2,723)	102,577
0265P	13,868,025	-	1,896,197	-	397,983	2,294,180	38,941	-	-	-	38,941	1,492,612	76,683	1,569,295
0266F	-	-	-	-	-	-	-	-	-	56,522	56,522	-	(10,891)	(10,891)
0266P	2,200,354	-	300,858	-	43,749	344,607	6,178	-	-	-	6,178	236,823	8,429	245,252
0267P	244,218	-	33,392	-	-	33,392	686	-	-	2,222	2,908	26,284	(428)	25,856
0269P	1,474,451	-	201,604	-	-	201,604	4,140	-	-	39,879	44,019	158,695	(7,684)	151,011
0270F	375,226	-	51,305	-	-	51,305	1,054	-	-	5,894	6,948	40,385	(1,136)	39,249
0271F	4,841,003	-	661,918	-	75,412	737,330	13,593	-	-	-	13,593	521,036	14,530	535,566
0272P	2,189,406	-	299,361	-	59,358	358,719	6,148	-	-	-	6,148	235,645	11,437	247,082
0273F	13,143,996	-	1,797,199	-	173,639	1,970,838	36,908	-	-	-	36,908	1,414,685	33,456	1,448,141
0273P	12,098,279	-	1,654,217	-	108,058	1,762,275	33,971	-	-	-	33,971	1,302,134	20,820	1,322,954
0274P	6,381,168	-	872,507	-	-	872,507	17,918	-	-	136,655	154,573	686,803	(26,330)	660,473
0275P	2,478,538	-	338,894	-	-	338,894	6,960	-	-	32,037	38,997	266,764	(6,173)	260,591
0276F	3,104,550	-	424,490	-	-	424,490	8,717	-	-	105,545	114,262	334,142	(20,336)	313,806
0276P	2,572,461	-	351,737	-	57,976	409,713	7,223	-	-	-	7,223	276,873	11,171	288,044
0277F	6,228,609	-	851,648	-	52,785	904,433	17,490	-	-	-	17,490	670,383	10,171	680,554
0277P	7,961,930	-	1,088,647	-	28,088	1,116,735	22,357	-	-	-	22,357	856,940	5,412	862,352
0278P	5,228,496	-	714,901	-	55,236	770,137	14,681	-	-	-	14,681	562,742	10,643	573,385
0280F	2,976,720	-	407,012	-	287,034	694,046	8,358	-	-	-	8,358	320,383	55,305	375,688
0280P	2,198,254	-	300,571	-	219,416	519,987	6,173	-	-	-	6,173	236,597	42,277	278,874
0281P	2,409,344	-	329,433	-	17,868	347,301	6,765	-	-	-	6,765	259,317	3,443	262,760
0282P	247,966	-	33,905	-	3,096	37,001	696	-	-	-	696	26,689	596	27,285
0283F	22,511,842	-	3,078,079	-	395,200	3,473,279	63,212	-	-	-	63,212	2,422,943	76,146	2,499,089
0284F	16,096,557	-	2,200,907	-	357,323	2,558,230	45,198	-	-	-	45,198	1,732,468	68,848	1,801,316
0285P	646,152	-	88,349	-	64,174	152,523	1,814	-	-	-	1,814	69,545	12,365	81,910
0286F	5,592,820	-	764,715	-	77,680	842,395	15,704	-	-	-	15,704	601,954	14,967	616,921
0287F	3,426,073	-	468,452	-	13,570	482,022	9,620	-	-	-	9,620	368,747	2,615	371,362

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0288P	628,006	-	85,868	-	-	85,868	1,763	-	-	7,443	9,206	67,592	(1,434)	66,158
0289F	3,249,160	-	444,263	-	36,435	480,698	9,124	-	-	-	9,124	349,706	7,020	356,726
0290P	1,043,978	-	142,745	-	-	142,745	2,931	-	-	28,698	31,629	112,363	(5,529)	106,834
0291F	9,715,583	-	1,328,427	-	128,013	1,456,440	27,281	-	-	-	27,281	1,045,685	24,665	1,070,350
0291P	9,406,551	-	1,286,173	-	269,239	1,555,412	26,413	-	-	-	26,413	1,012,424	51,876	1,064,300
0292F	1,989,084	-	271,971	-	-	271,971	5,585	-	-	17,710	23,295	214,085	(3,412)	210,673
0292P	1,876,176	-	256,532	-	-	256,532	5,268	-	-	31,299	36,567	201,932	(6,031)	195,901
0293F	19,481,870	-	2,663,787	-	411,896	3,075,683	54,704	-	-	-	54,704	2,096,828	79,363	2,176,191
0293P	22,299,522	-	3,049,049	-	241,132	3,290,181	62,616	-	-	-	62,616	2,400,091	46,461	2,446,552
0296F	2,411,654	-	329,749	-	16,457	346,206	6,772	-	-	-	6,772	259,566	3,171	262,737
0296P	1,905,374	-	260,525	-	95,128	355,653	5,350	-	-	-	5,350	205,075	18,329	223,404
0297P	900,342	-	123,105	-	6,766	129,871	2,528	-	-	-	2,528	96,904	1,304	98,208
0298F	100,446	-	13,734	-	7,023	20,757	282	-	-	-	282	10,811	1,353	12,164
0300F	21,054,007	-	2,878,747	-	609,906	3,488,653	59,119	-	-	-	59,119	2,266,037	117,516	2,383,553
0300P	20,864,107	-	2,852,782	-	-	2,852,782	58,586	-	-	118,393	176,979	2,245,598	(22,812)	2,222,786
0301F	17,177,051	-	2,348,645	-	-	2,348,645	48,232	-	-	40,001	88,233	1,848,761	(7,707)	1,841,054
0301P	12,742,796	-	1,742,343	-	74,528	1,816,871	35,781	-	-	-	35,781	1,371,503	14,360	1,385,863
0303F	2,030,654	-	277,654	-	-	277,654	5,702	-	-	237,974	243,676	218,559	(45,852)	172,707
0303P	5,798,556	-	792,846	-	-	792,846	16,282	-	-	298,345	314,627	624,097	(57,485)	566,612
0304P	345,068	-	47,182	-	-	47,182	969	-	-	9,881	10,850	37,140	(1,904)	35,236
0305P	317,115	-	43,360	-	24,569	67,929	890	-	-	-	890	34,131	4,734	38,865
0306P	312,496	-	42,728	-	-	42,728	877	-	-	44,410	45,287	33,634	(8,557)	25,077
0307F	174,769	-	23,896	-	-	23,896	491	-	-	20,765	21,256	18,810	(4,001)	14,809
0308F	486,560	-	66,528	-	-	66,528	1,366	-	-	1,909	3,275	52,368	(368)	52,000
0308P	388,858	-	53,169	-	-	53,169	1,092	-	-	3,321	4,413	41,853	(640)	41,213
0309P	1,224,595	-	167,441	-	66,840	234,281	3,439	-	-	-	3,439	131,803	12,879	144,682
0311F	8,798,805	-	1,203,074	-	191,028	1,394,102	24,707	-	-	-	24,707	947,013	36,807	983,820
0312F	12,344,505	-	1,687,884	-	133,689	1,821,573	34,663	-	-	-	34,663	1,328,636	25,759	1,354,395
0313F	3,817,241	-	521,937	-	-	521,937	10,719	-	-	145,953	156,672	410,849	(28,122)	382,727
0314F	17,198,136	-	2,351,528	-	434,785	2,786,313	48,292	-	-	-	48,292	1,851,030	83,774	1,934,804
0314P	14,025,037	-	1,917,665	-	428,479	2,346,144	39,382	-	-	-	39,382	1,509,511	82,559	1,592,070
0315P	-	-	-	-	-	-	-	-	-	468,273	468,273	-	(90,226)	(90,226)
0316P	530,394	-	72,522	-	121,110	193,632	1,489	-	-	-	1,489	57,086	23,335	80,421
0317P	635,969	-	86,957	-	-	86,957	1,786	-	-	12,709	14,495	68,449	(2,449)	66,000
0318P	308,597	-	42,195	-	10,042	52,237	867	-	-	-	867	33,214	1,935	35,149
0319P	2,542,003	-	347,572	-	-	347,572	7,138	-	-	173,772	180,910	273,595	(33,482)	240,113
0320F	125,910	-	17,216	-	83,948	101,164	354	-	-	-	354	13,552	16,175	29,727
0320P	786,744	-	107,573	-	66,068	173,641	2,209	-	-	-	2,209	84,677	12,730	97,407
0321F	1,841,609	-	251,806	-	1,670	253,476	5,171	-	-	-	5,171	198,212	322	198,534
0321P	2,381,946	-	325,687	-	-	325,687	6,688	-	-	67,605	74,293	256,368	(13,026)	243,342
0322F	2,727,314	-	372,910	-	177,539	550,449	7,658	-	-	-	7,658	293,540	34,208	327,748
0322P	2,816,348	-	385,084	-	152,812	537,896	7,908	-	-	-	7,908	303,123	29,443	332,566
0323F	17,422,752	-	2,382,240	-	-	2,382,240	48,922	-	-	683,335	732,257	1,875,206	(131,664)	1,743,542
0323P	19,142,515	-	2,617,386	-	260,178	2,877,564	53,751	-	-	-	53,751	2,060,303	50,131	2,110,434
0324F	615,394	-	84,144	-	-	84,144	1,728	-	-	28,688	30,416	66,235	(5,528)	60,707
0324P	695,085	-	95,040	-	-	95,040	1,952	-	-	13,148	15,100	74,812	(2,533)	72,279
0325F	281,738	-	38,523	-	173,338	211,861	791	-	-	-	791	30,323	33,399	63,722

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0325P	2,340,496	-	320,020	-	138,095	458,115	6,572	-	-	-	6,572	251,907	26,608	278,515
0326P	3,691,570	-	504,754	-	-	504,754	10,366	-	-	43,813	54,179	397,323	(8,442)	388,881
0328P	307,232	-	42,008	-	-	42,008	863	-	-	81,925	82,788	33,067	(15,785)	17,282
0329P	67,739	-	9,262	-	16,043	25,305	190	-	-	-	190	7,291	3,091	10,382
0330F	7,592,776	-	1,038,172	-	-	1,038,172	21,320	-	-	30,537	51,857	817,208	(5,884)	811,324
0330P	6,911,128	-	944,969	-	-	944,969	19,406	-	-	49,030	68,436	743,843	(9,447)	734,396
0331F	3,999,567	-	546,867	-	1,272	548,139	11,231	-	-	-	11,231	430,472	245	430,717
0331P	4,703,576	-	643,127	-	22,683	665,810	13,207	-	-	-	13,207	506,245	4,371	510,616
0333P	3,022,039	-	413,208	-	78,603	491,811	8,486	-	-	-	8,486	325,261	15,145	340,406
0334F	4,805,656	-	657,085	-	-	657,085	13,494	-	-	10,255	23,749	517,231	(1,976)	515,255
0335F	3,458,001	-	472,818	-	109,293	582,111	9,710	-	-	-	9,710	372,184	21,058	393,242
0336F	10,747,024	-	1,469,457	-	-	1,469,457	30,177	-	-	1,991,021	2,021,198	1,156,699	(383,626)	773,073
0337F	2,484,626	-	339,727	-	16,285	356,012	6,977	-	-	-	6,977	267,420	3,138	270,558
0338P	513,718	-	70,242	-	66,309	136,551	1,442	-	-	-	1,442	55,291	12,776	68,067
0339P	207,881	-	28,424	-	-	28,424	584	-	-	10,141	10,725	22,374	(1,954)	20,420
0342P	214,869	-	29,379	-	45,613	74,992	603	-	-	-	603	23,126	8,789	31,915
0343F	18,070,824	-	2,470,852	-	-	2,470,852	50,742	-	-	638,439	689,181	1,944,958	(123,013)	1,821,945
0343P	14,724,997	-	2,013,372	-	302,614	2,315,986	41,347	-	-	-	41,347	1,584,847	58,307	1,643,154
0344P	156,173	-	21,354	-	-	21,354	439	-	-	1,070	1,509	16,809	(206)	16,603
0345F	1,988,274	-	271,860	-	-	271,860	5,583	-	-	57,872	63,455	213,997	(11,151)	202,846
0346F	9,029,931	-	1,234,677	-	348,951	1,583,628	25,356	-	-	-	25,356	971,889	67,235	1,039,124
0346P	7,804,136	-	1,067,072	-	608,937	1,676,009	21,914	-	-	-	21,914	839,957	117,329	957,286
0347P	409,793	-	56,032	-	-	56,032	1,151	-	-	6,057	7,208	44,106	(1,167)	42,939
0348F	1,663,301	-	227,426	-	81,863	309,289	4,670	-	-	-	4,670	179,021	15,773	194,794
0349F	266,847	-	36,486	-	9,179	45,665	749	-	-	-	749	28,721	1,769	30,490
0349P	1,931,857	-	264,146	-	92,510	356,656	5,425	-	-	-	5,425	207,925	17,825	225,750
0350F	7,643,299	-	1,045,080	-	124,893	1,169,973	21,462	-	-	-	21,462	822,646	24,064	846,710
0350P	5,420,211	-	741,114	-	-	741,114	15,220	-	-	75,979	91,199	583,376	(14,639)	568,737
0351F	11,043,474	-	1,509,991	-	328,139	1,838,130	31,010	-	-	-	31,010	1,188,606	63,225	1,251,831
0351P	9,098,240	-	1,244,017	-	457,676	1,701,693	25,547	-	-	-	25,547	979,241	88,184	1,067,425
0352F	5,261,713	-	719,442	-	-	719,442	14,775	-	-	82,539	97,314	566,317	(15,903)	550,414
0354P	1,914,716	-	261,802	-	-	261,802	5,376	-	-	25,620	30,996	206,080	(4,936)	201,144
0355F	10,148,951	-	1,387,682	-	228,888	1,616,570	28,498	-	-	-	28,498	1,092,329	44,102	1,136,431
0355P	6,985,975	-	955,203	-	312,076	1,267,279	19,616	-	-	-	19,616	751,898	60,130	812,028
0356F	12,007,970	-	1,641,869	-	304,038	1,945,907	33,718	-	-	-	33,718	1,292,414	58,582	1,350,996
0356P	9,765,341	-	1,335,230	-	-	1,335,230	27,421	-	-	249,287	276,708	1,051,041	(48,032)	1,003,009
0357F	9,657,577	-	1,320,496	-	-	1,320,496	27,118	-	-	378,886	406,004	1,039,442	(73,003)	966,439
0357P	7,631,932	-	1,043,526	-	-	1,043,526	21,430	-	-	83,158	104,588	821,423	(16,023)	805,400
0358P	8,681,728	-	1,187,066	-	-	1,187,066	24,378	-	-	142,055	166,433	934,412	(27,371)	907,041
0359F	10,108,610	-	1,382,166	-	94,748	1,476,914	28,385	-	-	-	28,385	1,087,987	18,256	1,106,243
0359P	9,731,540	-	1,330,609	-	134,214	1,464,823	27,326	-	-	-	27,326	1,047,403	25,860	1,073,263
0360F	3,619,752	-	494,934	-	15,327	510,261	10,164	-	-	-	10,164	389,593	2,953	392,546
0360P	4,565,278	-	624,218	-	-	624,218	12,819	-	-	19,312	32,131	491,360	(3,721)	487,639
0361P	457,812	-	62,597	-	-	62,597	1,286	-	-	12,024	13,310	49,274	(2,317)	46,957
0362P	92,078	-	12,590	-	-	12,590	259	-	-	1,873	2,132	9,910	(361)	9,549
0364P	415,522	-	56,815	-	27,396	84,211	1,167	-	-	-	1,167	44,722	5,279	50,001
0365P	758,505	-	103,712	-	-	103,712	2,130	-	-	50,598	52,728	81,638	(9,749)	71,889

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0366P	371,402	-	50,782	-	9,583	60,365	1,043	-	-	-	1,043	39,974	1,846	41,820
0367F	717,415	-	98,093	-	4,566	102,659	2,014	-	-	-	2,014	77,215	880	78,095
0367P	8,236,769	-	1,126,226	-	119,347	1,245,573	23,128	-	-	-	23,128	886,521	22,996	909,517
0369F	20,988,818	-	2,869,834	-	39,254	2,909,088	58,936	-	-	-	58,936	2,259,020	7,563	2,266,583
0369P	19,970,139	-	2,730,548	-	392,024	3,122,572	56,075	-	-	-	56,075	2,149,380	75,534	2,224,914
0370P	1,538,156	-	210,314	-	-	210,314	4,319	-	-	8,739	13,058	165,551	(1,684)	163,867
0371F	793,237	-	108,461	-	148,174	256,635	2,227	-	-	-	2,227	85,376	28,550	113,926
0371P	1,491,502	-	203,935	-	-	203,935	4,188	-	-	41,652	45,840	160,530	(8,026)	152,504
0373F	13,700,004	-	1,873,223	-	327,837	2,201,060	38,469	-	-	-	38,469	1,474,528	63,167	1,537,695
0375F	525,625	-	71,870	-	-	71,870	1,476	-	-	15,605	17,081	56,573	(3,007)	53,566
0376P	8,110,454	-	1,108,955	-	-	1,108,955	22,774	-	-	345,259	368,033	872,926	(66,524)	806,402
0377F	8,048,458	-	1,100,478	-	-	1,100,478	22,600	-	-	273,400	296,000	866,253	(52,678)	813,575
0377P	7,745,380	-	1,059,038	-	-	1,059,038	21,749	-	-	373,473	395,222	833,633	(71,960)	761,673
0378P	1,731,175	-	236,706	-	211,129	447,835	4,861	-	-	-	4,861	186,326	40,680	227,006
0379P	481,761	-	65,872	-	-	65,872	1,353	-	-	8,028	9,381	51,852	(1,547)	50,305
0380F	16,045,914	-	2,193,983	-	-	2,193,983	45,056	-	-	1,871,846	1,916,902	1,727,017	(360,664)	1,366,353
0380P	14,014,630	-	1,916,242	-	-	1,916,242	39,352	-	-	1,509,882	1,549,234	1,508,391	(290,921)	1,217,470
0381P	88,899	-	12,155	-	-	12,155	250	-	-	1,700	1,950	9,568	(328)	9,240
0382F	21,663,718	-	2,962,114	-	-	2,962,114	60,831	-	-	15,839	76,670	2,331,660	(3,052)	2,328,608
0383F	1,397,445	-	191,075	-	-	191,075	3,924	-	-	65,365	69,289	150,406	(12,594)	137,812
0384P	299,914	-	41,008	-	-	41,008	842	-	-	1,025	1,867	32,280	(198)	32,082
0385P	3,367,752	-	460,478	-	-	460,478	9,457	-	-	16,186	25,643	362,470	(3,119)	359,351
0386P	828,674	-	113,306	-	-	113,306	2,327	-	-	8,707	11,034	89,190	(1,678)	87,512
0388P	715,705	-	97,860	-	106,392	204,252	2,010	-	-	-	2,010	77,031	20,499	97,530
0389P	1,247,240	-	170,537	-	28,272	198,809	3,502	-	-	-	3,502	134,240	5,447	139,687
0390F	539,317	-	73,742	-	29,570	103,312	1,514	-	-	-	1,514	58,047	5,698	63,745
0390P	378,240	-	51,717	-	-	51,717	1,062	-	-	58,707	59,769	40,710	(11,311)	29,399
0391P	666,997	-	91,200	-	22,923	114,123	1,873	-	-	-	1,873	71,789	4,417	76,206
0392F	272,710	-	37,288	-	20,597	57,885	766	-	-	-	766	29,352	3,969	33,321
0392P	1,343,337	-	183,677	-	121,373	305,050	3,772	-	-	-	3,772	144,583	23,386	167,969
0393P	535,913	-	73,276	-	-	73,276	1,505	-	-	25,311	26,816	57,680	(4,877)	52,803
0394F	2,761,941	-	377,644	-	77,346	454,990	7,755	-	-	-	7,755	297,267	14,903	312,170
0394P	5,069,564	-	693,169	-	-	693,169	14,235	-	-	8,428	22,663	545,636	(1,624)	544,012
0395F	146,125	-	19,980	-	-	19,980	410	-	-	79,751	80,161	15,727	(15,366)	361
0395P	1,057,714	-	144,623	-	132,362	276,985	2,970	-	-	-	2,970	113,841	25,503	139,344
0396F	219,833	-	30,058	-	-	30,058	617	-	-	96	713	23,661	(19)	23,642
0397F	7,277,851	-	995,112	-	-	995,112	20,436	-	-	72,240	92,676	783,313	(13,919)	769,394
0397P	5,955,449	-	814,298	-	88,519	902,817	16,723	-	-	-	16,723	640,983	17,056	658,039
0398P	2,957,359	-	404,364	-	144,519	548,883	8,304	-	-	-	8,304	318,300	27,846	346,146
0399P	263,173	-	35,984	-	-	35,984	739	-	-	14,205	14,944	28,325	(2,737)	25,588
0402F	179,672	-	24,567	-	-	24,567	505	-	-	2,859	3,364	19,338	(551)	18,787
0402P	819,811	-	112,094	-	-	112,094	2,302	-	-	78,513	80,815	88,236	(15,128)	73,108
0403F	173,359	-	23,704	-	263	23,967	487	-	-	-	487	18,659	51	18,710
0403P	1,800,144	-	246,136	-	266,023	512,159	5,055	-	-	-	5,055	193,749	51,257	245,006
0404F	7,971,511	-	1,089,957	-	-	1,089,957	22,384	-	-	60,934	83,318	857,971	(11,741)	846,230
0404P	4,350,754	-	594,885	-	-	594,885	12,217	-	-	68,108	80,325	468,270	(13,123)	455,147
0406F	329,817	-	45,096	-	5,621	50,717	926	-	-	-	926	35,498	1,083	36,581

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0406P	1,235,932	-	168,991	-	41,024	210,015	3,470	-	-	-	3,470	133,023	7,904	140,927
0408F	284,438	-	38,892	-	22,137	61,029	799	-	-	-	799	30,614	4,265	34,879
0408P	1,053,890	-	144,100	-	47,180	191,280	2,959	-	-	-	2,959	113,430	9,091	122,521
0409F	1,828,157	-	249,967	-	-	249,967	5,133	-	-	99,710	104,843	196,764	(19,212)	177,552
0409P	2,718,991	-	371,772	-	1,880	373,652	7,635	-	-	-	7,635	292,644	362	293,006
0410P	659,094	-	90,119	-	-	90,119	1,851	-	-	3,124	4,975	70,938	(602)	70,336
0411F	443,850	-	60,688	-	-	60,688	1,246	-	-	68,806	70,052	47,771	(13,257)	34,514
0411P	1,137,735	-	155,564	-	29,478	185,042	3,195	-	-	-	3,195	122,454	5,680	128,134
0412P	4,619,940	-	631,692	-	295,852	927,544	12,973	-	-	-	12,973	497,243	57,004	554,247
0413F	1,063,803	-	145,455	-	115,879	261,334	2,987	-	-	-	2,987	114,497	22,327	136,824
0413P	761,340	-	104,099	-	79,108	183,207	2,138	-	-	-	2,138	81,943	15,242	97,185
0414P	1,092,206	-	149,339	-	64,818	214,157	3,067	-	-	-	3,067	117,554	12,489	130,043
0416P	402,490	-	55,033	-	-	55,033	1,130	-	-	335	1,465	43,320	(65)	43,255
0418F	429,768	-	58,763	-	10,281	69,044	1,207	-	-	-	1,207	46,256	1,981	48,237
0418P	1,000,053	-	136,739	-	-	136,739	2,808	-	-	2,871	5,679	107,635	(553)	107,082
0419P	495,813	-	67,793	-	-	67,793	1,392	-	-	120,052	121,444	53,364	(23,131)	30,233
0420P	492,333	-	67,318	-	-	67,318	1,382	-	-	47,004	48,386	52,990	(9,057)	43,933
0421P	-	-	-	-	-	-	-	-	-	1,838	1,838	-	(354)	(354)
0423P	110,299	-	15,081	-	8,201	23,282	310	-	-	-	310	11,871	1,580	13,451
0424P	112,848	-	15,430	-	-	15,430	317	-	-	5,995	6,312	12,146	(1,155)	10,991
0425F	5,880,692	-	804,076	-	154,411	958,487	16,513	-	-	-	16,513	632,937	29,752	662,689
0425P	3,717,814	-	508,343	-	17,407	525,750	10,439	-	-	-	10,439	400,147	3,354	403,501
0426F	565,471	-	77,318	-	120,275	197,593	1,588	-	-	-	1,588	60,861	23,174	84,035
0426P	498,347	-	68,140	-	-	68,140	1,399	-	-	33,030	34,429	53,637	(6,364)	47,273
0430P	109,279	-	14,942	-	21,982	36,924	307	-	-	-	307	11,762	4,235	15,997
0431P	321,689	-	43,985	-	41,722	85,707	903	-	-	-	903	34,623	8,039	42,662
0432F	16,928,305	-	2,314,634	-	-	2,314,634	47,534	-	-	384,778	432,312	1,821,989	(74,138)	1,747,851
0432P	13,153,864	-	1,798,548	-	-	1,798,548	36,935	-	-	91,826	128,761	1,415,747	(17,693)	1,398,054
0433P	686,372	-	93,849	-	-	93,849	1,927	-	-	269,285	271,212	73,874	(51,885)	21,989
0434P	321,329	-	43,936	-	37,067	81,003	902	-	-	-	902	34,585	7,142	41,727
0435P	648,446	-	88,663	-	-	88,663	1,821	-	-	45,543	47,364	69,792	(8,775)	61,017
0437P	1,485,068	-	203,056	-	-	203,056	4,170	-	-	2,723	6,893	159,837	(525)	159,312
0438F	6,628,775	-	906,363	-	-	906,363	18,613	-	-	158,527	177,140	713,453	(30,545)	682,908
0438P	5,965,467	-	815,668	-	-	815,668	16,751	-	-	144,076	160,827	642,061	(27,760)	614,301
0439P	677,390	-	92,621	-	9,587	102,208	1,902	-	-	-	1,902	72,907	1,847	74,754
0441F	1,469,172	-	200,882	-	398,888	599,770	4,125	-	-	-	4,125	158,127	76,857	234,984
0441P	4,750,410	-	649,531	-	442,071	1,091,602	13,339	-	-	-	13,339	511,285	85,178	596,463
0442P	2,691,937	-	368,073	-	257,488	625,561	7,559	-	-	-	7,559	289,732	49,612	339,344
0444P	622,098	-	85,060	-	54,337	139,397	1,747	-	-	-	1,747	66,956	10,470	77,426
0445F	10,958,744	-	1,498,406	-	-	1,498,406	30,772	-	-	259,997	290,769	1,179,486	(50,096)	1,129,390
0445P	10,764,735	-	1,471,879	-	83,303	1,555,182	30,227	-	-	-	30,227	1,158,605	16,051	1,174,656
0446P	1,217,052	-	166,409	-	233,267	399,676	3,417	-	-	-	3,417	130,991	44,946	175,937
0447F	9,710,469	-	1,327,728	-	71,811	1,399,539	27,267	-	-	-	27,267	1,045,135	13,836	1,058,971
0447P	8,313,236	-	1,136,682	-	-	1,136,682	23,343	-	-	56,920	80,263	894,751	(10,967)	883,784
0448F	11,037,715	-	1,509,204	-	1,073,299	2,582,503	30,993	-	-	-	30,993	1,187,986	206,801	1,394,787
0448P	9,065,937	-	1,239,600	-	969,247	2,208,847	25,457	-	-	-	25,457	975,764	186,753	1,162,517
0450F	235,294	-	32,172	-	162,783	194,955	661	-	-	-	661	25,325	31,365	56,690

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0450P	1,838,175	-	251,336	-	193,646	444,982	5,162	-	-	-	5,162	197,842	37,311	235,153
0452P	3,317,919	-	453,664	-	-	453,664	9,317	-	-	83,480	92,797	357,107	(16,085)	341,022
0453F	1,136,116	-	155,343	-	415,451	570,794	3,190	-	-	-	3,190	122,280	80,048	202,328
0453P	2,679,370	-	366,354	-	28,686	395,040	7,524	-	-	-	7,524	288,380	5,527	293,907
0454F	4,160,329	-	568,848	-	-	568,848	11,682	-	-	76,351	88,033	447,775	(14,711)	433,064
0454P	3,712,371	-	507,598	-	-	507,598	10,424	-	-	141,373	151,797	399,561	(27,239)	372,322
0455F	25,571,042	-	3,496,369	-	-	3,496,369	71,802	-	-	246,090	317,892	2,752,204	(47,416)	2,704,788
0456F	16,489,254	-	2,254,602	-	1,595,949	3,850,551	46,301	-	-	-	46,301	1,774,734	307,505	2,082,239
0456P	12,137,554	-	1,659,587	-	777,622	2,437,209	34,082	-	-	-	34,082	1,306,362	149,831	1,456,193
0457P	650,126	-	88,893	-	-	88,893	1,826	-	-	14,433	16,259	69,973	(2,781)	67,192
0458P	217,868	-	29,789	-	-	29,789	612	-	-	33,148	33,760	23,449	(6,387)	17,062
0459P	8,019,710	-	1,096,548	-	-	1,096,548	22,519	-	-	68,107	90,626	863,159	(13,123)	850,036
0460P	93,173	-	12,740	-	13,211	25,951	262	-	-	-	262	10,028	2,546	12,574
0461P	1,918,480	-	262,317	-	-	262,317	5,387	-	-	94,706	100,093	206,486	(18,248)	188,238
0462F	1,280,442	-	175,077	-	4,173	179,250	3,595	-	-	-	3,595	137,814	804	138,618
0462P	3,412,262	-	466,564	-	-	466,564	9,581	-	-	2,314	11,895	367,261	(446)	366,815
0463P	3,094,172	-	423,071	-	491,331	914,402	8,688	-	-	-	8,688	333,025	94,669	427,694
0464F	2,039,442	-	278,856	-	33,049	311,905	5,727	-	-	-	5,727	219,505	6,368	225,873
0464P	1,928,393	-	263,672	-	-	263,672	5,415	-	-	100,585	106,000	207,552	(19,381)	188,171
0465F	3,237,568	-	442,678	-	-	442,678	9,091	-	-	92,605	101,696	348,459	(17,843)	330,616
0466P	3,524,435	-	481,902	-	28,702	510,604	9,896	-	-	-	9,896	379,334	5,530	384,864
0467F	12,440,783	-	1,701,048	-	100,288	1,801,336	34,933	-	-	-	34,933	1,338,998	19,323	1,358,321
0468P	3,245,231	-	443,726	-	-	443,726	9,112	-	-	7,981	17,093	349,283	(1,538)	347,745
0469F	3,316,389	-	453,455	-	-	453,455	9,312	-	-	65,704	75,016	356,942	(12,660)	344,282
0469P	10,538,603	-	1,440,960	-	64,720	1,505,680	29,592	-	-	-	29,592	1,134,267	12,470	1,146,737
0470F	328,692	-	44,943	-	-	44,943	923	-	-	622	1,545	35,377	(120)	35,257
0470P	2,917,664	-	398,937	-	26,959	425,896	8,193	-	-	-	8,193	314,027	5,194	319,221
0471P	628,111	-	85,883	-	16,186	102,069	1,764	-	-	-	1,764	67,603	3,119	70,722
0472P	1,076,250	-	147,157	-	149,427	296,584	3,022	-	-	-	3,022	115,836	28,791	144,627
0473P	1,891,697	-	258,655	-	-	258,655	5,312	-	-	105,086	110,398	203,603	(20,248)	183,355
0474P	188,175	-	25,730	-	-	25,730	528	-	-	2,464	2,992	20,253	(475)	19,778
0475P	162,876	-	22,270	-	4,355	26,625	457	-	-	-	457	17,530	839	18,369
0476F	669,861	-	91,591	-	228,541	320,132	1,881	-	-	-	1,881	72,097	44,035	116,132
0476P	5,855,903	-	800,687	-	-	800,687	16,443	-	-	11,851	28,294	630,269	(2,283)	627,986
0477F	6,913,992	-	945,361	-	140,188	1,085,549	19,414	-	-	-	19,414	744,151	27,011	771,162
0477P	7,314,457	-	1,000,117	-	-	1,000,117	20,539	-	-	27,025	47,564	787,253	(5,207)	782,046
0478F	6,862,584	-	938,332	-	-	938,332	19,270	-	-	100,670	119,940	738,618	(19,397)	719,221
0479P	225,906	-	30,889	-	7,274	38,163	634	-	-	-	634	24,314	1,402	25,716
0480F	27,830,992	-	3,805,375	-	-	3,805,375	78,148	-	-	1,352,621	1,430,769	2,995,442	(260,621)	2,734,821
0480P	22,264,940	-	3,044,320	-	-	3,044,320	62,519	-	-	1,436,932	1,499,451	2,396,369	(276,866)	2,119,503
0481F	8,475,422	-	1,158,858	-	-	1,158,858	23,799	-	-	191,918	215,717	912,207	(36,978)	875,229
0481P	7,547,967	-	1,032,045	-	-	1,032,045	21,194	-	-	110,036	131,230	812,386	(21,201)	791,185
0482P	3,062,320	-	418,716	-	130,708	549,424	8,599	-	-	-	8,599	329,597	25,185	354,782
0483P	480,216	-	65,661	-	-	65,661	1,348	-	-	7,000	8,348	51,686	(1,349)	50,337
0484P	123,991	-	16,953	-	-	16,953	348	-	-	650	998	13,345	(125)	13,220
0485P	93,068	-	12,725	-	-	12,725	261	-	-	43,014	43,275	10,017	(8,288)	1,729
0486P	131,894	-	18,034	-	-	18,034	370	-	-	1,467	1,837	14,196	(283)	13,913

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0487P	324,178	-	44,325	-	-	44,325	910	-	-	52,568	53,478	34,891	(10,129)	24,762
0488F	2,419,842	-	330,869	-	193,683	524,552	6,795	-	-	-	6,795	260,447	37,319	297,766
0488P	3,724,203	-	509,216	-	179,836	689,052	10,457	-	-	-	10,457	400,835	34,650	435,485
0489F	4,754,189	-	650,048	-	-	650,048	13,350	-	-	29,911	43,261	511,692	(5,763)	505,929
0492F	2,368,869	-	323,899	-	-	323,899	6,652	-	-	15,421	22,073	254,961	(2,971)	251,990
0493P	512,953	-	70,137	-	-	70,137	1,440	-	-	71,953	73,393	55,209	(13,864)	41,345
0494F	7,284,809	-	996,063	-	35,565	1,031,628	20,455	-	-	-	20,455	784,062	6,853	790,915
0494P	6,672,009	-	912,274	-	-	912,274	18,735	-	-	41,322	60,057	718,106	(7,962)	710,144
0495P	6,239,677	-	853,161	-	-	853,161	17,521	-	-	40,395	57,916	671,575	(7,783)	663,792
0496F	3,171,329	-	433,621	-	27,513	461,134	8,905	-	-	-	8,905	341,329	5,301	346,630
0497P	50,643	-	6,924	-	-	6,924	142	-	-	40,268	40,410	5,451	(7,759)	(2,308)
0498P	339,265	-	46,388	-	-	46,388	953	-	-	612	1,565	36,515	(118)	36,397
0499F	8,181,942	-	1,118,730	-	-	1,118,730	22,975	-	-	50,223	73,198	880,620	(9,677)	870,943
0499P	6,909,058	-	944,686	-	218,140	1,162,826	19,400	-	-	-	19,400	743,620	42,031	785,651
0500P	1,130,162	-	154,529	-	10,815	165,344	3,173	-	-	-	3,173	121,639	2,084	123,723
0501F	9,506,878	-	1,299,890	-	12,010	1,311,900	26,695	-	-	-	26,695	1,023,223	2,314	1,025,537
0502F	8,783,209	-	1,200,942	-	180,113	1,381,055	24,663	-	-	-	24,663	945,334	34,704	980,038
0504F	2,472,254	-	338,035	-	61,284	399,319	6,942	-	-	-	6,942	266,088	11,808	277,896
0505F	2,648,688	-	362,159	-	3,618	365,777	7,437	-	-	-	7,437	285,077	697	285,774
0506P	484,100	-	66,192	-	8,255	74,447	1,359	-	-	-	1,359	52,104	1,591	53,695
0507P	567,631	-	77,613	-	-	77,613	1,594	-	-	1,805	3,399	61,094	(348)	60,746
0508P	278,784	-	38,119	-	-	38,119	783	-	-	30,620	31,403	30,005	(5,900)	24,105
0509P	2,437,717	-	333,313	-	10,380	343,693	6,845	-	-	-	6,845	262,371	2,000	264,371
0510F	7,064,256	-	965,907	-	-	965,907	19,836	-	-	1,144	20,980	760,324	(220)	760,104
0510P	5,509,020	-	753,257	-	-	753,257	15,469	-	-	6,732	22,201	592,934	(1,297)	591,637
0511P	4,309,319	-	589,220	-	64,791	654,011	12,100	-	-	-	12,100	463,811	12,484	476,295
0512P	192,284	-	26,291	-	15,003	41,294	540	-	-	-	540	20,696	2,891	23,587
0513F	8,336,000	-	1,139,794	-	-	1,139,794	23,407	-	-	129,501	152,908	897,201	(24,952)	872,249
0516P	423,890	-	57,959	-	59,902	117,861	1,190	-	-	-	1,190	45,623	11,542	57,165
0518F	4,101,108	-	560,751	-	-	560,751	11,516	-	-	1,571	13,087	441,401	(303)	441,098
0518P	4,365,781	-	596,940	-	-	596,940	12,259	-	-	48,705	60,964	469,888	(9,384)	460,504
0519F	760,905	-	104,040	-	17,104	121,144	2,137	-	-	-	2,137	81,896	3,296	85,192
0520F	4,572,237	-	625,169	-	270,090	895,259	12,839	-	-	-	12,839	492,109	52,041	544,150
0520P	4,152,381	-	567,762	-	-	567,762	11,660	-	-	194,471	206,131	446,920	(37,470)	409,450
0521P	1,229,544	-	168,117	-	-	168,117	3,453	-	-	8,008	11,461	132,335	(1,543)	130,792
0523P	13,886,440	-	1,898,715	-	16,718	1,915,433	38,993	-	-	-	38,993	1,494,594	3,221	1,497,815
0524F	2,821,012	-	385,721	-	-	385,721	7,921	-	-	4,459	12,380	303,625	(859)	302,766
0524P	3,584,556	-	490,122	-	-	490,122	10,065	-	-	166,467	176,532	385,805	(32,075)	353,730
0526F	5,435,282	-	743,175	-	49,696	792,871	15,262	-	-	-	15,262	584,998	9,575	594,573
0526P	4,121,234	-	563,503	-	80,491	643,994	11,572	-	-	-	11,572	443,567	15,509	459,076
0528P	689,852	-	94,324	-	-	94,324	1,937	-	-	17,779	19,716	74,249	(3,426)	70,823
0529P	84,850	-	11,602	-	52,386	63,988	238	-	-	-	238	9,132	10,094	19,226
0530P	436,232	-	59,647	-	41,372	101,019	1,225	-	-	-	1,225	46,951	7,971	54,922
0531P	1,283,471	-	175,491	-	-	175,491	3,604	-	-	44,620	48,224	138,140	(8,597)	129,543
0532F	3,827,033	-	523,276	-	30,157	553,433	10,746	-	-	-	10,746	411,903	5,811	417,714
0532P	5,708,008	-	780,465	-	147,832	928,297	16,028	-	-	-	16,028	614,351	28,484	642,835
0533P	333,926	-	45,658	-	56,748	102,406	938	-	-	-	938	35,940	10,934	46,874

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0535P	226,566	-	30,979	-	2,924	33,903	636	-	-	-	636	24,385	563	24,948
0536F	8,669,881	-	1,185,446	-	-	1,185,446	24,345	-	-	115,559	139,904	933,137	(22,266)	910,871
0536P	7,634,316	-	1,043,852	-	-	1,043,852	21,437	-	-	34,577	56,014	821,679	(6,662)	815,017
0537P	117,242	-	16,031	-	-	16,031	329	-	-	17,131	17,460	12,619	(3,301)	9,318
0538P	2,403,631	-	328,652	-	-	328,652	6,749	-	-	34,293	41,042	258,702	(6,608)	252,094
0540P	478,012	-	65,359	-	-	65,359	1,342	-	-	4,271	5,613	51,448	(823)	50,625
0541F	3,282,197	-	448,780	-	79,114	527,894	9,216	-	-	-	9,216	353,262	15,243	368,505
0541P	3,179,427	-	434,728	-	61,893	496,621	8,928	-	-	-	8,928	342,201	11,925	354,126
0542P	96,502	-	13,195	-	-	13,195	271	-	-	26,503	26,774	10,386	(5,107)	5,279
0543F	11,159,306	-	1,525,829	-	-	1,525,829	31,335	-	-	412,728	444,063	1,201,073	(79,524)	1,121,549
0543P	8,694,685	-	1,188,838	-	-	1,188,838	24,414	-	-	241,819	266,233	935,806	(46,593)	889,213
0545F	1,488,862	-	203,574	-	-	203,574	4,181	-	-	6,503	10,684	160,246	(1,253)	158,993
0547F	2,522,942	-	344,966	-	179,337	524,303	7,084	-	-	-	7,084	271,544	34,554	306,098
0548P	148,510	-	20,306	-	-	20,306	417	-	-	17,899	18,316	15,984	(3,449)	12,535
0549P	700,889	-	95,834	-	24,082	119,916	1,968	-	-	-	1,968	75,436	4,640	80,076
0550P	3,758,949	-	513,967	-	-	513,967	10,555	-	-	25,793	36,348	404,575	(4,970)	399,605
0551P	1,092,866	-	149,429	-	128,370	277,799	3,069	-	-	-	3,069	117,625	24,734	142,359
0552P	596,649	-	81,581	-	-	81,581	1,675	-	-	32,235	33,910	64,217	(6,211)	58,006
0553F	15,626,973	-	2,136,701	-	-	2,136,701	43,880	-	-	472,124	516,004	1,681,927	(90,968)	1,590,959
0553P	15,247,219	-	2,084,776	-	-	2,084,776	42,814	-	-	393,846	436,660	1,641,054	(75,886)	1,565,168
0555F	12,089,656	-	1,653,038	-	69,496	1,722,534	33,947	-	-	-	33,947	1,301,206	13,390	1,314,596
0555P	9,885,313	-	1,351,634	-	96,858	1,448,492	27,758	-	-	-	27,758	1,063,953	18,662	1,082,615
0556P	372,377	-	50,916	-	18,051	68,967	1,046	-	-	-	1,046	40,079	3,478	43,557
0557F	4,968,848	-	679,398	-	-	679,398	13,952	-	-	130,236	144,188	534,796	(25,094)	509,702
0559F	2,845,456	-	389,064	-	-	389,064	7,990	-	-	99,747	107,737	306,256	(19,219)	287,037
0559P	1,321,802	-	180,732	-	8,050	188,782	3,712	-	-	-	3,712	142,265	1,551	143,816
0560F	3,310,346	-	452,629	-	11,659	464,288	9,295	-	-	-	9,295	356,292	2,246	358,538
0560P	2,118,593	-	289,679	-	-	289,679	5,949	-	-	22,505	28,454	228,024	(4,336)	223,688
0561F	2,709,393	-	370,460	-	-	370,460	7,608	-	-	92,103	99,711	291,611	(17,746)	273,865
0561P	2,620,989	-	358,372	-	-	358,372	7,360	-	-	135,919	143,279	282,096	(26,189)	255,907
0563P	247,186	-	33,798	-	-	33,798	694	-	-	66,686	67,380	26,605	(12,849)	13,756
0564F	10,023,190	-	1,370,487	-	-	1,370,487	28,145	-	-	3,166	31,311	1,078,793	(610)	1,078,183
0564P	7,537,949	-	1,030,676	-	-	1,030,676	21,166	-	-	102,649	123,815	811,307	(19,778)	791,529
0565P	1,241,406	-	169,739	-	-	169,739	3,486	-	-	74,861	78,347	133,612	(14,424)	119,188
0566P	80,696	-	11,034	-	-	11,034	227	-	-	369,501	369,728	8,685	(71,195)	(62,510)
0567P	386,458	-	52,841	-	155	52,996	1,085	-	-	-	1,085	41,594	30	41,624
0568F	18,105,046	-	2,475,531	-	-	2,475,531	50,838	-	-	139,147	189,985	1,948,641	(26,811)	1,921,830
0568P	11,843,864	-	1,619,430	-	18,187	1,637,617	33,257	-	-	-	33,257	1,274,752	3,504	1,278,256
0569P	165,051	-	22,568	-	31,206	53,774	463	-	-	-	463	17,764	6,013	23,777
0571F	8,948,125	-	1,223,491	-	180,882	1,404,373	25,126	-	-	-	25,126	963,084	34,852	997,936
0571P	8,614,784	-	1,177,913	-	-	1,177,913	24,190	-	-	163,197	187,387	927,207	(31,444)	895,763
0573P	515,383	-	70,469	-	264,447	334,916	1,447	-	-	-	1,447	55,471	50,953	106,424
0574P	1,791,266	-	244,923	-	15,908	260,831	5,030	-	-	-	5,030	192,793	3,065	195,858
0576P	292,626	-	40,011	-	-	40,011	822	-	-	1,305	2,127	31,495	(251)	31,244
0577P	149,830	-	20,486	-	-	20,486	421	-	-	394	815	16,126	(76)	16,050
0578P	281,363	-	38,471	-	24,051	62,522	790	-	-	-	790	30,283	4,634	34,917
0579P	4,949,952	-	676,815	-	-	676,815	13,899	-	-	13,596	27,495	532,762	(2,620)	530,142

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0580F	7,018,172	-	959,606	-	138,819	1,098,425	19,707	-	-	-	19,707	755,364	26,747	782,111
0580P	8,086,639	-	1,105,699	-	66,251	1,171,950	22,707	-	-	-	22,707	870,363	12,765	883,128
0581F	27,539,536	-	3,765,524	-	-	3,765,524	77,330	-	-	63,105	140,435	2,964,072	(12,159)	2,951,913
0581P	21,983,802	-	3,005,880	-	-	3,005,880	61,730	-	-	64,048	125,778	2,366,110	(12,341)	2,353,769
0582F	7,210,607	-	985,918	-	131,455	1,117,373	20,247	-	-	-	20,247	776,076	25,329	801,405
0583F	2,441,257	-	333,797	-	22,282	356,079	6,855	-	-	-	6,855	262,752	4,293	267,045
0584F	3,241,227	-	443,178	-	-	443,178	9,101	-	-	9,839	18,940	348,852	(1,896)	346,956
0585F	6,780,719	-	927,138	-	44	927,182	19,040	-	-	-	19,040	729,807	8	729,815
0585P	3,432,222	-	469,293	-	-	469,293	9,638	-	-	218,480	228,118	369,409	(42,096)	327,313
0586P	1,304,571	-	178,376	-	39,305	217,681	3,663	-	-	-	3,663	140,411	7,573	147,984
0587P	276,969	-	37,870	-	10,695	48,565	778	-	-	-	778	29,810	2,061	31,871
0588F	2,839,247	-	388,215	-	-	388,215	7,972	-	-	91,055	99,027	305,587	(17,544)	288,043
0588P	2,652,257	-	362,647	-	-	362,647	7,447	-	-	261,878	269,325	285,462	(50,458)	235,004
0589P	214,419	-	29,318	-	1,828	31,146	602	-	-	-	602	23,078	352	23,430
0590F	7,384,760	-	1,009,730	-	65,362	1,075,092	20,736	-	-	-	20,736	794,820	12,594	807,414
0590P	6,625,265	-	905,883	-	146,603	1,052,486	18,603	-	-	-	18,603	713,075	28,247	741,322
0591P	461,096	-	63,046	-	9,644	72,690	1,295	-	-	-	1,295	49,628	1,858	51,486
0592P	150,039	-	20,515	-	3,641	24,156	421	-	-	-	421	16,149	702	16,851
0593F	16,348,257	-	2,235,323	-	788,874	3,024,197	45,905	-	-	-	45,905	1,759,558	151,999	1,911,557
0593P	8,237,848	-	1,126,374	-	-	1,126,374	23,132	-	-	763,987	787,119	886,637	(147,204)	739,433
0594P	481,836	-	65,882	-	2,745	68,627	1,353	-	-	-	1,353	51,860	529	52,389
0595P	123,136	-	16,837	-	-	16,837	346	-	-	2,652	2,998	13,253	(511)	12,742
0596F	4,520,139	-	618,046	-	68,922	686,968	12,692	-	-	-	12,692	486,501	13,280	499,781
0596P	5,329,677	-	728,735	-	-	728,735	14,966	-	-	273,795	288,761	573,632	(52,754)	520,878
0597F	19,437,450	-	2,657,713	-	48,338	2,706,051	54,580	-	-	-	54,580	2,092,047	9,314	2,101,361
0597P	17,464,577	-	2,387,959	-	-	2,387,959	49,040	-	-	195,379	244,419	1,879,707	(37,645)	1,842,062
0598F	1,569,423	-	214,590	-	-	214,590	4,407	-	-	6,014	10,421	168,917	(1,159)	167,758
0598P	2,350,828	-	321,432	-	123,604	445,036	6,601	-	-	-	6,601	253,019	23,816	276,835
0599P	218,633	-	29,894	-	-	29,894	614	-	-	3,904	4,518	23,531	(752)	22,779
0600P	571,920	-	78,199	-	-	78,199	1,606	-	-	66,963	68,569	61,556	(12,902)	48,654
0601F	2,987,607	-	408,500	-	-	408,500	8,389	-	-	189,533	197,922	321,555	(36,519)	285,036
0602P	1,019,758	-	139,433	-	-	139,433	2,863	-	-	512,119	514,982	109,756	(98,674)	11,082
0603F	1,001,688	-	136,962	-	81,869	218,831	2,813	-	-	-	2,813	107,811	15,774	123,585
0603P	829,903	-	113,474	-	9,528	123,002	2,330	-	-	-	2,330	89,322	1,836	91,158
0604F	5,547,651	-	758,539	-	425,718	1,184,257	15,578	-	-	-	15,578	597,092	82,027	679,119
0605P	80,681	-	11,032	-	-	11,032	227	-	-	6,713	6,940	8,684	(1,294)	7,390
0606P	7,237,495	-	989,594	-	-	989,594	20,323	-	-	119,203	139,526	778,970	(22,968)	756,002
0607F	14,821,994	-	2,026,634	-	-	2,026,634	41,620	-	-	146,833	188,453	1,595,287	(28,292)	1,566,995
0608F	3,775,491	-	516,229	-	61,582	577,811	10,601	-	-	-	10,601	406,355	11,866	418,221
0608P	4,838,229	-	661,539	-	-	661,539	13,586	-	-	158,676	172,262	520,737	(30,573)	490,164
0609F	2,079,077	-	284,276	-	-	284,276	5,838	-	-	29,018	34,856	223,771	(5,591)	218,180
0610P	1,283,756	-	175,530	-	118,705	294,235	3,605	-	-	-	3,605	138,170	22,872	161,042
0612F	8,013,562	-	1,095,707	-	289,267	1,384,974	22,502	-	-	-	22,502	862,497	55,735	918,232
0612P	4,960,375	-	678,240	-	113,945	792,185	13,929	-	-	-	13,929	533,884	21,955	555,839
0613P	95,242	-	13,023	-	5,697	18,720	267	-	-	-	267	10,251	1,098	11,349
0614P	4,072,855	-	556,888	-	54,463	611,351	11,436	-	-	-	11,436	438,360	10,494	448,854
0615F	137,300,932	-	18,773,372	-	4,060,950	22,834,322	385,535	-	-	-	385,535	14,777,660	782,457	15,560,117

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0615P	137,539,436	-	18,805,983	-	3,227,372	22,033,355	386,205	-	-	-	386,205	14,803,330	621,844	15,425,174
0616F	1,140,075	-	155,884	-	4,050	159,934	3,201	-	-	-	3,201	122,706	780	123,486
0616P	1,783,168	-	243,815	-	-	243,815	5,007	-	-	23,821	28,828	191,922	(4,590)	187,332
0617P	2,578,039	-	352,499	-	-	352,499	7,239	-	-	54,671	61,910	277,474	(10,534)	266,940
0618F	773,772	-	105,799	-	-	105,799	2,173	-	-	16,978	19,151	83,281	(3,271)	80,010
0619F	5,804,750	-	793,693	-	-	793,693	16,299	-	-	116,046	132,345	624,764	(22,360)	602,404
0619P	6,873,817	-	939,868	-	-	939,868	19,301	-	-	41,397	60,698	739,827	(7,976)	731,851
0620F	10,577,519	-	1,446,281	-	7,394	1,453,675	29,701	-	-	-	29,701	1,138,455	1,425	1,139,880
0620P	9,095,645	-	1,243,662	-	-	1,243,662	25,540	-	-	119,513	145,053	978,962	(23,027)	955,935
0621F	11,498,331	-	1,572,185	-	-	1,572,185	32,287	-	-	203,505	235,792	1,237,562	(39,211)	1,198,351
0622F	8,728,847	-	1,193,509	-	-	1,193,509	24,510	-	-	207,797	232,307	939,483	(40,038)	899,445
0622P	8,160,992	-	1,115,865	-	388,838	1,504,703	22,916	-	-	-	22,916	878,365	74,921	953,286
0623F	1,150,632	-	157,328	-	-	157,328	3,231	-	-	8,438	11,669	123,842	(1,626)	122,216
0623P	922,521	-	126,138	-	-	126,138	2,590	-	-	49,695	52,285	99,291	(9,575)	89,716
0624P	905,366	-	123,792	-	-	123,792	2,542	-	-	20,770	23,312	97,444	(4,002)	93,442
0625P	193,034	-	26,394	-	-	26,394	542	-	-	6,651	7,193	20,776	(1,282)	19,494
0626F	19,815,121	-	2,709,353	-	908,625	3,617,978	55,640	-	-	-	55,640	2,132,696	175,072	2,307,768
0627F	14,870,867	-	2,033,317	-	539,061	2,572,378	41,757	-	-	-	41,757	1,600,547	103,865	1,704,412
0628F	7,674,852	-	1,049,395	-	-	1,049,395	21,551	-	-	117,037	138,588	826,042	(22,551)	803,491
0628P	7,060,912	-	965,450	-	122,106	1,087,556	19,827	-	-	-	19,827	759,964	23,527	783,491
0629F	16,804,734	-	2,297,738	-	30,289	2,328,027	47,187	-	-	-	47,187	1,808,689	5,836	1,814,525
0629P	12,959,105	-	1,771,919	-	-	1,771,919	36,389	-	-	580,640	617,029	1,394,785	(111,877)	1,282,908
0630F	485,240	-	66,348	-	5,367	71,715	1,363	-	-	-	1,363	52,226	1,034	53,260
0630P	2,793,643	-	381,979	-	511,269	893,248	7,844	-	-	-	7,844	300,679	98,510	399,189
0631F	5,075,533	-	693,986	-	-	693,986	14,252	-	-	137,976	152,228	546,278	(26,585)	519,693
0631P	3,615,209	-	494,313	-	-	494,313	10,151	-	-	265,586	275,737	389,104	(51,173)	337,931
0632P	262,933	-	35,951	-	-	35,951	738	-	-	14,033	14,771	28,299	(2,704)	25,595
0633F	4,043,747	-	552,908	-	42,790	595,698	11,355	-	-	-	11,355	435,227	8,245	443,472
0633P	4,336,103	-	592,882	-	82,924	675,806	12,176	-	-	-	12,176	466,693	15,978	482,671
0634P	(750)	-	(103)	-	-	(103)	(2)	-	-	67,487	67,485	(81)	(13,003)	(13,084)
0635F	1,815,125	-	248,185	-	-	248,185	5,097	-	-	84,088	89,185	195,361	(16,202)	179,159
0635P	7,379,392	-	1,008,996	-	-	1,008,996	20,721	-	-	57,726	78,447	794,242	(11,122)	783,120
0636F	3,534,678	-	483,302	-	-	483,302	9,925	-	-	63,353	73,278	380,436	(12,207)	368,229
0636P	2,861,592	-	391,270	-	-	391,270	8,035	-	-	92,081	100,116	307,992	(17,742)	290,250
0637P	3,259,538	-	445,682	-	21,579	467,261	9,153	-	-	-	9,153	350,823	4,158	354,981
0638P	858,802	-	117,425	-	-	117,425	2,411	-	-	20,513	22,924	92,433	(3,952)	88,481
0640F	14,354,644	-	1,962,733	-	78,999	2,041,732	40,307	-	-	-	40,307	1,544,986	15,221	1,560,207
0641F	2,400,091	-	328,168	-	80,816	408,984	6,739	-	-	-	6,739	258,321	15,571	273,892
0641P	6,028,332	-	824,263	-	81,863	906,126	16,927	-	-	-	16,927	648,828	15,773	664,601
0642P	1,006,382	-	137,604	-	12,100	149,704	2,826	-	-	-	2,826	108,317	2,331	110,648
0643P	122,866	-	16,800	-	18	16,818	345	-	-	-	345	13,224	4	13,228
0644P	518,322	-	70,871	-	-	70,871	1,455	-	-	142,808	144,263	55,787	(27,516)	28,271
0645P	2,626,298	-	359,098	-	2,263	361,361	7,375	-	-	-	7,375	282,668	436	283,104
0646F	3,210,559	-	438,985	-	72,687	511,672	9,015	-	-	-	9,015	345,552	14,005	359,557
0646P	2,296,646	-	314,024	-	55,331	369,355	6,449	-	-	-	6,449	247,187	10,661	257,848
0647F	11,939,631	-	1,632,525	-	-	1,632,525	33,526	-	-	470,350	503,876	1,285,059	(90,626)	1,194,433
0647P	10,969,106	-	1,499,823	-	-	1,499,823	30,801	-	-	639,018	669,819	1,180,602	(123,125)	1,057,477

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0648F	154,673	-	21,149	-	-	21,149	434	-	-	1,849	2,283	16,647	(356)	16,291
0649P	1,421,379	-	194,347	-	5,344	199,691	3,991	-	-	-	3,991	152,983	1,030	154,013
0650F	8,060,260	-	1,102,092	-	90,318	1,192,410	22,633	-	-	-	22,633	867,524	17,402	884,926
0650P	7,362,356	-	1,006,666	-	-	1,006,666	20,673	-	-	3,883	24,556	792,408	(748)	791,660
0652F	2,744,380	-	375,243	-	-	375,243	7,706	-	-	75,237	82,943	295,377	(14,497)	280,880
0652P	3,270,770	-	447,218	-	29,243	476,461	9,184	-	-	-	9,184	352,032	5,635	357,667
0653F	1,789,706	-	244,709	-	44,141	288,850	5,025	-	-	-	5,025	192,626	8,505	201,131
0654F	30,921,144	-	4,227,897	-	-	4,227,897	86,825	-	-	615,399	702,224	3,328,034	(118,574)	3,209,460
0655F	10,057,337	-	1,375,156	-	1,891,519	3,266,675	28,241	-	-	-	28,241	1,082,468	364,454	1,446,922
0656F	338,995	-	46,351	-	91,275	137,626	952	-	-	-	952	36,486	17,587	54,073
0656P	2,000,766	-	273,568	-	-	273,568	5,618	-	-	13,638	19,256	215,342	(2,628)	212,714
0657F	1,041,593	-	142,419	-	580,651	723,070	2,925	-	-	-	2,925	112,106	111,879	223,985
0657P	1,916,621	-	262,063	-	-	262,063	5,382	-	-	60,895	66,277	206,285	(11,733)	194,552
0658F	423,035	-	57,842	-	25,361	83,203	1,188	-	-	-	1,188	45,531	4,887	50,418
0658P	814,757	-	111,403	-	-	111,403	2,288	-	-	8,094	10,382	87,692	(1,560)	86,132
0660P	122,191	-	16,707	-	5,635	22,342	343	-	-	-	343	13,151	1,086	14,237
0661P	270,551	-	36,993	-	-	36,993	760	-	-	88,094	88,854	29,119	(16,974)	12,145
0662P	1,015,289	-	138,822	-	86,183	225,005	2,851	-	-	-	2,851	109,275	16,606	125,881
0663F	490,099	-	67,012	-	-	67,012	1,376	-	-	3,257	4,633	52,749	(627)	52,122
0663P	864,725	-	118,235	-	21,357	139,592	2,428	-	-	-	2,428	93,070	4,115	97,185
0664F	250,966	-	34,315	-	13,742	48,057	705	-	-	-	705	27,011	2,648	29,659
0664P	933,409	-	127,626	-	-	127,626	2,621	-	-	77,033	79,654	100,463	(14,843)	85,620
0665P	268,061	-	36,652	-	-	36,652	753	-	-	6,376	7,129	28,851	(1,229)	27,622
0666F	1,764,017	-	241,197	-	-	241,197	4,953	-	-	35,632	40,585	189,861	(6,866)	182,995
0666P	5,020,511	-	686,462	-	145,459	831,921	14,097	-	-	-	14,097	540,356	28,027	568,383
0667P	1,714,019	-	234,360	-	25,447	259,807	4,813	-	-	-	4,813	184,479	4,903	189,382
0668P	463,030	-	63,311	-	26,817	90,128	1,300	-	-	-	1,300	49,836	5,167	55,003
0669P	326,278	-	44,612	-	21,593	66,205	916	-	-	-	916	35,117	4,161	39,278
0670F	17,452,325	-	2,386,284	-	-	2,386,284	49,005	-	-	117,830	166,835	1,878,389	(22,703)	1,855,686
0672P	1,324,666	-	181,124	-	-	181,124	3,720	-	-	16,952	20,672	142,573	(3,266)	139,307
0673P	180,182	-	24,637	-	3,470	28,107	506	-	-	-	506	19,393	669	20,062
0674P	403,659	-	55,193	-	3,536	58,729	1,133	-	-	-	1,133	43,446	681	44,127
0675P	505,455	-	69,112	-	10,781	79,893	1,419	-	-	-	1,419	54,402	2,077	56,479
0676F	25,588,363	-	3,498,737	-	-	3,498,737	71,851	-	-	135,277	207,128	2,754,068	(26,065)	2,728,003
0676P	21,156,583	-	2,892,773	-	399,336	3,292,109	59,407	-	-	-	59,407	2,277,077	76,943	2,354,020
0677F	12,715,068	-	1,738,551	-	-	1,738,551	35,703	-	-	41,153	76,856	1,368,519	(7,929)	1,360,590
0677P	12,648,004	-	1,729,381	-	-	1,729,381	35,515	-	-	414,486	450,001	1,361,301	(79,862)	1,281,439
0679F	13,377,281	-	1,829,097	-	215,952	2,045,049	37,563	-	-	-	37,563	1,439,793	41,609	1,481,402
0679P	13,005,504	-	1,778,263	-	18,971	1,797,234	36,519	-	-	-	36,519	1,399,779	3,655	1,403,434
0680F	2,400,661	-	328,246	-	17,464	345,710	6,741	-	-	-	6,741	258,382	3,365	261,747
0680P	1,676,588	-	229,242	-	97,638	326,880	4,708	-	-	-	4,708	180,451	18,813	199,264
0681F	909,265	-	124,325	-	-	124,325	2,553	-	-	4,605	7,158	97,864	(887)	96,977
0682F	5,915,574	-	808,846	-	-	808,846	16,611	-	-	131,747	148,358	636,691	(25,385)	611,306
0682P	6,549,638	-	895,542	-	-	895,542	18,391	-	-	388,864	407,255	704,936	(74,926)	630,010
0684F	1,189,923	-	162,700	-	-	162,700	3,341	-	-	11,724	15,065	128,071	(2,259)	125,812
0684P	2,281,095	-	311,898	-	50,291	362,189	6,405	-	-	-	6,405	245,514	9,690	255,204
0685P	544,521	-	74,453	-	-	74,453	1,529	-	-	427	1,956	58,607	(82)	58,525

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0686F	11,802,999	-	1,613,843	-	-	1,613,843	33,142	-	-	109,497	142,639	1,270,353	(21,098)	1,249,255
0686P	10,689,018	-	1,461,526	-	-	1,461,526	30,014	-	-	3,799	33,813	1,150,456	(732)	1,149,724
0687F	2,922,418	-	399,587	-	97,238	496,825	8,206	-	-	-	8,206	314,539	18,736	333,275
0687P	4,115,925	-	562,777	-	-	562,777	11,557	-	-	42,230	53,787	442,996	(8,137)	434,859
0688P	5,441,221	-	743,987	-	63,142	807,129	15,279	-	-	-	15,279	585,637	12,166	597,803
0689F	3,278,673	-	448,298	-	-	448,298	9,206	-	-	189,928	199,134	352,883	(36,595)	316,288
0689P	3,231,105	-	441,794	-	-	441,794	9,073	-	-	96,325	105,398	347,763	(18,560)	329,203
0691P	179,447	-	24,536	-	167	24,703	504	-	-	-	504	19,314	32	19,346
0692P	441,270	-	60,336	-	42,828	103,164	1,239	-	-	-	1,239	47,494	8,252	55,746
0693P	1,037,619	-	141,875	-	-	141,875	2,914	-	-	29,719	32,633	111,679	(5,726)	105,953
0694F	1,949,088	-	266,502	-	-	266,502	5,473	-	-	53,365	58,838	209,780	(10,282)	199,498
0694P	2,540,113	-	347,314	-	-	347,314	7,133	-	-	129,083	136,216	273,392	(24,871)	248,521
0695P	1,284,356	-	175,612	-	7,357	182,969	3,606	-	-	-	3,606	138,235	1,417	139,652
0696P	543,126	-	74,263	-	45,134	119,397	1,525	-	-	-	1,525	58,457	8,696	67,153
0697P	551,749	-	75,442	-	1,000	76,442	1,549	-	-	-	1,549	59,385	193	59,578
0698F	11,255,299	-	1,538,955	-	-	1,538,955	31,604	-	-	119,085	150,689	1,211,405	(22,945)	1,188,460
0698P	7,203,483	-	984,944	-	274,883	1,259,827	20,227	-	-	-	20,227	775,309	52,964	828,273
0699F	1,127,973	-	154,229	-	-	154,229	3,167	-	-	177,967	181,134	121,403	(34,290)	87,113
0700F	12,202,819	-	1,668,511	-	77,044	1,745,555	34,265	-	-	-	34,265	1,313,386	14,845	1,328,231
0700P	8,494,797	-	1,161,507	-	-	1,161,507	23,853	-	-	14,994	38,847	914,293	(2,889)	911,404
0701P	3,828,428	-	523,467	-	-	523,467	10,750	-	-	43,479	54,229	412,053	(8,377)	403,676
0702F	10,251,796	-	1,401,744	-	-	1,401,744	28,787	-	-	291,096	319,883	1,103,398	(56,088)	1,047,310
0702P	9,506,593	-	1,299,851	-	10,389	1,310,240	26,694	-	-	-	26,694	1,023,192	2,002	1,025,194
0703F	505,425	-	69,108	-	27,330	96,438	1,419	-	-	-	1,419	54,399	5,266	59,665
0704P	1,653,868	-	226,136	-	119,447	345,583	4,644	-	-	-	4,644	178,005	23,015	201,020
0705P	143,381	-	19,605	-	-	19,605	403	-	-	6,502	6,905	15,432	(1,253)	14,179
0706F	26,837,192	-	3,669,491	-	-	3,669,491	75,358	-	-	812,601	887,959	2,888,479	(156,570)	2,731,909
0706P	28,246,303	-	3,862,161	-	91,873	3,954,034	79,314	-	-	-	79,314	3,040,142	17,702	3,057,844
0707F	11,125,189	-	1,521,165	-	72,134	1,593,299	31,239	-	-	-	31,239	1,197,401	13,899	1,211,300
0707P	9,034,160	-	1,235,255	-	-	1,235,255	25,368	-	-	36,174	61,542	972,344	(6,970)	965,374
0709P	426,589	-	58,328	-	-	58,328	1,198	-	-	32,338	33,536	45,914	(6,231)	39,683
0710P	-	-	-	-	-	-	-	-	-	66,042	66,042	-	(12,725)	(12,725)
0711P	320,759	-	43,858	-	77,137	120,995	901	-	-	-	901	34,523	14,863	49,386
0712F	8,647,431	-	1,182,377	-	1,050,370	2,232,747	24,282	-	-	-	24,282	930,721	202,383	1,133,104
0712P	5,490,454	-	750,718	-	602,695	1,353,413	15,417	-	-	-	15,417	590,936	116,126	707,062
0713P	308,987	-	42,248	-	-	42,248	868	-	-	11,923	12,791	33,256	(2,297)	30,959
0714F	3,130,583	-	428,050	-	159,589	587,639	8,791	-	-	-	8,791	336,944	30,749	367,693
0715F	2,840,042	-	388,323	-	98,952	487,275	7,975	-	-	-	7,975	305,673	19,066	324,739
0717F	1,057,939	-	144,654	-	14,372	159,026	2,971	-	-	-	2,971	113,866	2,769	116,635
0718F	508,754	-	69,563	-	11,688	81,251	1,429	-	-	-	1,429	54,757	2,252	57,009
0719F	1,337,803	-	182,920	-	3,041	185,961	3,756	-	-	-	3,756	143,987	586	144,573
0720F	7,580,194	-	1,036,452	-	263,994	1,300,446	21,285	-	-	-	21,285	815,854	50,866	866,720
0721F	188,430	-	25,764	-	48,707	74,471	529	-	-	-	529	20,281	9,385	29,666
0722F	393,537	-	53,809	-	2,978	56,787	1,105	-	-	-	1,105	42,356	574	42,930
0723F	434,987	-	59,476	-	15,254	74,730	1,221	-	-	-	1,221	46,818	2,939	49,757
0724F	2,826,860	-	386,521	-	650,178	1,036,699	7,938	-	-	-	7,938	304,254	125,275	429,529
0725P	214,149	-	29,281	-	-	29,281	601	-	-	3,944	4,545	23,049	(760)	22,289

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0726F	311,221	-	42,554	-	21,440	63,994	874	-	-	-	874	33,497	4,131	37,628
0728F	4,544,763	-	621,413	-	-	621,413	12,761	-	-	37,777	50,538	489,152	(7,279)	481,873
0732F	1,821,124	-	249,005	-	-	249,005	5,114	-	-	2,889	8,003	196,007	(557)	195,450
0732P	1,641,151	-	224,397	-	44,001	268,398	4,608	-	-	-	4,608	176,637	8,478	185,115
0734P	118,997	-	16,271	-	6,372	22,643	334	-	-	-	334	12,808	1,228	14,036
0735P	197,488	-	27,003	-	-	27,003	555	-	-	7,112	7,667	21,256	(1,370)	19,886
0736F	9,306,525	-	1,272,496	-	56,533	1,329,029	26,132	-	-	-	26,132	1,001,659	10,893	1,012,552
0737P	223,837	-	30,606	-	21,135	51,741	629	-	-	-	629	24,092	4,072	28,164
0738P	186,256	-	25,467	-	2,581	28,048	523	-	-	-	523	20,047	497	20,544
0740P	104,075	-	14,230	-	5,462	19,692	292	-	-	-	292	11,202	1,052	12,254
0741F	2,302,060	-	314,764	-	-	314,764	6,464	-	-	967	7,431	247,770	(186)	247,584
0744F	272,590	-	37,272	-	10,687	47,959	765	-	-	-	765	29,339	2,059	31,398
0745P	125,355	-	17,140	-	-	17,140	352	-	-	7,606	7,958	13,492	(1,465)	12,027
0746F	654,355	-	89,471	-	65,554	155,025	1,837	-	-	-	1,837	70,428	12,631	83,059
0747P	25,614	-	3,502	-	-	3,502	72	-	-	66,805	66,877	2,757	(12,872)	(10,115)
0749P	485,540	-	66,389	-	-	66,389	1,363	-	-	976	2,339	52,259	(188)	52,071
0754F	3,410,552	-	466,330	-	-	466,330	9,577	-	-	53,552	63,129	367,077	(10,318)	356,759
0756P	921,832	-	126,043	-	6,523	132,566	2,588	-	-	-	2,588	99,216	1,257	100,473
0757F	2,943,293	-	402,441	-	-	402,441	8,265	-	-	62,200	70,465	316,786	(11,985)	304,801
0758F	767,203	-	104,901	-	7,839	112,740	2,154	-	-	-	2,154	82,574	1,510	84,084
0759F	1,336,288	-	182,713	-	-	182,713	3,752	-	-	753	4,505	143,824	(145)	143,679
0760P	85,720	-	11,721	-	-	11,721	241	-	-	2,760	3,001	9,226	(532)	8,694
0761F	8,258,019	-	1,129,132	-	100,291	1,229,423	23,188	-	-	-	23,188	888,808	19,324	908,132
0762F	384,719	-	52,603	-	39,843	92,446	1,080	-	-	-	1,080	41,407	7,677	49,084
0765F	1,580,850	-	216,152	-	197,317	413,469	4,439	-	-	-	4,439	170,146	38,019	208,165
0766F	452,548	-	61,878	-	7,442	69,320	1,271	-	-	-	1,271	48,708	1,434	50,142
0768F	5,173,774	-	707,418	-	42,136	749,554	14,528	-	-	-	14,528	556,852	8,119	564,971
0769F	682,638	-	93,338	-	62,788	156,126	1,917	-	-	-	1,917	73,472	12,098	85,570
0770F	207,941	-	28,432	-	2,362	30,794	584	-	-	-	584	22,381	455	22,836
0773F	700,064	-	95,721	-	-	95,721	1,966	-	-	4,599	6,565	75,348	(886)	74,462
0774F	397,181	-	54,307	-	1,978	56,285	1,115	-	-	-	1,115	42,748	381	43,129
0776F	1,674,128	-	228,906	-	10,271	239,177	4,701	-	-	-	4,701	180,186	1,979	182,165
0777F	6,356,289	-	869,105	-	-	869,105	17,848	-	-	202,107	219,955	684,126	(38,942)	645,184
0779F	971,350	-	132,814	-	-	132,814	2,728	-	-	44,883	47,611	104,546	(8,648)	95,898
0781F	890,174	-	121,715	-	94,320	216,035	2,500	-	-	-	2,500	95,809	18,173	113,982
0782F	421,310	-	57,606	-	-	57,606	1,183	-	-	25	1,208	45,345	(5)	45,340
0783F	595,389	-	81,408	-	-	81,408	1,672	-	-	18,611	20,283	64,082	(3,586)	60,496
0786F	354,021	-	48,406	-	-	48,406	994	-	-	24,828	25,822	38,103	(4,784)	33,319
0787P	62,910	-	8,602	-	-	8,602	177	-	-	1,205	1,382	6,771	(232)	6,539
0788F	3,087,858	-	422,208	-	-	422,208	8,671	-	-	102,267	110,938	332,345	(19,705)	312,640
0788P	964,287	-	131,848	-	-	131,848	2,708	-	-	109,194	111,902	103,786	(21,039)	82,747
0789F	1,516,186	-	207,310	-	163,235	370,545	4,257	-	-	-	4,257	163,187	31,452	194,639
0790F	147,940	-	20,228	-	94,374	114,602	415	-	-	-	415	15,923	18,184	34,107
0792F	226,161	-	30,923	-	67,422	98,345	635	-	-	-	635	24,342	12,991	37,333
0794F	2,686,419	-	367,318	-	9,004	376,322	7,543	-	-	-	7,543	289,138	1,735	290,873
0795F	253,170	-	34,616	-	11,440	46,056	711	-	-	-	711	27,249	2,204	29,453
0796F	199,633	-	27,296	-	-	27,296	561	-	-	2,789	3,350	21,486	(537)	20,949

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2015

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2015					Deferred Inflows of Resources for the Year Ended December 31, 2015					Pension Expense for the Year Ended December 31, 2015		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0797F	871,653	-	119,183	-	-	119,183	2,448	-	-	59,661	62,109	93,816	(11,495)	82,321
0798F	111,574	-	15,256	-	4,681	19,937	313	-	-	-	313	12,009	902	12,911
0799F	212,140	-	29,006	-	-	29,006	596	-	-	4,333	4,929	22,833	(835)	21,998
0801F	2,569,191	-	351,290	-	-	351,290	7,214	-	-	68,768	75,982	276,521	(13,250)	263,271
0803P	105,335	-	14,403	-	-	14,403	296	-	-	3,271	3,567	11,337	(630)	10,707
0805F	4,960,315	-	678,232	-	-	678,232	13,928	-	-	18,083	32,011	533,877	(3,484)	530,393
0806F	1,168,208	-	159,731	-	105,435	265,166	3,280	-	-	-	3,280	125,734	20,315	146,049
0807F	324,448	-	44,362	-	5,080	49,442	911	-	-	-	911	34,920	979	35,899
0809F	194,249	-	26,560	-	14,021	40,581	545	-	-	-	545	20,907	2,702	23,609
0810F	154,044	-	21,063	-	768	21,831	433	-	-	-	433	16,580	148	16,728
0812F	599,483	-	81,968	-	-	81,968	1,683	-	-	25,103	26,786	64,522	(4,837)	59,685
0813F	2,039,367	-	278,846	-	95,265	374,111	5,726	-	-	-	5,726	219,496	18,355	237,851
0815F	201,567	-	27,561	-	-	27,561	566	-	-	4,139	4,705	21,695	(798)	20,897
0816F	203,322	-	27,801	-	31,050	58,851	571	-	-	-	571	21,883	5,983	27,866
0817P	241,563	-	33,029	-	11,256	44,285	678	-	-	-	678	25,999	2,169	28,168
0818F	18,394,537	-	2,515,114	-	-	2,515,114	51,651	-	-	206,385	258,036	1,979,799	(39,766)	1,940,033
0819P	528,115	-	72,210	-	-	72,210	1,483	-	-	571,260	572,743	56,841	(110,069)	(53,228)
0820F	235,639	-	32,219	-	4,105	36,324	662	-	-	-	662	25,362	791	26,153
0821F	149,440	-	20,433	-	4,036	24,469	420	-	-	-	420	16,084	778	16,862
0822F	142,466	-	19,480	-	-	19,480	400	-	-	1,171	1,571	15,334	(226)	15,108
0823F	294,215	-	40,229	-	56,192	96,421	826	-	-	-	826	31,666	10,827	42,493
0824F	211,465	-	28,914	-	-	28,914	594	-	-	3,322	3,916	22,760	(640)	22,120
0825F	52,113	-	7,125	-	-	7,125	146	-	-	141,102	141,248	5,609	(27,187)	(21,578)
0826F	5,414	-	740	-	-	740	15	-	-	105,579	105,594	583	(20,343)	(19,760)
0827F	593,784	-	81,189	-	320,010	401,199	1,667	-	-	-	1,667	63,909	61,659	125,568
0828F	235,144	-	32,152	-	104,711	136,863	660	-	-	-	660	25,309	20,175	45,484
0829F	71,173	-	9,732	-	24,152	33,884	200	-	-	-	200	7,660	4,654	12,314
0830F	372,152	-	50,885	-	-	50,885	1,045	-	-	40,519	41,564	40,055	(7,807)	32,248
0831P	139,242	-	19,039	-	96,332	115,371	391	-	-	-	391	14,987	18,561	33,548
0832F	46,969	-	6,422	-	32,494	38,916	132	-	-	-	132	5,055	6,261	11,316
0999	6,699,613	-	916,035	-	-	916,035	18,807	-	-	684,156	702,963	721,066	(131,819)	589,247
TOTAL	\$ 6,433,070,176	\$ -	\$ 879,603,781	\$ -	\$ 83,207,952	\$ 962,811,733	\$ 18,063,781	\$ -	\$ -	\$ 83,207,952	\$ 101,271,733	\$ 692,389,499	\$ -	\$ 692,389,499

Ohio Police and Fire Pension Fund

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

Note 1. Nature of Entity

The Ohio Police and Fire Pension Fund (OP&F) is a cost-sharing, multiple employer public employee retirement system and was created by the Ohio General Assembly in 1965, replacing 454 separate local police and firefighter relief and pension funds in Ohio. OP&F began operating as a statewide retirement fund on January 1, 1967. On that date, local pension funds transferred their assets and liabilities to OP&F. Assets transferred to OP&F totaled approximately \$75 million, while 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, 2015 the balance totaled \$23.8 million.

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

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

Note 2. Summary of Significant Accounting Policies

Nature of schedules: Employers participating in a cost-sharing pension plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective pension amounts for pension benefits provided to members through the OP&F plan. State retirement law requires contributions by covered employees and their employers, and limits the maximum rate of contributions. The Board of Trustees sets contribution rates within the allowable limits. The adequacy of employer contribution rates is determined annually by actuarial valuation using the entry age normal cost method. During fiscal year 2015, employees were required to contribute 11.5% of member payroll from January 1 through July 1, 2015 and 12.25% from July 2 through December 31, 2015. The Police employers were required to contribute 19.5% of member payroll while the fire employers contributed 24% of member payroll. OP&F does have one special funding situation that is included in the required calculations.

The Schedule of Employer Allocations presents the fiscal year 2015 contributions for each employer and the respective allocation percentage. The Schedule of Pension Amounts by Employer presents the proportionate share of total net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for all OP&F employers. The pension expense includes the amortization of the 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.

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

Ohio Police and Fire Pension Fund

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

Note 2. Summary of Significant Accounting Policies (Continued)

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

Basis of allocation: In determining the proportionate share of the net pension liability and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those to separately finance specific liabilities of an individual employer. OP&F has determined that the actual contributions made to the Plan during fiscal year 2015 are appropriate as the allocation basis because they are representative of future contributions.

Note 3. Contributions and Net Pension Liability

The fiscal year 2015 actual employer contribution total used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to OP&F's fiscal year 2015 CAFR as follows:

Defined benefit plan employer contributions	\$ 428,526,214
Special funding entity	446,735
Total contributions – schedule of employer allocations	<u><u>\$ 428,972,949</u></u>

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

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

Note 4. Deferred Outflows and Deferred Inflows

Deferred outflows of resources are the consumption of net position by OP&F that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through OP&F (active and inactive), determined as of the beginning of the measurement period. The average of the expected remaining service lives of all members for fiscal year 2015 is 6.19 years. Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed five year period.

Ohio Police and Fire Pension Fund

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

Note 4. Deferred Outflows and Deferred Inflows (Continued)

The amortization of deferred outflows and inflows at December 31, 2015 is as follows:

	Deferred Outflows**	Deferred Inflows**
2016	\$ 275,718,733	\$ 3,480,498
2017	275,718,733	3,480,498
2018	275,718,733	3,480,498
2019	219,900,942	3,480,498
2020	-	3,480,498
2021	-	661,290
	<u>\$ 1,047,057,141</u>	<u>\$ 18,063,780</u>

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

Note 5. Pension Expense

The components of pension expense for the year ended December 31 2015 are:

Service cost	\$ 267,624,727
Interest on the total pension liability	1,519,848,287
Projected earnings on plan investments	(1,088,245,528)
Employee contributions	(245,834,623)
Pension plan administrative expenses	15,635,762
Other changes - prior period adjustment for adoption of GASB 68	6,940,426
Recognition of outflow (inflow) of current period differences in expected and actual experience liabilities	(3,480,498)
Recognition of outflow (inflow) of current period differences in expected and actual earnings of plan investments	<u>219,900,946</u>
Total pension expense - schedule of pension amounts by employer	692,389,499
Recognition of beginning deferred outflows of resources as pension expense	55,817,787
Recognition of beginning deferred inflows of resources as pension expense	<u>-</u>
Total pension expense	<u>\$ 748,207,286</u>

The net pension liability (NPL) is the portion of the actuarial present value of projected benefits payments related to past periods. The NPL for employers is based on the allocation percentages from the Schedule of Employer Allocations.

Ohio Police and Fire Pension Fund

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

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

The activity related to the net pension liability for fiscal year 2015 is set forth in the following table:

Net pension liability January 1, 2015*	\$ 5,308,113,626
Total pension expense	748,207,286
Change in deferred outflows of resources	(223,271,146)
Change in deferred inflows of resources	1,028,993,359
Employer contributions	(428,972,949)
Net pension liability December 31, 2015	<u>\$ 6,433,070,176</u>

*OP&F had to make a revision to the census file provided to its actuary. The revisions are due to the information reported late that impacted the January 1, 2014 census file used to determine the total pension liability. As a result of the additional information, the December 31, 2014 and January 1, 2014 numbers presented have been restated. The supplemental schedule provides information on the originally reported numbers, the required adjustment, and the restated December 31, 2014 and January 1, 2014 numbers. See the supplemental schedule for further detail.

The components of the net pension liability as of December 31, 2015 are as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Surplus) (a)-(b)	Fiduciary Net Position as a Percent of Total Pension Liability (b)/(a)
Pension funds	\$ 19,357,013,332	\$ 12,923,943,156	\$ 6,433,070,176	66.77%

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

Valuation Date	January 1, 2015
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Actuarial Assumption Experience Study Date	5 year period ended December 31, 2011
Investment Rate of Return	8.25%
Cost of Living Increases (COLA)	3% simple; 2.6% simple for increases based on the lesser of the Increase in CPI and 3 %.
Salary increases	4.25% to 11%
Payroll growth	Inflation rate of 3.25 percent plus productivity increase rate of 0.5 percent
Mortality Assumptions	Rates of death are based on the RP2000 Combined Table, age-adjusted as follows. For active members, set back six years. For disability retirements, set forward five years for police and three years for firefighters. For service retirements, set back zero years for police and two for firefighters. For beneficiaries, set back zero years. The rates are applied on a fully generational basis, with a base year of 2009, using mortality improvement Scale AA.

Supplemental Schedule

Ohio Police & Fire Pension Fund

Supplemental Schedule of Restated Pension Amounts

As of January 1, 2014 and as of and for the Year Ended December 31, 2014

Period	Net Pension Liability	Deferred Outflows of Resources		Pension Expense	
		Differences Between Projected and Actual Investment Earnings	Total Deferred Outflows of Resources	Proportionate Share of Pension Expense	Total Employer Pension Expense
<u>January 1, 2014 Information</u>					
January 1, 2014 as Originally Reported	\$ 4,870,313,704				
Adjustment	\$ 115,698,770				
January 1, 2014 as Restated	\$ 4,986,012,534				
<u>December 31, 2014 Information</u>					
December 31, 2014 as Originally Reported	\$ 5,180,417,001	\$ 223,271,146	\$ 223,271,146	\$ 505,325,619	\$ 505,325,619
2014 Adjustment	\$ 127,696,625	\$ -	\$ -	\$ 11,997,855	\$ 11,997,885
December 31, 2014 as Restated	\$ 5,308,113,626	\$ 223,271,146	\$ 223,271,146	\$ 517,323,474	\$ 517,323,474

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Dave Yost • Auditor of State

OHIO POLICE AND FIRE PENSION FUND

FRANKLIN COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
DECEMBER 8, 2016**