

# **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, 2017





# Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* for the GASB 68 (Pension) related schedules of the Ohio Police and Fire Pension Fund, Franklin County, prepared by RSM US LLP, for the audit period January 1, 2017 through December 31, 2017. 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 and 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

October 22, 2018

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RSM US LLP

## Independent Auditor's Report

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

### 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, 2017, 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, 2017, 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.

## 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, 2017, in accordance with accounting principles generally accepted in the United States of America.

### Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2017, and our report thereon, dated June 29, 2018, expressed an unmodified opinion on those financial statements.

### Restriction on Use

Our report is intended solely for the information and use of the Ohio Police & Fire Pension Fund's management, and Ohio Police & Fire Pension Fund's employers as of and for the year ended December 31, 2017 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 14, 2018



**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
As of and for the Year Ended December 31, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0001P	\$ 15,480	0.003348%
0002P	67,462	0.014590%
0003P	11,024	0.002384%
0006F	6,087,578	1.316534%
0006P	6,014,159	1.300656%
0009F	220,357	0.047656%
0010F	438,782	0.094893%
0010P	473,130	0.102322%
0011P	323,893	0.070047%
0012P	40,948	0.008856%
0013P	255,237	0.055199%
0014F	1,287,861	0.278520%
0015P	24,873	0.005379%
0016P	16,303	0.003526%
0017P	13,779	0.002980%
0018P	20,122	0.004352%
0019P	36,547	0.007904%
0020F	116,953	0.025293%
0020P	88,240	0.019083%
0021P	-	0.000000%
0022F	533,642	0.115409%
0022P	378,667	0.081893%
0023P	14,191	0.003069%
0024F	375,304	0.081165%
0024P	441,747	0.095535%
0025F	215,824	0.046675%
0026P	81,267	0.017575%
0027F	411,379	0.088967%
0027P	351,865	0.076096%
0028P	6,187	0.001338%
0029F	410,313	0.088737%
0029P	444,538	0.096138%
0030F	330,120	0.071394%
0031F	671,776	0.145282%
0031P	594,339	0.128535%
0032F	593,087	0.128264%
0032P	469,331	0.101500%
0033F	63,828	0.013804%
0035P	19,260	0.004165%
0036F	777,436	0.168133%
0036P	568,571	0.122962%
0037P	55,116	0.011920%
0039P	40,054	0.008662%
0040F	207,899	0.044961%
0041F	482,769	0.104406%
0041P	359,681	0.077787%
0042F	146,748	0.031737%

**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
As of and for the Year Ended December 31, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0045F	1,023,269	0.221298%
0045P	764,128	0.165255%
0047F	-	0.000000%
0047P	817,533	0.176804%
0048F	1,315,736	0.284549%
0050F	559,816	0.121069%
0050P	483,240	0.104508%
0051F	508,991	0.110077%
0051P	450,915	0.097518%
0052P	54,765	0.011844%
0053F	132,352	0.028623%
0053P	181,723	0.039301%
0054F	281,644	0.060910%
0054P	350,281	0.075754%
0055F	72,662	0.015714%
0055P	148,863	0.032194%
0056P	32,195	0.006963%
0057P	109,802	0.023746%
0058P	52,161	0.011281%
0059F	495,261	0.107108%
0059P	449,222	0.097151%
0060P	6,997	0.001513%
0061P	38,265	0.008275%
0062P	28,855	0.006240%
0063P	21,253	0.004596%
0064P	573,302	0.123986%
0065P	60,719	0.013132%
0066F	329,859	0.071337%
0069F	625,456	0.135265%
0069P	638,111	0.138002%
0070P	71,435	0.015449%
0071F	551,427	0.119255%
0072P	48,552	0.010500%
0073P	9,049	0.001957%
0074F	961,854	0.208016%
0074P	637,713	0.137915%
0077P	186,820	0.040403%
0078F	312,051	0.067486%
0078P	473,361	0.102372%
0080P	46,365	0.010027%
0081P	42,198	0.009126%
0083F	379,537	0.082081%
0083P	501,249	0.108403%
0084F	691,254	0.149494%
0084P	619,236	0.133919%
0085F	83,964	0.018159%
0086F	473,376	0.102375%

**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
As of and for the Year Ended December 31, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0086P	517,894	0.112003%
0087P	215,883	0.046688%
0089F	19,290	0.004172%
0089P	155,595	0.033650%
0090F	526,493	0.113862%
0090P	636,860	0.137731%
0091F	74,494	0.016110%
0091P	207,542	0.044884%
0093P	11,821	0.002556%
0094F	223,193	0.048269%
0094P	229,629	0.049661%
0095P	23,152	0.005007%
0096F	264,353	0.057170%
0098P	16,562	0.003582%
0099F	-	0.000000%
0099P	56,891	0.012304%
0101F	299,726	0.064820%
0101P	262,208	0.056707%
0102P	22,241	0.004810%
0103F	54,327	0.011749%
0103P	139,829	0.030240%
0104P	115,593	0.024999%
0106P	228,261	0.049365%
0107F	2,254,411	0.487552%
0107P	1,955,680	0.422947%
0108F	189,867	0.041062%
0109F	107,996	0.023356%
0110P	34,370	0.007433%
0111F	-	0.000000%
0111P	92,361	0.019974%
0112F	61,562	0.013314%
0113P	63,913	0.013822%
0115P	52,622	0.011380%
0116P	-	0.000000%
0117P	30,688	0.006637%
0118F	242,028	0.052342%
0118P	193,452	0.041837%
0120P	679,106	0.146867%
0121P	188,158	0.040692%
0122F	98,731	0.021352%
0123P	171,663	0.037125%
0125P	6,878	0.001488%
0126F	139,346	0.030136%
0126P	154,302	0.033370%
0127F	702,528	0.151933%
0127P	569,991	0.123269%
0128F	16,538,619	3.576736%

**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
As of and for the Year Ended December 31, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0128P	16,779,396	3.628808%
0129F	239,526	0.051801%
0129P	262,232	0.056712%
0130F	873,485	0.188905%
0131F	13,116,684	2.836689%
0131P	20,714,979	4.479939%
0132F	1,739,886	0.376278%
0132P	1,047,315	0.226498%
0133P	39,569	0.008557%
0134F	131,874	0.028520%
0135F	10,252	0.002217%
0136P	177,403	0.038366%
0137P	22,671	0.004903%
0139P	74,244	0.016057%
0140F	1,532,372	0.331399%
0141P	131,960	0.028539%
0142F	34,611,931	7.485373%
0142P	34,146,854	7.384793%
0143P	18,609	0.004025%
0144F	307,474	0.066496%
0145F	367,369	0.079449%
0146F	147,121	0.031817%
0146P	206,573	0.044675%
0147P	9,167	0.001983%
0148F	328,883	0.071126%
0150F	134,873	0.029168%
0150P	113,639	0.024576%
0152F	228,194	0.049351%
0153F	280,385	0.060638%
0154P	47,197	0.010207%
0155F	56,301	0.012176%
0155P	70,132	0.015167%
0156P	19,969	0.004319%
0157P	36,560	0.007907%
0158P	16,233	0.003511%
0159F	17,986	0.003890%
0160F	231,038	0.049966%
0161F	1,357,643	0.293612%
0161P	980,805	0.212114%
0162F	346,695	0.074978%
0162P	192,676	0.041669%
0163P	18,868	0.004081%
0164P	21,442	0.004637%
0166F	4,982,893	1.077629%
0166P	5,082,167	1.099098%
0167P	146,773	0.031742%
0168F	354,410	0.076647%

**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0168P	356,871	0.077179%
0169F	1,107,322	0.239476%
0169P	883,668	0.191107%
0170F	445,536	0.096354%
0171F	103,494	0.022382%
0171P	111,338	0.024079%
0172P	50,538	0.010930%
0173F	32,530	0.007035%
0173P	25,730	0.005565%
0174P	21,756	0.004705%
0176F	370,493	0.080125%
0176P	272,547	0.058943%
0177P	51,070	0.011045%
0178P	14,979	0.003239%
0179P	1,313,328	0.284028%
0180P	14,504	0.003137%
0181F	377,223	0.081580%
0181P	284,804	0.061593%
0182F	137,416	0.029718%
0182P	209,638	0.045338%
0183F	12,832	0.002775%
0183P	64,788	0.014011%
0184F	459,321	0.099335%
0184P	309,603	0.066956%
0185F	44,443	0.009612%
0185P	155,487	0.033627%
0186P	27,853	0.006024%
0187P	11,999	0.002595%
0188P	33,880	0.007327%
0189P	40,215	0.008697%
0190F	1,196,908	0.258850%
0190P	1,309,227	0.283141%
0191F	193,774	0.041907%
0191P	313,665	0.067835%
0192F	1,499,177	0.324221%
0192P	1,358,580	0.293814%
0193F	485,965	0.105098%
0193P	347,572	0.075168%
0194F	1,041,127	0.225160%
0194P	712,252	0.154036%
0195P	148,356	0.032084%
0196F	659,527	0.142633%
0196P	1,074,452	0.232367%
0197F	320,730	0.069363%
0197P	360,828	0.078035%
0198F	35,612	0.007702%
0198P	56,615	0.012244%

**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
As of and for the Year Ended December 31, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0199F	488,184	0.105577%
0199P	424,133	0.091725%
0201P	22,955	0.004964%
0202P	4,408	0.000953%
0203F	1,011,834	0.218825%
0203P	774,720	0.167545%
0204F	-	0.000000%
0204P	-	0.000000%
0205F	498,052	0.107712%
0205P	592,449	0.128126%
0206P	21,085	0.004560%
0207P	13,675	0.002957%
0208P	16,603	0.003591%
0210F	247,628	0.053553%
0210P	288,328	0.062355%
0212F	118,375	0.025600%
0212P	360,701	0.078007%
0213F	611,798	0.132311%
0215P	13,584	0.002938%
0216P	43,535	0.009415%
0217F	347,482	0.075148%
0217P	349,741	0.075637%
0218P	1,004,268	0.217189%
0220F	252,003	0.054500%
0220P	186,376	0.040307%
0221F	7,859	0.001700%
0221P	80,739	0.017461%
0222F	750,811	0.162375%
0222P	730,480	0.157978%
0223P	51,255	0.011085%
0224P	140,893	0.030470%
0225F	63,744	0.013786%
0225P	133,093	0.028783%
0226P	38,166	0.008254%
0227P	65,598	0.014187%
0228P	134,767	0.029146%
0229P	45,139	0.009762%
0230F	196,793	0.042560%
0230P	145,542	0.031476%
0231F	10,498	0.002270%
0231P	100,217	0.021673%
0232P	13,351	0.002887%
0233F	80,035	0.017309%
0233P	79,485	0.017190%
0234P	43,011	0.009302%
0236P	6,485	0.001402%
0237F	414,935	0.089736%

**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
As of and for the Year Ended December 31, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0237P	315,267	0.068181%
0238P	113,669	0.024583%
0239F	834,896	0.180559%
0240F	909,505	0.196695%
0241P	15,355	0.003321%
0242P	80,759	0.017465%
0243P	94,743	0.020490%
0244F	272,582	0.058950%
0244P	324,970	0.070280%
0245P	34,193	0.007395%
0246P	1,227,378	0.265440%
0247P	371,184	0.080274%
0248P	3,542	0.000766%
0250F	1,776,574	0.384212%
0250P	1,513,124	0.327237%
0251F	450,403	0.097407%
0252F	241,450	0.052217%
0253P	23,856	0.005159%
0254F	472,948	0.102283%
0254P	311,132	0.067287%
0255F	341,915	0.073945%
0256F	213,663	0.046208%
0257P	68,472	0.014808%
0259F	294,854	0.063767%
0259P	258,448	0.055893%
0260F	96,981	0.020974%
0260P	86,642	0.018738%
0261P	63,268	0.013683%
0262P	4,672	0.001010%
0263F	392,275	0.084836%
0263P	384,801	0.083219%
0264F	15,007	0.003246%
0264P	78,039	0.016877%
0265P	981,060	0.212170%
0266P	139,496	0.030168%
0267P	16,162	0.003495%
0269P	103,037	0.022283%
0270F	67,624	0.014625%
0271F	343,481	0.074283%
0272P	153,153	0.033122%
0273F	978,153	0.211541%
0273P	852,613	0.184391%
0274P	464,268	0.100405%
0275P	164,062	0.035481%
0276F	191,834	0.041487%
0276P	179,450	0.038809%
0277F	464,654	0.100489%

**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
As of and for the Year Ended December 31, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0277P	575,563	0.124474%
0278P	381,563	0.082519%
0280F	200,911	0.043450%
0280P	145,724	0.031515%
0281P	169,517	0.036661%
0282P	10,062	0.002176%
0283F	1,699,680	0.367583%
0284F	1,111,729	0.240429%
0285P	52,275	0.011305%
0286F	432,373	0.093508%
0287F	231,506	0.050067%
0288P	47,398	0.010250%
0289F	232,272	0.050232%
0290F	-	0.000000%
0290P	72,079	0.015588%
0291F	707,492	0.153006%
0291P	670,838	0.145079%
0292F	139,899	0.030255%
0292P	136,461	0.029512%
0293F	1,744,219	0.377215%
0293P	1,606,092	0.347343%
0296F	164,419	0.035558%
0296P	120,263	0.026009%
0297P	62,293	0.013472%
0298F	10,998	0.002379%
0298P	17,982	0.003889%
0300F	1,460,015	0.315751%
0300P	1,492,833	0.322848%
0301F	1,174,623	0.254031%
0301P	934,774	0.202160%
0303F	156,795	0.033909%
0303P	428,371	0.092642%
0304P	15,544	0.003362%
0305P	21,579	0.004667%
0306F	-	0.000000%
0306P	29,121	0.006298%
0307F	12,855	0.002780%
0308F	28,475	0.006158%
0308P	29,929	0.006473%
0309P	98,043	0.021203%
0311F	625,730	0.135324%
0312F	877,052	0.189676%
0313F	247,730	0.053575%
0314F	1,153,665	0.249498%
0314P	989,780	0.214055%
0316P	41,997	0.009082%
0317P	48,295	0.010444%



**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
As of and for the Year Ended December 31, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0318P	22,212	0.004804%
0319P	195,512	0.042283%
0320F	25,930	0.005608%
0320P	67,110	0.014514%
0321F	131,989	0.028545%
0321P	194,454	0.042054%
0322F	197,492	0.042711%
0322P	202,194	0.043728%
0323F	1,098,606	0.237591%
0323P	1,276,379	0.276037%
0324F	34,165	0.007389%
0324P	52,277	0.011306%
0325F	20,826	0.004504%
0325P	161,867	0.035006%
0326P	246,676	0.053348%
0328P	12,543	0.002713%
0329P	8,257	0.001786%
0330F	532,041	0.115062%
0330P	495,598	0.107181%
0331F	412,043	0.089111%
0331P	326,433	0.070596%
0333P	229,774	0.049692%
0334F	342,392	0.074048%
0335F	209,574	0.045324%
0336F	895,475	0.193661%
0337F	185,431	0.040102%
0338P	48,239	0.010432%
0339P	7,681	0.001661%
0342P	1,630	0.000352%
0343F	1,340,750	0.289958%
0343P	1,011,300	0.218709%
0344P	11,235	0.002430%
0345F	145,237	0.031410%
0346F	572,877	0.123894%
0346P	375,711	0.081253%
0347P	34,560	0.007474%
0348F	139,492	0.030167%
0349F	18,686	0.004041%
0349P	141,224	0.030542%
0350F	531,707	0.114990%
0350P	353,082	0.076359%
0351F	799,226	0.172845%
0351P	712,440	0.154076%
0352F	323,175	0.069892%
0354P	141,689	0.030642%
0355F	784,901	0.169747%
0355P	538,949	0.116556%

**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
As of and for the Year Ended December 31, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0356F	1,003,238	0.216966%
0356P	726,390	0.157093%
0357F	716,990	0.155060%
0357P	538,279	0.116411%
0358P	599,751	0.129706%
0359F	766,363	0.165738%
0359P	696,577	0.150646%
0360F	290,684	0.062865%
0360P	358,228	0.077472%
0361P	31,465	0.006805%
0362P	6,550	0.001417%
0364P	27,355	0.005916%
0365P	50,096	0.010834%
0366P	38,739	0.008378%
0367F	52,532	0.011361%
0367P	535,062	0.115716%
0369F	1,489,883	0.322211%
0369P	1,373,859	0.297119%
0370P	97,090	0.020997%
0371F	62,979	0.013620%
0371P	103,961	0.022483%
0373F	1,026,742	0.222049%
0375F	37,607	0.008133%
0376P	577,567	0.124908%
0377F	549,416	0.118820%
0377P	511,932	0.110713%
0378P	119,329	0.025807%
0379P	40,442	0.008746%
0380F	1,212,880	0.262304%
0380P	1,002,857	0.216883%
0381P	6,051	0.001309%
0382F	1,484,314	0.321006%
0383F	87,827	0.018994%
0384P	31,401	0.006791%
0385P	301,031	0.065103%
0386P	58,747	0.012705%
0388P	73,532	0.015902%
0389P	86,908	0.018795%
0390F	41,847	0.009050%
0390P	33,760	0.007301%
0391P	59,145	0.012791%
0392F	18,092	0.003913%
0392P	84,240	0.018218%
0393P	35,901	0.007764%
0394F	213,139	0.046095%
0394P	359,638	0.077777%
0395F	15,905	0.003440%

**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0395P	71,224	0.015403%
0396F	17,639	0.003815%
0397F	483,535	0.104572%
0397P	451,623	0.097671%
0398P	226,627	0.049012%
0399P	16,573	0.003584%
0402F	12,737	0.002754%
0402P	55,818	0.012071%
0403F	12,128	0.002623%
0403P	148,165	0.032043%
0404F	569,609	0.123187%
0404P	377,383	0.081615%
0406F	27,919	0.006038%
0406P	79,535	0.017201%
0408F	32,070	0.006936%
0408P	75,167	0.016256%
0409F	122,023	0.026389%
0409P	184,393	0.039878%
0410P	54,991	0.011893%
0411F	33,730	0.007295%
0411P	64,899	0.014035%
0412P	365,673	0.079082%
0413F	67,088	0.014509%
0413P	43,265	0.009357%
0414P	81,392	0.017602%
0416P	30,813	0.006664%
0418F	30,812	0.006663%
0418P	75,239	0.016272%
0419P	38,675	0.008364%
0420P	41,449	0.008964%
0422P	-	0.000000%
0423P	30,255	0.006543%
0424P	12,732	0.002753%
0425F	459,847	0.099449%
0425P	282,992	0.061202%
0426F	49,015	0.010600%
0426P	43,088	0.009318%
0429P	7,605	0.001645%
0430P	8,816	0.001907%
0431P	22,299	0.004822%
0432F	1,190,890	0.257549%
0432P	852,750	0.184421%
0433F	-	0.000000%
0433P	61,402	0.013279%
0434P	31,663	0.006848%
0435P	44,322	0.009585%
0437P	105,020	0.022712%

**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0438F	471,240	0.101913%
0438P	416,107	0.089990%
0439P	47,801	0.010338%
0441F	137,145	0.029660%
0441P	299,299	0.064728%
0442P	217,082	0.046947%
0444P	41,440	0.008962%
0445F	767,250	0.165930%
0445P	750,750	0.162361%
0446P	72,177	0.015609%
0447F	682,368	0.147573%
0447P	591,148	0.127845%
0448F	714,821	0.154591%
0448P	561,806	0.121499%
0450F	39,165	0.008470%
0450P	149,807	0.032398%
0452P	236,892	0.051232%
0453F	112,979	0.024433%
0453P	216,645	0.046853%
0454F	287,232	0.062118%
0454P	269,595	0.058304%
0455F	1,840,134	0.397958%
0456F	1,039,699	0.224851%
0456P	742,091	0.160489%
0457P	51,621	0.011164%
0458P	18,430	0.003986%
0459P	563,858	0.121943%
0460P	4,397	0.000951%
0461P	150,332	0.032512%
0462F	88,879	0.019222%
0462P	224,444	0.048540%
0463P	251,330	0.054354%
0464F	139,507	0.030171%
0464P	119,204	0.025780%
0465F	233,004	0.050391%
0466P	262,351	0.056737%
0467F	920,978	0.199176%
0468P	229,418	0.049615%
0469F	269,573	0.058299%
0469P	734,329	0.158810%
0470F	20,566	0.004448%
0470P	216,840	0.046895%
0471P	38,860	0.008404%
0472P	60,652	0.013117%
0473P	154,884	0.033496%
0474P	14,012	0.003030%
0475P	16,168	0.003497%

**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0476F	125,279	0.027093%
0476P	434,668	0.094004%
0477F	484,242	0.104725%
0477P	512,232	0.110778%
0478F	479,970	0.103801%
0479P	16,162	0.003495%
0480F	1,880,370	0.406660%
0480P	1,667,992	0.360730%
0481F	584,720	0.126455%
0481P	536,897	0.116112%
0482P	222,370	0.048091%
0483P	32,544	0.007038%
0484P	8,711	0.001884%
0485P	8,892	0.001923%
0486P	9,213	0.001993%
0487P	25,888	0.005599%
0488F	131,133	0.028360%
0488P	274,691	0.059406%
0489F	309,078	0.066843%
0492F	205,120	0.044360%
0493P	38,868	0.008406%
0494F	534,015	0.115489%
0494P	485,477	0.104992%
0495P	480,825	0.103986%
0496F	215,954	0.046703%
0497P	77,095	0.016673%
0498P	25,253	0.005461%
0499F	627,158	0.135633%
0499P	512,583	0.110854%
0500P	86,872	0.018787%
0501F	745,856	0.161303%
0502F	695,841	0.150487%
0504F	215,472	0.046599%
0505F	222,341	0.048085%
0506P	32,253	0.006975%
0507P	52,246	0.011299%
0508P	20,851	0.004509%
0509P	181,328	0.039215%
0510F	491,180	0.106225%
0510P	393,330	0.085064%
0511P	335,142	0.072480%
0512P	12,735	0.002754%
0513F	583,753	0.126246%
0516P	37,569	0.008125%
0518F	286,061	0.061865%
0518P	309,983	0.067039%
0519F	57,440	0.012422%

**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0520F	291,390	0.063018%
0520P	312,633	0.067612%
0521P	89,329	0.019319%
0523P	987,490	0.213560%
0524F	215,013	0.046500%
0524P	257,387	0.055664%
0526F	377,602	0.081662%
0526P	333,993	0.072231%
0528P	44,423	0.009607%
0529P	5,335	0.001154%
0530P	36,887	0.007977%
0531P	94,467	0.020430%
0532F	289,081	0.062518%
0532P	420,358	0.090909%
0533P	25,870	0.005595%
0535P	16,180	0.003499%
0536F	612,917	0.132553%
0536P	548,997	0.118729%
0537P	14,754	0.003191%
0538F	-	0.000000%
0538P	179,608	0.038843%
0540P	25,306	0.005473%
0541F	222,402	0.048098%
0541P	237,637	0.051393%
0542P	5,944	0.001286%
0543F	776,253	0.167877%
0543P	614,810	0.132962%
0545F	98,348	0.021269%
0547F	186,468	0.040327%
0548P	12,193	0.002637%
0549P	40,446	0.008747%
0550P	252,496	0.054606%
0551P	77,223	0.016701%
0552P	40,599	0.008780%
0553F	1,110,212	0.240101%
0553P	1,009,099	0.218233%
0555F	943,546	0.204057%
0555P	732,935	0.158509%
0556P	30,181	0.006527%
0557F	347,164	0.075080%
0559F	203,202	0.043946%
0559P	113,517	0.024550%
0560F	233,638	0.050528%
0560P	150,501	0.032548%
0561F	192,189	0.041564%
0561P	184,937	0.039996%
0563F	-	0.000000%

**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0563P	17,781	0.003845%
0564F	682,559	0.147614%
0564P	552,378	0.119460%
0565P	79,065	0.017099%
0566P	-	0.000000%
0567P	27,115	0.005864%
0568F	1,335,421	0.288806%
0568P	879,778	0.190266%
0569P	13,587	0.002938%
0571F	661,549	0.143070%
0571P	606,254	0.131112%
0573P	37,304	0.008068%
0574P	130,306	0.028181%
0576P	14,051	0.003039%
0577P	10,376	0.002244%
0578P	23,919	0.005173%
0579P	357,722	0.077363%
0580F	534,604	0.115616%
0580P	560,684	0.121257%
0581F	1,892,989	0.409389%
0581P	1,424,043	0.307972%
0582F	506,428	0.109523%
0583F	217,339	0.047003%
0584F	230,268	0.049799%
0585F	455,356	0.098478%
0585P	249,287	0.053912%
0586P	95,158	0.020579%
0587P	25,954	0.005613%
0588F	197,337	0.042677%
0588P	182,962	0.039568%
0589P	11,519	0.002491%
0590F	473,184	0.102333%
0590P	460,762	0.099647%
0591P	48,811	0.010556%
0592P	16,681	0.003607%
0593F	977,136	0.211321%
0593P	627,674	0.135744%
0594P	32,047	0.006931%
0595P	8,491	0.001836%
0596F	318,179	0.068811%
0596P	426,760	0.092294%
0597F	1,363,334	0.294842%
0597P	1,235,683	0.267236%
0598F	112,374	0.024303%
0598P	160,634	0.034740%
0599P	22,617	0.004891%
0600P	46,702	0.010100%

**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0601F	213,818	0.046241%
0602P	89,049	0.019258%
0603F	84,646	0.018306%
0603P	67,296	0.014554%
0604F	512,944	0.110932%
0606P	538,594	0.116479%
0607F	1,052,696	0.227662%
0608F	303,981	0.065741%
0608P	363,210	0.078550%
0609F	152,770	0.033039%
0610P	84,347	0.018241%
0612F	569,902	0.123250%
0612P	370,713	0.080173%
0613P	14,237	0.003079%
0614F	4,870	0.001053%
0614P	299,881	0.064854%
0615F	9,089,978	1.965850%
0615P	9,023,299	1.951430%
0616F	77,906	0.016848%
0616P	129,422	0.027990%
0617P	205,472	0.044437%
0618F	55,119	0.011920%
0619F	326,030	0.070509%
0619P	390,469	0.084445%
0620F	720,543	0.155829%
0620P	658,222	0.142351%
0621F	827,717	0.179007%
0622F	653,639	0.141360%
0622P	597,653	0.129252%
0623F	80,975	0.017512%
0623P	70,192	0.015180%
0624P	74,454	0.016102%
0625P	19,360	0.004187%
0626F	1,351,040	0.292184%
0627F	1,095,797	0.236983%
0628F	493,374	0.106700%
0628P	491,992	0.106401%
0629F	1,261,394	0.272796%
0629P	902,443	0.195168%
0630F	34,695	0.007503%
0630P	136,328	0.029483%
0631F	338,414	0.073187%
0631P	233,120	0.050416%
0632P	17,792	0.003848%
0633F	277,309	0.059972%
0633P	320,790	0.069376%
0635F	129,376	0.027980%



**Ohio Police & Fire Pension Fund  
Schedule of Employer Allocations  
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0635P	506,925	0.109630%
0636F	261,168	0.056482%
0636P	225,469	0.048761%
0637P	234,204	0.050650%
0638P	61,439	0.013287%
0640F	1,126,729	0.243673%
0641F	190,201	0.041134%
0641P	416,923	0.090166%
0642P	72,444	0.015667%
0643P	8,821	0.001908%
0644P	30,959	0.006695%
0645P	180,818	0.039105%
0646F	207,564	0.044889%
0646P	161,569	0.034942%
0647F	799,920	0.172995%
0647P	695,615	0.150438%
0648F	10,428	0.002255%
0649P	97,854	0.021163%
0650F	532,977	0.115265%
0650P	507,628	0.109783%
0652F	169,090	0.036568%
0652P	240,426	0.051996%
0653F	138,440	0.029940%
0654F	2,159,194	0.466959%
0655F	970,236	0.209829%
0656F	31,261	0.006761%
0656P	142,258	0.030766%
0657F	130,785	0.028284%
0657P	137,424	0.029720%
0658F	27,179	0.005878%
0658P	95,840	0.020727%
0660P	9,484	0.002051%
0661P	25,317	0.005475%
0662P	74,363	0.016082%
0663F	33,193	0.007178%
0663P	59,532	0.012875%
0664F	9,828	0.002125%
0664P	67,444	0.014586%
0665P	17,862	0.003863%
0666F	140,549	0.030396%
0666P	347,510	0.075154%
0667P	135,244	0.029249%
0668P	32,360	0.006998%
0669P	30,108	0.006511%
0670F	1,291,437	0.279293%
0672P	97,494	0.021085%
0673P	12,038	0.002603%

**Ohio Police & Fire Pension Fund  
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0674P	24,374	0.005271%
0675P	34,861	0.007539%
0676F	1,832,747	0.396360%
0676P	1,469,912	0.317891%
0677F	842,943	0.182300%
0677P	963,116	0.208289%
0679F	945,395	0.204456%
0679P	929,017	0.200914%
0680F	163,380	0.035333%
0680P	114,954	0.024861%
0681F	91,038	0.019688%
0682F	405,863	0.087774%
0682P	480,832	0.103987%
0684F	91,409	0.019769%
0684P	153,371	0.033169%
0685P	40,333	0.008723%
0686F	831,044	0.179726%
0686P	754,828	0.163243%
0687F	200,765	0.043419%
0687P	318,340	0.068846%
0688P	371,975	0.080446%
0689F	232,322	0.050243%
0689P	260,751	0.056392%
0691P	12,535	0.002711%
0692P	27,095	0.005860%
0693P	63,121	0.013651%
0694F	147,539	0.031908%
0694P	182,140	0.039391%
0695F	16,794	0.003632%
0695P	103,148	0.022307%
0696P	42,207	0.009128%
0697P	40,534	0.008766%
0698F	789,010	0.170636%
0698P	538,388	0.116435%
0699F	72,701	0.015723%
0700F	878,668	0.190026%
0700P	614,783	0.132956%
0701P	303,627	0.065664%
0702F	751,261	0.162472%
0702P	643,898	0.139253%
0703F	34,813	0.007529%
0704P	96,524	0.020875%
0705P	16,380	0.003542%
0706F	1,821,321	0.393889%
0706P	1,851,727	0.400465%
0707F	732,744	0.158467%
0707P	619,784	0.134038%

**Ohio Police & Fire Pension Fund  
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0709F	-	0.000000%
0709P	41,239	0.008919%
0711P	14,430	0.003121%
0712F	656,269	0.141929%
0712P	421,833	0.091228%
0713P	18,400	0.003979%
0714F	227,859	0.049278%
0715F	142,102	0.030732%
0717F	70,952	0.015344%
0718F	33,640	0.007275%
0719F	99,754	0.021573%
0720F	605,089	0.130860%
0721F	13,081	0.002829%
0722F	27,863	0.006026%
0723F	29,269	0.006330%
0724F	214,505	0.046390%
0725P	15,396	0.003330%
0726F	21,517	0.004653%
0728F	317,305	0.068622%
0732F	179,764	0.038877%
0732P	129,841	0.028080%
0734P	-	0.000000%
0735P	14,042	0.003037%
0736F	692,917	0.149854%
0737P	14,723	0.003184%
0738P	9,520	0.002059%
0740P	7,598	0.001643%
0741F	156,740	0.033897%
0744F	18,982	0.004105%
0745P	8,705	0.001883%
0746F	56,724	0.012268%
0749P	30,590	0.006616%
0753P	18,954	0.004099%
0754F	279,394	0.060423%
0756P	45,371	0.009812%
0757F	210,632	0.045552%
0758F	53,504	0.011571%
0759F	85,008	0.018384%
0760P	6,716	0.001452%
0761F	613,321	0.132640%
0762F	23,732	0.005132%
0762P	-	0.000000%
0765F	122,573	0.026508%
0765P	-	0.000000%
0766F	20,321	0.004395%
0768F	400,696	0.086657%
0769F	54,267	0.011736%

**Ohio Police & Fire Pension Fund**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended December 31, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0770F	15,124	0.003271%
0771F	2,288	0.000495%
0773F	52,898	0.011440%
0774F	27,620	0.005973%
0776F	117,180	0.025342%
0777F	452,695	0.097902%
0779F	75,169	0.016256%
0781F	39,592	0.008562%
0782F	46,017	0.009952%
0783F	68,056	0.014718%
0786F	34,229	0.007403%
0787P	4,207	0.000910%
0788F	218,961	0.047354%
0788P	79,996	0.017300%
0789F	127,228	0.027515%
0790F	21,451	0.004639%
0792F	17,344	0.003751%
0794F	193,699	0.041890%
0795F	19,101	0.004131%
0796F	13,749	0.002973%
0797F	58,136	0.012573%
0798F	7,840	0.001695%
0799F	14,731	0.003186%
0801F	184,458	0.039892%
0803P	7,465	0.001614%
0805F	344,995	0.074611%
0806F	82,312	0.017801%
0807F	20,925	0.004525%
0809F	13,252	0.002866%
0810F	10,873	0.002352%
0812F	51,604	0.011160%
0813F	240,322	0.051973%
0815F	12,193	0.002637%
0816F	13,130	0.002840%
0817F	-	0.000000%
0817P	16,675	0.003606%
0818F	1,307,046	0.282669%
0819P	21,722	0.004698%
0820F	14,737	0.003187%
0821F	11,255	0.002434%
0822F	-	0.000000%
0823F	23,256	0.005030%
0824F	15,505	0.003353%
0827F	89,827	0.019427%
0828F	18,004	0.003894%
0829F	8,279	0.001791%
0830F	34,162	0.007388%

**Ohio Police & Fire Pension Fund  
 Schedule of Employer Allocations  
 As of and for the Year Ended December 31, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0831F	-	0.000000%
0831P	1,370	0.000296%
0832F	8,482	0.001834%
0833F	11,892	0.002572%
0834F	9,379	0.002028%
0835F	151,299	0.032721%
0836P	11,930	0.002580%
0837F	10,313	0.002230%
0838F	1,993	0.000431%
0999	338,516	0.073209%
<b>Total</b>	<b>\$ 462,394,203</b>	<b>100.000000%</b>

Ohio Police & Fire Pension Fund  
Schedule of Pension Amounts by Employer  
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2017					Deferred Inflows of Resources for the Year Ended December 31, 2017					Pension Expense for the Year Ended December 31, 2017				
			Employer	Net Pension Liability	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Differences Between Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense
0001P	0001P	\$ 205,470	\$ 3,070	\$ 8,953	\$ 10,981	\$ 23,004	\$ 19,798	\$ -	\$ -	\$ -	\$ 19,798	\$ 16,678	\$ 2,086	\$ 18,774			
0002P	0002P	895,435	13,379	39,019	32,652	85,050	86,281	-	-	86,281	72,684	6,231	78,915				
0003P	0003P	146,321	2,186	6,376	2,237	10,799	14,099	-	-	14,099	11,877	427	12,304				
0006F	0006F	80,801,654	1,207,256	3,520,954	4,728,210	7,785,753	7,785,753	-	-	7,785,753	6,588,814	(111,022)	6,447,792				
0009F	0009F	79,827,151	1,192,696	3,478,490	4,671,186	7,691,853	7,691,853	-	-	7,691,853	6,479,712	(615,766)	5,863,946				
0009F	0009F	2,924,845	43,700	127,451	190,804	361,955	281,827	-	-	281,827	237,415	36,413	273,828				
0010F	0010F	5,824,038	87,017	253,764	516,198	661,183	561,183	-	-	561,183	472,748	(107,944)	506,221				
0010P	0010P	6,279,951	93,829	273,651	367,480	605,113	605,113	-	-	605,113	509,755	(107,944)	401,811				
0011P	0011P	4,298,095	64,233	187,334	436,536	414,245	414,245	-	-	414,245	348,965	35,289	384,264				
0012P	0012P	543,514	8,121	23,684	31,805	52,371	52,371	-	-	52,371	44,116	(1,220)	42,888				
0013P	0013P	3,367,813	90,617	147,625	198,242	326,437	326,437	-	-	326,437	274,995	(74,133)	200,862				
0014F	0014F	17,094,036	255,402	744,877	1,000,279	1,647,119	1,647,119	-	-	1,647,119	1,387,553	(18,552)	1,369,001				
0015P	0015P	330,147	4,933	14,386	13,920	31,812	31,812	-	-	31,812	26,799	2,657	29,456				
0016P	0016P	216,389	3,233	9,429	25,095	37,757	20,850	-	-	20,850	17,565	4,789	22,354				
0017P	0017P	182,899	2,733	7,970	20,116	17,623	17,623	-	-	17,623	14,846	1,796	16,642				
0018P	0018P	267,082	3,990	11,638	23,476	25,735	25,735	-	-	25,735	21,680	4,417	26,097				
0019P	0019P	485,092	7,248	21,138	95,783	46,742	46,742	-	-	46,742	39,376	12,862	52,238				
0020F	0020F	1,552,344	23,194	67,644	1,263,731	149,578	149,578	-	-	149,578	126,007	23,835	349,842				
0020P	0020P	1,171,232	17,499	51,037	68,536	112,856	112,856	-	-	112,856	95,071	(3,256)	91,815				
0021P	0021P	-	-	-	-	-	-	-	-	-	-	-	-				
0022F	0022F	7,083,143	105,829	308,650	430,067	682,506	682,506	-	-	682,506	574,951	(1,013)	(1,013)				
0022P	0022P	5,026,124	75,095	219,015	312,272	484,299	484,299	-	-	484,299	407,979	59,594	467,573				
0023P	0023P	188,365	2,814	8,208	10,550	18,150	18,150	-	-	18,150	15,290	2,013	17,303				
0024F	0024F	4,981,487	74,428	217,070	217,594	479,998	479,998	-	-	479,998	404,356	41,526	445,882				
0024P	0024P	5,863,397	87,605	255,499	899,648	564,976	564,976	-	-	564,976	475,942	106,211	682,183				
0025F	0025F	2,864,672	42,801	124,829	167,630	276,029	276,029	-	-	276,029	232,530	(4,980)	227,550				
0026P	0026P	1,078,677	16,116	47,004	63,120	103,937	103,937	-	-	103,937	87,558	(9,083)	78,475				
0027F	0027F	5,460,316	81,582	237,935	403,981	526,136	526,136	-	-	526,136	443,224	16,119	459,343				
0027P	0027P	4,670,378	69,780	203,513	273,293	450,021	450,021	-	-	450,021	379,103	(19,231)	359,872				
0028P	0028P	82,115	1,227	3,578	4,474	7,912	7,912	-	-	7,912	6,665	281	6,946				
0029F	0029F	5,446,167	81,371	237,318	324,773	524,773	524,773	-	-	524,773	442,075	25,359	467,434				
0029P	0029P	5,900,447	85,198	257,114	337,769	568,546	568,546	-	-	568,546	478,950	45,376	524,326				
0030F	0030F	4,381,755	66,486	190,936	258,053	514,457	514,457	-	-	514,457	355,675	49,247	404,922				
0031F	0031F	8,916,614	133,223	388,544	521,767	859,172	859,172	-	-	859,172	723,777	(41,594)	682,183				
0031P	0031P	7,888,786	117,866	343,756	461,622	758,533	758,533	-	-	758,533	640,347	(22,946)	617,401				
0032F	0032F	7,872,160	117,618	343,032	461,622	758,533	758,533	-	-	758,533	638,997	16,457	655,454				
0032P	0032P	6,229,531	93,075	271,454	353,931	600,255	600,255	-	-	600,255	505,662	32,329	537,991				
0033F	0033F	847,206	12,658	36,917	734,214	81,634	81,634	-	-	81,634	68,769	140,117	208,886				
0033P	0033P	255,644	3,820	11,140	14,960	24,633	24,633	-	-	24,633	20,751	2,382	23,033				
0036F	0036F	10,319,058	154,177	449,656	189,834	994,307	994,307	-	-	994,307	837,616	36,247	873,863				
0036P	0036P	7,546,760	112,796	328,852	134,969	576,577	576,577	-	-	576,577	472,178	25,757	502,934				
0037P	0037P	731,968	10,990	31,878	78,643	70,491	70,491	-	-	70,491	59,383	6,899	66,222				
0039P	0039P	531,648	7,943	23,167	59,233	51,228	51,228	-	-	51,228	43,155	5,367	48,522				
0040F	0040F	2,759,486	41,229	120,245	161,474	265,894	265,894	-	-	265,894	223,992	(6,504)	217,488				
0041F	0041F	6,407,897	95,740	279,226	374,966	617,442	617,442	-	-	617,442	788,559	(32,656)	487,484				
0041P	0041P	4,774,124	71,330	208,034	279,364	460,017	460,017	-	-	460,017	33,253	(6,346)	381,178				
0042F	0042F	1,947,813	29,102	84,876	113,978	187,684	187,684	-	-	187,684	158,107	(3,426)	154,681				
0045F	0045F	13,582,051	202,929	591,842	970,540	1,308,717	1,308,717	-	-	1,308,717	1,102,479	33,544	1,136,023				
0045P	0045P	10,142,430	151,538	441,959	593,487	977,288	977,288	-	-	977,288	823,279	(102,373)	720,906				
0047F	0047F	10,851,277	162,129	472,847	236,278	1,045,590	1,045,590	-	-	1,045,590	880,617	45,091	925,908				
0048F	0048F	7,464,034	260,930	761,000	1,687,775	1,682,771	1,682,771	-	-	1,682,771	1,417,587	322,095	1,739,682				
0050F	0050F	7,430,551	111,020	323,788	434,808	715,981	715,981	-	-	715,981	603,151	(41,515)	561,636				
0050P	0050P	6,414,147	95,834	279,498	375,332	618,044	618,044	-	-	618,044	520,648	(40,519)	480,129				
0051F	0051F	6,755,940	100,940	294,392	395,332	568,978	568,978	-	-	568,978	480,129	(24,275)	524,117				
0051P	0051P	5,985,091	89,423	260,802	335,700	476,702	476,702	-	-	476,702	395,332	35,396	521,216				
0052P	0052P	726,912	10,861	31,675	42,536	70,043	70,043	-	-	70,043	99,186	(5,562)	53,443				
0053F	0053F	1,756,738	26,247	76,550	102,797	169,273	169,273	-	-	169,273	142,598	(1,955)	140,643				
0053P	0053P	2,412,052	36,038	105,106	141,144	232,417	232,417	-	-	232,417	303,370	(13,541)	182,250				
0054F	0054F	3,738,320	55,854	162,898	218,752	360,211	360,211	-	-	360,211	385,950	(4,912)	286,534				
0054P	0054P	4,649,356	69,466	202,957	705,079	447,995	447,995	-	-	447,995	377,397	82,637	460,034				

Ohio Police & Fire Pension Fund  
 Schedule of Pension Amounts by Employer  
 As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2017					Deferred Inflows of Resources for the Year Ended December 31, 2017					Pension Expense for the Year Ended December 31, 2017				
			Changes in					Changes in					Deferred Amounts				
			Employer	Net Pension	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Share of Pension Expense	Contribution Share of Pension Expense
0055F	0055F	964,453	14,410	-	42,026	39,596	96,032	-	92,931	-	-	92,931	78,286	7,557	85,843		
0055P	0055P	1,975,889	29,522	-	86,100	-	115,622	-	190,389	-	-	190,389	160,386	(24,082)	136,304		
0056P	0056P	4,273,331	6,385	-	1,975,889	27,771	52,777	-	41,176	-	126,192	41,176	34,687	5,300	39,987		
0057P	0057P	1,457,429	21,775	-	63,508	-	85,283	-	140,433	-	86,279	226,712	118,302	(16,465)	101,837		
0058P	0058P	692,339	10,344	-	30,169	17,261	57,774	-	66,711	-	-	66,711	56,198	3,294	59,492		
0059F	0059F	6,573,696	98,217	-	286,451	-	384,668	-	633,417	-	485,904	1,119,321	533,599	(92,730)	440,869		
0059P	0059P	5,962,617	89,087	-	259,823	-	348,910	-	574,536	-	379,161	953,697	483,996	(72,359)	411,637		
0060P	0060P	92,866	1,388	-	4,047	837	6,272	-	8,948	-	-	8,948	7,538	160	7,698		
0061P	0061P	507,903	7,589	-	22,132	19,641	49,362	-	48,940	-	-	48,940	41,227	3,748	44,975		
0062P	0062P	382,993	5,722	-	16,689	331,896	354,307	-	36,904	-	-	36,904	31,088	63,339	94,427		
0063P	0063P	282,099	4,215	-	12,283	13,799	30,307	-	27,182	-	-	27,182	22,899	2,633	25,532		
0064P	0064P	7,609,552	113,694	-	331,588	301,314	746,596	-	733,229	-	-	733,229	617,681	57,503	675,184		
0065P	0065P	4,378,280	12,042	-	35,119	73,110	73,110	-	77,658	-	-	77,658	65,420	4,952	70,372		
0066F	0066F	190,785	65,416	-	190,785	464,474	720,675	-	421,875	-	-	421,875	355,393	88,640	444,033		
0069F	0069F	8,301,800	124,037	-	361,753	385,683	871,473	-	799,931	-	-	799,931	673,872	73,604	747,476		
0069P	0069P	8,459,779	126,547	-	369,073	385,683	871,473	-	799,931	-	-	799,931	673,872	73,604	747,476		
0070P	0070P	948,177	14,167	-	41,317	14,632	70,116	-	816,117	-	380,527	1,196,644	687,507	(72,620)	614,887		
0071F	0071F	7,319,205	109,356	-	318,936	58,642	486,934	-	705,252	-	-	705,252	594,113	11,191	605,304		
0072P	0072P	644,434	9,628	-	28,081	5,646	43,355	-	62,095	-	-	62,095	52,310	1,077	53,387		
0073P	0073P	120,112	1,795	-	5,234	4,039	11,068	-	11,574	-	-	11,574	9,750	771	10,521		
0074F	0074F	12,766,877	190,750	-	556,320	658,186	1,405,236	-	1,230,170	-	-	1,230,170	1,036,310	125,608	1,161,918		
0074P	0074P	8,464,487	126,468	-	368,842	460,388	955,898	-	815,607	-	-	815,607	687,078	87,860	774,938		
0077P	0077P	2,479,695	37,049	-	108,053	142,585	287,687	-	238,934	-	-	238,934	201,281	228,492	430,773		
0078F	0078F	4,141,920	61,894	-	180,485	170,646	413,015	-	399,100	-	-	399,100	336,207	32,566	368,773		
0078P	0078P	6,283,012	93,874	-	273,784	245,125	612,783	-	605,408	-	-	605,408	510,003	36,780	546,783		
0080P	0080P	615,411	9,195	-	26,817	26,817	36,012	-	59,299	-	4,875	64,174	49,954	(930)	49,024		
0081P	0081P	560,101	8,368	-	24,407	47,801	80,576	-	53,969	-	-	53,969	45,464	9,122	54,586		
0083F	0083F	5,037,666	75,268	-	219,518	294,786	485,411	-	485,411	-	123,854	609,265	408,916	(23,636)	385,280		
0083P	0083P	6,653,179	99,405	-	289,914	389,319	641,076	-	641,076	-	128,756	540,050	540,050	(64,572)	515,478		
0084F	0084F	9,175,150	137,086	-	389,810	363,226	900,122	-	884,084	-	-	884,084	744,763	69,316	814,081		
0084P	0084P	8,219,244	122,804	-	356,196	313,737	794,697	-	791,976	-	-	791,976	667,171	59,874	727,045		
0085F	0085F	1,114,470	16,651	-	48,963	65,214	107,386	-	107,386	-	14,819	122,205	90,463	(2,828)	87,635		
0085P	0085P	6,283,219	93,877	-	273,793	389,319	641,076	-	641,076	-	109,057	714,485	510,020	(20,812)	489,208		
0086P	0086P	6,874,107	102,706	-	299,541	402,247	802,427	-	862,364	-	74,721	737,085	557,983	(14,260)	543,723		
0087P	0087P	2,865,463	42,813	-	124,863	90,325	258,001	-	276,106	-	-	276,106	232,595	17,238	249,833		
0089F	0089F	256,046	3,826	-	11,157	8,270	23,253	-	24,672	-	-	24,672	20,784	1,578	22,362		
0089P	0089P	2,065,241	30,857	-	89,953	180,513	301,363	-	198,999	-	-	198,999	167,639	34,449	202,088		
0090F	0090F	6,988,254	104,411	-	304,515	408,926	673,363	-	673,363	-	4,719	678,082	567,249	(900)	566,349		
0090P	0090P	8,453,166	126,299	-	368,349	494,648	814,516	-	814,516	-	61,266	875,782	686,159	(11,692)	674,467		
0091F	0091F	988,768	14,773	-	43,086	3,503	61,362	-	95,274	-	-	95,274	80,260	668	80,928		
0091P	0091P	2,754,752	41,169	-	120,039	218,532	379,730	-	265,438	-	-	265,438	223,608	41,705	265,313		
0093P	0093P	186,903	2,344	-	6,837	9,181	15,119	-	15,119	-	-	15,119	12,736	(9,713)	3,023		
0094F	0094F	2,962,492	44,263	-	129,091	173,354	285,455	-	285,455	-	87,878	373,333	240,471	(16,771)	223,700		
0094P	0094P	3,047,914	45,539	-	132,814	178,353	293,686	-	293,686	-	70,984	364,670	247,405	(13,546)	233,859		
0095P	0095P	3,072,297	4,591	-	13,391	17,982	29,610	-	29,610	-	2,407	32,017	24,848	(459)	24,485		
0096F	0096F	3,508,807	52,425	-	152,897	249,309	338,096	-	338,096	-	-	338,096	284,816	47,578	332,994		
0098P	0098P	219,826	3,284	-	9,579	29,330	42,193	-	21,182	-	-	21,182	17,844	5,597	23,441		
0099F	0099F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0099P	0099P	755,131	11,282	-	32,905	87,874	132,061	-	72,762	-	-	72,762	61,295	16,770	78,065		
0101F	0101F	3,978,324	59,440	-	173,357	171,461	404,258	-	383,337	-	-	383,337	322,828	32,722	355,650		
0101P	0101P	3,460,342	52,000	-	151,657	210,171	413,628	-	335,353	-	-	335,353	282,506	40,109	322,615		
0102P	0102P	295,210	4,411	-	12,864	25,855	43,130	-	28,445	-	-	28,445	23,963	4,984	28,897		
0103P	0103P	1,855,884	10,774	-	31,422	48,110	108,605	-	69,482	-	-	69,482	58,532	1,129	59,661		
0103P	0103P	1,534,293	27,730	-	80,875	89,781	178,636	-	147,839	-	170,980	349,816	150,654	(32,630)	118,024		
0104P	0104P	3,029,758	45,268	-	132,023	183,927	316,218	-	291,936	-	26,735	174,574	124,541	(5,102)	119,439		
0106P	0106P	2,923,251	44,083	-	130,914	592,613	2,343,610	-	2,883,295	-	-	2,883,295	2,428,923	26,513	272,444		
0107F	0107F	25,958,141	387,840	-	1,131,133	1,518,973	1,518,973	-	2,861,936	-	-	2,861,936	2,459,931	61,509	2,521,440		
0107P	0107P	2,520,143	37,653	-	109,816	147,469	242,632	-	242,632	-	15,947	2,511,179	2,107,068	(3,043)	2,104,025		
0108F	0108F	1,433,451	21,417	-	62,463	166,346	250,226	-	138,122	-	86,165	328,987	204,564	(16,444)	188,120		
0109F	0109F	456,199	6,816	-	19,879	1,596	28,291	-	43,956	-	-	43,956	116,356	31,745	148,101		
0110P	0110P	-	-	-	-	-	-	-	-	-	-	-	37,030	305	37,335		





Ohio Police & Fire Pension Fund  
Schedule of Pension Amounts by Employer  
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2017				Deferred Inflows of Resources for the Year Ended December 31, 2017				Pension Expense for the Year Ended December 31, 2017			
			Changes in Employer Proportion and Differences Between Contributions and Share of		Changes of Assumptions		Differences Between Expected and Actual Economic Experience		Differences Between Projected and Actual Investment Earnings		Changes in Employer Proportion and Differences Between Contributions and Share of		Deferred Amounts from Changes in Proportion and Differences Between Contributions and Share of	
			Net Pension Liability	Employer Proportion and Differences Between Contributions and Share of	Changes of Assumptions	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Total Deferred Outflows of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Contributions and Share of	Proportionate Share of Pension Expense	Total Employer Pension Expense	
0164P	0164P	284,602	12,402	11,766	28,420	27,423	27,423	28,420	27,423	23,102	2,246	23,102	25,348	
0166F	0166F	66,138,942	2,862,023	3,280	3,873,484	6,372,907	6,372,907	3,873,484	6,372,907	5,968,616	626	5,968,616	5,369,242	
0166P	0166P	67,456,625	2,939,441	4,592,831	4,592,831	6,499,874	6,499,874	4,592,831	6,499,874	5,475,574	123,191	5,475,574	5,598,765	
0167P	0167P	1,948,150	84,891	113,998	187,717	187,717	187,717	113,998	187,717	158,135	(12,871)	158,135	145,264	
0168F	0168F	4,704,160	205,408	275,270	475,270	475,270	475,270	275,270	475,270	381,845	(2,702)	381,845	379,143	
0168P	0168P	4,736,814	206,408	275,270	475,270	475,270	475,270	275,270	475,270	381,845	(2,702)	381,845	379,143	
0169F	0169F	14,697,714	640,457	860,055	1,416,218	1,416,218	1,416,218	860,055	1,416,218	1,193,040	(5,488)	1,193,040	1,137,784	
0169P	0169P	11,729,012	511,059	1,089,897	1,600,956	1,600,956	1,600,956	1,089,897	1,600,956	1,300,173	(77,014)	1,300,173	1,029,086	
0170F	0170F	5,913,688	257,691	481,039	738,730	738,730	738,730	481,039	738,730	480,025	25,762	480,025	505,787	
0171F	0171F	1,373,693	59,859	173,089	232,948	232,948	232,948	173,089	232,948	111,505	33,032	111,505	144,537	
0171P	0171P	1,477,816	64,386	144,063	208,449	208,449	208,449	144,063	208,449	119,957	27,497	119,957	147,454	
0172P	0172P	670,798	10,022	10,022	20,044	20,044	20,044	10,022	20,044	54,450	(1,071)	54,450	53,379	
0173F	0173F	431,780	6,451	6,451	12,902	12,902	12,902	6,451	12,902	35,048	1,281	35,048	36,329	
0173P	0173P	341,520	5,103	5,103	10,206	10,206	10,206	5,103	10,206	27,722	742	27,722	28,464	
0174P	0174P	288,778	4,315	4,315	8,630	8,630	8,630	4,315	8,630	23,441	9,821	23,441	33,262	
0176F	0176F	4,917,631	73,474	437,953	511,427	511,427	511,427	437,953	511,427	473,845	83,579	473,845	482,752	
0176P	0176P	3,617,572	54,050	306,666	360,716	360,716	360,716	306,666	360,716	293,645	654	293,645	294,299	
0177P	0177P	677,866	10,128	10,128	20,256	20,256	20,256	10,128	20,256	55,024	(14,217)	55,024	40,807	
0178P	0178P	198,817	8,664	23,759	32,423	32,423	32,423	8,664	32,423	16,138	4,534	16,138	20,672	
0179P	0179P	17,432,067	260,452	759,607	1,020,059	1,020,059	1,020,059	759,607	1,020,059	1,418,992	140,424	1,418,992	1,555,416	
0180P	0180P	192,514	2,876	77	11,342	11,342	11,342	77	11,342	18,550	15	18,550	15,642	
0181F	0181F	5,006,957	74,809	218,160	292,969	292,969	292,969	218,160	292,969	871,818	(74,307)	871,818	332,117	
0181P	0181P	3,780,260	56,481	164,726	221,207	221,207	221,207	164,726	221,207	306,850	113,127	306,850	419,977	
0182F	0182F	1,823,953	27,252	79,479	106,731	106,731	106,731	79,479	106,731	384,252	148,053	384,252	116,982	
0182P	0182P	2,782,569	41,574	121,251	162,825	162,825	162,825	121,251	162,825	268,118	18,192	268,118	244,058	
0183F	0183F	170,326	2,545	7,422	9,967	9,967	9,967	2,545	9,967	13,826	(945)	13,826	12,881	
0183P	0183P	859,941	37,472	50,320	87,792	87,792	87,792	37,472	87,792	69,803	(3,387)	69,803	66,416	
0184F	0184F	6,096,657	10,848	265,664	276,512	276,512	276,512	10,848	276,512	494,877	(22,669)	494,877	472,208	
0184P	0184P	4,109,421	61,399	179,069	240,468	240,468	240,468	61,399	240,468	333,569	(13,165)	333,569	320,404	
0185F	0185F	589,902	8,814	25,705	34,519	34,519	34,519	8,814	34,519	47,883	(22,714)	47,883	25,169	
0185P	0185P	2,063,814	30,835	89,931	120,766	120,766	120,766	30,835	120,766	167,523	(9,227)	167,523	108,227	
0186P	0186P	389,700	5,524	16,110	21,634	21,634	21,634	5,524	21,634	30,009	(4,371)	30,009	25,638	
0187P	0187P	159,264	2,380	6,940	9,320	9,320	9,320	2,380	9,320	12,928	(9,577)	12,928	3,351	
0188P	0188P	449,702	6,719	19,586	26,305	26,305	26,305	6,719	26,305	36,503	(29,411)	36,503	7,092	
0189P	0189P	533,788	7,975	23,260	31,235	31,235	31,235	7,975	31,235	43,329	1,125	43,329	44,454	
0190F	0190F	15,886,803	237,364	692,272	1,029,636	1,029,636	1,029,636	237,364	1,029,636	1,289,560	26,220	1,289,560	2,620	
0190P	0190P	17,377,639	259,639	757,235	1,016,874	1,016,874	1,016,874	259,639	1,016,874	1,410,574	138,761	1,410,574	1,549,335	
0191F	0191F	2,572,003	38,428	112,076	150,504	150,504	150,504	38,428	150,504	208,774	109,226	208,774	318,000	
0191P	0191P	4,163,343	62,204	181,419	243,623	243,623	243,623	62,204	243,623	337,946	48,208	337,946	386,154	
0192F	0192F	19,888,884	287,309	887,099	1,374,408	1,374,408	1,374,408	287,309	1,374,408	1,615,228	36,329	1,615,228	1,651,557	
0192P	0192P	18,032,707	289,426	785,760	1,075,186	1,075,186	1,075,186	289,426	1,075,186	1,463,147	(33,343)	1,463,147	1,430,404	
0193F	0193F	6,450,316	96,374	281,074	377,448	377,448	377,448	96,374	377,448	523,594	692	523,594	524,276	
0193P	0193P	4,613,395	68,929	201,030	270,959	270,959	270,959	68,929	270,959	374,477	26,497	374,477	400,974	
0194F	0194F	13,819,086	206,471	602,170	808,641	808,641	808,641	206,471	808,641	1,121,720	98,813	1,121,720	1,220,533	
0194P	0194P	9,453,865	141,250	411,955	553,205	553,205	553,205	141,250	553,205	767,387	61,230	767,387	828,617	
0195P	0195P	1,969,159	29,421	85,807	115,228	115,228	115,228	29,421	115,228	159,840	15,815	159,840	175,655	
0196F	0196F	8,754,031	130,794	381,459	512,253	512,253	512,253	130,794	512,253	710,580	144,370	710,580	854,950	
0196P	0196P	14,261,422	213,080	621,445	834,525	834,525	834,525	213,080	834,525	1,157,625	124,019	1,157,625	1,281,644	
0197F	0197F	4,257,117	63,606	185,505	249,111	249,111	249,111	63,606	249,111	345,558	62,230	345,558	427,788	
0197P	0197P	4,789,349	71,588	208,697	280,285	280,285	280,285	71,588	280,285	388,760	61,613	388,760	450,373	
0198F	0198F	472,682	7,062	20,957	28,019	28,019	28,019	7,062	28,019	38,366	9,193	38,366	47,561	
0198P	0198P	751,461	11,228	32,745	43,973	43,973	43,973	11,228	43,973	60,997	14,171	60,997	75,168	
0199F	0199F	6,479,767	96,814	282,358	379,172	379,172	379,172	96,814	379,172	525,974	(15,331)	525,974	510,643	
0199P	0199P	5,629,604	84,112	245,312	329,424	329,424	329,424	84,112	329,424	456,965	27,873	456,965	484,838	
0201P	0201P	304,690	4,552	13,277	17,829	17,829	17,829	4,552	17,829	24,732	5,844	24,732	30,576	
0202P	0202P	58,513	2,550	7,650	10,200	10,200	10,200	2,550	10,200	13,750	(3,675)	13,750	1,075	
0203F	0203F	13,430,270	874	565,228	785,889	785,889	785,889	874	785,889	1,090,159	(143,605)	1,090,159	946,554	
0203P	0203P	10,283,019	153,638	448,065	601,703	601,703	601,703	153,638	601,703	834,691	(73,771)	834,691	760,920	
0204F	0204F	-	-	-	-	-	-	-	-	-	-	-	-	
0204P	0204P	6,610,747	288,065	-	386,636	386,636	386,636	-	386,636	536,606	(5,302)	536,606	531,304	

Ohio Police & Fire Pension Fund  
Schedule of Pension Amounts by Employer  
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2017				Deferred Inflows of Resources for the Year Ended December 31, 2017				Pension Expense for the Year Ended December 31, 2017			
			Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Pension Expense
0205P	0205P	7,863,692	117,491	-	342,663	460,154	757,717	-	425,633	1,183,350	638,310	(81,228)	557,082	
0206P	0206P	279,969	4,182	-	12,195	33,193	26,967	-	-	26,967	22,717	3,209	25,926	
0207P	0207P	181,504	2,712	-	18,509	10,621	17,489	-	135,591	153,080	14,733	(25,876)	(11,143)	
0208P	0208P	220,374	3,293	-	9,003	12,896	21,234	-	3,828	25,062	17,888	(730)	17,158	
0210P	0210P	3,286,816	49,108	-	143,224	192,332	316,706	-	355,461	672,167	286,797	(67,836)	198,961	
0210P	0210P	3,286,816	49,108	-	143,224	192,332	316,706	-	355,461	672,167	286,797	(67,836)	198,961	
0210P	0210P	3,286,816	49,108	-	143,224	192,332	316,706	-	355,461	672,167	286,797	(67,836)	198,961	
0212P	0212P	1,571,213	23,475	-	68,466	341,620	368,759	-	336,436	705,195	310,647	(246,442)	458,753	
0212P	0212P	1,571,213	23,475	-	68,466	341,620	368,759	-	336,436	705,195	310,647	(246,442)	458,753	
0212P	0212P	1,571,213	23,475	-	68,466	341,620	368,759	-	336,436	705,195	310,647	(246,442)	458,753	
0213F	0213F	4,787,663	71,532	-	208,624	418,871	461,322	-	-	461,322	127,538	26,472	175,187	
0213F	0213F	4,787,663	71,532	-	208,624	418,871	461,322	-	-	461,322	127,538	26,472	175,187	
0213F	0213F	4,787,663	71,532	-	208,624	418,871	461,322	-	-	461,322	127,538	26,472	175,187	
0215P	0215P	180,298	2,694	-	7,857	47,689	782,463	-	-	782,463	659,157	31,738	690,895	
0215P	0215P	180,298	2,694	-	7,857	47,689	782,463	-	-	782,463	659,157	31,738	690,895	
0215P	0215P	180,298	2,694	-	7,857	47,689	782,463	-	-	782,463	659,157	31,738	690,895	
0216P	0216P	577,854	8,634	-	25,160	33,814	55,660	-	2,284	17,373	14,635	(436)	21,722	
0217F	0217F	4,612,202	68,911	-	200,978	269,889	444,415	-	73,852	518,267	374,381	(14,094)	46,469	
0217F	0217F	4,612,202	68,911	-	200,978	269,889	444,415	-	73,852	518,267	374,381	(14,094)	46,469	
0217F	0217F	4,612,202	68,911	-	200,978	269,889	444,415	-	73,852	518,267	374,381	(14,094)	46,469	
0218P	0218P	4,642,185	69,359	-	202,284	271,643	447,304	-	51,679	498,983	376,814	(9,862)	366,952	
0218P	0218P	4,642,185	69,359	-	202,284	271,643	447,304	-	51,679	498,983	376,814	(9,862)	366,952	
0218P	0218P	4,642,185	69,359	-	202,284	271,643	447,304	-	51,679	498,983	376,814	(9,862)	366,952	
0220F	0220F	3,344,888	49,976	-	580,852	950,623	1,284,416	-	-	1,284,416	1,062,008	32,559	1,114,567	
0220F	0220F	3,344,888	49,976	-	580,852	950,623	1,284,416	-	-	1,284,416	1,062,008	32,559	1,114,567	
0220F	0220F	3,344,888	49,976	-	580,852	950,623	1,284,416	-	-	1,284,416	1,062,008	32,559	1,114,567	
0220P	0220P	2,473,807	36,961	-	107,797	144,758	238,367	-	55,579	293,946	200,803	(10,607)	190,196	
0221F	0221F	104,317	1,559	-	4,546	8,828	10,052	-	-	10,052	8,468	520	8,988	
0221P	0221P	1,071,661	16,012	-	46,698	104,549	103,261	-	-	103,261	86,989	7,985	94,974	
0221P	0221P	1,071,661	16,012	-	46,698	104,549	103,261	-	-	103,261	86,989	7,985	94,974	
0222F	0222F	9,965,672	148,897	-	434,257	684,857	960,256	-	-	960,256	808,931	19,409	828,340	
0222P	0222P	9,965,672	148,897	-	434,257	684,857	960,256	-	-	960,256	808,931	19,409	828,340	
0222P	0222P	9,965,672	148,897	-	434,257	684,857	960,256	-	-	960,256	808,931	19,409	828,340	
0223P	0223P	680,317	10,165	-	29,645	39,810	180,197	-	37,829	103,362	55,223	(7,219)	48,004	
0224P	0224P	1,870,107	27,941	-	81,490	196,240	160,197	-	-	160,197	151,800	16,567	168,367	
0225F	0225F	846,091	12,641	-	36,869	49,510	81,526	-	13,925	95,451	68,679	(2,657)	66,022	
0225P	0225P	1,766,568	26,394	-	76,979	165,270	170,220	-	-	170,220	143,395	11,812	155,207	
0226P	0226P	506,581	7,569	-	22,074	29,643	48,812	-	2,918	51,730	40,563	(557)	40,563	
0227P	0227P	870,692	13,009	-	37,941	68,687	83,897	-	-	83,897	70,676	3,385	74,061	
0228P	0228P	1,788,795	26,726	-	77,947	260,639	172,362	-	-	172,362	145,200	29,765	174,965	
0229P	0229P	599,135	8,952	-	26,107	35,059	57,371	-	13,889	71,620	48,633	(2,651)	45,982	
0230F	0230F	2,612,075	39,027	-	113,822	152,849	251,690	-	520,788	772,478	212,027	(89,387)	112,640	
0230P	0230P	1,931,810	28,863	-	84,179	113,042	186,142	-	717,432	903,574	156,806	(136,914)	19,894	
0231F	0231F	139,344	2,062	-	6,072	128,892	13,427	-	-	13,427	11,311	23,042	34,353	
0231P	0231P	1,330,197	19,874	-	57,964	116,145	128,173	-	-	128,173	107,974	4,111	115,285	
0232P	0232P	177,212	2,648	-	7,722	31,951	17,075	-	-	17,075	14,385	7,318	18,503	
0233F	0233F	1,062,324	15,872	-	46,291	126,664	102,362	-	-	102,362	86,231	12,309	98,540	
0233P	0233P	1,055,023	15,763	-	45,973	94,596	101,658	-	-	101,658	85,638	6,271	91,909	
0234P	0234P	570,891	8,530	-	24,877	96,918	55,009	-	-	55,009	46,340	12,120	58,460	
0236P	0236P	86,071	1,286	-	3,751	5,037	8,293	-	911	9,204	6,987	(174)	6,813	
0237F	0237F	5,507,520	82,288	-	239,952	689,297	530,685	-	-	530,685	447,055	70,041	517,096	
0237P	0237P	4,184,598	62,522	-	182,345	349,003	403,213	-	-	403,213	339,671	19,873	359,544	
0238P	0238P	1,508,745	22,542	-	65,744	88,286	145,577	-	11,857	157,234	122,468	(2,263)	120,205	
0239F	0239F	11,061,737	165,572	-	482,890	648,462	1,067,796	-	245,615	1,313,611	899,524	(46,911)	862,613	
0240F	0240F	12,072,048	180,368	-	526,043	721,312	1,163,219	-	-	1,163,219	979,910	2,844	982,754	
0241P	0241P	203,810	3,045	-	8,881	17,788	19,638	-	-	19,638	16,544	3,395	19,939	
0242P	0242P	1,071,934	16,016	-	46,710	134,630	103,288	-	-	103,288	87,011	25,731	112,742	
0243P	0243P	1,257,549	18,789	-	54,798	171,139	121,173	-	-	121,173	102,077	18,617	120,694	
0244F	0244F	3,618,039	54,057	-	157,663	344,647	348,621	-	-	348,621	253,683	25,369	319,052	
0244P	0244P	4,313,386	64,446	-	187,957	694,099	415,622	-	-	415,622	350,125	84,293	434,418	
0245P	0245P	453,852	6,781	-	19,777	119,071	43,731	-	-	43,731	36,840	17,655	54,495	
0246P	0246P	16,291,233	243,407	-	709,895	953,302	1,569,764	-	248,429	1,818,193	1,322,388	(47,410)	1,274,978	
0247P	0247P	4,926,600	73,611	-	214,687	409,417	474,728	-	-	474,728	399,817	23,114	423,031	
0248P	0248P	47,010	702	-	2,048	43,492	4,530	-	-	4,530	3,616	7,775	11,591	
0250F	0250F	23,580,831	352,321	-	1,027,541	1,743,353	2,272,163	-	-	2,272,163	1,914,098	69,368	1,983,466	
0250P	0250P	20,083,994	300,075	-	875,166	1,060,591	1,935,220	-	-	1,935,220	1,630,254	202,403	1,832,657	
0251F	0251F	5,978,296	89,322	-	260,506	449,297	576,047	-	-	576,047	485,269	85,744	571,013	
0252F	0252F	3,204,817	47,863	-	139,651	260,253	308,804	-	-	308,804	260,141	13,878	274,019	
0253P	0253P	316,647	4,731	-	13,798	32,782	30,511	-	-	30,511	25,703	2,720	28,423	
0254P	0254P	6,277,539	93,793	-	273,545	927,612	604,881	-	-	604,881	509,559	106,923	616,482	
0254P	0254P	4,129,716	61,702	-	179,954	241,656	335,216	-	-	335,216	230,202	(11,223)	323,993	
0255F	0255F	4,538,309	67,807	-	197,758	310,841	437,285	-	-	437,285	368,383	8,640	377,023	
0256F	0256F	2,835,966	42,372	-	123,579	296,236	273,265	-	-	273,265	230,202	24,864	255,066	
0257P	0257P	908,644	13,579	-	39,603	41,507	87,573	-	-	87,573	73,773	7,921	81,694	

Ohio Police & Fire Pension Fund  
Schedule of Pension Amounts by Employer  
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2017					Deferred Inflows of Resources for the Year Ended December 31, 2017					Pension Expense for the Year Ended December 31, 2017				
			Changes in					Changes in					Deferred Amounts				
			Employer	Proportion and Differences Between Contributions and Share of Pension	Changes of Assumptions	Differences Between Expected and Actual Economic Experience	Total Deferred Outflows of Resources	Employer	Proportion and Differences Between Contributions and Share of Pension	Changes of Assumptions	Differences Between Expected and Actual Economic Experience	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportion and Differences Between Contributions and Share of Pension	Changes of Assumptions	Differences Between Expected and Actual Economic Experience	Total Pension Expense
0259F	0259F	3,913,652	-	-	170,538	229,012	-	-	377,105	-	-	86,909	464,014	317,678	(16,586)	301,082	
0259P	0259P	3,430,427	58,474	-	149,482	200,736	-	-	330,543	-	-	116,049	446,592	278,454	(22,147)	286,307	
0260F	0260F	1,287,246	19,233	-	56,092	75,325	-	-	124,034	-	-	169,094	283,128	104,488	(32,270)	72,218	
0260P	0260P	1,150,016	17,182	-	50,112	67,294	-	-	110,811	-	-	7,851	118,662	93,349	(1,498)	91,851	
0261P	0261P	839,762	12,547	-	36,593	49,140	-	-	80,916	-	-	13,557	94,473	68,165	(2,587)	65,578	
0262P	0262P	62,014	927	-	2,702	57,349	-	-	5,975	-	-	-	5,975	5,034	10,252	15,286	
0263F	0263F	5,206,747	77,794	-	226,885	440,244	-	-	501,703	-	-	-	501,703	422,641	25,871	448,512	
0263P	0263P	5,107,539	76,312	-	222,562	432,305	-	-	492,144	-	-	-	492,144	414,588	25,464	440,052	
0264F	0264F	199,193	2,976	-	8,680	37,592	-	-	19,194	-	-	-	19,194	4,950	4,950	21,119	
0264P	0264P	1,035,630	15,476	-	45,137	166,532	-	-	99,809	-	-	-	99,809	84,080	20,213	104,293	
0265P	0265P	13,021,808	184,559	-	587,429	1,042,467	-	-	1,294,734	-	-	-	1,294,734	1,057,003	53,527	1,110,530	
0266P	0266P	1,851,952	27,664	-	80,662	108,346	-	-	178,410	-	-	86,883	285,293	150,295	(16,581)	133,714	
0267P	0267P	214,522	3,205	-	9,348	12,553	-	-	20,671	-	-	7,803	28,474	17,413	(1,489)	15,924	
0269P	0269P	1,367,637	20,434	-	59,595	80,029	-	-	131,781	-	-	5,299	137,080	111,014	(1,011)	110,003	
0270F	0270F	897,588	13,411	-	39,113	458,448	-	-	86,488	-	-	-	86,488	72,859	77,466	150,325	
0271F	0271F	4,559,097	68,117	-	198,664	439,298	-	-	439,298	-	-	-	439,298	370,070	41,578	411,648	
0272P	0272P	2,032,833	30,373	-	88,561	118,954	-	-	195,876	-	-	67,710	263,586	165,009	(12,922)	152,087	
0273F	0273F	12,983,227	193,982	-	565,748	1,197,813	-	-	1,251,016	-	-	-	1,251,016	1,053,872	83,604	1,137,476	
0273P	0273P	11,316,904	189,086	-	493,137	841,542	-	-	1,090,456	-	-	-	1,090,456	952,834	34,221	952,834	
0274P	0274P	6,162,329	92,071	-	286,525	654,698	-	-	583,780	-	-	-	583,780	500,207	56,126	556,333	
0275P	0275P	2,177,624	32,536	-	94,891	131,344	-	-	209,628	-	-	-	209,628	176,762	747	177,509	
0276F	0276F	2,546,248	38,043	-	110,953	148,996	-	-	245,347	-	-	206,004	451,351	206,663	(39,314)	167,369	
0276P	0276P	2,381,875	35,588	-	103,791	139,379	-	-	229,509	-	-	79,698	309,207	193,341	(15,210)	178,131	
0277F	0277F	6,167,451	92,148	-	268,748	360,896	-	-	594,273	-	-	2,885	597,158	500,623	(551)	500,072	
0277P	0277P	7,639,561	114,143	-	332,896	447,574	-	-	477,039	-	-	102,895	839,015	620,117	(19,636)	600,481	
0278P	0278P	5,064,562	75,670	-	220,690	477,574	-	-	488,003	-	-	-	488,003	411,100	34,583	445,683	
0280F	0280F	2,666,736	39,844	-	116,204	247,043	-	-	256,957	-	-	-	256,957	216,464	17,365	233,929	
0280P	0280P	1,934,222	28,899	-	84,254	189,912	-	-	186,375	-	-	-	186,375	157,004	14,643	171,647	
0281P	0281P	2,250,039	33,618	-	98,046	161,202	-	-	216,806	-	-	-	216,806	182,640	5,637	188,277	
0282P	0282P	133,561	1,996	-	5,820	7,816	-	-	12,869	-	-	42,222	55,091	10,841	(6,058)	2,783	
0283F	0283F	22,560,200	337,072	-	983,067	1,456,598	-	-	2,173,819	-	-	-	2,173,819	1,831,252	26,042	1,857,294	
0284F	0284F	14,796,201	220,472	-	643,006	880,924	-	-	1,421,854	-	-	-	1,421,854	1,197,787	3,329	1,201,116	
0285P	0285P	693,856	10,367	-	30,235	40,661	-	-	66,857	-	-	-	66,857	56,322	9,477	65,799	
0286F	0286F	5,738,979	85,746	-	250,078	698,444	-	-	552,987	-	-	-	552,987	465,843	69,202	535,045	
0287F	0287F	3,072,826	45,911	-	133,899	179,810	-	-	296,086	-	-	90,172	386,258	249,427	(17,208)	232,219	
0288P	0288P	629,118	9,400	-	27,414	103,262	-	-	60,620	-	-	-	60,620	51,057	12,681	63,748	
0289F	0289F	3,082,993	46,063	-	134,342	180,405	-	-	297,066	-	-	35,795	332,861	250,252	(6,831)	243,421	
0290F	0290F	956,723	14,294	-	41,689	55,983	-	-	92,186	-	-	18,244	110,430	77,659	(3,482)	74,177	
0291F	0291F	9,380,684	140,306	-	409,202	813,582	-	-	904,852	-	-	-	904,852	762,258	50,396	812,654	
0291P	0291P	8,904,165	133,037	-	386,001	820,985	-	-	857,973	-	-	-	857,973	722,767	19,074	741,841	
0292F	0292F	1,896,905	27,744	-	80,915	108,659	-	-	178,925	-	-	30,695	209,620	150,728	(5,868)	144,870	
0292P	0292P	1,811,270	27,062	-	78,927	105,989	-	-	174,527	-	-	21,153	195,680	147,024	(4,037)	142,987	
0293F	0293F	23,151,373	345,904	-	1,008,827	3,105,744	-	-	2,230,782	-	-	-	2,230,782	1,879,238	334,163	2,213,401	
0293P	0293P	21,317,980	318,512	-	928,937	2,532,288	-	-	2,054,123	-	-	-	2,054,123	1,730,418	48,337	1,778,755	
0296F	0296F	2,192,370	32,607	-	95,097	127,704	-	-	127,704	-	-	-	127,704	177,147	(10,152)	166,995	
0296P	0296P	1,596,281	23,850	-	69,558	93,408	-	-	153,812	-	-	53,197	349,570	129,573	(37,358)	92,215	
0297P	0297P	826,833	12,354	-	36,029	48,383	-	-	79,671	-	-	6,569	86,240	67,115	(3,254)	65,861	
0298F	0298F	145,984	2,181	-	6,361	8,071	-	-	14,057	-	-	-	14,057	11,850	1,819	13,669	
0298P	0298P	238,682	3,566	-	10,401	220,817	-	-	22,898	-	-	-	22,898	19,374	39,475	58,849	
0300F	0300F	19,379,076	289,542	-	844,449	1,260,089	-	-	1,867,297	-	-	-	1,867,297	1,573,034	27,877	1,600,911	
0300P	0300P	19,814,668	296,051	-	863,430	1,367,630	-	-	1,909,269	-	-	-	1,909,269	1,608,392	39,723	1,648,115	
0301F	0301F	15,591,010	232,945	-	679,383	974,498	-	-	1,502,293	-	-	-	1,502,293	1,265,550	11,865	1,277,415	
0301P	0301P	12,407,447	185,379	-	540,658	289,147	-	-	1,195,536	-	-	-	1,195,536	1,007,135	55,181	1,062,316	
0303F	0303F	2,081,166	31,095	-	90,687	301,191	-	-	200,534	-	-	-	200,534	168,932	57,479	226,411	
0303P	0303P	5,685,861	84,952	-	247,763	547,088	-	-	547,869	-	-	-	547,869	461,531	40,911	502,442	
0304P	0304P	206,313	3,083	-	8,950	12,073	-	-	19,880	-	-	22,150	42,030	16,747	(4,227)	12,520	
0305P	0305P	286,418	4,279	-	12,461	68,142	-	-	27,598	-	-	-	27,598	23,249	9,806	33,055	
0306P	0306P	386,533	5,775	-	16,843	60,563	-	-	37,245	-	-	-	37,245	31,376	7,241	38,617	
0307F	0307F	170,624	2,549	-	7,435	9,884	-	-	16,441	-	-	4,776	21,217	13,650	(911)	12,939	

Ohio Police & Fire Pension Fund  
Schedule of Pension Amounts by Employer  
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2017				Deferred Inflows of Resources for the Year Ended December 31, 2017				Pension Expense for the Year Ended December 31, 2017				
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense
0308F	0308F	377,948	5,647	-	16,469	-	22,116	-	36,418	-	40,222	76,640	30,679	(7,676)	23,003
0308P	0308P	5,935	19,443	-	17,311	27,820	51,066	-	38,278	-	-	38,278	32,246	5,309	37,555
0309P	0309P	1,301,343	19,443	-	56,706	67,987	144,136	-	125,393	-	-	125,393	105,632	12,975	118,607
0311F	0311F	124,092	8,305,444	-	361,912	281,326	767,330	-	800,282	-	-	800,282	674,168	53,688	727,856
0312F	0312F	11,641,293	173,932	-	507,233	229,799	911,004	-	1,121,713	-	-	1,121,713	944,944	43,855	988,799
0313F	0313F	3,288,164	192,411	-	143,283	192,411	316,636	-	316,636	-	257,836	574,672	266,906	(49,205)	217,701
0314F	0314F	15,312,826	228,789	-	667,261	-	896,050	-	1,475,488	-	1,242,969	2,036,849	1,066,398	(107,130)	1,135,839
0314P	0314P	13,137,550	196,288	-	572,472	-	768,760	-	1,265,886	-	557,765	1,823,651	1,066,398	(106,444)	959,954
0316P	0316P	557,429	8,329	-	24,290	-	32,619	-	53,712	-	23,352	77,064	45,248	(4,457)	40,791
0317P	0317P	641,023	9,578	-	27,933	-	37,511	-	61,767	-	14,847	76,614	52,633	(2,833)	49,200
0318P	0318P	2,984,821	38,773	-	12,847	-	23,778	-	28,408	-	-	28,408	23,931	1,245	25,176
0319P	0319P	2,595,074	4,405	-	113,081	6,326	215,225	-	280,052	-	-	280,052	210,847	12,094	222,741
0320F	0320F	344,179	5,142	-	14,988	22,036	42,176	-	33,164	-	-	33,164	27,938	4,205	32,143
0320P	0320P	890,767	13,309	-	38,815	90,390	142,514	-	85,631	-	-	85,631	72,305	17,250	89,555
0321F	0321F	1,751,914	32,175	-	76,340	74,494	177,009	-	168,808	-	-	168,808	142,206	14,216	156,422
0321P	0321P	2,581,029	38,563	-	335,919	486,951	248,699	-	248,699	-	-	248,699	209,507	64,107	273,614
0322F	0322F	2,621,347	39,166	-	114,226	53,264	206,656	-	252,583	-	-	252,583	212,779	10,165	222,944
0322P	0322P	2,683,764	40,098	-	116,946	51,560	208,604	-	258,598	-	-	258,598	217,846	9,840	227,686
0323F	0323F	14,582,024	217,870	-	1,405,071	-	853,286	-	1,405,071	-	507,597	1,912,668	1,183,649	(96,870)	1,086,779
0323P	0323P	16,941,632	253,125	-	738,236	-	891,361	-	1,632,434	-	300,569	1,933,003	1,375,182	(87,360)	1,317,822
0324F	0324F	483,476	6,775	-	19,760	-	26,535	-	43,695	-	115,946	189,641	36,609	(22,127)	14,682
0324P	0324P	693,882	10,367	-	30,236	-	40,603	-	66,860	-	671	67,531	56,324	(128)	56,196
0325F	0325F	4,130	276,432	-	12,046	6,359	22,535	-	26,636	-	-	26,636	22,439	1,214	23,653
0325P	0325P	2,148,497	32,101	-	93,621	16,410	142,132	-	207,021	-	-	207,021	174,397	3,32	177,529
0326P	0326P	3,274,185	48,920	-	142,671	-	191,593	-	315,488	-	65,286	380,774	265,771	(12,459)	253,312
0328P	0328P	166,487	2,487	-	7,295	-	9,742	-	16,042	-	89,621	105,663	13,514	(17,103)	(3,689)
0329P	0329P	109,595	1,637	-	4,776	4,294	10,707	-	10,560	-	-	10,560	8,896	820	9,716
0330F	0330F	7,061,888	105,512	-	307,724	116,914	530,150	-	680,458	-	-	680,458	573,226	22,312	595,538
0330P	0330P	6,578,170	98,284	-	286,646	302,108	687,038	-	302,849	-	-	302,849	533,962	57,664	591,616
0331F	0331F	5,469,134	81,714	-	238,319	917,868	1,237,901	-	526,986	-	-	526,986	443,939	175,166	619,105
0331P	0331P	4,332,813	64,736	-	168,804	253,540	353,540	-	417,494	-	115,875	533,369	351,702	(22,114)	329,568
0333P	0333P	3,049,833	45,568	-	132,897	184,463	293,871	-	293,871	-	-	293,871	248,705	1,145	248,705
0334F	0334F	4,544,637	67,901	-	198,034	265,935	437,905	-	437,905	-	70,362	508,267	368,896	(13,428)	355,468
0335F	0335F	2,781,713	41,562	-	121,214	162,776	268,036	-	268,036	-	364,150	632,186	225,797	(69,494)	156,303
0336F	0336F	11,885,823	177,586	-	517,928	284,091	979,605	-	1,145,275	-	-	1,145,275	964,793	54,216	1,019,009
0337F	0337F	2,461,267	36,774	-	107,250	286,439	410,463	-	237,159	-	-	237,159	199,785	50,847	250,632
0338P	0338P	640,284	9,566	-	27,901	138,285	175,752	-	61,695	-	-	61,695	51,973	26,390	78,363
0339P	0339P	101,957	1,523	-	4,443	5,966	9,824	-	9,824	-	69,991	79,815	8,276	(13,357)	(5,081)
0342P	0342P	21,631	323	-	943	-	1,266	-	2,084	-	102,063	104,147	1,756	(19,478)	(17,722)
0343F	0343F	17,796,049	265,890	-	775,468	68,561	1,109,919	-	1,714,762	-	-	1,714,762	1,444,537	13,084	1,457,621
0343P	0343P	13,423,190	200,596	-	584,919	-	785,475	-	1,293,410	-	647,289	1,940,679	1,089,584	(123,525)	966,059
0344P	0344P	149,122	2,228	-	6,498	-	8,726	-	14,369	-	1,573	15,942	12,105	(300)	11,805
0345F	0345F	1,927,764	28,803	-	84,003	53,493	166,299	-	185,752	-	-	185,752	156,480	10,209	166,689
0346F	0346F	7,603,911	113,610	-	331,343	444,953	444,953	-	78,152	-	78,152	810,637	617,223	(14,915)	602,308
0346P	0346P	4,986,882	74,509	-	217,305	191,814	291,814	-	480,518	-	1,028,999	1,509,517	404,794	(186,374)	208,420
0347P	0347P	458,728	6,854	-	19,989	136,685	163,428	-	44,201	-	-	44,201	37,236	26,066	63,302
0348F	0348F	1,851,510	27,663	-	80,660	121,855	230,198	-	178,405	-	-	178,405	150,290	23,255	173,545
0349F	0349F	248,019	3,706	-	10,807	14,513	23,998	-	23,998	-	7,637	31,635	20,132	(1,457)	18,675
0349P	0349P	1,874,490	28,007	-	81,681	-	109,688	-	203,013	-	-	203,013	152,156	(4,274)	147,882
0350F	0350F	7,057,453	165,445	-	307,590	-	412,975	-	680,030	-	53,793	733,823	572,866	(10,266)	562,600
0350P	0350P	4,686,923	70,021	-	204,217	274,238	412,975	-	451,576	-	76,678	528,254	360,413	(14,633)	365,760
0351F	0351F	10,608,290	158,498	-	462,259	275,188	895,945	-	1,022,176	-	-	1,022,176	861,094	52,517	913,611
0351P	0351P	9,456,355	141,287	-	412,063	-	553,350	-	911,180	-	8,420	919,600	767,589	(1,607)	765,982
0352F	0352F	4,289,564	68,099	-	186,919	-	251,009	-	413,327	-	308,243	721,570	348,192	(68,825)	289,367
0354P	0354P	1,880,663	24,099	-	81,950	49,934	159,983	-	181,214	-	-	181,214	152,577	162,186	314,763
0355F	0355F	10,418,149	155,657	-	453,974	781,700	1,391,331	-	1,003,855	-	-	1,003,855	845,660	149,179	994,839
0355P	0355P	7,153,574	106,881	-	311,719	274,188	692,788	-	689,292	-	-	689,292	560,668	52,326	632,994
0356F	0356F	13,316,175	198,957	-	580,256	1,271,826	2,051,039	-	1,283,098	-	-	1,283,098	1,080,898	242,715	1,323,613
0356P	0356P	9,641,516	144,054	-	420,132	564,186	829,021	-	929,021	-	30,470	959,491	782,619	(5,815)	776,804
0357F	0357F	9,516,748	142,190	-	414,685	-	556,885	-	916,989	-	34,463	951,462	772,491	(6,577)	765,914
0357P	0357P	7,144,691	106,749	-	311,332	-	418,081	-	688,436	-	100,265	788,701	579,947	(19,134)	560,813

Ohio Police & Fire Pension Fund  
Schedule of Pension Amounts by Employer  
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2017				Deferred Inflows of Resources for the Year Ended December 31, 2017				Pension Expense for the Year Ended December 31, 2017			
			Net Pension Liability	Changes in Assumptions	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	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 in Assumptions	Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense
0358P	0358P	7,950,617	-	346,886	-	118,939	-	767,056	-	37,890	804,946	646,177	638,946	
0359F	0359F	10,172,088	-	443,252	-	154,952	-	980,145	-	-	980,145	825,687	855,201	
0359P	0359P	9,245,802	-	402,888	-	138,141	-	890,892	-	280,940	1,171,832	750,498	696,883	
0360F	0360F	3,656,303	-	168,127	-	379,442	-	379,442	-	-	379,442	313,185	342,511	
0360P	0360P	4,754,827	-	207,193	-	334,581	-	458,158	-	-	458,158	385,958	396,711	
0361P	0361P	417,644	-	18,199	-	6,240	-	24,439	-	32,685	72,928	33,901	27,663	
0362P	0362P	86,939	-	3,768	-	1,299	-	8,377	-	-	8,377	7,057	10,008	
0364P	0364P	363,086	-	15,822	-	21,247	-	34,986	-	21,798	56,784	29,472	25,312	
0365P	0365P	664,937	-	28,975	-	38,910	-	64,071	-	85,717	149,788	53,974	37,616	
0366P	0366P	514,193	-	22,406	-	167,328	-	49,546	-	-	49,546	41,738	67,829	
0367F	0367F	697,267	-	30,394	-	66,600	-	67,186	-	-	67,186	56,598	61,821	
0367P	0367P	7,101,996	-	309,471	-	415,582	-	684,321	-	404,605	1,088,926	576,481	499,266	
0369F	0369F	19,775,517	-	861,724	-	1,237,412	-	1,905,497	-	-	1,905,497	1,605,214	1,620,524	
0369P	0369P	18,235,505	-	794,617	-	1,067,073	-	1,757,107	-	186,257	1,943,364	1,480,208	1,444,663	
0370P	0370P	1,288,699	-	56,155	-	151,701	-	124,174	-	-	124,174	104,606	119,165	
0371F	0371F	835,937	-	36,426	-	48,916	-	80,548	-	26,887	107,435	67,854	62,723	
0371P	0371P	1,379,892	-	60,129	-	80,746	-	132,961	-	79,573	212,534	112,008	96,822	
0373F	0373F	13,628,153	-	593,851	-	203,618	-	1,313,159	-	-	1,313,159	1,106,221	1,239,701	
0375F	0375F	499,163	-	21,751	-	60,993	-	48,098	-	-	48,098	40,518	46,584	
0376P	0376P	7,666,159	-	334,055	-	114,540	-	738,683	-	-	738,683	622,276	660,154	
0377F	0377F	7,292,503	-	317,773	-	108,957	-	702,679	-	212,768	915,447	591,945	551,340	
0377P	0377P	6,794,914	-	296,093	-	101,524	-	654,739	-	317,645	972,384	551,560	490,941	
0378P	0378P	1,583,883	-	69,018	-	23,665	-	152,617	-	-	152,617	128,567	138,659	
0379P	0379P	536,797	-	23,391	-	8,020	-	58,794	-	-	58,794	43,573	51,720	
0380F	0380F	16,098,796	-	701,509	-	240,532	-	1,551,221	-	-	1,551,221	1,306,768	1,523,055	
0380P	0380P	13,311,117	-	580,036	-	198,881	-	1,282,611	-	340,887	1,623,498	1,080,487	1,015,432	
0381P	0381P	80,313	-	3,500	-	1,200	-	7,739	-	3,745	11,484	6,519	5,804	
0382F	0382F	19,701,598	-	858,503	-	294,361	-	1,898,374	-	1,082,938	2,981,312	1,599,214	1,392,547	
0383F	0383F	1,165,746	-	50,798	-	17,417	-	112,327	-	3,962	116,289	94,626	93,870	
0384P	0384P	416,788	-	16,162	-	6,227	-	40,160	-	-	40,160	33,831	36,877	
0385P	0385P	3,985,650	-	174,112	-	59,699	-	385,006	-	-	385,006	324,334	412,409	
0386P	0386P	779,758	-	33,978	-	11,650	-	75,135	-	-	75,135	63,294	64,605	
0388P	0388P	976,007	-	42,530	-	14,583	-	94,045	-	-	94,045	79,224	116,794	
0389P	0389P	1,153,543	-	50,266	-	17,235	-	111,151	-	-	111,151	93,635	105,083	
0390F	0390F	555,445	-	24,204	-	8,299	-	53,521	-	-	53,521	45,086	46,114	
0390P	0390P	448,107	-	19,526	-	6,695	-	43,178	-	-	43,178	36,374	52,238	
0391P	0391P	785,049	-	34,209	-	11,729	-	75,644	-	-	75,644	63,724	15,864	
0392F	0392F	240,134	-	10,464	-	3,588	-	23,138	-	-	23,138	19,492	20,442	
0392P	0392P	1,118,140	-	48,723	-	16,706	-	107,740	-	-	107,740	90,761	88,183	
0393P	0393P	476,520	-	20,764	-	7,120	-	45,916	-	13,507	59,423	38,680	34,378	
0394F	0394F	2,829,035	-	123,276	-	42,269	-	272,595	-	-	272,595	229,658	236,684	
0394P	0394P	4,773,554	-	208,009	-	71,322	-	459,962	-	-	459,962	387,478	393,585	
0395F	0395F	211,111	-	9,199	-	3,154	-	20,342	-	-	20,342	17,136	18,281	
0395P	0395P	945,376	-	41,195	-	14,125	-	91,093	-	-	91,093	76,738	80,613	
0396F	0396F	234,130	-	10,202	-	3,498	-	22,560	-	-	22,560	19,005	23,520	
0397F	0397F	6,418,051	-	279,668	-	95,892	-	618,420	-	473,322	1,091,742	520,965	430,636	
0397P	0397P	5,994,480	-	261,211	-	89,563	-	577,606	-	8,294	585,900	486,583	485,000	
0398P	0398P	3,008,062	-	131,077	-	44,943	-	289,846	-	-	289,846	244,170	244,757	
0399P	0399P	219,981	-	9,586	-	3,287	-	21,187	-	3,298	24,485	17,855	17,227	
0402F	0402F	169,055	-	7,367	-	2,526	-	16,290	-	-	16,290	13,722	15,063	
0402P	0402P	740,879	-	32,284	-	11,069	-	71,368	-	-	71,368	60,136	65,932	
0403F	0403F	160,976	-	7,015	-	2,405	-	15,511	-	4,906	20,417	13,067	12,131	
0403P	0403P	1,966,630	-	85,696	-	29,383	-	189,497	-	-	189,497	159,635	158,245	
0404F	0404F	7,560,532	-	329,452	-	112,962	-	728,505	-	143,786	872,291	613,702	586,262	
0404P	0404P	5,009,084	-	218,272	-	74,841	-	482,657	-	-	482,657	406,596	491,408	
0406F	0406F	370,569	-	16,148	-	5,537	-	35,707	-	-	35,707	30,080	43,903	
0406P	0406P	1,055,684	-	46,002	-	15,773	-	101,722	-	57,598	159,320	85,692	74,700	
0408F	0408F	425,671	-	18,549	-	6,360	-	41,016	-	-	41,016	34,553	35,726	
0408P	0408P	997,703	-	43,475	-	14,907	-	96,135	-	-	96,135	80,985	84,014	
0409F	0409F	1,619,637	-	70,576	-	24,199	-	156,062	-	-	156,062	131,469	142,995	
0409P	0409P	2,447,481	-	106,650	-	36,568	-	235,630	-	-	235,630	198,666	200,075	

Ohio Police & Fire Pension Fund  
Schedule of Pension Amounts by Employer  
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2017					Deferred Inflows of Resources for the Year Ended December 31, 2017					Pension Expense for the Year Ended December 31, 2017				
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Employer Contributions and Proportionate Share of Pension Expense	Deferred Amounts from Changes in Differences Between Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense	
0410P	0410P	729,908	10,906	-	31,806	26,863	69,575	70,331	-	-	70,331	59,246	-	5,127	64,375		
0411F	0411F	447,705	6,689	-	19,509	-	26,198	43,139	-	-	43,139	36,341	-	(19,168)	17,173		
0411P	0411P	861,419	12,870	-	37,537	-	50,407	83,003	-	-	83,003	69,923	-	(22,764)	47,159		
0412P	0412P	4,853,646	12,518	-	211,489	443,070	727,087	467,680	-	-	467,680	393,979	-	82,755	478,534		
0413F	0413F	890,468	13,304	-	890,302	-	52,106	85,802	-	-	85,802	393,979	-	(5,233)	67,048		
0413P	0413P	574,262	8,580	-	25,024	-	33,604	55,334	-	-	55,334	46,614	-	(21,101)	25,513		
0414P	0414P	1,080,337	16,141	-	47,076	-	82,162	104,097	-	-	104,097	87,693	-	3,615	91,308		
0416P	0416P	408,981	6,111	-	17,821	14,151	38,083	39,408	-	-	39,408	33,198	-	2,701	35,899		
0418F	0418F	408,968	6,110	-	17,821	7,567	31,498	39,407	-	-	39,407	33,197	-	1,444	34,641		
0418P	0418P	988,663	14,921	-	43,517	74,653	133,091	96,228	-	-	96,228	81,063	-	14,247	95,310		
0419P	0419P	513,337	7,670	-	22,369	-	30,039	49,463	-	-	49,463	41,668	-	(922)	40,746		
0420P	0420P	550,167	8,220	-	23,974	5,834	38,028	53,012	-	-	53,012	44,658	-	1,113	45,771		
0422P	0422P	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
0423P	0423P	401,576	6,000	-	17,499	-	23,499	38,694	-	-	38,694	32,597	-	(6,093)	24,504		
0424P	0424P	168,990	2,525	-	7,364	75,948	85,837	16,283	-	-	16,283	13,717	-	14,494	28,211		
0425F	0425F	6,103,647	91,194	-	265,968	476,068	833,230	588,125	-	-	588,125	495,444	-	30,882	586,297		
0425P	0425P	3,756,216	56,122	-	163,678	177,541	397,341	361,935	-	-	361,935	304,899	-	11,677	33,882		
0426F	0426F	650,581	9,720	-	28,349	61,190	99,259	62,688	-	-	62,688	52,809	-	(357)	64,486		
0426P	0426P	571,915	8,545	-	24,921	33,465	55,108	55,108	-	-	55,108	46,423	-	(357)	46,066		
0429P	0429P	100,945	1,508	-	4,399	87,495	93,402	9,727	-	-	9,727	8,194	-	16,688	24,882		
0430P	0430P	117,013	1,748	-	5,099	4,953	11,800	11,275	-	-	11,275	9,496	-	945	10,443		
0431P	0431P	295,976	4,422	-	12,897	-	17,319	28,519	-	-	28,519	24,025	-	(2,812)	21,213		
0432F	0432F	15,806,919	236,171	-	688,791	-	1,523,997	1,523,997	-	-	1,523,997	1,283,076	-	(101,651)	1,181,425		
0432P	0432P	11,318,720	169,113	-	493,216	-	662,329	1,090,631	-	-	1,090,631	825,797	-	(157,595)	768,102		
0433F	0433F	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
0433P	0433P	815,006	12,177	-	35,514	43,164	90,855	78,531	-	-	78,531	66,155	-	8,237	74,392		
0434P	0434P	420,264	6,279	-	18,313	-	24,592	40,495	-	-	40,495	34,114	-	(232)	33,882		
0435P	0435P	588,294	8,790	-	25,635	51,504	85,929	56,686	-	-	56,686	47,753	-	9,829	57,582		
0437P	0437P	1,393,950	80,827	-	60,742	6,741	88,310	134,316	-	-	134,316	113,149	-	1,286	114,435		
0438F	0438F	6,254,858	63,454	-	272,557	141,977	507,988	602,695	-	-	602,695	507,716	-	27,095	534,813		
0438P	0438P	5,523,069	82,520	-	240,669	-	323,189	532,183	-	-	532,183	448,317	-	(84,914)	393,403		
0439P	0439P	634,474	9,480	-	27,647	-	37,127	61,136	-	-	61,136	51,501	-	(870)	50,631		
0441F	0441F	1,820,347	27,198	-	79,322	301,282	407,802	175,402	-	-	175,402	147,761	-	57,496	205,257		
0441P	0441P	3,972,657	59,355	-	173,110	94,318	326,783	382,791	-	-	382,791	322,468	-	18,000	340,468		
0442P	0442P	2,881,375	43,051	-	125,557	-	168,608	277,639	-	-	277,639	233,886	-	(8,039)	225,847		
0444P	0444P	550,037	8,218	-	23,968	-	32,186	53,000	-	-	53,000	44,648	-	(6,119)	38,529		
0445F	0445F	10,183,864	152,157	-	443,765	-	595,922	981,280	-	-	981,280	826,642	-	(25,126)	801,516		
0445P	0445P	9,964,855	148,885	-	434,221	-	583,106	960,177	-	-	960,177	808,865	-	(21,516)	787,349		
0446P	0446P	958,020	14,314	-	41,746	-	56,060	92,311	-	-	92,311	77,764	-	(40,519)	37,245		
0447F	0447F	9,057,204	135,324	-	394,670	94,173	624,167	872,719	-	-	872,719	735,189	-	17,972	753,161		
0447P	0447P	7,846,431	117,233	-	341,910	248,751	707,694	756,054	-	-	756,054	636,909	-	47,471	684,380		
0448F	0448F	9,487,959	141,759	-	413,440	-	555,199	914,225	-	-	914,225	770,154	-	(3,546)	766,608		
0448P	0448P	7,456,967	111,414	-	324,939	-	436,353	718,526	-	-	718,526	605,299	-	(14,915)	590,380		
0450F	0450F	519,847	7,767	-	22,652	85,719	116,138	50,091	-	-	50,091	42,197	-	16,359	58,556		
0450P	0450P	1,988,417	29,709	-	86,646	101,636	217,991	191,597	-	-	191,597	161,403	-	19,396	180,799		
0452P	0452P	3,144,320	46,979	-	137,015	23,331	207,325	302,975	-	-	302,975	255,230	-	4,452	259,682		
0453F	0453F	1,459,589	22,405	-	65,345	-	87,750	144,495	-	-	144,495	121,724	-	(17,144)	104,580		
0453P	0453P	2,875,578	42,964	-	125,304	-	289,576	277,080	-	-	277,080	233,416	-	23,150	256,566		
0454F	0454F	3,812,486	56,962	-	166,130	-	223,092	367,357	-	-	367,357	290,466	-	(18,784)	280,882		
0454P	0454P	3,578,382	53,465	-	155,929	-	209,394	344,800	-	-	344,800	280,466	-	(43,165)	247,299		
0456F	0456F	24,424,471	364,926	-	1,064,303	977,180	2,406,409	2,353,453	-	-	2,353,453	1,962,576	-	186,485	2,149,061		
0456P	0456P	13,800,139	206,188	-	601,345	-	807,533	1,329,731	-	-	1,329,731	1,120,182	-	(151,230)	968,952		
0456P	0456P	9,849,917	147,167	-	429,213	-	576,380	949,102	-	-	949,102	799,635	-	(277,964)	521,571		
0457P	0457P	685,180	10,237	-	29,857	38,531	78,625	66,021	-	-	66,021	55,617	-	7,353	62,970		
0458P	0458P	244,621	3,655	-	10,659	14,314	14,314	23,571	-	-	23,571	19,856	-	(1,329)	18,527		
0459P	0459P	7,484,201	111,821	-	326,126	209,091	647,038	721,150	-	-	721,150	607,506	-	39,903	647,409		
0460P	0460P	58,357	872	-	2,543	-	3,415	5,623	-	-	5,623	4,737	-	(4,242)	495		
0461P	0461P	1,995,381	29,813	-	86,949	10,537	127,299	192,268	-	-	192,268	161,969	-	2,011	163,980		
0462F	0462F	1,179,713	17,626	-	51,406	18,543	87,575	113,673	-	-	113,673	95,759	-	3,539	99,288		
0462P	0462P	2,979,091	44,511	-	129,815	-	174,326	287,054	-	-	287,054	241,616	-	(89,591)	202,227		
0463P	0463P	3,335,953	49,642	-	145,365	56,201	251,408	321,440	-	-	321,440	270,765	-	10,725	281,510		

Ohio Police & Fire Pension Fund  
Schedule of Pension Amounts by Employer  
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2017				Deferred Inflows of Resources for the Year Ended December 31, 2017				Pension Expense for the Year Ended December 31, 2017			
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Employer Proportion and Differences Between Contributions and Share of Pension Expense	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Employer Proportion and Differences Between Contributions and Share of Pension Expense	Proportionate Share of Pension Expense	Share of Pension Expense	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Differences Between Contributions and Proportionate Share of Pension Expense
0464F	0464F	1,851,705	27,666	-	80,689	125,379	233,734	178,424	-	-	178,424	150,306	23,927	174,233
0464P	0464P	1,582,223	23,640	-	68,946	67,668	160,254	152,457	-	-	152,457	128,432	12,914	141,346
0465F	0465F	3,092,706	46,208	-	134,766	1,423	298,002	251,040	-	-	251,040	282,659	29,454	312,113
0466P	0466P	3,482,235	52,028	-	151,739	154,337	358,104	335,535	-	-	335,535	292,559	122,938	415,493
0467F	0467F	182,224	182,643	-	532,678	644,195	1,359,516	1,177,891	-	-	1,177,891	992,270	273,874	1,266,144
0468P	0468P	3,045,113	45,497	-	132,692	139,894	318,083	293,416	-	-	293,416	247,177	69,216	316,393
0469F	0469F	3,578,097	53,460	-	155,917	362,690	572,067	344,772	-	-	344,772	290,440	106,280	396,720
0469P	0469P	9,746,897	145,628	-	424,724	-	570,352	1,496,085	-	-	1,496,085	791,173	(5,074)	1,491,011
0470F	0470F	272,983	4,079	-	11,895	15,974	19,744	26,304	-	-	26,304	23,625	2,679	26,284
0470P	0470P	2,878,159	43,003	-	125,417	105,982	274,402	277,329	-	-	277,329	233,625	43,704	281,329
0471P	0471P	515,801	7,707	-	22,476	30,183	49,701	49,701	-	-	49,701	41,868	(3,834)	37,867
0472P	0472P	805,046	12,028	-	35,080	-	47,108	77,571	-	-	77,571	65,347	(4,236)	61,111
0473P	0473P	2,055,813	30,716	-	89,583	155,014	275,313	198,091	-	-	198,091	166,874	29,583	194,457
0474P	0474P	185,978	2,779	-	8,104	8,898	19,781	17,920	-	-	17,920	15,096	1,698	16,794
0475P	0475P	214,599	3,206	-	9,351	12,911	25,468	20,678	-	-	20,678	17,419	2,464	19,883
0476F	0476F	1,662,847	24,845	-	72,459	615,250	1,620,226	1,602,226	-	-	1,602,226	1,349,716	98,845	1,448,561
0476P	0476P	5,769,441	86,201	-	251,405	427,102	764,708	555,922	-	-	555,922	468,316	81,508	549,824
0477F	0477F	6,427,440	96,032	-	280,077	376,109	619,325	619,325	-	-	619,325	521,727	(16,604)	505,123
0477P	0477P	6,798,956	101,583	-	296,266	397,849	655,123	788,195	-	-	788,195	551,983	(25,395)	526,488
0478F	0478F	6,370,742	95,185	-	277,607	372,792	613,862	613,862	-	-	613,862	517,124	(6,939)	506,918
0479P	0479P	214,522	3,205	-	9,348	2,210	14,763	20,671	-	-	20,671	17,413	422	17,835
0480F	0480F	24,988,532	372,905	-	1,087,575	1,460,480	2,404,913	2,404,913	-	-	2,404,913	2,025,928	(34,967)	1,990,961
0480P	0480P	22,139,599	330,779	-	984,739	2,133,291	2,353,068	2,133,291	-	-	2,133,291	1,797,111	201,821	1,998,932
0481F	0481F	7,761,100	115,968	-	338,192	22,247	476,397	747,831	-	-	747,831	629,982	4,246	634,228
0481P	0481P	7,126,340	106,475	-	310,532	44,009	686,668	686,668	-	-	686,668	578,458	(2,463)	575,995
0482P	0482P	2,951,559	44,099	-	128,615	172,714	284,401	284,401	-	-	284,401	239,583	(20,218)	219,263
0483P	0483P	431,961	6,454	-	18,823	40,847	41,622	41,622	-	-	41,622	35,063	2,971	38,034
0484P	0484P	118,625	1,728	-	5,038	8,144	11,141	11,141	-	-	11,141	9,386	263	9,649
0485P	0485P	118,025	1,763	-	5,143	25,693	32,599	11,372	-	-	11,372	9,580	4,903	14,483
0486P	0486P	122,291	1,827	-	5,329	1,923	9,079	11,784	-	-	11,784	9,827	367	10,294
0487P	0487P	343,621	5,134	-	14,973	20,107	33,110	33,110	-	-	33,110	27,892	(3,663)	24,229
0488F	0488F	1,740,553	26,006	-	75,845	101,851	167,713	167,713	-	-	167,713	141,284	(39,388)	101,904
0488P	0488P	3,646,025	54,475	-	188,877	372,639	351,318	351,318	-	-	351,318	295,954	30,980	326,352
0489F	0489F	4,102,457	61,295	-	178,766	240,061	395,298	395,298	-	-	395,298	333,004	(24,030)	308,974
0492F	0492F	2,722,604	40,678	-	118,638	460,121	262,340	262,340	-	-	262,340	220,999	57,406	278,405
0493P	0493P	515,905	7,708	-	22,481	32,273	49,711	49,711	-	-	49,711	41,877	398	42,275
0494F	0494F	7,088,084	105,903	-	308,865	565,423	682,982	682,982	-	-	682,982	575,352	28,751	604,103
0494P	0494P	6,443,832	96,277	-	280,792	377,069	620,904	620,904	-	-	620,904	523,057	(25,102)	497,955
0495P	0495P	6,382,090	85,355	-	278,101	789,053	614,955	614,955	-	-	614,955	518,046	(79,312)	438,734
0496F	0496F	2,866,396	42,827	-	124,904	167,731	276,196	276,196	-	-	276,196	232,670	(26,016)	206,654
0497P	0497P	1,023,303	15,289	-	44,591	946,692	98,602	98,602	-	-	98,602	63,063	169,239	282,302
0498P	0498P	335,192	5,008	-	14,606	11,899	32,298	32,298	-	-	32,298	27,208	2,271	29,479
0499F	0499F	8,324,391	124,375	-	362,738	628,776	802,108	802,108	-	-	802,108	675,706	119,995	795,701
0499P	0499P	6,803,611	101,653	-	296,469	933,908	655,571	655,571	-	-	655,571	552,261	102,249	654,510
0500P	0500P	1,153,063	17,228	-	50,245	171,825	111,105	111,105	-	-	111,105	93,596	19,914	113,510
0501F	0501F	9,899,897	147,914	-	431,391	638,513	953,918	953,918	-	-	953,918	803,592	11,299	815,891
0502F	0502F	9,236,037	137,995	-	402,463	931,142	889,951	889,951	-	-	889,951	749,706	74,568	824,264
0504F	0504F	2,860,003	42,731	-	124,625	458,907	291,551	291,551	-	-	291,551	232,152	55,639	287,191
0505F	0505F	2,951,183	44,094	-	128,599	385,139	284,365	284,365	-	-	284,365	239,553	40,543	280,096
0506P	0506P	428,097	6,396	-	18,684	212,446	41,250	41,250	-	-	41,250	34,749	(344)	34,405
0507P	0507P	693,407	10,361	-	30,218	177,208	66,620	66,620	-	-	66,620	56,290	26,074	82,364
0508P	0508P	2,76,756	4,135	-	12,060	5,992	21,587	21,587	-	-	21,587	22,465	1,029	23,494
0509P	0509P	2,406,800	35,960	-	104,877	190,548	231,910	231,910	-	-	231,910	195,364	9,487	204,851
0510F	0510F	6,519,528	87,408	-	284,900	381,498	628,198	628,198	-	-	628,198	529,202	(386,741)	142,461
0510P	0510P	5,220,752	78,003	-	227,496	305,499	503,053	503,053	-	-	503,053	423,778	(4,036)	419,742
0511P	0511P	4,448,412	66,464	-	193,841	543,090	428,633	428,633	-	-	428,633	361,086	53,967	415,053
0512P	0512P	169,029	2,525	-	7,365	9,890	16,287	16,287	-	-	16,287	13,720	(3,433)	10,287
0513F	0513F	7,748,274	115,767	-	337,633	453,400	746,595	746,595	-	-	746,595	628,941	(7,611)	621,330
0516P	0516P	498,657	7,450	-	21,729	58,607	48,049	48,049	-	-	48,049	40,477	4,616	45,093
0518F	0518F	3,796,950	56,730	-	165,453	222,183	365,960	365,960	-	-	365,960	308,205	(8,305)	299,900
0518P	0518P	4,114,466	61,474	-	179,289	259,656	396,455	396,455	-	-	396,455	333,976	3,605	337,583

Ohio Police & Fire Pension Fund  
 Schedule of Pension Amounts by Employer  
 As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2017					Deferred Inflows of Resources for the Year Ended December 31, 2017					Pension Expense for the Year Ended December 31, 2017				
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Employer Contributions and Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense	
0519F	0519F	762,406	11,391	-	33,222	70,847	115,460	-	73,463	-	-	61,886	13,520	75,406			
0520F	0520F	3,867,679	57,787	-	168,535	628,568	628,568	372,675	372,675	-	313,946	76,765	390,711				
0520P	0520P	4,149,639	62,000	-	180,822	242,822	242,822	399,844	399,844	-	336,833	(72,218)	264,615				
0521P	0521P	1,185,679	17,715	-	51,666	69,381	69,381	114,248	114,248	-	96,244	(41,284)	54,960				
0523P	0523P	13,107,152	195,834	-	571,148	776,982	776,982	1,262,957	1,262,957	-	1,063,931	(298,407)	765,524				
0524F	0524F	2,853,908	42,640	-	124,360	177,000	177,000	274,992	274,992	-	231,657	21,559	252,815				
0524P	0524P	3,416,343	51,044	-	148,868	112,919	112,919	329,186	329,186	-	277,311	21,549	298,860				
0526F	0526F	5,011,989	74,884	-	218,399	8,349	301,632	482,937	482,937	-	406,632	1,593	408,425				
0526P	0526P	4,433,162	66,236	-	193,176	301,361	560,773	427,163	427,163	-	359,848	57,512	417,360				
0528P	0528P	589,630	8,810	-	25,683	34,503	34,503	56,815	56,815	-	47,961	(5,943)	41,918				
0529P	0529P	70,807	1,068	-	3,085	4,143	4,143	6,623	6,623	-	5,748	(1,135)	4,613				
0530P	0530P	489,605	7,315	-	21,335	157,051	157,051	47,177	47,177	-	39,742	24,504	64,246				
0531P	0531P	1,253,879	18,734	-	54,638	61,730	135,102	120,819	120,819	-	101,780	11,781	113,561				
0532F	0532F	3,637,035	57,329	-	167,200	193,632	193,632	369,723	369,723	-	311,459	37,010	348,469				
0532P	0532P	5,579,495	83,363	-	243,128	2,154	328,645	537,620	537,620	-	452,897	411	453,308				
0533P	0533P	343,375	5,130	-	14,963	14,963	14,963	33,086	33,086	-	27,872	2,825	30,697				
0535P	0535P	214,755	3,209	-	9,358	5,517	18,084	20,693	20,693	-	17,432	1,053	18,485				
0536F	0536F	8,135,365	121,550	-	354,501	176,573	652,624	783,894	783,894	-	660,362	33,697	694,059				
0536P	0536P	7,286,953	108,874	-	317,531	431,997	5,592	702,144	702,144	-	591,495	1,067	592,562				
0537P	0537P	195,834	2,926	-	8,594	26,641	38,101	18,870	18,870	-	15,896	5,084	20,980				
0538F	0538F	-	-	-	-	-	-	-	-	-	-	-	-	-			
0538P	0538P	2,383,976	35,619	-	103,862	33,910	173,411	229,711	229,711	-	193,512	6,471	199,963				
0540P	0540P	335,892	5,019	-	14,637	19,656	19,656	32,365	32,365	-	27,265	(16,030)	11,235				
0541F	0541F	2,951,987	44,106	-	128,634	10,765	183,525	284,443	284,443	-	239,618	2,058	241,676				
0541P	0541P	3,154,202	47,127	-	137,445	128,372	312,944	303,927	303,927	-	256,032	24,498	280,530				
0542P	0542P	78,899	1,179	-	3,438	4,617	4,617	7,602	7,602	-	6,404	(203)	6,201				
0543F	0543F	10,303,367	153,942	-	448,972	607,662	992,795	982,795	982,795	-	836,343	906	837,249				
0543P	0543P	8,160,498	121,926	-	355,596	477,522	786,316	786,316	786,316	-	662,402	(60,218)	612,184				
0545F	0545F	1,305,389	19,504	-	56,883	76,387	76,387	125,783	125,783	-	105,961	(3,595)	102,366				
0547F	0547F	2,475,026	36,979	-	107,880	261,712	261,712	238,484	238,484	-	200,902	22,306	223,208				
0548P	0548P	161,844	2,418	-	7,052	10,995	10,995	18,970	18,970	-	13,137	291	13,428				
0549P	0549P	536,849	8,021	-	23,393	31,414	31,414	51,729	51,729	-	43,577	(11,280)	32,297				
0550P	0550P	3,351,437	50,074	-	146,040	196,114	196,114	322,932	322,932	-	272,042	(23,651)	248,391				
0551P	0551P	1,025,001	15,315	-	44,665	18,780	88,765	98,765	98,765	-	83,201	24,580	107,781				
0552P	0552P	538,885	8,051	-	23,482	3,971	35,504	51,925	51,925	-	43,742	758	44,500				
0553F	0553F	14,736,061	220,171	-	642,128	341,234	1,203,533	1,419,913	1,419,913	-	1,196,152	65,121	1,261,273				
0553P	0553P	13,393,972	200,119	-	583,646	783,765	1,290,594	1,290,594	1,290,594	-	1,087,213	(93,640)	993,573				
0555F	0555F	12,523,877	187,119	-	545,731	1,709,171	1,709,171	1,206,755	1,206,755	-	1,016,585	186,321	1,202,906				
0555P	0555P	9,728,391	145,352	-	423,917	811,557	811,557	937,392	937,392	-	789,671	46,238	835,909				
0556P	0556P	400,604	5,985	-	17,456	28,534	51,975	38,601	38,601	-	32,516	5,445	37,963				
0557F	0557F	4,607,974	68,848	-	200,794	152,034	421,676	444,008	444,008	-	374,037	29,014	403,051				
0559F	0559F	2,697,147	40,298	-	117,529	157,827	157,827	259,887	259,887	-	218,932	(11,698)	207,234				
0559P	0559P	1,506,735	22,512	-	65,656	70,797	175,965	145,183	145,183	-	122,304	16,750	139,059				
0560F	0560F	3,101,123	46,334	-	135,132	252,207	298,813	298,813	298,813	-	251,724	13,500	265,224				
0560P	0560P	1,997,624	29,846	-	87,047	116,893	116,893	192,484	192,484	-	162,151	(5,202)	156,949				
0561F	0561F	2,550,968	38,114	-	111,159	69,451	218,724	245,802	245,802	-	207,057	13,254	220,321				
0561P	0561P	2,454,705	36,676	-	106,964	48,299	191,939	236,526	236,526	-	199,253	9,217	208,470				
0563P	0563P	236,010	3,526	-	10,284	13,810	13,810	22,741	22,741	-	19,157	(1,137)	18,020				
0564F	0564F	9,059,745	135,362	-	394,761	78,908	609,051	872,964	872,964	-	735,396	15,059	750,455				
0564P	0564P	7,331,623	109,545	-	319,486	301,548	706,466	706,466	706,466	-	595,137	57,547	652,684				
0565P	0565P	1,049,447	15,680	-	45,730	61,410	61,410	101,121	101,121	-	85,185	(4,353)	80,832				
0566P	0566P	-	-	-	-	-	-	-	-	-	-	-	-	-			
0567P	0567P	359,909	5,377	-	15,663	5,909	26,969	34,680	34,680	-	29,214	1,128	30,342				
0568F	0568F	17,725,306	284,833	-	772,365	860,835	1,898,053	1,707,946	1,707,946	-	1,438,795	164,281	1,603,076				
0568P	0568P	11,677,475	174,473	-	508,849	713,494	1,396,816	1,125,199	1,125,199	-	947,881	136,163	1,084,044				
0569P	0569P	180,337	2,694	-	7,858	7,858	10,552	17,377	17,377	-	14,638	(7,814)	6,824				
0571F	0571F	8,780,875	131,195	-	382,629	513,824	846,093	958,442	958,442	-	712,759	(21,441)	691,318				
0571P	0571P	8,046,934	120,238	-	350,647	470,876	775,373	873,983	873,983	-	653,184	(18,701)	634,483				
0573P	0573P	485,143	7,388	-	21,576	28,974	28,974	47,710	47,710	-	40,192	(3,186)	37,006				
0574P	0574P	1,129,562	25,842	-	75,367	38,760	139,969	166,656	166,656	-	140,393	7,387	147,790				



Ohio Police & Fire Pension Fund  
Schedule of Pension Amounts by Employer  
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Employer Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2017				Deferred Inflows of Resources for the Year Ended December 31, 2017				Pension Expense for the Year Ended December 31, 2017			
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Differences Between Contributions and Proportionate Share of Pension Expense
0576P	0576P	186,497	2,786	-	8,127	-	10,913	17,970	-	94,614	112,584	15,138	(18,056)	(2,918)
0577P	0577P	137,723	2,058	-	6,001	-	11,812	13,271	-	-	13,271	11,179	716	11,895
0578P	0578P	317,477	4,743	-	13,834	-	18,112	30,591	-	-	30,591	25,770	9,580	35,350
0579P	0579P	4,748,110	70,941	-	206,900	-	277,841	457,511	-	7,395	464,906	385,413	(1,411)	384,002
0580F	0580F	7,095,904	106,020	-	309,206	-	1,041,802	683,735	-	-	683,735	604,086	(143)	695,563
0580P	0580P	7,442,067	111,192	-	324,290	-	435,482	717,090	-	748	717,838	604,086	(143)	603,943
0581F	0581F	25,126,030	375,408	-	1,094,874	-	1,722,300	2,421,053	-	-	2,421,053	2,039,525	48,095	2,087,620
0581P	0581P	18,901,609	282,409	-	823,643	-	1,106,052	1,821,290	-	586,349	2,407,639	1,534,277	(111,899)	1,422,378
0582F	0582F	6,721,924	100,432	-	292,910	-	522,467	647,700	-	-	647,700	545,631	24,642	570,273
0583F	0583F	2,884,785	43,102	-	125,705	-	332,197	277,967	-	-	277,967	234,163	31,181	265,344
0584F	0584F	3,096,395	45,666	-	153,163	-	290,498	294,503	-	-	294,503	248,093	21,307	269,400
0585F	0585F	6,044,032	90,304	-	263,370	-	353,674	562,381	-	165,507	747,888	490,605	(31,585)	459,020
0585P	0585P	3,308,836	49,437	-	144,183	-	193,620	318,827	-	8,925	327,752	268,584	(1,703)	266,881
0586P	0586P	1,263,048	18,871	-	55,038	-	121,703	121,703	-	-	121,703	102,524	15,108	117,632
0587P	0587P	344,490	5,147	-	15,011	-	38,600	33,194	-	-	33,194	27,963	3,520	31,483
0588F	0588F	2,619,298	39,135	-	114,137	-	252,386	252,386	-	14,069	266,455	212,613	(2,685)	209,928
0588P	0588P	2,428,496	36,284	-	105,822	-	168,599	234,001	-	-	234,001	197,125	5,056	202,181
0589P	0589P	152,895	2,284	-	6,662	-	8,946	14,733	-	20,033	34,766	12,411	(3,823)	8,588
0590F	0590F	6,280,665	93,839	-	273,682	-	367,521	605,182	-	299,621	904,803	509,813	(57,180)	452,633
0590P	0590P	6,115,786	91,376	-	266,497	-	325,205	589,295	-	-	589,295	486,429	31,934	528,363
0591P	0591P	647,863	9,660	-	28,232	-	96,084	62,428	-	-	62,428	52,590	16,338	70,928
0592P	0592P	221,408	3,308	-	9,648	-	9,295	21,334	-	-	21,334	17,972	14,950	32,922
0593F	0593F	12,969,727	193,780	-	565,159	-	1,258,153	1,249,716	-	-	1,249,716	1,052,776	95,270	1,148,046
0593P	0593P	8,331,238	124,477	-	363,036	-	499,214	802,768	-	-	802,768	676,261	76,930	753,191
0594P	0594P	425,360	6,355	-	18,535	-	49,668	40,986	-	-	40,986	34,527	4,729	39,256
0595P	0595P	112,707	1,684	-	4,911	-	6,595	10,860	-	536	11,396	9,149	(102)	9,047
0596F	0596F	4,223,257	63,100	-	184,030	-	247,130	406,938	-	52,673	459,611	342,809	(10,052)	332,757
0596P	0596P	5,664,476	84,633	-	246,831	-	331,464	545,008	-	341,294	887,102	459,796	(65,132)	394,664
0597F	0597F	18,095,811	270,369	-	788,530	-	1,262,189	1,743,646	-	-	1,743,646	1,468,669	38,796	1,507,665
0597P	0597P	16,401,463	245,054	-	714,688	-	1,026,715	1,580,385	-	-	1,580,385	1,331,336	12,779	1,344,115
0598F	0598F	1,491,962	22,285	-	64,995	-	143,721	143,721	-	-	143,721	121,073	11,194	132,227
0598P	0598P	2,132,131	31,896	-	92,908	-	205,444	205,444	-	664,741	2,011,094	1,134,184	(126,869)	1,007,325
0599P	0599P	300,203	4,485	-	17,070	-	14,471	28,926	-	-	28,926	24,368	17,165	41,533
0600P	0600P	619,885	9,262	-	33,081	-	89,945	28,226	-	6,634	471,165	391,326	(1,266)	390,060
0601F	0601F	2,838,048	42,403	-	27,012	-	59,730	59,730	-	-	59,730	6,811	6,452	171,048
0602P	0602P	1,181,970	17,660	-	123,669	-	288,796	273,464	-	-	273,464	230,369	23,421	253,790
0603F	0603F	1,123,522	16,787	-	48,958	-	82,967	113,890	-	-	113,890	95,943	2,634	98,577
0603P	0603P	893,231	13,346	-	38,923	-	232,550	108,258	-	-	108,258	91,198	44,380	135,578
0604F	0604F	6,808,410	101,724	-	296,678	-	63,083	86,068	-	-	86,068	72,505	12,039	84,544
0606P	0606P	7,148,866	106,811	-	311,514	-	830,622	688,839	-	-	688,839	562,651	142,102	694,753
0607F	0607F	13,972,643	208,765	-	608,862	-	817,627	1,346,353	-	-	1,346,353	960,286	(78,683)	658,669
0608F	0608F	4,034,801	60,284	-	175,818	-	455,191	388,779	-	-	388,779	327,512	41,811	1,007,325
0608P	0608P	4,820,966	72,030	-	210,075	-	282,105	464,531	-	-	464,531	391,326	(1,266)	390,060
0609F	0609F	2,027,749	30,297	-	88,360	-	152,463	195,387	-	6,634	195,387	164,596	6,452	171,048
0610P	0610P	1,119,553	16,727	-	48,785	-	58,630	107,876	-	-	107,876	90,876	11,189	102,065
0612F	0612F	7,564,423	113,020	-	329,622	-	442,642	728,880	-	193,276	922,156	614,018	(36,885)	577,133
0612P	0612P	4,920,549	73,518	-	214,414	-	324,534	474,126	-	-	474,126	399,410	6,985	406,395
0613P	0613P	188,974	2,823	-	8,235	-	76,350	18,209	-	-	18,209	15,339	12,460	27,799
0614F	0614F	64,634	966	-	2,816	-	59,790	6,228	-	-	6,228	5,246	10,688	15,934
0614P	0614P	3,980,386	59,471	-	173,446	-	374,971	383,556	-	-	383,556	323,085	27,110	350,205
0615F	0615F	120,653,112	1,802,676	-	5,257,493	-	7,060,169	11,625,694	-	678,402	12,304,096	9,793,628	(129,466)	9,664,162
0615P	0615P	119,768,064	1,789,453	-	5,218,926	-	7,008,379	11,540,419	-	256,366	11,796,780	9,721,877	(48,925)	9,672,862
0616F	0616F	1,034,066	15,450	-	45,060	-	81,253	99,639	-	-	99,639	83,937	3,959	87,896
0616P	0616P	1,717,846	25,666	-	74,856	-	135,517	165,525	-	-	165,525	139,441	6,678	146,119
0617P	0617P	2,727,272	40,748	-	118,842	-	262,790	262,790	-	-	262,790	221,378	35,771	257,149
0618F	0618F	731,607	10,931	-	31,860	-	81,820	70,495	-	-	70,495	59,386	7,444	66,830
0618P	0618P	4,327,457	64,656	-	188,570	-	253,226	416,978	-	609,923	1,026,901	351,267	(116,398)	234,869
0619P	0619P	5,182,768	77,436	-	225,841	-	303,277	499,393	-	366,490	865,883	420,695	(69,941)	350,754
0620F	0620F	9,563,914	142,894	-	416,750	-	559,644	921,544	-	-	1,000,074	776,330	(14,987)	761,333
0620P	0620P	8,736,718	130,555	-	380,705	-	511,240	841,838	-	101,668	943,506	709,175	(19,402)	689,773
0621F	0621F	10,966,459	164,148	-	478,738	-	642,886	1,058,615	-	204,085	1,262,700	891,790	(38,948)	852,842

Ohio Police & Fire Pension Fund  
Schedule of Pension Amounts by Employer  
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2017				Deferred Inflows of Resources for the Year Ended December 31, 2017				Pension Expense for the Year Ended December 31, 2017			
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Differences Between Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense
0622F	0622F	8,675,884	129,626	-	378,054	-	835,977	-	183,846	1,019,823	704,237	(85,085)	669,152	
0622P	0622P	7,932,774	118,523	-	345,673	410,120	764,373	-	-	764,373	643,917	78,267	722,184	
0623F	0623F	1,074,800	16,059	-	46,835	1,336	103,564	-	-	103,564	87,243	255	87,498	
0623P	0623P	931,669	13,920	-	40,588	19,654	89,772	-	-	89,772	75,625	3,751	79,376	
0624P	0624P	988,249	14,765	-	43,063	32,260	95,224	-	-	95,224	80,218	6,157	86,375	
0625P	0625P	256,967	3,839	-	11,197	68,976	84,012	-	-	84,012	20,858	13,163	34,021	
0626F	0626F	17,932,631	267,931	-	781,419	650,393	1,727,923	-	754,559	2,482,482	1,455,624	(144,000)	1,311,624	
0627F	0627F	14,544,740	217,313	-	633,791	-	1,401,478	-	-	1,401,478	1,180,622	124,121	1,304,743	
0628F	0628F	6,548,655	97,843	-	285,359	-	631,004	-	349,588	980,602	531,566	(66,717)	464,849	
0628P	0628P	6,530,304	97,843	-	284,560	-	629,236	-	4,013	633,249	530,076	(766)	529,310	
0629F	0629F	16,742,737	290,153	-	729,569	-	1,613,269	-	-	1,613,269	1,359,038	196,342	1,555,380	
0629P	0629P	11,978,313	178,968	-	521,968	161,084	1,154,187	-	-	1,154,187	972,301	30,741	1,003,042	
0630F	0630F	4,601,517	6,881	-	20,067	-	44,374	-	7,377	51,751	37,381	(1,408)	35,973	
0630P	0630P	1,809,506	27,036	-	78,850	530,378	174,357	-	-	174,357	146,881	101,217	248,098	
0631F	0631F	4,491,843	67,113	-	195,733	-	432,818	-	129,687	562,505	364,611	(24,750)	339,861	
0631P	0631P	3,094,249	46,231	-	134,833	25,736	298,151	-	-	298,151	251,166	4,911	256,077	
0632P	0632P	236,153	3,528	-	10,290	-	22,755	-	22,835	45,590	19,169	(4,358)	14,811	
0633F	0633F	3,680,780	54,994	-	160,391	-	354,667	-	20,267	374,934	298,775	(3,868)	294,907	
0633P	0633P	4,257,908	63,617	-	185,540	-	410,276	-	-	410,276	345,622	29,297	374,919	
0635F	0635F	1,717,236	25,657	-	74,829	-	165,467	-	112,948	278,415	139,391	(21,555)	117,836	
0635P	0635P	6,728,512	100,531	-	293,197	-	648,335	-	36,401	684,736	546,165	(6,947)	539,218	
0636F	0636F	3,466,530	51,793	-	151,055	-	302,848	-	258,221	561,069	281,384	(49,279)	232,105	
0636P	0636P	2,992,695	44,714	-	130,407	-	288,365	-	104,890	393,255	242,922	(20,017)	222,905	
0637P	0637P	3,108,631	46,446	-	135,459	-	299,536	-	-	299,536	252,333	18,321	270,654	
0638P	0638P	8,155,499	123,184	-	35,536	-	78,578	-	7,778	86,356	66,195	(1,484)	64,711	
0640F	0640F	14,955,303	223,447	-	651,681	-	1,441,039	-	-	1,441,039	1,213,949	76,410	1,290,359	
0641F	0641F	2,524,578	37,720	-	110,009	-	243,259	-	250,940	494,209	204,924	7,059	211,983	
0641P	0641P	5,533,898	82,682	-	241,141	-	533,823	-	-	533,823	449,196	(47,889)	401,307	
0642P	0642P	961,561	14,367	-	41,900	-	92,652	-	15,207	107,859	78,052	(2,902)	75,150	
0643P	0643P	117,078	1,749	-	5,102	-	11,281	-	-	11,281	3,356	882	10,485	
0644P	0644P	4,100,927	6,140	-	17,906	-	39,595	-	-	39,595	33,396	8,689	42,045	
0645P	0645P	2,400,030	35,859	-	104,562	-	231,258	-	65,941	297,199	194,815	(12,584)	182,231	
0646F	0646F	2,755,038	41,163	-	120,052	-	265,465	-	557,087	822,552	223,631	(106,314)	117,117	
0646P	0646P	2,144,542	32,042	-	93,449	-	206,640	-	-	206,640	174,076	5,206	179,282	
0647F	0647F	10,617,498	158,636	-	462,660	-	1,023,063	-	-	1,023,063	861,841	55,316	917,157	
0647P	0647P	9,233,041	137,951	-	402,332	-	889,662	-	712,725	1,602,387	749,462	(136,016)	613,446	
0648F	0648F	138,411	2,068	-	6,031	-	13,337	-	5,435	18,772	11,235	(1,037)	10,198	
0649P	0649P	1,298,840	19,406	-	56,597	-	125,151	-	-	125,151	105,429	391	105,820	
0650F	0650F	7,074,312	105,697	-	308,265	-	681,655	-	408,875	1,090,530	574,234	(78,030)	496,204	
0650P	0650P	6,737,849	100,670	-	283,604	-	649,235	-	237,602	886,837	546,923	(45,344)	501,579	
0652P	0652P	2,244,372	33,533	-	97,799	-	216,239	-	-	216,239	162,180	6,319	168,499	
0652P	0652P	3,191,226	47,680	-	139,059	-	307,495	-	-	307,495	259,038	34,726	293,764	
0653F	0653F	1,837,543	27,455	-	80,071	-	177,059	-	-	177,059	149,157	11,200	160,357	
0654F	0654F	28,659,412	654,428	-	1,248,842	-	2,761,516	-	1,495,515	4,257,031	2,326,335	(285,404)	2,040,931	
0655F	0655F	12,878,132	192,414	-	561,168	-	1,240,890	-	-	1,240,890	1,045,341	213,335	1,258,676	
0656F	0656F	414,934	6,200	-	18,081	-	39,962	-	-	39,962	33,681	(246)	33,435	
0656P	0656P	1,888,223	28,212	-	82,280	-	181,942	-	39,138	221,080	153,270	(7,469)	145,801	
0657F	0657F	1,735,937	25,937	-	75,644	-	167,269	-	-	167,269	140,909	39,065	179,974	
0657P	0657P	1,824,056	27,253	-	79,484	-	175,759	-	10,080	185,849	148,062	(1,926)	146,136	
0658F	0658F	360,752	5,390	-	15,720	-	34,761	-	-	34,761	29,283	736	30,019	
0658P	0658P	1,272,099	19,006	-	55,432	-	122,575	-	-	122,575	103,239	51,752	155,011	
0660P	0660P	1,258,883	1,881	-	5,485	-	12,130	-	3,155	15,285	10,218	(602)	9,616	
0661P	0661P	336,035	5,021	-	14,643	-	32,379	-	-	32,379	27,277	10,288	37,565	
0662P	0662P	987,030	14,747	-	43,010	-	95,107	-	4,791	99,898	80,119	(914)	79,205	
0663F	0663F	440,572	6,583	-	19,198	-	42,452	-	13,657	56,109	35,762	(2,606)	33,156	
0663P	0663P	790,184	11,806	-	34,433	-	76,139	-	51,796	127,935	64,141	(9,885)	54,256	
0664F	0664F	130,448	1,949	-	5,664	-	12,570	-	38,130	50,700	10,589	(7,277)	3,312	
0664P	0664P	895,202	13,375	-	39,009	-	86,258	-	-	86,258	72,665	11,141	83,806	
0665P	0665P	237,086	3,542	-	10,331	-	22,845	-	10,037	32,882	19,245	(1,916)	17,329	
0666F	0666F	1,865,529	27,873	-	81,291	-	179,756	-	-	179,756	151,428	8,778	160,206	
0666P	0666P	4,512,955	66,916	-	200,994	-	444,450	-	90,248	534,698	374,410	(17,223)	357,187	

Ohio Police & Fire Pension Fund  
Schedule of Pension Amounts by Employer  
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2017				Deferred Inflows of Resources for the Year Ended December 31, 2017				Pension Expense for the Year Ended December 31, 2017			
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Differences Between Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense
0687P	0687P	1,795,124	26,821	-	78,223	130,926	235,970	172,972	-	-	145,713	24,986	170,699	
0688P	0688P	429,523	6,417	-	18,717	9,949	35,083	41,387	-	-	34,865	1,899	36,764	
0689P	0689P	399,631	5,971	-	17,414	30,892	38,507	38,507	-	-	32,439	5,895	38,334	
0670F	0670F	17,141,500	256,111	-	746,946	1,003,057	1,651,692	1,956,141	-	-	1,391,406	(68,101)	1,333,305	
0672P	0672P	1,294,055	19,334	-	56,389	75,723	124,890	124,890	-	-	105,041	(619)	104,422	
0673P	0673P	1,592,782	2,387	-	6,963	9,350	15,396	22,933	-	-	12,970	(1,263)	11,707	
0674P	0674P	323,520	6,914	-	14,097	18,931	31,173	33,741	-	-	26,261	(490)	25,771	
0675P	0675P	462,722	6,914	-	20,163	27,712	44,586	44,586	-	-	37,560	121	37,681	
0676F	0676F	363,481	363,481	-	1,060,030	1,740,841	2,344,005	2,344,005	-	-	1,974,619	60,563	2,035,182	
0676P	0676P	19,510,432	291,505	-	850,172	1,141,677	1,879,954	2,307,510	-	-	1,583,866	(81,595)	1,502,101	
0677F	0677F	11,188,957	167,168	-	487,544	654,712	1,078,089	1,383,969	-	-	908,195	(68,378)	849,817	
0677P	0677P	12,783,632	191,000	-	557,050	748,050	1,231,784	1,478,549	-	-	1,037,670	(47,093)	990,577	
0679F	0679F	12,548,413	187,486	-	546,801	734,287	1,209,119	1,511,134	-	-	1,018,577	(57,637)	960,940	
0680F	0680F	12,331,025	184,238	-	537,328	848,465	1,188,173	1,488,173	-	-	1,000,931	24,217	1,025,148	
0680P	0680P	2,168,572	32,401	-	94,496	126,899	208,956	208,956	-	-	176,027	4,568	180,595	
0681F	0681F	1,525,811	22,797	-	66,488	89,285	147,022	147,022	-	-	123,853	(4,376)	119,477	
0681P	0681P	1,208,360	18,054	-	52,655	70,714	116,433	116,433	-	-	98,085	27,890	125,975	
0682F	0682F	5,387,097	80,489	-	234,744	316,233	519,081	519,081	-	-	437,280	8,428	445,708	
0682P	0682P	6,382,180	95,356	-	278,105	353,163	614,964	614,964	-	-	518,053	67,397	585,450	
0684F	0684F	1,213,288	18,128	-	52,869	70,997	116,908	116,908	-	-	98,465	(4,647)	93,838	
0684P	0684P	2,035,725	30,416	-	88,707	119,123	196,155	196,155	-	-	165,243	(67,344)	97,899	
0685P	0685P	535,344	7,999	-	23,328	28,787	51,594	51,594	-	-	43,455	4,949	48,949	
0686F	0686F	11,030,616	184,808	-	480,662	660,114	1,062,870	1,062,870	-	-	895,375	47,994	943,369	
0686P	0686P	10,018,985	149,693	-	436,560	586,959	965,393	965,393	-	-	813,259	51,543	864,802	
0687F	0687F	2,664,791	39,815	-	116,119	155,934	256,770	256,770	-	-	216,306	(47,508)	168,798	
0687P	0687P	4,225,396	63,132	-	184,123	248,255	407,144	407,144	-	-	342,983	40,403	383,386	
0688P	0688P	4,937,304	76,768	-	215,144	288,912	475,741	475,741	-	-	400,770	(13,796)	386,974	
0689F	0689F	3,083,654	43,073	-	134,371	180,444	297,130	297,130	-	-	250,306	(29,587)	220,719	
0689P	0689P	3,481,006	51,711	-	150,814	202,525	333,490	333,490	-	-	280,936	(27,691)	253,245	
0691P	0691P	166,383	2,486	-	7,250	9,736	16,032	16,032	-	-	13,506	(124)	13,382	
0692P	0692P	389,637	5,373	-	15,671	23,713	44,757	44,757	-	-	29,192	4,523	33,717	
0693P	0693P	837,817	12,518	-	36,508	49,026	80,729	80,729	-	-	68,007	(9,673)	58,334	
0694F	0694F	1,958,317	29,259	-	85,334	114,468	188,696	188,696	-	-	158,960	16,937	175,897	
0694P	0694P	2,417,577	36,121	-	105,347	141,468	232,949	232,949	-	-	196,239	(7,666)	188,573	
0695F	0695F	2,221,912	3,331	-	9,713	13,181	206,225	206,225	-	-	21,479	36,867	54,961	
0695P	0695P	1,369,102	20,456	-	59,659	71,801	151,916	151,916	-	-	131,922	13,702	124,834	
0696P	0696P	560,218	8,370	-	24,412	30,788	53,981	53,981	-	-	45,474	3,497	48,971	
0697P	0697P	538,016	6,904	-	23,444	30,788	51,107	51,107	-	-	43,672	5,876	49,548	
0698F	0698F	10,472,694	156,472	-	456,351	613,144	1,009,111	1,009,111	-	-	850,087	21,592	871,679	
0698P	0698P	7,146,130	106,770	-	311,395	428,889	688,575	688,575	-	-	580,064	2,048	582,112	
0699F	0699F	964,971	14,418	-	42,049	56,918	92,991	92,991	-	-	78,328	2,185	80,513	
0700F	0700F	11,662,743	174,253	-	508,207	682,668	1,123,779	1,123,779	-	-	946,696	48,704	995,390	
0700P	0700P	8,160,134	121,920	-	355,580	464,508	786,281	786,281	-	-	662,373	80,802	743,175	
0701P	0701P	4,030,107	60,214	-	175,613	215,822	388,326	388,326	-	-	327,131	79,241	406,372	
0702F	0702F	9,971,630	148,986	-	434,517	583,503	960,831	960,831	-	-	809,416	(2,341)	807,075	
0702P	0702P	8,546,590	127,694	-	372,420	500,114	823,518	823,518	-	-	693,742	(38,888)	654,854	
0703F	0703F	462,074	6,904	-	20,135	27,712	44,586	44,586	-	-	37,560	2,190	39,697	
0704P	0704P	1,281,177	19,142	-	55,828	74,970	123,450	123,450	-	-	103,995	(36,722)	67,273	
0705P	0705P	217,414	3,248	-	9,474	12,648	20,949	20,949	-	-	17,648	8,257	25,905	
0706F	0706F	24,174,766	361,195	-	1,053,422	1,414,627	2,329,392	2,329,392	-	-	1,962,309	6,839	1,969,148	
0706P	0706P	24,578,340	367,225	-	1,071,008	1,438,233	2,368,279	2,368,279	-	-	1,995,068	(96,760)	1,898,308	
0707F	0707F	9,725,862	145,314	-	423,807	569,121	972,149	972,149	-	-	789,466	(43,704)	745,762	
0707P	0707P	8,226,519	122,912	-	383,473	518,001	792,677	792,677	-	-	667,761	12,714	680,475	
0709F	0709F	-	-	-	-	-	-	-	-	-	-	-	-	
0709P	0709P	547,379	8,178	-	23,852	31,930	52,743	52,743	-	-	44,432	14,754	59,186	
0711P	0711P	191,529	2,862	-	8,346	11,208	18,455	18,455	-	-	15,547	(2,108)	13,339	
0712F	0712F	8,710,794	130,148	-	379,575	509,723	839,340	839,340	-	-	707,071	164,813	871,884	
0712P	0712P	5,599,077	83,656	-	243,961	317,617	445,451	445,451	-	-	359,507	22,484	381,991	
0713P	0713P	244,232	3,649	-	10,642	14,291	23,533	23,533	-	-	19,825	(3,856)	15,669	
0714F	0714F	3,024,415	45,188	-	131,790	176,978	281,422	281,422	-	-	245,487	(18,866)	226,671	
0715F	0715F	1,866,149	28,161	-	82,169	110,370	181,742	181,742	-	-	153,102	(49,852)	103,250	

Ohio Police & Fire Pension Fund  
 Schedule of Pension Amounts by Employer  
 As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2017					Deferred Inflows of Resources for the Year Ended December 31, 2017					Pension Expense for the Year Ended December 31, 2017				
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Changes in Employer Contributions and Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Employer Pension Expense	
0717F	0717F	941,758	14,071	-	41,037	-	-	55,108	-	90,744	-	35,424	126,168	76,444	(6,760)	69,684	
0718F	0718F	446,512	6,671	-	19,457	-	-	26,128	-	43,024	-	27,279	70,303	36,244	(5,206)	31,038	
0719F	0719F	1,324,051	19,783	-	57,696	-	1,442	78,921	-	127,581	-	-	127,581	107,751	275	107,511	
0720F	0720F	8,031,463	119,998	-	349,973	-	668,758	1,138,729	-	773,882	-	-	773,882	651,928	127,626	779,554	
0721F	0721F	173,633	2,594	-	7,566	-	2,500	12,660	-	16,731	-	-	16,731	14,571	477	14,571	
0722F	0722F	369,830	5,526	-	16,115	-	5,269	21,641	-	35,635	-	5,923	41,558	30,020	(1,130)	28,890	
0723F	0723F	388,491	5,804	-	16,929	-	5,226	22,733	-	37,434	-	440	37,874	31,451	(84)	31,451	
0724F	0724F	2,847,164	42,539	-	124,066	-	99,091	265,696	-	274,342	-	-	274,342	231,109	18,910	250,019	
0725P	0725P	204,354	3,053	-	8,905	-	11,958	11,958	-	19,691	-	4,683	24,374	16,588	(894)	15,694	
0726F	0726F	285,601	4,267	-	12,445	-	2,045	18,757	-	27,519	-	-	27,519	23,183	390	23,573	
0728F	0728F	4,211,650	62,926	-	163,524	-	-	246,450	-	405,619	-	127,189	533,008	341,667	(24,273)	317,994	
0732F	0732F	2,386,038	35,650	-	103,972	-	-	700,601	-	229,910	-	-	229,910	193,679	107,057	300,736	
0732P	0732P	1,723,409	25,749	-	75,098	-	132,195	233,042	-	166,061	-	-	166,061	139,892	25,228	165,120	
0734P	0734P	-	-	-	-	-	-	-	-	-	-	39,425	39,425	-	(7,524)	(7,524)	
0735P	0735P	186,380	2,785	-	8,122	-	1,438	12,345	-	17,959	-	-	17,959	15,129	274	15,403	
0736F	0736F	9,197,222	137,416	-	400,771	-	-	538,187	-	886,211	-	247,105	1,133,316	746,555	(47,157)	699,398	
0737P	0737P	195,419	2,920	-	8,515	-	-	11,435	-	18,630	-	209	19,039	15,863	(40)	15,823	
0738P	0738P	126,363	1,888	-	5,066	-	10,491	17,885	-	12,176	-	-	12,176	10,257	2,002	12,259	
0740P	0740P	100,854	1,507	-	4,395	-	5,194	11,096	-	9,718	-	-	9,718	8,187	981	9,178	
0741F	0741F	2,080,440	31,084	-	90,656	-	-	121,740	-	200,464	-	45,922	246,386	168,873	(8,794)	160,109	
0744F	0744F	251,948	3,764	-	10,979	-	-	14,743	-	24,277	-	3,480	27,757	20,451	(694)	19,787	
0745P	0745P	115,548	1,726	-	5,035	-	2,192	8,953	-	11,134	-	-	11,134	9,379	418	9,797	
0746F	0746F	752,914	11,249	-	32,808	-	14,509	58,566	-	72,548	-	-	72,548	61,115	2,769	63,884	
0749P	0749P	406,025	6,066	-	17,693	-	-	23,759	-	39,123	-	9,776	48,899	32,958	(1,866)	31,092	
0753P	0753P	251,585	3,759	-	10,693	-	-	14,934	-	24,242	-	-	24,242	20,422	27,087	47,509	
0754F	0754F	3,708,454	55,408	-	161,597	-	338,561	555,566	-	357,333	-	-	357,333	301,022	64,611	365,633	
0756P	0756P	602,222	8,998	-	26,242	-	-	35,240	-	58,028	-	128,978	187,006	48,883	(24,614)	24,269	
0757F	0757F	2,795,278	41,771	-	121,826	-	10,356	173,953	-	269,389	-	-	269,389	226,937	1,976	228,913	
0758F	0758F	710,170	10,611	-	49,167	-	34,878	76,435	-	68,429	-	-	68,429	57,646	(6,556)	64,302	
0759F	0759F	1,128,333	16,858	-	49,167	-	-	66,025	-	108,722	-	54,858	163,580	91,589	(10,489)	81,120	
0760P	0760P	89,144	1,332	-	3,864	-	5,037	8,590	-	8,590	-	-	8,590	7,236	961	8,197	
0761F	0761F	8,140,734	121,631	-	354,735	-	-	476,366	-	784,411	-	14,381	798,792	660,798	(2,744)	688,054	
0762F	0762F	315,000	4,706	-	13,726	-	-	18,432	-	30,352	-	37,546	67,898	25,569	(7,165)	18,404	
0762P	0762P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0765F	0765F	1,626,938	24,308	-	70,894	-	83,417	178,619	-	156,766	-	-	156,766	132,061	15,919	147,980	
0765P	0765P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0766F	0766F	269,728	4,030	-	11,753	-	-	15,783	-	25,990	-	38,303	64,293	21,894	(7,310)	14,584	
0768F	0768F	5,318,520	79,464	-	231,756	-	357,910	669,130	-	512,473	-	-	512,473	431,714	68,303	500,017	
0769F	0769F	720,298	10,762	-	31,387	-	15,270	57,419	-	69,405	-	-	69,405	58,468	2,914	61,382	
0770F	0770F	200,749	2,999	-	8,748	-	-	11,747	-	19,343	-	365	19,708	16,285	(70)	16,225	
0771F	0771F	30,372	454	-	1,323	-	26,328	28,105	-	2,927	-	-	2,927	2,465	5,024	7,489	
0773F	0773F	702,130	10,491	-	30,595	-	40,024	81,110	-	67,655	-	-	67,655	56,993	7,638	64,631	
0774F	0774F	366,601	5,477	-	15,975	-	1,386	22,838	-	35,324	-	-	35,324	29,758	264	30,022	
0776F	0776F	1,555,353	23,239	-	67,775	-	17,540	108,554	-	149,868	-	-	149,868	126,251	3,347	129,598	
0777F	0777F	6,008,706	89,776	-	281,831	-	159,088	510,695	-	578,977	-	-	578,977	487,737	30,360	518,097	
0779F	0779F	997,729	14,907	-	43,476	-	17,107	129,490	-	96,138	-	-	96,138	80,967	13,570	94,557	
0781F	0781F	525,514	7,852	-	22,899	-	-	30,751	-	42,637	-	172,812	223,449	42,657	(32,979)	9,678	
0782F	0782F	610,794	9,126	-	26,616	-	101,600	137,342	-	58,554	-	-	58,554	49,579	19,389	68,968	
0783F	0783F	903,320	13,456	-	39,362	-	202,193	255,051	-	87,041	-	-	87,041	73,324	38,587	111,911	
0786F	0786F	454,331	6,788	-	19,798	-	6,177	32,763	-	43,778	-	-	43,778	36,879	1,179	38,058	
0787P	0787P	55,642	834	-	2,433	-	-	3,267	-	5,361	-	762	6,143	4,533	(145)	4,368	
0788F	0788F	2,906,313	43,423	-	126,643	-	-	170,066	-	280,042	-	148,316	428,358	235,911	(28,305)	207,606	
0788P	0788P	1,061,806	15,864	-	46,268	-	-	62,132	-	102,312	-	35,983	138,295	86,189	(6,867)	79,322	
0789F	0789F	1,688,719	25,231	-	73,566	-	59,876	158,693	-	162,719	-	-	162,719	137,076	11,427	148,503	
0790F	0790F	284,719	4,254	-	12,407	-	88,244	104,905	-	27,434	-	-	27,434	23,111	16,841	39,952	
0792F	0792F	230,213	3,440	-	10,032	-	6,532	20,004	-	22,183	-	-	22,183	19,687	1,247	19,934	
0794F	0794F	2,571,004	38,413	-	112,032	-	-	150,445	-	247,733	-	57,652	305,385	208,693	(11,002)	197,691	
0795F	0795F	253,530	3,788	-	11,048	-	8,978	23,814	-	24,429	-	-	24,429	20,580	1,713	22,293	

Ohio Police & Fire Pension Fund  
Schedule of Pension Amounts by Employer  
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2017					Deferred Inflows of Resources for the Year Ended December 31, 2017					Pension Expense for the Year Ended December 31, 2017									
			Differences Between Expected and Actual Economic Experience		Differences Between Projected and Actual Investment Earnings		Changes of Assumptions	Proportionate Share of Contributions		Total Deferred Outflows of Resources		Differences Between Expected and Actual Economic Experience		Differences Between Projected and Actual Investment Earnings		Changes of Assumptions	Proportionate Share of Contributions		Total Deferred Inflows of Resources		Proportionate Share of Pension Expense	
0796F	0796F	182,490	2,727	-	7,952	2,988	13,577	-	17,584	-	-	-	17,584	-	-	-	14,813	553	14,813	553	15,366	15,366
0797F	0797F	771,653	11,529	-	33,625	-	45,154	-	74,354	-	60,220	-	134,574	-	60,220	-	62,636	(11,492)	51,144	(11,492)	51,144	51,144
0798F	0798F	104,058	1,555	-	4,534	-	6,089	-	10,027	-	1,802	-	18,829	-	1,802	-	8,447	(344)	8,103	(344)	8,103	8,103
0799F	0799F	195,523	2,921	-	8,520	1,211	12,652	18,840	18,840	-	-	-	18,840	-	-	-	15,871	231	16,102	231	16,102	16,102
0801F	0801F	2,448,350	36,581	-	106,688	97,217	240,486	235,914	235,914	-	-	-	235,914	-	-	-	198,737	18,553	217,290	18,553	217,290	217,290
0803P	0803P	99,078	1,480	-	4,317	1,152	6,949	9,547	9,547	-	-	-	9,547	-	-	-	8,042	220	8,262	220	8,262	8,262
0805F	0805F	4,579,185	68,418	-	199,539	441,234	267,957	517,491	441,234	-	76,257	-	517,491	-	76,257	-	371,701	(14,553)	357,148	(14,553)	357,148	357,148
0806F	0806F	1,092,540	16,324	-	47,608	-	63,932	13,274	118,547	-	13,274	-	118,547	-	13,274	-	88,683	(2,533)	86,150	(2,533)	86,150	86,150
0807F	0807F	277,742	4,150	-	12,103	-	16,253	26,762	16,253	-	4,112	-	30,874	-	4,112	-	22,545	(785)	21,760	(785)	21,760	21,760
0809F	0809F	175,902	2,628	-	7,665	-	10,293	16,949	16,949	-	3,581	-	20,530	-	3,581	-	14,276	(683)	13,593	(683)	13,593	13,593
0810F	0810F	144,324	2,196	-	6,289	1,186	9,631	13,907	13,907	-	1,907	-	15,814	-	1,907	-	11,715	226	11,941	226	11,941	11,941
0812F	0812F	684,947	10,234	-	29,847	36,434	76,515	65,999	65,999	-	-	-	65,999	-	-	-	55,998	6,953	62,951	6,953	62,951	62,951
0813F	0813F	3,189,839	47,659	-	138,988	14,459	201,116	307,361	307,361	-	-	-	307,361	-	-	-	258,925	2,759	261,684	2,759	261,684	261,684
0815F	0815F	161,844	2,418	-	7,052	16,207	25,677	15,595	15,595	-	-	-	15,595	-	-	-	13,137	3,093	16,230	3,093	16,230	16,230
0816F	0816F	174,281	2,604	-	7,594	1,715	11,913	16,793	16,793	-	-	-	16,793	-	-	-	14,147	327	14,474	327	14,474	14,474
0817F	0817F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0817P	0817P	221,330	3,307	-	9,645	1,571	14,523	21,327	21,327	-	-	-	21,327	-	-	-	17,966	300	18,266	300	18,266	18,266
0818F	0818F	17,348,681	259,206	-	755,974	478,426	1,493,606	1,671,656	1,671,656	-	-	-	1,671,656	-	-	-	1,408,223	91,303	1,499,526	91,303	1,499,526	1,499,526
0819P	0819P	288,324	4,308	-	12,564	-	16,872	27,782	27,782	-	24,299	-	52,081	-	24,299	-	23,404	(4,637)	18,767	(4,637)	18,767	18,767
0820F	0820F	195,601	2,922	-	8,523	-	11,445	18,847	18,847	-	-	-	18,847	-	-	-	15,877	(611)	15,266	(611)	15,266	15,266
0821F	0821F	149,395	2,232	-	6,510	4,417	13,159	14,395	14,395	-	-	-	14,395	-	-	-	12,127	843	12,970	843	12,970	12,970
0822F	0822F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0823F	0823F	308,684	4,612	-	13,451	14,082	32,145	29,744	29,744	-	12,228	-	42,228	-	12,228	-	25,056	2,687	27,743	2,687	27,743	27,743
0824F	0824F	205,807	3,075	-	8,968	1,599	13,642	19,831	19,831	-	-	-	19,831	-	-	-	16,706	305	17,011	305	17,011	17,011
0827F	0827F	1,192,293	17,814	-	51,954	81,808	151,576	114,885	114,885	-	-	-	114,885	-	-	-	96,781	15,612	112,393	15,612	112,393	112,393
0828F	0828F	238,967	3,570	-	10,413	1,853	15,836	23,026	23,026	-	-	-	23,026	-	-	-	19,397	354	19,751	354	19,751	19,751
0829F	0829F	109,893	1,642	-	4,789	16,423	22,854	10,589	10,589	-	-	-	10,589	-	-	-	8,920	3,134	12,054	3,134	12,054	12,054
0830F	0830F	453,437	6,775	-	19,759	-	26,534	43,691	43,691	-	-	-	43,691	-	-	-	36,806	(2,444)	34,362	(2,444)	34,362	34,362
0831F	0831F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0831P	0831P	18,182	272	-	792	-	1,064	1,752	1,752	-	132,923	-	134,675	-	132,923	-	1,476	(25,367)	(23,891)	(25,367)	(23,891)	(23,891)
0832F	0832F	112,578	1,662	-	4,906	2,280	8,668	10,846	10,846	-	-	-	10,846	-	-	-	9,138	435	9,573	435	9,573	9,573
0833F	0833F	157,850	2,358	-	6,878	-	9,236	15,210	15,210	-	864,454	-	879,664	-	864,454	-	12,813	(164,972)	(152,159)	(164,972)	(152,159)	(152,159)
0834F	0834F	124,496	1,860	-	5,425	74,139	81,424	11,996	11,996	-	-	-	11,996	-	-	-	10,106	14,149	24,255	14,149	24,255	24,255
0835F	0835F	2,008,219	30,005	-	87,509	1,740,381	1,857,895	1,857,895	1,857,895	-	-	-	1,857,895	-	-	-	163,011	332,134	495,145	332,134	495,145	495,145
0836P	0836P	158,343	2,366	-	6,900	-	9,266	15,257	15,257	-	1,770,061	-	1,785,318	-	1,770,061	-	12,853	(337,798)	(324,945)	(337,798)	(324,945)	(324,945)
0837F	0837F	136,880	2,045	-	5,965	118,610	126,620	13,189	13,189	-	-	-	13,189	-	-	-	11,111	22,636	33,747	22,636	33,747	33,747
0838F	0838F	26,455	395	-	1,153	22,924	24,472	2,549	2,549	-	-	-	2,549	-	-	-	2,147	4,375	6,522	4,375	6,522	6,522
0999	0999	4,493,208	67,133	-	195,792	-	262,925	432,938	432,938	-	652,117	-	1,085,055	-	652,117	-	364,721	(124,453)	240,268	(124,453)	240,268	240,268
TOTAL		\$ 6,137,451,546	\$ 91,699,558	\$ -	\$ 267,441,139	\$ 102,927,458	\$ 462,068,155	\$ -	\$ 591,382,452	\$ -	\$ -	\$ -	\$ 591,382,452	\$ -	\$ -	\$ -	\$ 498,187,856	\$ -	\$ 498,187,856	\$ -	\$ 498,187,856	\$ 498,187,856

## Ohio Police and Fire Pension Fund

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

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

The Ohio Police and Fire Pension Fund (OP&F) is a cost-sharing, multiple employer public employee retirement system and was created by the Ohio General Assembly in 1965, replacing 454 separate local police and firefighter relief and pension funds in Ohio. OP&F began operating as a statewide retirement fund on January 1, 1967. On that date, local pension funds transferred their assets and liabilities to OP&F. Assets transferred to OP&F totaled approximately \$75 million, while the OP&F actuary computed the liabilities accrued to 1966 at approximately \$490 million. Employers began paying the remaining unfunded accrued liability in 1969 over a 67-year period. As of December 31, 2017 the balance totaled \$22.0 million.

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

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

#### **Note 2. Summary of Significant Accounting Policies**

**Nature of schedules:** Employers participating in a cost-sharing pension plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective pension amounts for pension benefits provided to members through the OP&F plan. State retirement law requires contributions by covered employees and their employers, and limits the maximum rate of contributions. The Board of Trustees sets contribution rates within the allowable limits. The adequacy of employer contribution rates is determined annually by actuarial valuation using the entry age normal cost method. During fiscal year 2017, employees were required to contribute 12.25%. The Police employers were required to contribute 19.5% of member payroll while the fire employers contributed 24% of member payroll. OP&F does have one special funding situation that is included in the required calculations.

The Schedule of Employer Allocations presents the fiscal year 2017 contributions for each employer and the respective allocation percentage. The Schedule of Pension Amounts by Employer presents the proportionate share of total net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for all OP&F employers. The pension expense includes the amortization of the current year differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, amortization of the change in proportionate share, and the impact of changes of assumptions about future economic or demographic factors or other inputs. The pension expense does not include amortization of deferred inflows and deferred outflows recognized during previous periods.

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

## Ohio Police and Fire Pension Fund

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

#### **Note 2. Summary of Significant Accounting Policies (Continued)**

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

**Basis of allocation:** In determining the proportionate share of the net pension liability and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those to separately finance specific liabilities of an individual employer. OP&F has determined that the actual contributions made to the Plan during fiscal year 2017 are appropriate as the allocation basis because they are representative of future contributions.

#### **Note 3. Contributions**

The fiscal year 2017 total employer pension contributions to OP&F used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to OP&F's fiscal year 2017 CAFR as follows:

Defined benefit plan employer contributions	\$ 462,047,728
Special funding entity	346,475
<b>Total contributions - schedule of employer allocations</b>	<b><u>\$ 462,394,203</u></b>

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

#### **Note 4. Deferred Outflows and Deferred Inflows**

Deferred outflows of resources are the consumption of net position by OP&F that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through OP&F (active and inactive), determined as of the beginning of the measurement period. The average of the expected remaining service lives of all members for fiscal year 2017 is 6.24 years. Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed five year period.

## Ohio Police and Fire Pension Fund

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

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

The future amortization of current year deferred outflows and inflows at December 31, 2017 is as follows:

	Deferred Outflows**	Deferred Inflows**
2018	68,538,301	147,845,613
2019	68,538,301	147,845,613
2020	68,538,301	147,845,613
2021	68,538,301	147,845,613
2022	68,538,301	-
2023	16,449,192	-
	<b>\$ 359,140,697</b>	<b>\$ 591,382,452</b>

\*\* 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, 2017 are:

Service cost	\$ 289,911,106
Interest on the total pension liability	1,623,441,004
Employee contributions	(282,006,793)
Projected earnings on plan investments	(1,073,337,507)
Pension plan administrative expenses	19,487,358
Recognition of outflow (inflow) of current period changes in assumptions	51,038,385
Recognition of outflow (inflow) of current period differences in expected and actual experience liabilities	17,499,916
Recognition of outflow (inflow) of current period differences in expected and actual earnings of plan investments	(147,845,613)
<b>Total Pension Expense - Schedule of Pension Amounts by Employer</b>	<b>498,187,856</b>
Recognition of beginning deferred outflows of resources as pension expense	276,070,071
Recognition of beginning deferred inflows of resources as pension expense	(42,329,142)
<b>Total Pension Expense</b>	<b>\$ 731,928,785</b>



## Ohio Police and Fire Pension Fund

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

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

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

The components of the net pension liability as of December 31, 2017 are as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Liability (Surplus) (a)-(b)	Total Pension Liability (b)/(a)
Pension funds	\$ 21,101,065,550	\$ 14,963,614,004	\$ 6,137,451,546	70.91%

The activity related to the net pension liability for fiscal year 2017 is set forth in the following table:

Net pension liability, January 1, 2017	\$ 6,333,899,648
Total pension expense	731,928,785
Change in deferred outflows of resources	83,070,626
Change in deferred inflows of resources	(549,053,310)
Employer contributions	(462,394,203)
<b>Net pension liability, December 31, 2017</b>	<b><u>\$ 6,137,451,546</u></b>

The total pension liability is determined by OP&F's actuaries in accordance with GASB Statement No. 67, as part of their annual valuation. Actuarial valuations of an ongoing retirement plan involve estimates of the value of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future. Based on the experience study completed as of December 31, 2016, changes in demographic and economic actuarial assumptions were made. Assumptions considered were: withdrawal rates, disability retirement, service retirement, DROP elections, mortality, percent married and forms of payment, DROP interest rate, CPI-based COLA, investment returns, salary increases and payroll growth. The changes in assumptions are being amortized over the estimated remaining useful live of the participants which was 6.24 years at December 31, 2017.

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

Valuation Date	January 1, 2017, with actuarial liabilities rolled forward to December 31, 2017
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Actuarial Assumption Experience Study Date	5 year period ended December 31, 2016
Investment Rate of Return	8.00%
Cost of Living Increases (COLA)	3% simple; 2.2% simple for increases based on the lesser of the Increase in CPI and 3 %.

## Ohio Police and Fire Pension Fund

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

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

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

#### **Healthy Mortality**

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

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

#### **Disabled Mortality**

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

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

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

## Ohio Police and Fire Pension Fund

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

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

Best estimates of the long-term expected real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2017 are summarized below:

<u>Asset Class</u>	Target Allocation	Long-Term Expected Real Rate of Return
Cash and cash equivalents	0.00%	0.00%
Domestic equity	16.00%	5.21%
Non - U.S. equity	16.00%	5.40%
Core fixed income*	20.00%	2.37%
Global inflation protected securities*	20.00%	2.33%
High yield	15.00%	4.48%
Real estate	12.00%	5.65%
Private markets	8.00%	7.99%
Real assets	5.00%	6.87%
Master limited partnerships	8.00%	7.36%

Note: Assumptions are geometric

\*Levered 2x

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

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

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

	1% Decrease	Current Rate	1% Increase
Discount rate	7.00%	8.00%	9.00%
Total pension liability	\$ 23,471,731,174	\$ 21,101,065,550	\$ 19,167,570,790
Plan fiduciary net position	14,963,614,004	14,963,614,004	14,963,614,004
<b>Net pension liability</b>	<b>\$ 8,508,117,170</b>	<b>\$ 6,137,451,546</b>	<b>\$ 4,203,956,786</b>

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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  
NOVEMBER 27, 2018**